CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2011 - JUNE 30, 2012

Budget Committee Meetings – April 26, May 2, 2011
Budget Hearing June 21, 2011

Resolution No. 412

LB-20

RESOURCES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA-------							
	-----ACTUAL------							
	SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	932,166	875,800	970,300	2. Net Working Capital (Accrual Basis)	940,390	940,390	940,390	2
3				3. Previous Levied Taxes to Be Received				3
4	13,043	7,354	7,400	4. Interest	2,700	2,700	2,700	4
5				OTHER RESOURCES				5
6				6. FRANCHISES				6
7	14,535	15,263	15,500	7. Broadstripe (Millenium Digital Media/Summit Comm)	15,500	15,500	15,500	7
8	22,592	23,695	23,700	8. Northwest Natural Gas	21,000	21,000	21,000	8
9	42,579	43,655	43,400	9. Central Lincoln PUD	45,000	45,000	45,000	9
10	9,476	9,717	9,300	10. PTI Communications/CenturyTel	9,400	9,400	9,400	10
11	7,793	9,759	9,400	11. North Lincoln Sanitary	9,500	9,500	9,500	11
12	96,973	102,089	101,300	12. TOTAL FRANCHISES	100,400	100,400	100,400	12
13				13.				13
14				14. OREGON STATE FUNDING				14
15	2,163	2,063	1,900	15. Cigarette Tax	2,060	2,060	2,060	15
16	17,839	14,613	19,880	16. Liquor Tax	17,000	17,000	17,000	16
17	15,971	16,435	17,000	17. Revenue Sharing (Liquor Tax 14%)	16,000	16,000	16,000	17
18	35,973	33,111	38,780	18. TOTAL OREGON STATE FUNDING	35,060	35,060	35,060	18
19				19.				19
20	1,551	515	500	20. Scenic Lands Project Revenues	200	200	200	20
21	24,668	24,497	24,000	21. Business License Fees	24,000	24,000	24,000	21
22	26,529	17,780	8,000	22. Land Use, Bldg & Other Permit Fees	6,000	6,000	6,000	22
23	1,803	3,821	1,000	23. Miscellaneous	1,000	1,000	1,000	23
24	3,000	18,182	3,000	24. Grant Proceeds-DLCD Cstl Mgmnt/Planning	3,000	3,000	3,000	24
25	1,062	1,361	1,100	25. Agate Beach Closure Fund	1,100	1,100	1,100	25
26				26. Transfer from Urban Renewal Agency		3,700	3,700	26
27	334,235	376,150	364,350	27. Transfer from Transient Room Tax Fund	576,250	576,250	576,250	27
28				28. ODFW Grant -Otter Rock Marine Res. Mgmnt Plan			14,000	28
29	1,471,004	1,460,660	1,519,730	29. TOTAL RESOURCES, Except Tax to be Levied	1,690,100	1,693,800	1,707,800	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,471,004	1,460,660	1,519,730	32. TOTAL RESOURCES	1,690,100	1,693,800	1,707,800	32

Notes: Beg. balance includes Agate Beach Closure $110,670 & Scenic Lands Donations $45,100

Line 15 & 16- Cigarette Tax estimate $1.45/capita, Liquor Tax estimate $11.94/capita (Pop.Est 1,425)

Line 20- interest only, see transfer to P&B Fund for Future Park Land Acquisition

Line 25- reduced from $11/ton to $1/ton Resolution # 363

Line 26- for 2010-11 UR expenses paid by city, includes staff time

Line 27- includes $150K for warning siren project

LB-30

EXPENDITURE SUMMARY

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	29,789	26,705	26,165	1. Superintendent, Supervisor	26,691	26,691	26,691	1
2	56,198	59,584	59,277	2. Recorder, Acctg, Clerk, Secretary	58,621	58,621	58,621	2
3	37	0	2,870	3. Overtime	2,940	2,940	2,940	3
4	0	0	0	4. Part Time/Temp	0	0	0	4
5	484	79	150	5. Personal Services Bonus	128	128	128	5
6	7,914	7,973	8,940	6. Payroll Taxes, Wrkr Comp Ins	9,771	9,771	9,771	6
7	32,755	30,756	31,146	7. Health Insurance, Pension	35,203	35,203	35,203	7
8	127,177	125,097	128,548	8. TOTAL PERSONAL SERVICES	133,354	133,354	133,354	8
				MATERIALS & SERVICES				
1	126,390	94,891	247,722	1. Materials & Services (page 3)	234,400	238,900	238,900	1
2				2.				2
3				3.				3
4	126,390	94,891	247,722	4. TOTAL MATERIALS & SERVICES	234,400	238,900	238,900	4
				CAPITAL OUTLAY				
1	0	12,208	11,000	1. Equipment-Office & Other	12,000	12,000	12,000	1
2				2. Emergency Warning Siren System	150,000	150,000	150,000	2
3				3.				3
4	5,300	0	137,400	4. Scenic Land Acquisition Harbor Overlook/Lot 700 Proje	0	0	0	4
5				5.				5
6				6.				6
7	0	0	0	7. Future Acquisition Projects	0	0	0	7
8	5,300	12,208	148,400	8. TOTAL CAPITAL OUTLAY	162,000	162,000	162,000	8
				TRANSFERRED TO OTHER FUNDS				
1	60,000	90,000	100,000	1. Transfer to Harbor Fund	100,000	100,000	100,000	1
2	110,000	120,000	120,000	2. Transfer to Street Fund	120,000	140,000	140,000	2
3	150,000	150,000	150,000	3. Transfer to Parks & Buildings Fund	200,000	200,000	200,000	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				5. Transfer to P&B Fund-Future Park Land Acq	45,300	45,300	45,300	5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	335,000	375,000	435,000	7. TOTAL TRANSFERS & CONTINGENCY	530,300	550,300	550,300	7
	593,867	607,196	959,670	TOTAL EXPENDITURES	1,060,054	1,084,554	1,084,554	
	877,137	853,464	560,060	UNAPPROPRIATED ENDING FUND BALANCE	630,046	609,246	623,246	
	1,471,004	1,460,660	1,519,730	TOTAL	1,690,100	1,693,800	1,707,800	

NOTE: Personal Services- adopted 2.1% COLA, 5% max merit/position
Capital Outlay-Line 1- copier, other office
Line 2- funded by TRT transfer/Public Safety $$
Line 4- project closed, propose $$ transfer to P&B (see Ln 5-Transfers)

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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,686	2,773	1,550	1. Insurance & Bonds	1,700	1,700	1,700	1
2	3,037	3,635	4,200	2. Memberships, Permits, Fees	4,600	4,600	4,600	2
3	8,806	9,483	10,300	3. Office Maint. & Supplies	10,500	10,500	10,500	3
4	4,328	4,410	4,500	4. Telephone & Communications	3,200	3,200	3,200	4
5	4,325	1,665	3,000	5. Travel & Meeting Expense	4,000	4,000	4,000	5
6	500	641	1,200	6. Supplies	1,200	1,200	1,200	6
7	0	250	1,000	7. Tuition, Training, Education, Safety Mgmnt/Training	1,000	1,000	1,000	7
8	203	32	500	8. Drug Testing	500	500	500	8
9	3,246	914	10,000	9. Legal Services/Expense	10,000	10,000	10,000	9
10	40,177	41,566	43,350	10. Planner/Planning Services	45,900	45,900	45,900	10
11	18,454	2,377	6,000	11. Other Professional Services (Acctg, Eng, Other)	6,000	6,000	6,000	11
12	203	0	300	12. Election Costs	300	300	300	12
13	1,556	1,022	2,500	13. Special Events - Community	2,500	2,500	2,500	13
14	4,999	4,999	5,000	14. Depoe Bay Advertising and Promotion	5,000	5,000	5,000	14
15	45	0	1,000	15. Miscellaneous	1,000	1,000	1,000	15
16	761	150	24,000	16. Near Shore Action Team/OR Pilot MR Mgmnt	15,000	15,000	15,000	16
17	4,314	3,774	114,500	17. Agate Beach Closure Fund	113,000	113,000	113,000	17
18			3,500	18. Emergency Preparedness	3,500	10,000	10,000	18
19				19.				
20				20.				19
21				21.				20
22	1,500	1,250	0	22. Contribution to Fleet of Flowers	0	0	0	21
23	1,500	450	1,000	23. Contribution to My Sister's Place (Womens VIP)	1,500	500	500	22
24	250	0	0	24. Contribution to Council on Alcohol & Drug Abuse	2,000	0	0	23
25	500	0	0	25. Contribution to RSVP of Lincoln County	0	0	0	24
26	2,000	2,000	2,000	26. Contribution to Senior Meals (COG)	2,000	500	500	25
27	21,000	10,000	5,822	27. Contrib. to Depoe Bay Neighbors For Kids	0	0	0	26
28	1,000	1,500	1,500	28. Contribution to Depoe Bay Food Pantry	0	2,000	2,000	27
29	500	1,000	1,000	29. Contribution to Taft Elementary Back Pack Program	0	500	500	28
30	500	1,000	0	30. Discretionary Contributions	0	0	0	29
31				31.				30
32				32.				31
33				33.				32
	126,390	94,891	247,722	TOTAL	234,400	238,900	238,900	

NOTE Line 1- used CY actual less CIS Equity distribution (all)
Line 9- based on 8 hr/month, no rate change
Line 10- Planner Svc Contract $43,900, plus extra meetings (UR)
Line 11- Audit $2700, Eng/Other $ 3000 (PD reviews,etc)
Line 13- Expenses for community events (C of C, VFW, etc)
Line 16- anticipate ODFW grant extension/OR MR est bal $13,000, Sea Grant $3K (Sept 2009) est bal $2,000
Line 17- Beginning yr balance plus projected 11-12 revenues
Line 18- So DB Creek road (1/5/10 wkshop)
Contributions: requests received/reviewed

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	224,803	274,213	325,600	1. Beginning Balance Dedicated Public Safety	383,800	383,800	383,800	1
2	2,805	20,371	10,350	2. Net Working Capital (Accrual Basis)	50,900	50,900	50,900	2
3				3. Previous Levied Taxes to be Rec'd				3
4	395,278	437,050	400,000	4. Room Tax to be Received	430,000	430,000	430,000	4
5	5,933	4,059	4,000	5. Interest	1,800	1,800	1,800	5
6				6. Transfer from Other Funds				6
7				7.				7
8	628,819	735,693	739,950	8. Total Resources, Except Taxes to be Levied	866,500	866,500	866,500	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	628,819	735,693	739,950	12. TOTAL RESOURCES	866,500	866,500	866,500	12
				REQUIREMENT DESCRIPTION				
1	334,235	376,150	364,350	1. Transfer to General Fund	576,250	576,250	576,250	1
2	274,213	328,844	375,600	2. Public Safety (dedicated 1%)	287,550	287,550	287,550	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	608,448	704,994	739,950	15. TOTAL EXPENDITURES	863,800	863,800	863,800	15
	20,371	30,699	0	16. Unappropriated Ending Fund Balance	2,700	2,700	2,700	
	628,819	735,693	739,950	TOTAL REQUIREMENTS	866,500	866,500	866,500	

NOTE: Line 2- Public Safety inc. 03/04 - 09/10 actual, projected 10-11 & 11-12, less $150K for Emerg Warn Siren Sys
Line 1- Transfer to General includes $150K for Emerg Warn Siren Sys

LB-20 RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2011-12			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	65,686	99,915	640,730	2. Net Working Capital (Accrual Basis)	653,230	653,230	653,230	2
3				3. Previous Levied Taxes to Be Received				3
4	995	5,915	4,500	4. Interest	2,000	2,000	2,000	4
5				OTHER RESOURCES				5
6	53,239	58,401	71,057	6. State Highway Tax Apportionment	80,370	80,370	80,370	6
7	74	610	100	7. Miscellaneous	100	100	100	7
8		23,417	25,450	8. Transportation SDC	26,330	13,165	13,165	8
9		11,032	14,000	9. Storm Drain System SDC	13,010	6,505	6,505	9
10				10.				10
11				11.				11
12		25,000		12. ODOT SCA Grant (Southpoint -Manzanita/Hwy)				12
13	151,200	0	6,000	13. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)				13
14			25,000	14. ODOT SCA Grant (Bay St -Hwy/Conway	25,000	25,000	25,000	14
15				15.				15
16	110,000	120,000	120,000	16. Transfer from General Fund	120,000	140,000	140,000	16
17		218,465	0	17. Transfer from Storm Drain Construction Reserve				17
18		381,143	0	18. Transfer from Street Construction Reserve				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	381,194	943,898	906,837	29. TOTAL RESOURCES, Except Tax to be Levied	920,040	920,370	920,370	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	381,194	943,898	906,837	32. TOTAL RESOURCES	920,040	920,370	920,370	32

NOTE: beginning balance includes Strt SDC res $329,100, Strm Drn SDC res $198,130

Line 6- based on $56.40/capita (Pop. 1,425), inc OTIA "wedge" $5.23, HB 2001 $18.83, reg Hwy $32.53

Line 8- revenue est based on 5 SDC @ $2,633 (3.4% ENR increase over CY $2,546)

Line 9- revenue est based on 5 SDC @ $1,301 (revised Master Plan/SDC Study)

Line 14- Grant awarded

Line 16- Transfer to balance fund

LB-30

EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,180	12,520	12,736	1. Superintendent, Supervisor	11,505	11,505	11,505	1
2	23,543	21,367	28,291	2. Utility Wkrs, Maintenance Wrkr	29,206	29,206	29,206	2
3	13,536	13,905	14,101	3. Recorder, Acctg, Clerk, Secretary	14,488	14,488	14,488	3
4	4,754	1,260	205	4. Overtime & Part Time/Temp	210	210	210	4
5	390	58	100	5. Personal Services Bonus	77	77	77	5
6	7,467	7,067	9,048	6. Payroll Taxes, Wrkr Comp Ins	9,516	9,516	9,516	6
7	19,730	20,392	23,202	7. Health, LTD Insurance, Pension	25,079	25,079	25,079	7
8	81,601	76,569	87,683	8. TOTAL PERSONAL SERVICES	90,081	90,081	90,081	8
				MATERIALS & SERVICES				
1	51,622	48,568	77,850	1. Materials & Services (Page 7)	78,260	78,260	78,260	1
2				2.				2
3				3.				3
4	51,622	48,568	77,850	4. TOTAL MATERIALS & SERVICES	78,260	78,260	78,260	4
				CAPITAL OUTLAY				
1	16,412	118,452	105,000	1. Street Improvements Construction	105,000	125,000	125,000	1
2	0	0	0	2. Vehicle-Pickup/Truck	4,000	4,000	4,000	2
3	0	0	2,000	3. Equipment, Safety, Office	2,750	2,750	2,750	3
4	0	0	10,000	4. Storm Drain Construction	10,000	10,000	10,000	4
5	132,220	36,880	6,000	5. DRP-ODOT Bike/Ped (Hwy 101 Xwalks, Sidewalks,etc	0	0	0	5
6	0	11,189	4,800	6. Maintenance Shop Construction (@WWTP)	3,000	3,000	3,000	6
7			352,350	7. Future Street Construction (former SDC reserve)	356,330	343,165	343,165	7
8			210,820	8. Future Storm Drain Construction (former SDC reserve	211,740	205,235	205,235	8
9			25,000	9. Future Equipment Acquisitions	30,000	30,000	30,000	9
10	148,632	166,521	715,970	10. TOTAL CAPITAL OUTLAY	722,820	723,150	723,150	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
	281,855	291,658	901,503	TOTAL EXPENDITURES	911,161	911,491	911,491	
	99,339	652,240	5,334	UNAPPROPRIATED ENDING FUND BALANCE	8,879	8,879	8,879	
	381,194	943,898	906,837	TOTAL	920,040	920,370	920,370	

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

Capital Outlay: Line 1- Bay St Hwy-Conway $70K (SCA),St Overlays-Pine, Vista, Spencer (and CY Point, Melody) $55K

Line 3- copier $2K, shop equip $750

Line 4- Construction not included in Strt project

Line 6- Portion of construction- interior

Line 7- Beg bal + SDC rev est (5 x $2,633) + est interest

Line 8- Beg bal + SDC rev est (5 x $1,301) + est interest

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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,686	2,703	1,650	1. Insurance & Bonds	1,800	1,800	1,800	1
2	633	721	1,000	2. Office Maint. & Supplies	1,000	1,000	1,000	2
3	706	806	900	3. Telephone & Communications	900	900	900	3
4	7,082	4,098	18,000	4. Maintenance & Repair	18,000	18,000	18,000	4
5	1,293	957	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	4,203	3,287	5,000	6. Supplies	5,000	5,000	5,000	6
7	1,095	2,858	2,200	7. Equipment Maintenance & Rental	2,200	2,200	2,200	7
8	3,081	1,959	2,800	8. Motor Vehicle Maintenance	3,200	3,200	3,200	8
9	17,427	18,096	20,000	9. Electricity Expense- Strt Lights, CofC sign	21,000	21,000	21,000	9
10	5,405	5,546	6,000	10. Utilities & Garbage Service	6,400	6,400	6,400	10
11	593	38	2,000	11. Storm Drain Maintenance	2,000	2,000	2,000	11
12	7,128	7,141	4,500	12. Professional Svcs (inc Atty, Eng, Acctg)	3,000	3,000	3,000	12
13	0	46	50	13. Miscellaneous	50	50	50	13
14	0	0	10,250	14. Footpaths & Bikeways	10,710	10,710	10,710	14
15	290	312	1,500	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
	51,622	48,568	77,850	TOTAL	78,260	78,260	78,260	

NOTE Line 1- used CY actual less CIS equity distribution (all)
Line 4- pothole patrol, Cliff post wtrline upgrade, other
Line 12 - Audit $1600, Legal/Eng/Other $1400
Line 14 - Requirement to spend/set aside, 1% of gas tax revenues, $10250 is accumulated amount not expended to date + 11-12 estimate
Line 15- Small tools/equip, Fixed Asset Capitalization amt increased to $1,000/Res.# 356 (Dec 2005)

LB-20 RESOURCES

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

BUDGET FOR NEXT YEAR 2011-12

	-----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	49,083	52,725	163,860	2. Net Working Capital (Accrual Basis)	179,520	179,520	179,520	2
3				3. Previous Levied Taxes to Be Received				3
4	1,112	1,262	1,000	4. Interest	600	600	600	4
5				OTHER RESOURCES				5
6	59,251	61,380	63,860	6. Annual Reserved Moorage	65,920	65,920	65,920	6
7	3,698	2,419	3,700	7. Unreserved & Transient Moorage	3,800	3,800	3,800	7
8	0	0	0	8. Port Leases	0	0	0	8
9	6,887	4,396	7,000	9. Electricity Surcharge	7,000	7,000	7,000	9
10	1,719	1,114	1,000	10. Miscellaneous	1,000	1,000	1,000	10
11	5,900	5,825	5,900	11. SMB MAP Grant	6,000	6,000	6,000	11
12	1,267	2,464	1,800	12. Launch Ramp Donations	2,000	2,000	2,000	12
13	155,777	166,856	320,000	13. Fuel Sales	370,000	357,000	357,000	13
14				14. Insurance, FEMA	400,000	400,000	400,000	14
15	57,490			15. Oregon SMB Facility Grant (replace boat launch floats				15
16			55,000	16. OSMB Fac Grant (boat launch pkg lot rehab)				16
17	19,000	4,400	0	17. Lincoln County Community & Economic Dev Grant				17
18			615,000	18. Federal Approp Request (Harbor Rehab Phase 1)				18
19	60,000	90,000	100,000	19. Transfer from General Fund	100,000	100,000	100,000	19
20		15,000	15,000	20. Transfer from General Fund (Future Imp, former Res)	15,000	15,000	15,000	20
21		63,792	0	21. Transfer from Harbor Reserve Fund	0			21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	421,184	471,633	1,353,120	29. TOTAL RESOURCES, Excpt Tax to be Levied	1,150,840	1,137,840	1,137,840	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	421,184	471,633	1,353,120	32. TOTAL RESOURCES	1,150,840	1,137,840	1,137,840	32

NOTE: beginning balance includes frmr reserve $93,520

Notes:Lines 6 & 7- inc. 3% moorage rate increase (RES. 377, annual adj/US City CPI, limit 3 to 5%)

Line 13- estimated 85K gal @ $4.20/gal

Line 14- anticipated funding for dock 1 rehab/tsunami damage

Line 19- Transfer necessary to balance fund budget

Line 20- Transfer to build (former) reserve (state revenue share $$)

LB-30

EXPENDITURE SUMMARY

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2011-12 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	8,493	9,140	7,826	1. Superintendent, Supervisor	7,982	7,982	7,982	1
2	21,751	22,813	23,904	2. Recorder, Acctg, Clerk, Secretary	26,248	26,248	26,248	2
3	30,179	32,838	36,316	3. Harbormaster & Asst.Hbrmstr/Maint Worker	39,304	39,304	39,304	3
4	4,116	2,766	5,045	4. Overtime, Part time Temp	1,890	1,890	1,890	4
5	597	86	130	5. Personal Services Bonus	102	102	102	5
6	7,263	8,124	9,949	6. Payroll Taxes, Wrkr Comp Ins	10,850	10,850	10,850	6
7	29,450	29,440	32,058	7. Health, LTD Insurance, Pension	35,831	35,831	35,831	7
8	101,848	105,207	115,228	8. TOTAL PERSONAL SERVICES	122,207	122,207	122,207	8
				MATERIALS & SERVICES				
1	197,094	197,943	372,800	1. Materials & Services (Page 10)	432,350	422,350	422,350	1
2				2.				2
3				3.				3
4	197,094	197,943	372,800	4. TOTAL MATERIALS & SERVICES	432,350	422,350	422,350	4
				CAPITAL OUTLAY				
1	1,250	0	2,000	1. Equipment, Safety, Office	2,500	2,500	2,500	1
2	59,092	2,600	625,000	2. Docks/Piers Construction/Improvements	435,000	435,000	435,000	2
3		0	50,000	3. Electrical Ped/Docks Upgrade	14,000	14,000	14,000	3
4			73,300	4. Boat Launch Pkg Lot Rehab	0	0	0	4
5		7,459	3,200	5. Maintenance Shop Construction (@ WWTP)	2,000	2,000	2,000	5
6				6. Vehicle-pickup	17,000	17,000	17,000	6
7		0	93,890	7. Future Harbor Improvements (former reserve)	108,820	108,820	108,820	7
8	60,342	10,059	847,390	8. TOTAL CAPITAL OUTLAY	579,320	579,320	579,320	8
				TRANSFERRED TO OTHER FUNDS				
1	768	847	1,200	1. Transfer to Sewer Fund	1,300	1,300	1,300	1
2	2,086	2,400	2,900	2. Transfer to Water Fund	3,000	3,000	3,000	2
3				3.				3
4				4.				4
5				5.				5
6			10,000	6. General Operating Contingency	10,000	7,000	7,000	6
7	2,854	3,247	14,100	7. TOTAL TRANSFERS & CONTINGENCY	14,300	11,300	11,300	7
	362,138	316,456	1,349,518	TOTAL EXPENDITURES	1,148,177	1,135,177	1,135,177	
	59,046	155,177	3,602	UNAPPROPRIATED ENDING FUND BALANCE	2,663	2,663	2,663	
	421,184	471,633	1,353,120	TOTAL	1,150,840	1,137,840	1,137,840	

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

Capital Outlay: Line 1- copier $2K, shop equip $500

Line 2- west side/fish plant docks $10K (prep w/SMB -BIG app 8/11 awrd 2012, LC grant rec'd $10K), Dock 1 Rehab $425K (tsunami)

Line 3- Replace Elec Peds on Dock 2 (Lincoln Co grant awarded/rec'd $9K)

Line 5- portion of shop construction-interior

Line 7- Beg. bal + transfer from Gen Fund + interest earnings

LB-31 DETAILED EXPENDUITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	4,210	3,549	2,550	1. Insurance & Bonds	2,800	2,800	2,800	1
2	8,898	8,184	10,500	2. Office Maint. & Supplies	11,000	11,000	11,000	2
3	1,475	1,580	1,800	3. Telephone & Communications	1,800	1,800	1,800	3
4	7,712	1,503	12,000	4. Facility Maintenance	12,000	12,000	12,000	4
5	1,006	655	4,000	5. RR/FCS, Launch, Pumpout Maintenance	4,000	4,000	4,000	5
6	81	108	3,000	6. Dockside RR Maintenance	500	500	500	6
7	0	15	1,000	7. Building Maintenance	5,000	5,000	5,000	7
8	2,483	2,438	3,000	8. Fuel Station Maintenance	3,000	3,000	3,000	8
9	2,309	2,467	2,900	9. Motor Vehicle Maintenance	3,400	3,400	3,400	9
10	12,761	13,035	13,200	10. Electricity Expense	15,000	15,000	15,000	10
11	3,321	3,232	5,000	11. Utilities & Garbage Service	5,000	5,000	5,000	11
12	952	1,450	3,000	12. Supplies	4,000	4,000	4,000	12
13	144,496	152,500	300,000	13. Vessel Fuel	350,000	340,000	340,000	13
14	668	267	600	14. Travel, Training, Meetings	600	600	600	14
15	998	1,358	1,200	15. Memberships, Permits, Fees	1,200	1,200	1,200	15
16	305	1,472	1,600	16. Equipment Maintenance & Rental	1,600	1,600	1,600	16
17	2,400	2,400	2,400	17. Restroom Lease (Dockside)	2,400	2,400	2,400	17
18	2,348	1,706	4,000	18. Professional Services (Atty, Eng, Other)	8,000	8,000	8,000	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20	671	24	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
	197,094	197,943	372,800	TOTAL	432,350	422,350	422,350	

Notes Line 1- used CY actual less CIS equity distribution (all) and includes pollution liability/fuel facility
Line 2- Increase mostly for ccrd fees primarily related to fueling
Line 10- includes 5% rate increase
Line 13- estimated 85K gal @ $4.00/gal
Line 17- 1st year of 3 year lease renewed 2011 (Exp: April 2014)
Line 18- Prof Svcs: Audit $1800, Atty/Other $6000 (port lease surveys)
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-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2011-12			
	SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	321,808	241,917	632,350	2. Net Working Capital (Accrual Basis)	728,800	728,800	728,800	2
3				3. Previous Levied Taxes to Be Received				3
4	2,851	5,865	6,000	4. Interest	2,200	2,200	2,200	4
5				OTHER RESOURCES				5
6	224,645	232,423	254,000	6. User Fees	307,000	307,000	307,000	6
7	221,171	232,633	220,000	7. Gleneden Sanitary District Contract	216,000	216,000	216,000	7
8	10,444	1,616	2,020	8. Connection/Inspection Fees	2,060	1,030	1,030	8
9	0	10,440	14,510	9. Sanitary Sewer System SDC	41,240	20,620	20,620	9
10	1,850	1,150	1,000	10. Miscellaneous	1,000	1,000	1,000	10
11				11.				11
12	768	847	1,200	12. Transfer from Harbor Fund-User Fees	1,300	1,300	1,300	12
13				13.				13
14		234,520	0	14. Transfer from Sewer System Dev. Reserve Fund	0	0	0	14
15		242,093	0	15. Transfer from Sewer Capital Imp. Reserve (SDC)	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	783,537	1,203,504	1,131,080	29. TOTAL RESOURCES, Excpt Tax to be Levied	1,299,600	1,277,950	1,277,950	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	783,537	1,203,504	1,131,080	32. TOTAL RESOURCES	1,299,600	1,277,950	1,277,950	32

NOTE: Beginning balance includes frmr res $276,100, frmr SDC res $241,270
Line 6- rate sch increase $1/mo/EDU + 10 cents/Kgal usage(ORD 288)
Line 7- expense share based on EDU 58%
Line 8 - est. 5 Inspect/connect fee @ $206 (2.1% increase over CY $202)
Line 9- est. 5 SDC @ $4124 (revised Master Plan/SDC Study)

LB-30

EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2011-12 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,589	16,845	23,177	1. Superintendent, Supervisor	25,845	25,845	25,845	1
2	31,319	32,726	33,871	2. Recorder, Acctg, Clerk, Secretary	35,760	35,760	35,760	2
3	73,907	76,200	83,983	3. Plant Operators	85,748	85,748	85,748	3
4	26,898	5,891	12,409	4. Utility Wkrs, Maintenance Wkr	11,233	11,233	11,233	4
5	10,466	5,950	7,175	5. Part Time/Temp & Overtime	7,350	7,350	7,350	5
6	1,063	138	270	6. Personal Services Safety Bonus	221	221	221	
7	16,585	15,745	20,183	7. Payroll Taxes, Wrkr Comp Ins	21,696	21,696	21,696	6
8	69,674	64,228	63,673	8. Health Insurance, Pension	72,609	72,609	72,609	7
9	242,500	217,723	244,741	9. TOTAL PERSONAL SERVICES	260,462	260,462	260,462	8
				MATERIALS & SERVICES				
1	195,659	185,254	231,500	1. Materials & Services (Page 13)	243,400	243,400	243,400	1
2				2.				2
3				3.				3
4	195,659	185,254	231,500	4. TOTAL MATERIALS & SERVICES	243,400	243,400	243,400	4
				CAPITAL OUTLAY				
1	1,558	4,481	9,000	1. Equipment, Safety, Office	8,500	8,500	8,500	1
2	0	11,370	0	2. Vehicle-Pickup/Truck	4,000	4,000	4,000	2
3	47,413	19,789	29,000	3. WWTP & System Improvements	22,000	22,000	22,000	3
4		22,377	9,600	4. Maintenance Shop Construction (@WWTP)	6,000	6,000	6,000	4
5			276,340	5. Future Sewer Improvements (former System Reserve)	307,800	307,800	307,800	5
6			253,000	6. Future Sewer Improvements (former SDC Reserve)	280,600	259,980	259,980	6
7			25,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	48,971	58,017	601,940	8. TOTAL CAPITAL OUTLAY	658,900	638,280	638,280	8
				TRANSFERRED TO OTHER FUNDS				
1	8,735	0	0	1. Transfer to Capital Improvement Reserve (SDC)	0	0	0	1
2	23,600	0	0	2. Transfer to Sewer System Development Reserve	0	0	0	2
3		5,602	2,190	3. Transfer to Sanitary Bond Fund (SDC)	2,610	2,610	2,610	3
4				4.				4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	32,335	5,602	52,190	7. TOTAL TRANSFERS & CONTINGENCY	52,610	52,610	52,610	7
	519,465	466,596	1,130,371	TOTAL EXPENDITURES	1,215,372	1,194,752	1,194,752	
	264,072	736,908	709	UNAPPROPRIATED ENDING FUND BALANCE	84,228	83,198	83,198	
	783,537	1,203,504	1,131,080	TOTAL	1,299,600	1,277,950	1,277,950	

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

Capital Outlay: Line 1- copier $2K,shop equip $1500, decant pump $1000, U&C
Line 3 - WWTP Blwr Drive $5K, UV sensor brd $3K, I & I $14K
Line 4- portion of construction-interior
Line 5- Beg. Bal + usual 10% user fee rev transfer + estimated interest earnings
Line 6- Beg. Bal + SDC rev est (5 x $4124) + estimated interest - transfer to SB (25% 09/10 SDC rev)
Line 7- 6 years accumulation for future @ $5K/yr

Transfers: Line 3- used 25% 09/10 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 2011-12			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION				
	2008-09	2009-10	2010-11		PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	10,452	10,683	5,500	1. Insurance & Bonds	5,800	5,800	5,800	1
2	3,905	4,511	3,800	2. Office Maint. & Supplies	4,000	4,000	4,000	2
3	2,681	2,941	2,900	3. Telephone & Communications	4,400	4,400	4,400	3
4	46,044	39,498	45,000	4. Plant & System Maintenance	46,000	46,000	46,000	4
5	45,035	42,510	55,000	5. Sludge Disposal	55,000	55,000	55,000	5
6	1,778	2,351	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	4,875	3,088	5,000	8. Motor Vehicle Maintenance	5,200	5,200	5,200	8
9	48,912	51,148	52,000	9. Electricity Expense	54,700	54,700	54,700	9
10	772	976	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	14,586	13,187	20,000	11. Supplies	20,000	20,000	20,000	11
12	1,044	1,338	1,500	12. Tests	1,500	1,500	1,500	12
13	0	0	100	13. Travel, Training, Meetings	100	100	100	13
14	809	465	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	2,144	2,244	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	10,120	6,949	20,000	16. Professional Services (inc Atty, Eng, Acctg)	26,500	26,500	26,500	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	1,755	1,755	6,000	18. Influent & Infiltration Reduction	6,000	6,000	6,000	18
19	747	1,610	2,000	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
	195,659	185,254	231,500	TOTAL	243,400	243,400	243,400	

NOTE Line 1- used CY actual less CIS equity distribution (all)
Line 3- revised billing/alarm systems
Line 4- Lift Sta Pump ovhls $20K, Vista Pump rebld $10K, WWTP yard/dirt haul $10K, U & C
Line 5- Two Hauls/disposal
Line 6- gen maint agrmnt, other
Line 9- includes 5% rate increase
Line 16- Audit $2300, Legal/Eng/Other (CAD map $10K, Vista force main eng $12K)
Line 18- Inspection only, 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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	117,256	115,568	99,400	2. Net Working Capital (Accrual Basis)	116,390	116,390	116,390	2
3	4,313	8,799	4,700	3. Previous Levied Taxes to be Rec'd	5,300	5,300	5,300	3
4	949	1,018	1,000	4. Nonresident Agreement Taxes	1,000	1,000	1,000	4
5	2,119	621	1,000	5. Interest	500	500	500	5
6	9,984	5,602	2,190	6. Transfer from Sewer Fund (former SDC Reserve)	2,610	2,610	2,610	6
7	157,763	157,831	157,699	7. Gleneden Sanitary Debt Share	154,691	154,691	154,691	7
8	292,384	289,439	265,989	8. Total Resources, Except Taxes to be Levied	280,491	280,491	280,491	8
9			110,648	9. Taxes Necessary to Balance	97,841	97,841	97,841	9
10	90,579	96,866		10. Taxes Collected in Year Levied				10
11								11
12	382,963	386,305	376,636	12. TOTAL RESOURCES	378,332	378,332	378,332	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue — Payment Date				
1	121,070	126,816	132,615	1. Series 1999 — 12/1/11	138,469	138,469	138,469	1
2				2.				2
3				3.				3
4	121,070	126,816	132,615	4. TOTAL PRINCIPAL	138,469	138,469	138,469	4
				BOND INTEREST PAYMENTS				
				Issue — Payment Date				
1	146,325	140,694	134,671	1. Series 1999 — 12/1/11	128,240	128,240	128,240	1
2				2.				2
3				3.				3
4	146,325	140,694	134,671	4. TOTAL INTEREST & FEES	128,240	128,240	128,240	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue — Payment Date				
1			109,350	1. Series 1999 — 12/1/12	111,623	111,623	111,623	1
2				2.				2
3				3.				3
	115,568	118,795	109,350	UNAPPROPRIATED ENDING FUND BALANCE	111,623	111,623	111,623	
	382,963	386,305	376,636	TOTAL REQUIREMENTS	378,332	378,332	378,332	

NOTE: Transfer from Sewer (former CI Res) reduces annual levy, not required - CY used 25% of SDC revenue 09/10
GSD share based on EDU (58%)
Debt retired 2024

LB-20 RESOURCES

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

BUDGET FOR NEXT YEAR 2011-12

	-----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	482,549	411,264	741,720	2. Net Working Capital (Accrual Basis)	569,980	569,980	569,980	2
3				3. Previous Levied Taxes to Be Received				3
4	6,616	7,148	7,000	4. Interest	1,800	1,800	1,800	4
5				OTHER RESOURCES				5
6	335,615	346,546	385,000	6. User Fees	424,000	424,000	424,000	6
7	15,828	3,092	8,140	7. Connection/Inspection Fees	8,310	4,155	4,155	7
8		15,294	20,480	8. Water System SDC	49,880	24,940	24,940	8
9	8,583	28,078	10,000	9. Miscellaneous	10,000	10,000	10,000	9
10	6,777	8,492	11,888	10. Miroco Billing for Water B & I Share	10,190	10,190	10,190	10
11				11. Miroco Billing for Reserve/Agreement	700	700	700	11
12	2,086	2,400	2,900	12. Transfer from Harbor Fund-User Fee	3,000	3,000	3,000	12
13				13.				13
14		171,040	0	14. Transfer from Water System Dev. Reserve	0	0	0	14
15		294,569	0	15. Transfer from Water Capital Imp. Reserve (SDC)	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	858,054	1,287,923	1,187,128	29. TOTAL RESOURCES, Except Tax to be Levied	1,077,860	1,048,765	1,048,765	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	858,054	1,287,923	1,187,128	32. TOTAL RESOURCES	1,077,860	1,048,765	1,048,765	32

NOTE: beginning balance includes frmr res $195,430, frmr SDC res $159,650

Line 6- rate sch increase $2.50/mo/EDU, eff 9/1/11 (ORD 288)

Line 7- estimate 5 inspect/connect fee @ $831 (2.1% increase ovr CY $814)

Line 8- est 5 SDC @ $4988 (revised Master Plan/SDC Study)

Line 10- Portion of Miroco customer billing for Wtr B&I share (formerly paid from Reserve credit)

Line 11- Miroco Reserve fund balance deficient, portion of Miroco customer billing for reserve

LB-30

EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND	FIRST	BUDGET					
	PRECEDING	PRECEDING	THIS YEAR	EXPENDITURE DESCRIPTION				
	2008-09	2009-10	2010-11		PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	46,708	51,824	46,915	1. Superintendent, Supervisor	46,244	46,244	46,244	1
2	31,319	33,047	34,230	2. Recorder, Acctg, Clerk, Secretary	35,480	35,480	35,480	2
3	15,383	18,985	51,275	3. Plant Operators	52,352	52,352	52,352	3
4	31,389	49,167	44,114	4. Utility Wkrs, Maintenance Worker	44,905	44,905	44,905	4
5	7,796	6,980	8,200	5. Part time/Temp & Overtime	8,400	8,400	8,400	5
6	883	171	260	6. Personal Services Bonus	255	255	255	6
7	16,163	20,086	23,092	6. Payroll Taxes, Wrkr Comp Ins	24,239	24,239	24,239	7
8	58,624	58,357	64,404	7. Health, LTD Insurance, Pension	70,584	70,584	70,584	8
9	208,265	238,617	272,490	8. TOTAL PERSONAL SERVICES	282,459	282,459	282,459	9
				MATERIALS & SERVICES				
1	109,999	208,506	250,350	1. Materials & Services (Page 17)	250,400	250,400	250,400	1
2				2.				2
3				3.				3
4	109,999	208,506	250,350	4. TOTAL MATERIALS & SERVICES	250,400	250,400	250,400	4
				CAPITAL OUTLAY				
1	2,500	4,984	5,000	1. Equipment, Safety, Office	27,500	27,500	27,500	1
2	74,342	49,500	168,500	2. Plant & System Improvements	78,500	78,500	78,500	2
3	0	3,790	0	3. Vehicle-Pickup/Truck	8,000	8,000	8,000	3
4	0	22,377	9,600	4. Maintenance Shop Construction (@WWTP)	6,000	6,000	6,000	4
5			202,510	5. Future Water Improvements (former reserve)	196,030	196,030	196,030	5
6			185,910	6. Future Water Improvements (former SDC reserve)	143,430	118,490	118,490	6
7			25,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	76,842	80,651	596,520	8. TOTAL CAPITAL OUTLAY	489,460	464,520	464,520	8
				TRANSFERRED TO OTHER FUNDS				
1	12,325	0	0	1. Transfer to Capital Improvement Reserve	0	0	0	1
2	34,660	0	0	2. Transfer to Water System Reserve	0	0	0	2
3	6,777	8,492	11,888	3. Transfer to Water Bond Fund (Miroco Share)	10,190	10,190	10,190	3
4	0	0	0	4. Transfer to Miroco Water Reserve Fund (Miroco)	700	700	700	4
5		9,767	3,080	5. Transfer to Water Bond Fund (SDC)	3,824	3,824	3,824	5
6				6.				6
7			50,000	7. General Operating Contingency	40,000	35,000	35,000	7
8	53,762	18,259	64,968	8. TOTAL TRANSFERS & CONTINGENCY	54,714	49,714	49,714	8
	448,868	546,033	1,184,328	TOTAL EXPENDITURES	1,077,033	1,047,093	1,047,093	
	409,186	741,890	2,800	UNAPPROPRIATED ENDING FUND BALANCE	827	1,672	1,672	
	858,054	1,287,923	1,187,128	TOTAL	1,077,860	1,048,765	1,048,765	

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

Capital Outlay Line 1 - copier $2K, shop equip $1500, N.Tank PH Mon,CL2 probe $5500, Chem Pump $1K, travel vac $17,500

Line 2- Cliff St line $63K, Oceana/Hwy 101 $4K,RC pmp/totlzr $8500, hydrants $3K

Line 4- Portion of shop construction-interior

Line 5- Beg. bal + estimated interest, no 10% sales revenue transfer proposed

Line 6- Beg. bal + SDC rev est (5 x $4988) + est interest - transfer to WB (25% 09/10 SDC rev) - $63K Cliff St Line

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

Transfers: Line 3- Miroco customers B&I share

Line 4- Miroco customers billing for reserve deficiency

Line 5- used 25% 09/10 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDUITURES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	10,775	10,868	5,550	1. Insurance & Bonds	5,900	5,900	5,900	1
2	4,565	4,997	4,200	2. Office Maint. & Supplies	4,300	4,300	4,300	2
3	1,636	2,007	2,200	3. Telephone & Communications	2,600	2,600	2,600	3
4	19,383	39,318	70,000	4. Plant & System Maintenance	70,000	70,000	70,000	4
5	3,860	819	2,800	5. Equipment Maintenance	2,800	2,800	2,800	5
6	0	0	200	6. Equipment Rental	200	200	200	6
7	3,762	4,589	4,800	7. Motor Vehicle Maintenance	5,000	5,000	5,000	7
8	17,726	19,254	19,000	8. Electricity Expense	19,800	19,800	19,800	8
9	815	976	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	12,465	17,974	24,000	10. Supplies	24,000	24,000	24,000	10
11	3,365	2,065	4,000	11. Tests	5,000	5,000	5,000	11
12	0	89	100	12. Travel, Training, Meetings	100	100	100	12
13	1,304	645	3,000	13. Tuition, Education	3,000	3,000	3,000	13
14	1,002	2,055	1,600	14. Memberships, Permits & Fees	1,600	1,600	1,600	14
15	28,265	102,299	106,000	15. Professional Services (inc Atty, Eng, Acctg)	103,000	103,000	103,000	15
16	0	0	100	16. Miscellaneous	100	100	100	16
17	1,076	551	1,800	17. Equipment & Tools (new)	2,000	2,000	2,000	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
	109,999	208,506	250,350	TOTAL	250,400	250,400	250,400	

NOTE: Line 1- used CY actual less CIS equity distribution (all)
Line 4- paint So Tank $50K, pond clean $5K, U&C
Line 8- includes 5% rate increase
Line 15- Prof. Svcs: Audit $2300, Legal/Eng/Other (CAD map $10K, WCP legal)
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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	42,941	43,641	44,100	1. Available Cash on Hand (Cash Basis)	44,200	44,200	44,200	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	700	420	400	4. Interest	130	130	130	4
5	0	0	0	5. Transfer from Water Fund (Miroco)	700	700	700	5
6				6.				6
7				7.				7
8	43,641	44,061	44,500	8. Total Resources, Except Taxes to be Levied	45,030	45,030	45,030	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	43,641	44,061	44,500	12. TOTAL RESOURCES	45,030	45,030	45,030	12
				REQUIREMENT DESCRIPTION				
1				1.				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	0	0	0	15
	43,641	44,061	44,500	16. Reserved for Future Expenditure	45,030	45,030	45,030	
	43,641	44,061	44,500	TOTAL REQUIREMENTS	45,030	45,030	45,030	

NOTE Line 1- Per agreement, fund bal is $30,000, adjusted annually by ENR CCI, fund balance inadequate, transfer necessary (Line 5)

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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	188,614	154,425	106,330	1. Available Cash on Hand (Cash Basis)	110,380	110,380	110,380	1
2				2. Net Working Capital (Accrual Basis)				2
3	9,536	8,034	6,400	3. Previous Levied Taxes to be Rec'd	7,300	7,300	7,300	3
4	3,067	1,391	2,000	4. Interest	700	700	700	4
5	14,623	9,767	3,080	5. Transfer from Water Fund (former Wtr SDC Res)	3,824	3,824	3,824	5
6	6,777	8,492	11,888	6. Transfer From Water Fund (Miroco Share)	10,190	10,190	10,190	6
7				7.				7
8	68,537	69,114	69,220	8. FmHA/RECD Reserve Balance 7/1/11	69,390	69,390	69,390	8
9	291,154	251,223	198,918	9. Total Resources, Except Taxes to be Levied	201,784	201,784	201,784	9
10			153,556	10. Taxes Necessary to Balance	150,359	150,359	150,359	10
11	101,747	108,109		11. Taxes Collected in Year Levied				11
12								12
13	392,901	359,332	352,474	13. TOTAL RESOURCES	352,143	352,143	352,143	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue — Payment Date				
1	58,625	60,683	62,808	1. OECD SDWRLF 2006 Issue — 12/11	65,006	65,006	65,006	1
2	12,653	13,281	13,946	2. RECD (1992) 1996 Issue — 3/12	14,643	24,213	24,213	2
3	1,926	2,021	2,122	3. RECD (1995) 1996 Issue — 3/12	2,228	3,658	3,658	3
4				4.				4
5	73,204	75,985	78,876	5. TOTAL PRINCIPAL	81,877	92,877	92,877	5
				BOND INTEREST PAYMENTS				
				Issue — Payment Date				
1	54,094	52,035	49,911	1. OECD SDWRLF 2006 Issue — 12/11	47,713	47,713	47,713	1
2	36,920	36,292	35,628	2. RECD (1992) 1996 Issue — 3/12	34,931	34,931	34,931	2
3	5,616	5,521	5,420	3. RECD (1995) 1996 Issue — 3/12	5,313	5,313	5,313	3
4				4.				4
5	96,630	93,848	90,959	5. TOTAL INTEREST	87,957	87,957	87,957	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue — Payment Date				
1			112,719	1. OECD SDWRLF 2006 issue — 12/12	112,719	112,719	112,719	1
2				2.				2
3			69,920	3. FmHA/RECD Reserve @ 6/30/12	69,590	58,590	58,590	3
	223,067	189,499	182,639	UNAPPROPRIATED ENDING FUND BALANCE	182,309	171,309	171,309	
	392,901	359,332	352,474	TOTAL REQUIREMENTS	352,143	352,143	352,143	

NOTE: Transfer from Water (former CI Res) reduces annual levy, not required, CY used 25% SDC rev 09/10
Trans from Water (Miroco sh based on their % of water consumed, collected thru billing
Apply $11K from FmHA/RECD Res to principal RECD 1996 issues (1992 $9570, 1995 $1430)
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

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	94,588	64,786	275,140	2. Net Working Capital (Accrual Basis)	255,020	255,020	255,020	2
3				3. Previous Levied Taxes to Be Received				3
4	887	2,252	2,200	4. Interest	700	700	700	4
5				OTHER RESOURCES				5
6		4,264	5,410	6. Parks System SDC	5,600	2,800	2,800	6
7	2,171	3,025	2,400	7. Rental Fees (Community Hall, Gazebo, BBQ)	2,400	2,400	2,400	7
8	7,645	5,364	10,440	8. Memorial Plaque/Bench Sales	10,440	10,440	10,440	8
9	330	0	100	9. Miscellaneous	100	100	100	9
10	0	575	100	10. Donations (Park Improvements, Other)	100	100	100	10
11				11. DLCD Grant-Parks Master Plan Update		5,000	5,000	11
12				12.				12
13	150,000	150,000	150,000	13. Transfer from General Fund	200,000	200,000	200,000	13
14				14. Transfer from General Fund SLAP Proj Close-out	45,300	45,300	45,300	14
15	0	101,742	0	15. Transfer from City Hall Restoration Reserve	0	0	0	15
16		87,306	0	16. Transfer from Parks Capital Improvement Reserve	0	0	0	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)	18,300	18,300	18,300	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	255,621	419,314	511,690	29. TOTAL RESOURCES, Except Tax to be Levied	585,560	587,760	587,760	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	255,621	419,314	511,690	32. TOTAL RESOURCES	585,560	587,760	587,760	32

NOTE: Beg. bal inc. $6,980 City Pk donations/match OPRD Nature Trail, CityHall Res $109,870, SDC frmr Res $9 92,600

Line 6- revenue est. based on 5 SDC @ $560 (3.4% ENR increase over CY $541)

Line 8- Estimate based on 30 plaques @ $298, 1 bench @ $1,500

Line 13- Transfer to balance budget

Line 14- SLAP Proj closed out- bal of funds frm General for Future Park Land Acq.

Line 17- Awarded, delayed by federal budget

Line 18- Awarded, project in progress

LB-30

EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,036	9,605	9,821	1. Superintendent, Supervisor	10,956	10,956	10,956	1
2	14,242	16,201	16,420	2. Recorder, Acctg, Clerk, Secretary	16,857	16,857	16,857	2
3	19,473	20,665	19,902	3. Utility Wrkrs,Maintenance Wrkr, Hbrmstr/Maint	22,647	22,647	22,647	3
4	4,711	1,218	3,405	4. Overtime & Part Time/Temp	210	210	210	4
5	422	65	90	5. Personal Services Bonus	68	68	68	5
6	5,427	5,348	6,031	6. Payroll Taxes, Wrkr Comp Ins	6,703	6,703	6,703	6
7	19,738	22,412	21,087	7. Health, LTD Insurance, Pension	23,459	23,459	23,459	7
8	76,049	75,514	76,756	8. TOTAL PERSONAL SERVICES	80,900	80,900	80,900	8
				MATERIALS & SERVICES				
1	33,214	32,493	47,050	1. Materials & Services (Page 22)	66,522	66,522	66,522	1
2				2.				2
3				3.				3
4	33,214	32,493	47,050	4. TOTAL MATERIALS & SERVICES	66,522	66,522	66,522	4
				CAPITAL OUTLAY				
1	0	0	19,000	1. Park Improvements	24,000	24,000	24,000	1
2	64,093	9,200	25,500	2. Building Improvements/Construction	26,000	36,000	36,000	2
3	3,899	3,878	6,000	3. Memorial Plaques & Benches	6,000	6,000	6,000	3
4	1,250	0	2,000	4. Equipment, Safety, Office	2,750	2,750	2,750	4
5	0	0	0	5. Vehicle-Pickup/Truck	7,000	7,000	7,000	5
6	1,321	0	32,100	6. Park Trails/Improvements (City Park)	21,500	21,500	21,500	6
7	0	0	63,600	7. City Park Bridge Project	63,600	63,600	63,600	7
8	0	11,189	4,800	8. Maintenance Shop Construction (@ WWTP)	3,000	3,000	3,000	8
9			110,550	9. Future City Hall Restoration (former reserve fund)	110,270	110,270	110,270	9
10			97,560	10. Future Park Imp/Acq (frmr SDC reserve)	86,500	83,700	83,700	10
11			20,000	11. Future Park Land Acquisition	70,300	65,300	65,300	11
12	70,563	24,267	381,110	11. TOTAL CAPITAL OUTLAY	420,920	423,120	423,120	12
				TRANSFERRED TO OTHER FUNDS				
1	10,600	0	0	1. To City Hall Restoration Reserve Fund	0	0	0	1
2				2.				2
4			5,000	3. General Operating Contingency	5,000	5,000	5,000	4
5	10,600	0	5,000	4. TOTAL TRANSFERS & CONTINGENCY	5,000	5,000	5,000	5
	190,426	132,274	509,916	TOTAL EXPENDITURES	573,342	575,542	575,542	
	65,195	287,040	1,774	UNAPPROPRIATED ENDING FUND BALANCE	12,218	12,218	12,218	
	255,621	419,314	511,690	TOTAL	585,560	587,760	587,760	

NOTI Personal Svcs adopted 2.1% COLA, 5% max merit/position or cap

Capital Outlay: Line 1- Pks Comm: gazebo $8K, benches $3K, Mstr Plan Implementation $12K, other

Line 2- CmHall Htr $6K, pave pkg CH $30K

Line 3- based on 30 plaques @ $149, 1 bench @ $1,500

Line 4- Copier $2K, shop equipment $750

Line 6- OPRD LG grant, work in progress (City Pk donations/grant match), total Proj less CY l

Line 7- OPRD RTP grant award, delayed/federal budget

Line 8- portion of shop construction-interior

Line 9- Beg. bal + estimated interest, no transfer in

Line 10- Beg. bal + SDC rev estimate (5 x $560) + estimated interest, less Mstr Plan Implementation $12K

Line 11- Accumulate funds for future acquisitions @$5K/yr, 11/12 only includes trans SLAP $45,300 from General Fund

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,960	3,041	1,700	1. Insurance & Bonds	1,800	1,800	1,800	1
2	938	1,144	1,200	2. Office Maint. & Supplies	1,200	1,200	1,200	2
3	506	468	700	3. Telephone & Communications	700	700	700	3
4	5,432	6,882	6,000	4. Buildings Maintenance	8,000	8,000	8,000	4
5	4,435	1,195	7,000	5. Parks Maintenance	6,500	6,500	6,500	5
6	0	0	500	6. Memorial Wall Maintenance	500	500	500	6
7	797	246	1,200	7. Equipment Maintenance & Rental	1,200	1,200	1,200	7
8	2,400	1,810	2,500	8. Motor Vehicle Maintenance	2,800	2,800	2,800	8
9	4,188	4,419	4,300	9. Electricity Expense	5,400	5,400	5,400	9
10	2,514	2,793	3,200	10. Utilities & Garbage Service	3,200	3,200	3,200	10
11	3,262	3,153	5,000	11. Supplies	5,000	5,000	5,000	11
12	1,858	2,017	8,000	12. Professional Svcs (inc Atty, Eng, Acctg)	22,000	22,000	22,000	12
13	0	45	50	13. Miscellaneous	50	50	50	13
14	0	0	500	14. Skatepark Area Maintenance	500	500	500	14
15	1,200	1,200	1,200	15. Restroom Lease	3,672	3,672	3,672	15
16	2,580	2,957	2,800	16. Restroom Maintenance/Supplies	3,000	3,000	3,000	16
17	144	1,123	1,200	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
	33,214	32,493	47,050	TOTAL	66,522	66,522	66,522	

NOTES: Line 1: CIS surplus distribution credit applied to regular premium
Line 4- drainage at CmHall (swamp) $2K, U & C
Line 5- gazebo/park drainage $4K, Adopt A Planter, U & C
Line 12- Prof Svcs: Audit $1200, Legal/Eng/Other (surveyor $5K- SVAs, Mstr Plan Update $15K)
Line 15- 2nd 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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	4,156	3,902	3,930	2. Net Working Capital (Accrual Basis)	3,460	3,460	3,460	2
3				3. Previous Levied Taxes to be Received				3
4	108	36	50	4. Interest	30	30	30	4
5	0	170	500	5. Specialty Item Sales	200	200	200	5
6	0	0	50	6. Donations	50	50	50	6
7				7.				7
8	4,264	4,108	4,530	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	4,264	4,108	4,530	12. TOTAL RESOURCES	3,740	3,740	3,740	12
				REQUIREMENT DESCRIPTION				
1	362	445	4,530	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	362	445	4,530	15. TOTAL EXPENDITURES	3,740	3,740	3,740	15
	3,902	3,663	0	16. Unappropriated Ending Fund Balance	0	0	0	
	4,264	4,108	4,530	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 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	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)	0	0	0	2
3				3. Previous Levied Taxes to be Received				3
4			0	4.				4
5	7,195	7,196	0	5. 911 Excise Tax / DAS	7,200	7,200	7,200	5
6	0		0	6.				6
7				7.				7
8	7,195	7,196	0	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	7,195	7,196	0	12. TOTAL RESOURCES	7,200	7,200	7,200	12
				REQUIREMENT DESCRIPTION				
1	7,195	7,196	0	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	7,195	7,196	0	15. TOTAL EXPENDITURES	7,200	7,200	7,200	15
	0	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
	7,195	7,196	0	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

Last Review Year: 2007
Next Review Year: 2017
CITY OF DEPOE BAY, LINCOLN COUNTY

STREET CONSTRUCTION RESERVE FUND

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	355,324	380,816	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	6,023	327	0	4. Interest				4
5	19,469	0	0	5. SDC Revenue				5
6				6.				6
7				7.				7
8	380,816	381,143	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	380,816	381,143	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	381,143	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
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10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	381,143	0	15. TOTAL EXPENDITURES	0	0	0	15
	380,816	0	0	16. Reserved for Future Expenditure	0	0	0	
	380,816	381,143	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

Last Review Year: 2008
Next Review Year: 2018
CITY OF DEPOE BAY, LINCOLN COUNTY

STORM DRAIN CONSTRUCTION FUND

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	206,988	218,289	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	10,398	0	0	4. SDC Revenues				4
5	3,271	177	0	5. Interest				5
6				6.				6
7				7.				7
8	220,657	218,466	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	220,657	218,466	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	2,368	0	0	1. Construction - Catch Basins				1
2				2.				2
3	0	218,466	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
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10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	2,368	218,466	0	15. TOTAL EXPENDITURES	0	0	0	15
	218,289	0	0	16. Reserved for Future Expenditure	0	0	0	
	220,657	218,466	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

Last Review Year: 2002

Next Review Year: 2012

CITY OF DEPOE BAY, LINCOLN COUNTY

HARBOR RESERVE FUND

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	47,861	63,736	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	875	56	0	4. Interest				4
5	15,000	0	0	5. Transfer from General Fund (St.Rev.Share)				5
6				6. Transfer from Harbor Fund				6
7				7.				7
8	63,736	63,792	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	63,736	63,792	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1		63,792	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
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11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	63,792	0	15. TOTAL EXPENDITURES	0	0	0	15
	63,736	0	0	16. Reserved for Future Expenditure	0	0	0	
	63,736	63,792	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

Last Review Year: 2000
Next Review Year: 2010

CITY OF DEPOE BAY, LINCOLN COUNTY

SEWER SYSTEM DEVELOPMENT RESERVE

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	207,226	234,320	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	3,494	200	0	5. Interest				5
6	23,600	0	0	6. Transfer from Sewer Fund				6
7				7.				7
8	234,320	234,520	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	234,320	234,520	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1		234,520	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
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11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	234,520	0	15. TOTAL EXPENDITURES	0	0	0	15
	234,320	0	0	16. Reserved for Future Expenditure	0	0	0	
	234,320	234,520	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 — Last Review Year: 2001

for Capital Improvements (ORS 223.297) — RESOURCES AND REQUIREMENTS — Next Review Year: 2011

CITY OF DEPOE BAY, LINCOLN COUNTY

SEWER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	239,213	241,889	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	3,925	204	0	5. Interest				5
6	8,735	0	0	6. Transfer from Sewer Fund (SDC)				6
7				7.				7
8	251,873	242,093	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	251,873	242,093	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	9,984	0	0	1. Transfer to Sanitary Debt Service Fund				1
2		242,093	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
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11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	9,984	242,093	0	15. TOTAL EXPENDITURES	0	0	0	15
	241,889	0	0	16. Reserved for Future Expenditure	0	0	0	
	251,873	242,093	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

Last Review Year: 2006
Next Review Year: 2016

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER SYSTEM DEVELOPMENT FUND

BUDGET FOR NEXT YEAR 2011-12

	HISTORICAL DATA - ACTUAL - SECOND PRECEDING 2008-09	HISTORICAL DATA - ACTUAL - FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	133,801	170,895		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		4. Interfund Loan Repayment from Water Capital Project				4
5	2,434	145		5. Interest				5
6	34,660	0		6. Transfer from Water Fund				6
7				7.				7
8	170,895	171,040	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	170,895	171,040	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	171,040		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
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10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	171,040	0	15. TOTAL EXPENDITURES	0	0	0	15
	170,895	0	0	16. Reserved for Future Expenditure	0	0	0	
	170,895	171,040	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 — Last Review Year: 2001

for Capital Improvements (ORS 223.297) — RESOURCES AND REQUIREMENTS — Next Review Year: 2011

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	291,686	294,320	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			4. Interfund Loan Repayment from Water Capital Project				4
5	4,932	248	0	5. Interest				5
6	12,325	0	0	6. Transfer from Water Service Fund (SDC)				6
7				7.				7
8	308,943	294,568	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	308,943	294,568	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	294,568	0	1. Transfer to Water Fund				1
2	14,623	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
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10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	14,623	294,568	0	15. TOTAL EXPENDITURES	0	0	0	15
	294,320	0	0	16. Reserved for Future Expenditure	0	0	0	
	308,943	294,568	0	TOTAL REQUIREMENTS	0	0	0	

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

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

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

Last Review Year: 2008
Next Review Year: 2018

CITY OF DEPOE BAY, LINCOLN COUNTY

PARKS CAPITAL IMPROVEMENT RESERVE FUND

BUDGET FOR NEXT YEAR 2011-12

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	81,805	87,230		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	1,402	76		4. Interest				4
5	4,022	0		5. SDC Revenue				5
6				6.				6
7				7.				7
8	87,229	87,306	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	87,229	87,306	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	87,306		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	0	87,306	0	15. TOTAL EXPENDITURES	0	0	0	15
	87,229	0	0	16. Reserved for Future Expenditure	0	0	0	
	87,229	87,306	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

Last Year for Fund 2011
Last Year for Contributions 2009
CITY OF DEPOE BAY, LINCOLN COUNTY

CITY HALL RESTORATION RESERVE FUND

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2008-09	FIRST PRECEDING 2009-10	ADOPTED BUDGET THIS YEAR 2010-11	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2011-12 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	89,542	101,655	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	1,514	87	0	4. Interest				4
5	10,600	0	0	5. Transfer from Parks & Buildings Fund				5
6				6.				6
7				7.				7
8	101,656	101,742	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	101,656	101,742	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	101,742	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	0	101,742	0	15. TOTAL EXPENDITURES	0	0	0	15
	101,656	0	0	16. Reserved for Future Expenditure	0	0	0	
	101,656	101,742	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 2.1%

CITY OF DEPOE BAY

PERSONAL SERVICES SUMMARY

MERIT 5%(max)

SALARIES PAID FROM MORE THAN ONE SOURCE

BUDGET 11-12

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $3600)	74,334	22,300	10,407	7,433	14,867	8,920	10,407	1
2	Field Supervisor	54,888	4,391	1,098	549	10,978	37,324	549	2
3	Plant Operator (1)	49,267				41,877	7,390		3
4	Plant Operator (2)	49,267				37,936	11,331		4
5	Plant Operator (3) vacant	39,566				5,935	33,631		5
6	Utility Worker	36,766		8,824		2,941	22,060	2,941	6
7	Utility Worker Supernumerary	41,197		12,359		4,120	20,599	4,120	7
8	Maintenance Worker	32,092		8,023	8,023	4,172	2,246	9,628	8
9	Recorder	66,423	28,562	5,314	6,642	10,628	9,963	5,314	9
10	Accounting Clerk	43,071	10,768	6,461	6,461	6,461	6,461	6,461	10
11	Billing Clerk	38,488	1,924	1,924	10,777	10,777	11,162	1,924	11
12	Secretary	39,470	17,367	789	2,368	7,894	7,894	3,158	12
13	Harbormaster/Utility Worker	37,239			31,281			5,958	13
14	Part Time/Temp								14
15	Overtime (708 hr/yr, inc hol)	21,000	2,940	210	1,890	7,350	8,400	210	15
16	Personal Services Safety Bonus	850	128	77	102	221	255	68	16
17	**SALARIES TOTAL**	**623,918**	**88,380**	**55,485**	**75,526**	**166,155**	**187,636**	**50,737**	17
18	Payroll Tax-FICA	47,730	6,761	4,245	5,778	12,711	14,354	3,881	18
19	Payroll Tax-SUI (2.2%)	13,726	1,944	1,221	1,662	3,655	4,128	1,116	19
20	Workers Comp-CCIS (inc.Volntrs)	21,320	1,066	4,051	3,411	5,330	5,756	1,706	20
21									21
22	TAXES & WRKR COMP TOTAL	82,776	9,771	9,516	10,850	21,696	24,239	6,703	22
23									23
24	Health (med/dent/vis) Insurance	188,030	23,594	17,795	26,779	52,059	50,889	16,912	24
25	Retirement-PERS	72,827	11,342	7,112	8,823	20,034	19,122	6,394	25
26	Long Term Disability (LTD) Ins	1,908	267	172	229	515	572	153	26
27	INSURANCE & PERS TOTAL	262,765	35,203	25,079	35,831	72,609	70,584	23,459	27
28									28
29									29
30									30
	GRAND TOTAL	**969,459**	**133,354**	**90,080**	**122,207**	**260,460**	**282,458**	**80,899**	

NOTES: Line 16- 100% of estimated savings from reduced experience rate (.96)

Line 19- rate increase .018 to .022

Line 20- classification rate adjustments(-1.8%), CIS +9%,ERP factor applied

Line 25- PERB actuarial employer rate eff 7/1/11-7/1/13: Tier 1/2: 12.96%,OPSRP 11.04% (prev 8.49%,8.87%)

Line 24- med 4.5% & fed reform, dntl 6%, vis 0% increase

Line 26- 29.2 cents/$100 salary + admin fee 60 cents/emp/mo

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

MATERIALS - SERVICE$ SUMMARY

Adopted

EXPENSES PAID FROM MORE ˙HAN ONE SOL CE

BUDGET 11-12

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	19,800	1,700	1,800	2,800	5,800	5,900	1,800	1
2	Memberships, Permits, Fees	10,000	4,600	0	1,200	2,600	1,600	0	2
3	Office Maint & Supplies	32,000	10,500	1,000	11,000	4,000	4,300	1,200	3
4	Telephone & Communications	13,600	3,200	900	1,800	4,400	2,600	700	4
5	Travel & Meeting Expense	4,800	4,000	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	14,000	0	2,200	1,600	6,000	3,000	1,200	7
8	Equipment & Tools (new)	6,500	0	1,000	1,000	1,500	2,000	1,000	8
9	Outside/Fac & Bldg Maintenance	162,000	0	18,000	20,000	46,000	70,000	8,000	9
10	Supplies (Port inc. fuel)	399,200	1,200	5,000	344,000	20,000	24,000	5,000	10
11	Electrical Expense	115,900	0	21,000	15,000	54,700	19,800	5,400	11
12	Utilities & Garbage	16,600	0	6,400	5,000	1,000	1,000	3,200	12
13	Tuition, Training, Education (CEU	7,000	1,000	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svcs	224,400	61,900	3,000	8,000	26,500	103,000	22,000	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**1,046,750**	**89,100**	**63,550**	**415,450**	**180,900**	**245,400**	**52,350**	16
17	NSAT (inc OR MR mgmt plan wk)	15,000	15,000						17
18	Contributions to Others	3,500	3,500						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	10,710		10,710					22
23	RR/FCS,Launch,Pumpout Maint	4,000			4,000				23
24	Restroom Lease	6,072			2,400			3,672	24
25	Restroom Maint.	3,500			500			3,000	25
26	Tests	6,500				1,500	5,000		26
27	Sludge Maintenance	55,000				55,000			27
28	Park/MemWall/Sktbrd Area Maint	7,500						7,500	28
29	Storm Drain (STRT), I & I (SWR) Maint	8,000		2,000		6,000			29
30	Agate Bch Clsr Fund	113,000	113,000						30
31	AD/Promo, Special Events	7,500	7,500						31
32	Emerg/Disaster Prep Program	10,000	10,000						32
	GRAND TOTAL	1,299,832	238,900	78,260	422,350	243,400	250,400	66,522	

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

CAPITAL OUTLAY SUMMARY

Adopted

EXPENSES PAID FROM MORE THA HAN ONE SOL CE

BUDGET 11-12

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment/Safety,Office,Other	56,000	12,000	2,750	2,500	8,500	27,500	2,750	1
2	Vehicle- 2 pickups	40,000		4,000	17,000	4,000	8,000	7,000	2
3	Park Imp-gzbos/bnchs/Mstr Plan Imp	24,000						24,000	3
4	Bldg Imp-CmHall heating	6,000						6,000	4
5	Bldg Imp-CityHall pave pkg lot	30,000						30,000	5
6	City Park Nature Trails Project	21,500						21,500	6
7	City Park Bridge Project	63,600						63,600	7
8	Memorial Plaques/benches	6,000						6,000	8
9	Bay St. Hwy - Conway (SCA)	70,000		70,000					9
10	Strt Ovrlys(Pine,Vsta,Spncr,Point,Mel	55,000		55,000					10
11	Storm Drain Eng/Construction	10,000		10,000					11
12	Harbor Dock 1 Rehab	425,000			425,000				12
13	West Side/Fish Plnt Docks/Pilngs	10,000			10,000				13
14	Dock Elec Ped Replc Dock 2	14,000			14,000				14
15	WWTP Blwr Drv,UV sensor	8,000				8,000			15
16	Collection System (I&I)	14,000				14,000			16
17	Maintenance Shop Const (interior)	20,000		3,000	2,000	6,000	6,000	3,000	17
18	Rocky Crk Pump, totalizer,vault	8,500					8,500		18
19	Distribution (Cliff,Oceana, hydrnts)	70,000					70,000		19
20	Emergency Warning Siren System	150,000	150,000						20
21									21
22									22
23									23
24									24
25	Future Park Land Acquisition	65,300						65,300	25
26	Future Parks Imp (SDC Res)	83,700						83,700	26
27	Future City Hall Restore (Res)	110,270						110,270	27
28	Future Strt Const (SDC Res)	343,165		343,165					28
29	Future StormDrain Cnst (SDC)	205,235		205,235					29
30	Future Harbor Imp (Reserve)	108,820			108,820				30
31	Future Swr Sys Imp (Reserve)	307,800				307,800			31
32	Future Swr Sys Imp (SDC Res)	259,980				259,980			32
33	Future Wtr Sys Imp (Reserve)	196,030					196,030		33
34	Future Wtr Sys Imp (SDC Res)	118,490					118,490		34
35	Future Acquisition (Equip)	90,000	0	30,000		30,000	30,000		35
	GRAND TOTAL	2,990,390	162,000	723,150	579,320	638,280	464,520	423,120	