CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2010 - JUNE 30, 2011

Budget Committee Meetings – April 26, May 13, 2010
Budget Hearing – June 1, 2010

Resolution No. 406 – June 15, 2010

LB-20 RESOURCES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	891,664	932,166	941,440	2. Net Working Capital (Accrual Basis)	970,300	970,300	970,300	2
3				3. Previous Levied Taxes to Be Received				3
4	24,679	13,043	13,000	4. Interest	7,400	7,400	7,400	4
5				OTHER RESOURCES				5
6				6. FRANCHISES				6
7	14,075	14,535	14,000	7. Broadstripe (Millenium Digital Media/Summit Com	15,500	15,500	15,500	7
8	21,908	22,592	22,000	8. Northwest Natural Gas	23,700	23,700	23,700	8
9	42,124	42,579	42,000	9. Central Lincoln PUD	43,400	43,400	43,400	9
10	7,568	9,476	8,800	10. PTI Communications/CenturyTel	9,300	9,300	9,300	10
11	7,065	7,793	7,000	11. North Lincoln Sanitary	9,400	9,400	9,400	11
12	92,740	96,973	93,800	12. TOTAL FRANCHISES	101,300	101,300	101,300	12
13				13.				13
14				14. OREGON STATE FUNDING				14
15	2,229	2,163	1,900	15. Cigarette Tax	1,900	1,900	1,900	15
16	14,188	17,839	16,900	16. Liquor Tax	19,880	19,880	19,880	16
17	16,178	15,971	16,100	17. Revenue Sharing	17,000	17,000	17,000	17
18	32,595	35,973	34,900	18. TOTAL OREGON STATE FUNDING	38,780	38,780	38,780	18
19				19.				19
20	3,127	1,551	1,181,900	20. Scenic Lands Project Revenues	500	500	500	20
21	24,139	24,668	24,000	21. Business License Fees	24,000	24,000	24,000	21
22	28,910	26,529	10,000	22. Land Use, Bldg & Other Permit Fees	8,000	8,000	8,000	22
23	916	1,803	1,000	23. Miscellaneous	1,000	1,000	1,000	23
24	4,000	3,000	3,000	24. Grant Proceeds-DLCD Cstl Mgmnt/Planning	3,000	3,000	3,000	24
25	1,200	1,062	1,200	25. Agate Beach Closure Fund	1,100	1,100	1,100	25
26				26.				26
27	357,900	334,235	376,150	27. Transfer from Transient Room Tax Fund	364,350	364,350	364,350	27
28			0	28.	0	0	0	28
29	1,461,871	1,471,004	2,680,390	29. TOTAL RESOURCES, Except Tax to be Levied	1,519,730	1,519,730	1,519,730	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,461,871	1,471,004	2,680,390	32. TOTAL RESOURCES	1,519,730	1,519,730	1,519,730	32

Notes Beg. balance includes Agate Beach Closure $112,500 & Scenic Lands Donations/Interest $76,940
Line 15 & 16- Cigarette Tax estimate $1.34/capita, Liquor Tax estimate $14.00/capita (Pop.Est 1,420)
Line 20- Scenic Lands Acq Lot 700 Project: interest only, no grant apps pending
Line 25- 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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	32,731	29,789	26,165	1. Superintendent, Supervisor	26,165	26,165	26,165	1
2	54,481	56,198	59,060	2. Recorder, Acctg, Clerk, Secretary	59,277	59,277	59,277	2
3	123	37	2,870	3. Overtime	2,870	2,870	2,870	3
4	0	0	0	4. Part Time/Temp	0	0	0	4
5	463	484	89	5. Personal Services Bonus	150	150	150	5
6	7,546	7,914	8,140	6. Payroll Taxes, Wrkr Comp Ins	8,940	8,940	8,940	6
7	32,550	32,755	30,840	7. Health Insurance, Pension	31,146	31,146	31,146	7
8	127,895	127,177	127,164	8. TOTAL PERSONAL SERVICES	128,548	128,548	128,548	8
				MATERIALS & SERVICES				
1	121,652	126,390	247,800	1. Materials & Services (page 3)	270,180	264,900	247,722	1
2				2.				2
3				3.				3
4	121,652	126,390	247,800	4. TOTAL MATERIALS & SERVICES	270,180	264,900	247,722	4
				CAPITAL OUTLAY				
1	2,295	0	11,000	1. Office Equipment	11,000	11,000	11,000	1
2				2.				2
3				3.				3
4	174	5,300	1,358,100	4. Scenic Land Acquisition Harbor Overlook/Lot 700 Proj	137,400	137,400	137,400	4
5				5.				5
6				6.				6
7	0	0	0	7. Future Acquisition Projects	0	0	0	7
8	2,469	5,300	1,369,100	8. TOTAL CAPITAL OUTLAY	148,400	148,400	148,400	8
				TRANSFERRED TO OTHER FUNDS				
1	100,000	60,000	155,000	1. Transfer to Harbor Fund	100,000	100,000	100,000	1
2	80,000	110,000	230,000	2. Transfer to Street Fund	120,000	120,000	120,000	2
3	80,000	150,000	200,000	3. Transfer to Parks & Buildings Fund	150,000	150,000	150,000	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.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	275,000	335,000	650,000	7. TOTAL TRANSFERS & CONTINGENCY	435,000	435,000	435,000	7
	527,016	593,867	2,394,064	TOTAL EXPENDITURES	982,128	976,848	959,670	
	934,855	877,137	286,326	UNAPPROPRIATED ENDING FUND BALANCE	537,602	542,882	560,060	
	1,461,871	1,471,004	2,680,390	TOTAL	1,519,730	1,519,730	1,519,730	

NOTE: Personal Services- Approved 0% COLA, 5% max merit/position, chng med plan to PPP, add LTD plan
Capital Outlay-Line 1- telephone system upgrade, computers (6)
Line 4- balance Scenic Byway $137,400, no pending apps

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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,847	2,686	2,800	1. Insurance & Bonds	1,550	1,550	1,550	1
2	3,295	3,037	4,000	2. Memberships, Permits, Fees	4,200	4,200	4,200	2
3	7,891	8,806	10,000	3. Office Maint. & Supplies	10,300	10,300	10,300	3
4	4,132	4,328	4,400	4. Telephone & Communications	4,500	4,500	4,500	4
5	4,418	4,325	6,000	5. Travel & Meeting Expense	3,000	3,000	3,000	5
6	1,038	500	1,200	6. Supplies	1,200	1,200	1,200	6
7	0	0	500	7. Tuition, Training, Education, Safety Mgmnt/Training	1,000	1,000	1,000	7
8	147	203	500	8. Drug Testing	500	500	500	8
9	1,172	3,246	15,000	9. Legal Services/Expense	10,000	10,000	10,000	9
10	40,980	40,177	43,000	10. Planner/Planning Services	43,350	43,350	43,350	10
11	8,700	18,454	6,000	11. Other Professional Services (Acctg, Eng, Other)	6,000	6,000	6,000	11
12	0	203	200	12. Election Costs	300	300	300	12
13	799	1,556	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	0	45	1,000	15. Miscellaneous	1,000	1,000	1,000	15
16	4,451	761	2,500	16. Near Shore Action Team/OR Pilot MR Mgmnt	24,000	24,000	24,000	16
17	5,083	4,314	114,250	17. Agate Beach Closure Fund	114,500	114,500	114,500	17
18				18. Emergency Preparedness	3,500	3,500	3,500	18
19			10,000	19. Loan to Urban Renewal Agency	0	0	0	
20	800	0	0	20. Contribution to Lincoln County Court Apptd Spec.Advc	800	0	0	19
21	0	0	0	21. Contribution to United Way	1,000	0	0	20
22	1,500	1,500	1,250	22. Contribution to Fleet of Flowers	1,500	500	0	21
23	1,200	1,500	450	23. Contribution to My Sister's Place (Womens VIP)	1,500	1,500	1,000	22
24	500	250	250	24. Contribution to Council on Alcohol & Drug Abuse	1,000	0	0	23
25	1,250	500	500	25. Contribution to RSVP of Lincoln County	1,000	0	0	24
26	500	0	0	26. Contribution to Oceanlake Back Pack Program	0	0	0	25
27	2,500	2,000	2,000	27. Contribution to Senior Meals (COG)	2,000	2,000	2,000	26
28	1,200	0	0	28. Contribution to Lincoln County Childrens Advocacy Cr	0	0	0	27
29	21,000	21,000	10,000	29. Contrib. to Depoe Bay Neighbors For Kids	20,000	20,000	5,822	28
30	1,250	1,000	1,500	30. Contribution to Depoe Bay Food Pantry	1,500	1,500	1,500	29
31		500	1,000	31. Contribution to Taft Elementary Back Pack Program	1,000	1,000	1,000	30
32			0	32. Contribution to Progressive Options	480	0	0	31
33		500	2,000	33. Discretionary Contributions	2,000	2,000	0	32
	121,652	126,390	247,800	TOTAL	270,180	264,900	247,722	

NOTI 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, plus extra meetings (UR)
Line 11- Audit $3000, Eng/Other $ 3000 (PD reviews,etc)
Line 13- Expenses for community events (C of C, VFW, etc)
Line 16- ODFW grant/OR MR $20,250, Sea Grant $3,000 (Sept 2009)
Line 17- Beginning yr balance plus projected 10-11 revenues
Line 18- So DB Creek road (1/5/10 wkshop)
Contributions: 2% of resources less expenses ($11,322) CC motion 6/1/10

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	174,508	224,803	274,100	1. Beginning Balance Dedicated Public Safety	325,600	325,600	325,600	1
2	124	2,805	20,150	2. Net Working Capital (Accrual Basis)	10,350	10,350	10,350	2
3				3. Previous Levied Taxes to be Rec'd				3
4	402,365	395,278	400,000	4. Room Tax to be Received	400,000	400,000	400,000	4
5	8,511	5,933	6,000	5. Interest	4,000	4,000	4,000	5
6				6. Transfer from Other Funds				6
7				7.				7
8	585,508	628,819	700,250	8. Total Resources, Except Taxes to be Levied	739,950	739,950	739,950	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	585,508	628,819	700,250	12. TOTAL RESOURCES	739,950	739,950	739,950	12
				REQUIREMENT DESCRIPTION				
1	357,900	334,235	376,150	1. Transfer to General Fund	364,350	364,350	364,350	1
2	224,803	274,213	324,100	2. Public Safety (dedicated 1%)	375,600	375,600	375,600	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	582,703	608,448	700,250	15. TOTAL EXPENDITURES	739,950	739,950	739,950	15
	2,805	20,371	0	16. Unappropriated Ending Fund Balance	0	0	0	
	585,508	628,819	700,250	TOTAL REQUIREMENTS	739,950	739,950	739,950	

NOTE: Line 2- Public Safety inc. 03/04 - 08/09 actual, projected 09-10 & 10-11

LB-20

RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	HISTORICAL DATA: ACTUAL: SECOND PRECEDING 2007-08	ACTUAL: FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	111,755	65,686	95,700	2. Net Working Capital (Accrual Basis)	640,730	640,730	640,730	2
3				3. Previous Levied Taxes to Be Received				3
4	1,917	995	7,640	4. Interest	4,500	4,500	4,500	4
5				OTHER RESOURCES				5
6	58,250	53,239	58,500	6. State Highway Tax Apportionment	71,057	71,057	71,057	6
7	546	74	100	7. Miscellaneous	100	100	100	7
8			25,070	8. Transportation SDC	25,450	25,450	25,450	8
9			13,790	9. Storm Drain System SDC	14,000	14,000	14,000	9
10				10.				10
11	25,000	0	0	11. ODOT SCA Grant (Bayview Ave)				11
12			25,000	12. ODOT SCA Grant (Southpoint -Manzanita/Hwy)				12
13		151,200	6,000	13. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)	6,000	6,000	6,000	13
14			0	14. ODOT SCA Grant (Bay St -Hwy/Conway	25,000	25,000	25,000	14
15				15.				15
16	80,000	110,000	230,000	16. Transfer from General Fund	120,000	120,000	120,000	16
17	29,425	0	225,700	17. Transfer from Storm Drain Construction Reserve	0	0	0	17
18	50,000	0	393,800	18. Transfer from Street Construction Reserve	0	0	0	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	356,894	381,194	1,081,300	29. TOTAL RESOURCES, Except Tax to be Levied	906,837	906,837	906,837	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	356,894	381,194	1,081,300	32. TOTAL RESOURCES	906,837	906,837	906,837	32

NOTE: Line 6- Based on $50.04/capita (Pop. 1,420), inc. OTIA "wedge" $5.28,HB 2001 $12.50 (reg hwy $32.45)
Line 8- revenue est based on 10 SDC @ $2,545 (1.5% ENR increase over CY $2,507)
Line 9- revenue est based on 10 SDC @ $1,400 (1.5% ENR increase over CY $1,379)
Line 14- Grant app to be submitted NLT June 30
Line 13- Grant award amended for final work
Line 16- Transfer to balance fund

LB-30 EXPENDITURE SUMMARY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	**STREET FUND** EXPENDITURE DESCRIPTION	CITY OF DEPOE BAY, LINCOLN COUNTY BUDGET FOR NEXT YEAR 2010-11 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	11,846	12,180	12,736	1. Superintendent, Supervisor	12,736	12,736	12,736	1
2	25,712	23,543	24,357	2. Utility Wkrs, Maintenance Wrkr	28,291	28,291	28,291	2
3	12,731	13,536	14,042	3. Recorder, Acctg, Clerk, Secretary	14,101	14,101	14,101	3
4	4,797	4,754	5,360	4. Overtime & Part Time/Temp	205	205	205	4
5	431	390	57	5. Personal Services Bonus	100	100	100	5
6	7,550	7,467	8,377	6. Payroll Taxes, Wrkr Comp Ins	9,048	9,048	9,048	6
7	19,046	19,730	18,367	7. Health Insurance, Pension	23,202	23,202	23,202	7
8	82,113	81,601	83,296	8. TOTAL PERSONAL SERVICES	87,683	87,683	87,683	8
				MATERIALS & SERVICES				
1	69,333	51,622	89,340	1. Materials & Services (Page 7)	77,850	77,850	77,850	1
2				2.				2
3				3.				3
4	69,333	51,622	89,340	4. TOTAL MATERIALS & SERVICES	77,850	77,850	77,850	4
				CAPITAL OUTLAY				
1	124,245	16,412	170,000	1. Street Improvements Construction	105,000	105,000	105,000	1
2	0	0	0	2. Vehicle-Pickup/Truck	0	0	0	2
3	2,569	0	3,000	3. Equipment, Safety, Office	2,000	2,000	2,000	3
4	0	0	10,000	4. Storm Drain Construction	10,000	10,000	10,000	4
5	12,249	132,220	106,000	5. DRP-ODOT Bike/Ped (Hwy 101 Xwalks, Sidewalks,etc	6,000	6,000	6,000	5
6	0	0	15,000	6. Maintenance Shop Construction (@WWTP)	4,800	4,800	4,800	6
7			348,370	7. Future Street Construction (former SDC reserve)	352,350	352,350	352,350	7
8			216,790	8. Future Storm Drain Construction (former SDC reserve	210,820	210,820	210,820	8
9			20,000	9. Future Equipment Acquisitions	25,000	25,000	25,000	9
10	139,063	148,632	889,160	10. TOTAL CAPITAL OUTLAY	715,970	715,970	715,970	10
				TRANSFERRED TO OTHER FUNDS				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			15,000	6. General Operating Contingency	20,000	20,000	20,000	6
7	0	0	15,000	7. TOTAL TRANSFERS & CONTINGENCY	20,000	20,000	20,000	7
	290,509	281,855	1,076,796	TOTAL EXPENDITURES	901,503	901,503	901,503	
	66,385	99,339	4,504	UNAPPROPRIATED ENDING FUND BALANCE	5,334	5,334	5,334	
	356,894	381,194	1,081,300	TOTAL	906,837	906,837	906,837	

Notes: Personal Services: Approved 0% COLA, 5% max merit/position, chng med to PPP plan, add LTD plan
Capital Outlay: Line 1- Bay St Hwy-Conway $70K (SCA),St Overlays-Austin,Point, Melody $35K
Line 4- Construction not included in Strt project
Line 6- Portion of construction- slab,elec,plmb,fixtures
Line 5- Finish Collins/Clarke Xwlk $6K (ODOT Bike/Ped grant)
Line 7- Beg bal + SDC rev est (10 x $2,545) + est interest
Line 8- Beg bal + SDC rev est (10 x $1,400) + est interest
Line 9- 5 years accumulation for future

LB-31

DETAILED EXPENDUITURES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,847	2,686	2,800	1. Insurance & Bonds	1,650	1,650	1,650	1
2	1,112	633	1,000	2. Office Maint. & Supplies	1,000	1,000	1,000	2
3	645	706	800	3. Telephone & Communications	900	900	900	3
4	19,105	7,082	30,000	4. Maintenance & Repair	18,000	18,000	18,000	4
5	1,818	1,293	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	5,188	4,203	5,000	6. Supplies	5,000	5,000	5,000	6
7	3,362	1,095	2,000	7. Equipment Maintenance & Rental	2,200	2,200	2,200	7
8	4,157	3,081	2,800	8. Motor Vehicle Maintenance	2,800	2,800	2,800	8
9	18,008	17,427	19,300	9. Electricity Expense- Strt Lights, CofC sign	20,000	20,000	20,000	9
10	5,262	5,405	6,000	10. Utilities & Garbage Service	6,000	6,000	6,000	10
11	400	593	2,000	11. Storm Drain Maintenance	2,000	2,000	2,000	11
12	6,645	7,128	4,500	12. Professional Svcs (inc Atty, Eng, Acctg)	4,500	4,500	4,500	12
13	0	0	50	13. Miscellaneous	50	50	50	13
14	0	0	9,590	14. Footpaths & Bikeways	10,250	10,250	10,250	14
15	783	290	1,500	15. Equipment & Tools (new)	1,500	1,500	1,500	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
	69,333	51,622	89,340	TOTAL	77,850	77,850	77,850	

NOTI Line 1- used CY actual less CIS equity distribution (all)
Line 4- pothole patrol, Cliff post wtrline upgrade, leased pkg lot fence, other
Line 12 - Audit $2000, Legal/Eng/Other $2500 (SDC update $1200)
Line 14 - Requirement to spend/set aside, 1% of gas tax revenues, $9,540 is accumulated amount not expended to date + 10-11 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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	35,966	49,083	73,600	2. Net Working Capital (Accrual Basis)	163,860	163,860	163,860	2
3				3. Previous Levied Taxes to Be Received				3
4	1,361	1,112	1,750	4. Interest	1,000	1,000	1,000	4
5				OTHER RESOURCES				5
6	56,733	59,251	62,800	6. Annual Reserved Moorage	63,860	63,860	63,860	6
7	3,145	3,698	3,500	7. Unreserved & Transient Moorage	3,700	3,700	3,700	7
8	0	0	0	8. Port Leases	0	0	0	8
9	7,836	6,887	7,000	9. Electricity Surcharge	7,000	7,000	7,000	9
10	408	1,719	1,000	10. Miscellaneous	1,000	1,000	1,000	10
11	5,900	5,900	5,900	11. SMB MAP Grant	5,900	5,900	5,900	11
12	1,749	1,267	1,400	12. Launch Ramp Donations	1,800	1,800	1,800	12
13	187,485	155,777	320,000	13. Fuel Sales	320,000	320,000	320,000	13
14			0	14. OSMB Facility Grant (west side/fish plant pilings/dock:				14
15		57,490	0	15. Oregon SMB Facility Grant (replace boat launch float:				15
16				16. OSMB Fac Grant (boat launch pkg lot rehab)	55,000	55,000	55,000	16
17	15,000	19,000	0	17. Lincoln County Community & Economic Dev Grant	0	0	0	17
18				18. Federal Approp Request (Harbor Rehab Phase 1)	615,000	615,000	615,000	18
19	100,000	60,000	155,000	19. Transfer from General Fund	100,000	100,000	100,000	19
20			15,000	20. Transfer from General Fund (Future Imp, former Res)	15,000	15,000	15,000	20
21			63,960	21. Transfer from Harbor Reserve Fund	0	0	0	21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	415,582	421,184	710,910	29. TOTAL RESOURCES, Excpt Tax to be Levied	1,353,120	1,353,120	1,353,120	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	415,582	421,184	710,910	32. TOTAL RESOURCES	1,353,120	1,353,120	1,353,120	32

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

Line 13- estimated 100K gal @ $3.20/gal

Line 14- coordinate w/OSMB prep for BIG Application (FY 2011-12)

Line 16- grant app submitted

Line 18- federal request submitted

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

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	7,469	8,493	9,284	1. Superintendent, Supervisor	7,826	7,826	7,826	1
2	18,269	21,751	23,590	2. Recorder, Acctg, Clerk, Secretary	23,904	23,904	23,904	2
3	27,749	30,179	33,773	3. Harbormaster/Maint Wrkr & Maintenance Worker	36,316	36,316	36,316	3
4	6,554	4,116	8,953	4. Overtime, Part time Temp	5,045	5,045	5,045	4
5	471	597	76	5. Personal Services Bonus	130	130	130	5
6	6,558	7,263	9,211	6. Payroll Taxes, Wrkr Comp Ins	9,949	9,949	9,949	6
7	25,173	29,450	30,213	7. Health Insurance, Pension	32,058	32,058	32,058	7
8	92,242	101,848	115,100	8. TOTAL PERSONAL SERVICES	115,228	115,228	115,228	8
				MATERIALS & SERVICES				
1	235,272	197,094	372,550	1. Materials & Services (Page 10)	372,800	372,800	372,800	1
2				2.				2
3				3.				3
4	235,272	197,094	372,550	4. TOTAL MATERIALS & SERVICES	372,800	372,800	372,800	4
				CAPITAL OUTLAY				
1	0	1,250	8,000	1. Equipment, Safety, Office	2,000	2,000	2,000	1
2	21,928	59,092	25,000	2. Docks/Piers Construction/Improvements	625,000	625,000	625,000	2
3	0	0	50,000	3. Electrical Ped/Docks Upgrade	50,000	50,000	50,000	3
4	0	0	0	4. Boat Launch Pkg Lot Rehab	73,300	73,300	73,300	4
5	0	0	6,000	5. Vessel Fueling Facility, Pump/Dump	0	0	0	5
6	0	0	10,000	6. Maintenance Shop Construction (@ WWTP)	3,200	3,200	3,200	6
7	0	0	79,810	7. Future Harbor Improvements (former reserve)	93,890	93,890	93,890	7
8	21,928	60,342	178,810	8. TOTAL CAPITAL OUTLAY	847,390	847,390	847,390	8
				TRANSFERRED TO OTHER FUNDS				
1	787	768	1,100	1. Transfer to Sewer Fund	1,200	1,200	1,200	1
2	2,149	2,086	2,700	2. Transfer to Water Fund	2,900	2,900	2,900	2
3				3.				3
4				4.				4
5				5.				5
6			10,000	6. General Operating Contingency	10,000	10,000	10,000	6
7	2,936	2,854	13,800	7. TOTAL TRANSFERS & CONTINGENCY	14,100	14,100	14,100	7
	352,378	362,138	680,260	TOTAL EXPENDITURES	1,349,518	1,349,518	1,349,518	
	63,204	53,666	30,650	UNAPPROPRIATED ENDING FUND BALANCE	3,602	3,602	3,602	
	415,582	415,804	710,910	TOTAL	1,353,120	1,353,120	1,353,120	

NOTE: Personal Services: Approved 0% COLA, 5% max merit/position, chng med to PPP plan, add LTD plan

Capital Outlay: Line 1- U & C

Line 2- west side/fish plant docks $10K (prep w/SMB -BIG app 8/11 awrd 2012, LC grant rec'd $10K), Hrbr Rehab Ph 1 $615K (Fed)

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

Line 4- SMB grant submitted

Line 6- portion of shop construction- slab,elec,plmbg,fixtures

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

LB-31

DETAILED EXPENDUITURES

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

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	4,391	4,210	4,400	1. Insurance & Bonds	2,550	2,550	2,550	1
2	8,046	8,898	9,600	2. Office Maint. & Supplies	10,500	10,500	10,500	2
3	1,541	1,475	1,800	3. Telephone & Communications	1,800	1,800	1,800	3
4	7,594	7,712	12,000	4. Facility Maintenance	12,000	12,000	12,000	4
5	1,716	1,006	4,000	5. RR/FCS, Launch, Pumpout Maintenance	4,000	4,000	4,000	5
6	218	81	500	6. Dockside RR Maintenance	3,000	3,000	3,000	6
7	0	0	2,000	7. Building Maintenance	1,000	1,000	1,000	7
8	1,373	2,483	3,000	8. Fuel Station Maintenance	3,000	3,000	3,000	8
9	3,668	2,309	2,800	9. Motor Vehicle Maintenance	2,900	2,900	2,900	9
10	12,102	12,761	13,200	10. Electricity Expense	13,200	13,200	13,200	10
11	3,969	3,321	5,000	11. Utilities & Garbage Service	5,000	5,000	5,000	11
12	1,321	952	3,000	12. Supplies	3,000	3,000	3,000	12
13	177,748	144,496	300,000	13. Vessel Fuel	300,000	300,000	300,000	13
14	519	668	2,000	14. Travel, Training, Meetings	600	600	600	14
15	568	998	1,000	15. Memberships, Permits, Fees	1,200	1,200	1,200	15
16	462	305	800	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	7,062	2,348	4,000	18. Professional Services (Atty, Eng, Other)	4,000	4,000	4,000	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20	574	671	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
	235,272	197,094	372,550	TOTAL	372,800	372,800	372,800	

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 6- replace partitions,ceiling fans
Line 13 - estimated 100K gal @ $3.00/gal
Line 17- 3rd year of 3 year lease renewed 2008 (Exp: April 2011)
Line 18- Prof Svcs: Audit $2000, 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------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2010-11 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	417,630	321,808	234,460	2. Net Working Capital (Accrual Basis)	632,350	632,350	632,350	2
3				3. Previous Levied Taxes to Be Received				3
4	7,107	2,851	10,300	4. Interest	6,000	6,000	6,000	4
5				OTHER RESOURCES				5
6	226,720	224,645	236,000	6. User Fees	254,000	254,000	254,000	6
7	226,890	221,171	180,000	7. Gleneden Sanitary District Contract	220,000	220,000	220,000	7
8	25,595	10,444	2,020	8. Connection/Inspection Fees	2,020	2,020	2,020	8
9	0	0	14,300	9. Sanitary Sewer System SDC	14,510	14,510	14,510	9
10	984	1,850	1,000	10. Miscellaneous	1,000	1,000	1,000	10
11				11.				11
12	787	768	1,100	12. Transfer from Harbor Fund-User Fees	1,200	1,200	1,200	12
13				13.				13
14			235,200	14. Transfer from Sewer System Dev. Reserve Fund	0	0	0	14
15			250,900	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	905,712	783,537	1,165,280	29. TOTAL RESOURCES, Excpt Tax to be Levied	1,131,080	1,131,080	1,131,080	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	905,712	783,537	1,165,280	32. TOTAL RESOURCES	1,131,080	1,131,080	1,131,080	32

NOTE: Line 6- To balance proposed budget user fee amount includes 9% increase to total revenue ($22K shortfa

Line 7- expense share based on EDU 59%

Line 8 - est. 10 Inspect/connect fee @ $202 (0% increase over CY $202)

Line 9- est. 10 SDC @ $1,451 (1.5% ENR increase over CY $1430)

LB-30

EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	12,750	12,589	16,845	1. Superintendent, Supervisor	23,177	23,177	23,177	1
2	29,794	31,319	33,504	2. Recorder, Acctg, Clerk, Secretary	33,871	33,871	33,871	2
3	72,385	73,907	82,013	3. Plant Operators	83,983	83,983	83,983	3
4	27,242	26,898	5,735	4. Utility Wkrs, Maintenance Wkr	12,409	12,409	12,409	4
5	7,496	10,466	12,708	5. Part Time/Temp & Overtime	7,175	7,175	7,175	5
6	955	1,063	152	6. Personal Services Safety Bonus	270	270	270	
7	16,383	16,585	17,568	7. Payroll Taxes, Wrkr Comp Ins	20,183	20,183	20,183	6
8	65,254	69,674	58,190	8. Health Insurance, Pension	63,673	63,673	63,673	7
9	232,258	242,500	226,715	9. TOTAL PERSONAL SERVICES	244,741	244,741	244,741	8
				MATERIALS & SERVICES				
1	170,025	195,659	224,400	1. Materials & Services (Page 13)	231,500	231,500	231,500	1
2				2.				2
3				3.				3
4	170,025	195,659	224,400	4. TOTAL MATERIALS & SERVICES	231,500	231,500	231,500	4
				CAPITAL OUTLAY				
1	38,993	1,558	5,000	1. Equipment, Safety, Office	9,000	9,000	9,000	1
2	0	0	16,000	2. Vehicle-Pickup/Truck	0	0	0	2
3	38,609	47,413	45,000	3. WWTP & System Improvements	29,000	29,000	29,000	3
4			30,000	4. Maintenance Shop Construction (@WWTP)	9,600	9,600	9,600	4
5			262,300	5. Future Sewer Improvements (former System Reserve)	276,340	276,340	276,340	5
6			263,398	6. Future Sewer Improvements (former SDC Reserve)	253,000	253,000	253,000	6
7			20,000	7. Future Equipment Acquisition	25,000	25,000	25,000	7
8	77,602	48,971	641,698	8. TOTAL CAPITAL OUTLAY	601,940	601,940	601,940	8
				TRANSFERRED TO OTHER FUNDS				
1	82,948	8,735	0	1. Transfer to Capital Improvement Reserve (SDC)	0	0	0	1
2	22,500	23,600	0	2. Transfer to Sewer System Development Reserve	0	0	0	2
3			5,602	3. Transfer to Sanitary Bond Fund (SDC)	2,190	2,190	2,190	3
4				4.				4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	105,448	32,335	55,602	7. TOTAL TRANSFERS & CONTINGENCY	52,190	52,190	52,190	7
	585,334	519,465	1,148,415	TOTAL EXPENDITURES	1,130,371	1,130,371	1,130,371	
	320,378	264,072	16,865	UNAPPROPRIATED ENDING FUND BALANCE	709	709	709	
	905,712	783,537	1,165,280	TOTAL	1,131,080	1,131,080	1,131,080	

Notes: Personal Services- Approved 0% COLA, 5% max merit/position, chng med to PPP plan, add LTD plan
Capital Outlay: Line 1- DO Probe/SC100 $3K, decant pumps $1500, hoseline camlks, manlift $1800
Line 3 - WWTP Blwr Cntrls $10K, Valves $3K, I & I $14K
Line 4- portion of construction-slab,elec,plmbng,fixtures
Line 5- Beg. Bal + usual 10% user fee rev transfer + estimated interest earnings
Line 6- Beg. Bal + SDC rev est (10 x $1451) + estimated interest - transfer to SB (25% 08/09 SDC rev)
Line 7- 5 years accumulation for future

Transfers: Line 3- used 25% 08/09 SDC revenue (not required, reduces annual tax levied)

LB-31 DETAILED EXPENDUITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2010-11 PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	11,440	10,452	10,800	1. Insurance & Bonds	5,500	5,500	5,500	1
2	3,460	3,905	3,700	2. Office Maint. & Supplies	3,800	3,800	3,800	2
3	2,781	2,681	2,800	3. Telephone & Communications	2,900	2,900	2,900	3
4	22,353	46,044	40,000	4. Plant & System Maintenance	45,000	45,000	45,000	4
5	33,223	45,035	55,000	5. Sludge Disposal	55,000	55,000	55,000	5
6	8,162	1,778	9,000	6. Equipment Maintenance	4,500	4,500	4,500	6
7	167	0	3,000	7. Equipment Rental	1,500	1,500	1,500	7
8	4,689	4,875	5,000	8. Motor Vehicle Maintenance	5,000	5,000	5,000	8
9	51,037	48,912	52,000	9. Electricity Expense	52,000	52,000	52,000	9
10	739	772	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	13,010	14,586	20,000	11. Supplies	20,000	20,000	20,000	11
12	1,475	1,044	1,500	12. Tests	1,500	1,500	1,500	12
13	50	0	100	13. Travel, Training, Meetings	100	100	100	13
14	1,413	809	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	3,323	2,144	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	7,481	10,120	7,000	16. Professional Services (inc Atty, Eng, Acctg)	20,000	20,000	20,000	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	2,800	1,755	6,000	18. Influent & Infiltration Reduction	6,000	6,000	6,000	18
19	2,422	747	1,800	19. Equipment & Tools (new)	2,000	2,000	2,000	19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	170,025	195,659	224,400	TOTAL	231,500	231,500	231,500	

NOTI Line 1- used CY actual less CIS equity distribution (all)
Line 4- Lift Sta Pump ovhls $18K, Vista Pump rebld $10K, WWTP yard/dirt haul $10K, U & C
Line 5- Two Hauls/disposal
Line 6- gen maint agrmnt, other
Line 16- Audit $2500, Legal/Eng/Other (SDC & rate study $3,700, 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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	117,695	117,256	108,563	2. Net Working Capital (Accrual Basis)	99,400	99,400	99,400	2
3	3,390	4,313	3,600	3. Previous Levied Taxes to be Rec'd	4,700	4,700	4,700	3
4	1,240	949	1,000	4. Nonresident Agreement Taxes	1,000	1,000	1,000	4
5	5,514	2,119	3,000	5. Interest	1,000	1,000	1,000	5
6	5,972	9,984	5,602	6. Transfer from Sewer Fund (former SDC Reserve)	2,190	2,190	2,190	6
7	160,167	157,763	157,831	7. Gleneden Sanitary Debt Share	157,699	157,699	157,699	7
8	293,978	292,384	279,596	8. Total Resources, Except Taxes to be Levied	265,989	265,989	265,989	8
9			97,501	9. Taxes Necessary to Balance	110,648	110,648	110,648	9
10	90,223	90,579		10. Taxes Collected in Year Levied				10
11								11
12	384,201	382,963	377,097	12. TOTAL RESOURCES	376,636	376,636	376,636	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue — Payment Date				
1	115,370	121,070	126,816	1. Series 1999 — 12/1/10	132,615	132,615	132,615	1
2				2.				2
3				3.				3
4	115,370	121,070	126,816	4. TOTAL PRINCIPAL	132,615	132,615	132,615	4
				BOND INTEREST PAYMENTS				
				Issue — Payment Date				
1	151,575	146,325	140,694	1. Series 1999 — 12/1/10	134,671	134,671	134,671	1
2				2.				2
3				3.				3
4	151,575	146,325	140,694	4. TOTAL INTEREST & FEES	134,671	134,671	134,671	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue — Payment Date				
1			109,587	1. Series 1999 — 12/1/11	109,350	109,350	109,350	1
2				2.				2
3				3.				3
	117,256	115,568	109,587	UNAPPROPRIATED ENDING FUND BALANCE	109,350	109,350	109,350	
	384,201	382,963	377,097	TOTAL REQUIREMENTS	376,636	376,636	376,636	

NOTE: Transfer from Sewer (former CI Res) reduces annual levy, not required - CY used 25% of SDC revenue 08/09
GSD share based on EDU (59%)
Debt retired 2024

LB-20 RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	478,186	482,549	364,900	2. Net Working Capital (Accrual Basis)	741,720	741,720	741,720	2
3				3. Previous Levied Taxes to Be Received				3
4	13,075	6,616	13,600	4. Interest	7,000	7,000	7,000	4
5				OTHER RESOURCES				5
6	340,143	335,615	339,000	6. User Fees	385,000	385,000	385,000	6
7	48,102	15,828	8,140	7. Connection/Inspection Fees	8,140	8,140	8,140	7
8			20,180	8. Water System SDC	20,480	20,480	20,480	8
9	21,686	8,583	8,000	9. Miscellaneous	10,000	10,000	10,000	9
10	6,888	6,777	8,492	10. Miroco Billing for Water B & I Share	11,888	11,888	11,888	10
11				11.				11
12	2,149	2,086	2,700	12. Transfer from Harbor Fund-User Fee	2,900	2,900	2,900	12
13				13.				13
14			171,500	14. Transfer from Water System Dev. Reserve	0	0	0	14
15			306,770	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	910,230	858,054	1,243,282	29. TOTAL RESOURCES, Except Tax to be Levied	1,187,128	1,187,128	1,187,128	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	910,230	858,054	1,243,282	32. TOTAL RESOURCES	1,187,128	1,187,128	1,187,128	32

NOTE: Line 6- To balance proposed budget user fee amount includes 9% increase to total revenue ($30K shortfa

NOTE: Line 7 - estimate 10 inspect/connect fee @ $814 (0% increase over CY $814)

Line 8- est 10 SDC @ $2048 (1.5% ENR increase over CY $2018)

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

LB-30

EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	44,549	46,708	51,789	1. Superintendent, Supervisor	46,915	46,915	46,915	1
2	29,791	31,319	33,852	2. Recorder, Acctg, Clerk, Secretary	34,230	34,230	34,230	2
3	12,466	15,383	51,905	3. Plant Operators	51,275	51,275	51,275	3
4	27,543	31,389	50,495	4. Utility Wkrs, Maintenance Worker	44,114	44,114	44,114	4
5	6,490	7,796	12,708	5. Part time/Temp & Overtime	8,200	8,200	8,200	5
6	754	883	203	6. Personal Services Bonus	260	260	260	6
7	15,146	16,163	25,172	6. Payroll Taxes, Wrkr Comp Ins	23,092	23,092	23,092	7
8	54,126	58,624	74,830	7. Health Insurance, Pension	64,404	64,404	64,404	8
9	190,864	208,265	300,954	8. TOTAL PERSONAL SERVICES	272,490	272,490	272,490	9
				MATERIALS & SERVICES				
1	110,685	109,999	*238,800*	1. Materials & Services (Page 17)	250,350	250,350	250,350	1
2				2.				2
3				3.				3
4	110,685	109,999	238,800	4. TOTAL MATERIALS & SERVICES	250,350	250,350	250,350	4
				CAPITAL OUTLAY				
1	5,669	2,500	17,500	1. Equipment, Safety, Office	5,000	5,000	5,000	1
2	1,320	74,342	*163,000*	2. Plant & System Improvements	168,500	168,500	168,500	2
3	0	0	0	3. Vehicle-Pickup/Truck	0	0	0	3
4	0	0	30,000	4. Maintenance Shop Construction (@WWTP)	9,600	9,600	9,600	4
5			207,600	5. Future Water Improvements (former reserve)	202,510	202,510	202,510	5
6			201,583	6. Future Water Improvements (former SDC reserve)	185,910	185,910	185,910	6
7			20,000	7. Future Equipment Acquisition	25,000	25,000	25,000	7
8	6,989	76,842	639,683	8. TOTAL CAPITAL OUTLAY	596,520	596,520	596,520	8
				TRANSFERRED TO OTHER FUNDS				
1	129,802	12,325	0	1. Transfer to Capital Improvement Reserve	0	0	0	1
2	32,200	34,660	0	2. Transfer to Water System Reserve	0	0	0	2
3	6,888	6,777	8,492	3. Transfer to Water Bond Fund (Miroco Share)	11,888	11,888	11,888	3
4	0	0	0	4. Transfer to Miroco Water Reserve Fund (Miroco)	0	0	0	4
5			9,767	5. Transfer to Water Bond Fund (SDC)	3,080	3,080	3,080	5
6				6.				6
7			40,000	7. General Operating Contingency	50,000	50,000	50,000	7
8	168,890	53,762	58,259	8. TOTAL TRANSFERS & CONTINGENCY	64,968	64,968	64,968	8
	477,427	448,868	1,237,696	TOTAL EXPENDITURES	1,184,328	1,184,328	1,184,328	
	432,803	409,186	5,586	UNAPPROPRIATED ENDING FUND BALANCE	2,800	2,800	2,800	
	910,230	858,054	1,243,282	TOTAL	1,187,128	1,187,128	1,187,128	

Notes: Personal Services: Approved 0% COLA, 5% max merit/position, chng med to PPP plan, add LTD plan

Capital Outlay Line 1 - U&C

Line 2- Cliff St line $63K, Bensell St line $2K,WTP PLC(ph3) $30K,So.Tnk vlv/vlt $60K, RC pmp $7500, hydrants $6K

Line 4- Portion of shop construction-slab,elec,plmbng,fixtures

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

Line 6- Beg. bal + SDC rev est (10 x $2048) + est interest - transfer to WB (25% 08/09 SDC rev) - $90K C.O.-WTP,SoTank

Line 7- 5 years accumulation/future

Transfers: Line 3- Miroco customers B&I share

Line 5- used 25% 08/09 SDC revenue (not required, reduces annual tax levied)

LB-31 DETAILED EXPENDUITURES

-------HISTORICAL DATA-------			WATER SERVICE FUND	CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL------		ADOPTED					
SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2010-11 PROPOSED	APPROVED	ADOPTED	

	SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	11,440	10,775	11,200	1. Insurance & Bonds	5,550	5,550	5,550	1
2	3,759	4,565	3,800	2. Office Maint. & Supplies	4,200	4,200	4,200	2
3	1,590	1,636	2,200	3. Telephone & Communications	2,200	2,200	2,200	3
4	20,874	19,383	87,000	4. Plant & System Maintenance	70,000	70,000	70,000	4
5	3,694	3,860	4,200	5. Equipment Maintenance	2,800	2,800	2,800	5
6	630	0	800	6. Equipment Rental	200	200	200	6
7	4,322	3,762	4,800	7. Motor Vehicle Maintenance	4,800	4,800	4,800	7
8	16,722	17,726	19,000	8. Electricity Expense	19,000	19,000	19,000	8
9	739	815	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	17,942	12,465	24,000	10. Supplies	24,000	24,000	24,000	10
11	3,579	3,365	7,000	11. Tests	4,000	4,000	4,000	11
12	0	0	100	12. Travel, Training, Meetings	100	100	100	12
13	1,461	1,304	3,000	13. Tuition, Education	3,000	3,000	3,000	13
14	1,076	1,002	2,800	14. Memberships, Permits & Fees	1,600	1,600	1,600	14
15	22,058	28,265	*66,000*	15. Professional Services (inc Atty, Eng, Acctg)	106,000	106,000	106,000	15
16	0	0	100	16. Miscellaneous	100	100	100	16
17	800	1,076	1,800	17. Equipment & Tools (new)	1,800	1,800	1,800	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
	110,685	109,999	238,800	TOTAL	250,350	250,350	250,350	

NOTE: Line 1- used CY actual less CIS equity distribution (all)
Line 4- paint So Tank $50K, filter media $12K, U&C
Line 15- Prof. Svcs: Audit $2500, Legal/Eng/Other (SDC & rate study $3,700, WCP legal)
Line 17- Small Equip/Tools, Fixed Asset Capitalization amt increased to $$1,000/Res.# 356 (Dec 2005)

LB-10

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

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Last Year for Fund 2025
Review Year for Fund 2010
CITY OF DEPOE BAY, LINCOLN COUNTY

MIROCO WATER RESERVE FUND

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	41,702	42,941	43,650	1. Available Cash on Hand (Cash Basis)	44,100	44,100	44,100	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	1,239	700	850	4. Interest	400	400	400	4
5	0	0	0	5. Transfer from Water Fund (Miroco)	0	0	0	5
6				6.				6
7				7.				7
8	42,941	43,641	44,500	8. Total Resources, Except Taxes to be Levied	44,500	44,500	44,500	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	42,941	43,641	44,500	12. TOTAL RESOURCES	44,500	44,500	44,500	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
	42,941	43,641	44,500	16. Reserved for Future Expenditure	44,500	44,500	44,500	
	42,941	43,641	44,500	TOTAL REQUIREMENTS	44,500	44,500	44,500	

NOTE Line 1- Per agreement, fund bal is $30,000, adjusted annually by ENR CCI, fund balance adequate, no transfer necessary (Line 5)

LB-35

DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

WATER BOND FUND

RESOURCE DESCRIPTION

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	127,105	188,614	145,110	1. Available Cash on Hand (Cash Basis)	106,330	106,330	106,330	1
2				2. Net Working Capital (Accrual Basis)				2
3	4,765	9,536	5,200	3. Previous Levied Taxes to be Rec'd	6,400	6,400	6,400	3
4	3,296	3,067	3,300	4. Interest	2,000	2,000	2,000	4
5	7,992	14,623	9,767	5. Transfer from Water Fund (former Wtr Cl. Res (SDC)	3,080	3,080	3,080	5
6	6,888	6,777	8,492	6. Transfer From Water Fund (Miroco Share)	11,888	11,888	11,888	6
7				7.				7
8	67,569	68,537	68,530	8. FmHA/RECD Reserve Balance	69,220	69,220	69,220	8
9	217,614	291,154	240,399	9. Total Resources, Except Taxes to be Levied	198,918	198,918	198,918	9
10			111,704	10. Taxes Necessary to Balance	153,556	153,556	153,556	10
11	249,451	101,747		11. Taxes Collected in Year Levied				11
12								12
13	467,065	392,901	352,103	13. TOTAL RESOURCES	352,474	352,474	352,474	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue — Payment Date				
1	56,693	58,625	60,684	1. OECD SDWRLF 2006 Issue — 12/09	62,808	62,808	62,808	1
2	12,046	12,653	13,281	2. RECD (1992) 1996 Issue — 3/10	13,946	13,946	13,946	2
3	1,833	1,926	2,021	3. RECD (1995) 1996 Issue — 3/10	2,122	2,122	2,122	3
4	41,050	0	0	4. FmHA 1978 Issue — PIF 07/08				4
5	111,622	73,204	75,986	5. TOTAL PRINCIPAL	78,876	78,876	78,876	5
				BOND INTEREST PAYMENTS				
				Issue — Payment Date				
1	55,941	54,094	52,035	1. OECD SDWRLF 2006 Issue — 12/09	49,911	49,911	49,911	1
2	37,527	36,920	36,292	2. RECD (1992) 1996 Issue — 3/10	35,628	35,628	35,628	2
3	5,709	5,616	5,521	3. RECD (1995) 1996 Issue — 3/10	5,420	5,420	5,420	3
4	1,170	0	0	4. FmHA 1978 Issue — PIF 07/08				4
5	100,347	96,630	93,848	5. TOTAL INTEREST	90,959	90,959	90,959	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue — Payment Date				
1			0	1. FmHA B & I — PIF 07/08				1
2			112,719	2. OECD SDWRLF 2006 issue — 12/11	112,719	112,719	112,719	2
3			69,550	3. FmHA/RECD Reserve @ 6/30/11	69,920	69,920	69,920	3
	255,097	223,067	182,269	UNAPPROPRIATED ENDING FUND BALANCE	182,639	182,639	182,639	
	467,065	392,901	352,103	TOTAL REQUIREMENTS	352,474	352,474	352,474	

NOTE: Transfer from Water (former Cl Res) reduces annual levy, not required, CY used 25% SDC rev 08/09

Trans from Water (Miroco sha based on their % of water consumed, collected thru billing

Debt retired: 1978 issue - 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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	60,259	94,588	74,050	2. Net Working Capital (Accrual Basis)	275,140	275,140	275,140	2
3				3. Previous Levied Taxes to Be Received				3
4	1,696	887	3,400	4. Interest	2,200	2,200	2,200	4
5				OTHER RESOURCES				5
6			5,330	6. Parks System SDC	5,410	5,410	5,410	6
7	1,790	2,171	1,600	7. Rental Fees (Community Hall, Gazebo, BBQ)	2,400	2,400	2,400	7
8	5,392	7,645	17,940	8. Memorial Plaque/Bench Sales	10,440	10,440	10,440	8
9	1,472	0	0	9. Viewing Machine Contract	0	0	0	9
10	97,876	330	100	10. Miscellaneous	100	100	100	10
11	3,359	0	100	11. Donations (Park Improvements, Other)	100	100	100	11
12				12.				12
13				13.				13
14	80,000	150,000	200,000	14. Transfer from General Fund	150,000	150,000	150,000	14
15	16,590	0	102,200	15. Transfer from City Hall Restoration Reserve	0	0	0	15
16			90,100	16. Transfer from Parks Capital Improvement Reserve	0	0	0	16
17			0	17. OPRD RTP Grant (City Park Bridge Replace)	47,600	47,600	47,600	17
18				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	268,434	255,621	494,820	29. TOTAL RESOURCES, Except Tax to be Levied	511,690	511,690	511,690	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	268,434	255,621	494,820	32. TOTAL RESOURCES	511,690	511,690	511,690	32

NOTE: Beginning balance includes $6,980 donated revenues for City Park Project (match OPRD Nature Trail app

Line 6- revenue est. based on 10 SDC @ $541 (1.5% ENR increase over CY $533)

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

Line 14- Transfer to balance budget

Line 17- Application submitted, notification June/July

Line 18- Application submitted, notification June/July

LB-30 EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	9,115	12,036	9,821	1. Superintendent, Supervisor	9,821	9,821	9,821	1
2	13,378	14,242	16,339	2. Recorder, Acctg, Clerk, Secretary	16,420	16,420	16,420	2
3	19,650	19,473	26,462	3. Utility Wrkrs,Maintenance Wrkr, Hbrmstr/Maint	19,902	19,902	19,902	3
4	4,712	4,711	7,021	4. Overtime & Part Time/Temp	3,405	3,405	3,405	4
5	365	422	57	5. Personal Services Bonus	90	90	90	5
6	4,811	5,427	6,701	6. Payroll Taxes, Wrkr Comp Ins	6,031	6,031	6,031	6
7	17,104	19,738	20,698	7. Health Insurance, Pension	21,087	21,087	21,087	7
8	69,135	76,049	87,099	8. TOTAL PERSONAL SERVICES	76,756	76,756	76,756	8
				MATERIALS & SERVICES				
1	52,504	33,214	56,150	1. Materials & Services (Page 22)	47,050	47,050	47,050	1
2				2.				2
3				3.				3
4	52,504	33,214	56,150	4. TOTAL MATERIALS & SERVICES	47,050	47,050	47,050	4
				CAPITAL OUTLAY				
1	4,489	0	21,000	1. Park Improvements	19,000	19,000	19,000	1
2	27,815	64,093	53,000	2. Building Improvements/Construction	25,500	25,500	25,500	2
3	6,432	3,899	13,500	3. Memorial Plaques & Benches	6,000	6,000	6,000	3
4	0	1,250	7,000	4. Equipment, Safety, Office	2,000	2,000	2,000	4
5	0	0	0	5. Vehicle-Pickup/Truck	0	0	0	5
6	2,030	1,321	6,980	6. Park Trails/Improvements (City Park)	32,100	32,100	32,100	6
7	0	0	0	7. City Park Bridge Project	63,600	63,600	63,600	7
8	0	0	15,000	8. Maintenance Shop Construction (@ WWTP)	4,800	4,800	4,800	8
9			114,000	9. Future City Hall Restoration (former reserve fund)	110,550	110,550	110,550	9
10			96,630	10. Future Park Improvements/Acquisition (frmr SDC rese	97,560	97,560	97,560	10
11				11. Future Park Land Acquisition		20,000	20,000	11
12	40,766	70,563	327,110	11. TOTAL CAPITAL OUTLAY	361,110	381,110	381,110	12
				TRANSFERRED TO OTHER FUNDS				
1	10,600	10,600	0	1. To City Hall Restoration Reserve Fund	0	0	0	1
2				2.				2
4			10,000	3. General Operating Contingency	20,000	5,000	5,000	4
5	10,600	10,600	10,000	4. TOTAL TRANSFERS & CONTINGENCY	20,000	5,000	5,000	5
	173,005	190,426	480,359	TOTAL EXPENDITURES	504,916	509,916	509,916	
	95,428	65,195	14,461	UNAPPROPRIATED ENDING FUND BALANCE	6,774	1,774	1,774	
	268,433	255,621	494,820	TOTAL	511,690	511,690	511,690	

NOTI Personal Svcs Approved 0% COLA, 5% max merit/position, chng med to PPP plan, add LTD plan

Capital Outlay: Line 1- Pks Comm: 2 gazebo $8K, 10 tbls $8K, benches $3K

Line 2- Pks Comm: CmHall deck $8K, pave pkg $10K, other: CmHall BR floor $1500, CH ba

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

Line 6- OPRD LG grant app submitted (projected bal of donations used as grant match)

Line 7- OPRD RTP grant app submitted

Line 8- portion of shop construction-slab,elec,plmbng,fixtures

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

Line 10- Beg. bal + SDC rev estimate (10 x $541) + estimated interest

Line 11- Accumulate funds for future acquisitions

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,141	2,960	3,100	1. Insurance & Bonds	1,700	1,700	1,700	1
2	1,605	938	1,000	2. Office Maint. & Supplies	1,200	1,200	1,200	2
3	499	506	700	3. Telephone & Communications	700	700	700	3
4	22,747	5,432	20,000	4. Buildings Maintenance	6,000	6,000	6,000	4
5	1,814	4,435	7,000	5. Parks Maintenance	7,000	7,000	7,000	5
6	0	0	500	6. Memorial Wall Maintenance	500	500	500	6
7	584	797	1,600	7. Equipment Maintenance & Rental	1,200	1,200	1,200	7
8	3,578	2,400	2,500	8. Motor Vehicle Maintenance	2,500	2,500	2,500	8
9	4,529	4,188	4,200	9. Electricity Expense	4,300	4,300	4,300	9
10	2,868	2,514	3,200	10. Utilities & Garbage Service	3,200	3,200	3,200	10
11	4,693	3,262	5,000	11. Supplies	5,000	5,000	5,000	11
12	2,501	1,858	2,800	12. Professional Svcs (inc Atty, Eng, Acctg)	8,000	8,000	8,000	12
13	0	0	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	1,200	1,200	1,200	15
16	1,827	2,580	2,000	16. Restroom Maintenance/Supplies	2,800	2,800	2,800	16
17	919	144	800	17. Equipment & Tools (new)	1,200	1,200	1,200	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
	52,504	33,214	56,150	TOTAL	47,050	47,050	47,050	

NOTES: Line 1: used CY actual less CIS equity distribution (all)

Line 4- U & C

Line 5- bench sites (sand/tile)/fencing, gazebo drainage, Adopt A Planter, U & C

Line 12- Prof Svcs: Audit $1500, Legal/Eng/Other (surveyor $5K- 2 ocean end strt)

Line 15- 5th year of 5 yr lease renewed Feb 2006, expires Feb 2011

Line 16- Downtown restrooms, eff: Feb. 2001, 5 yr lease renew expires Feb. 2011

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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	4,054	4,156	3,900	2. Net Working Capital (Accrual Basis)	3,930	3,930	3,930	2
3				3. Previous Levied Taxes to be Received				3
4	172	108	100	4. Interest	50	50	50	4
5	0	0	500	5. Specialty Item Sales	500	500	500	5
6	0	0	100	6. Donations	50	50	50	6
7				7.				7
8	4,226	4,264	4,600	8. Total Resources, Except Taxes to be Levied	4,530	4,530	4,530	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	4,226	4,264	4,600	12. TOTAL RESOURCES	4,530	4,530	4,530	12
				REQUIREMENT DESCRIPTION				
1	70	362	4,600	1. Maintenance & Supplies	4,530	4,530	4,530	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	70	362	4,600	15. TOTAL EXPENDITURES	4,530	4,530	4,530	15
	4,156	3,902	0	16. Unappropriated Ending Fund Balance	0	0	0	
	4,226	4,264	4,600	TOTAL REQUIREMENTS	4,530	4,530	4,530	

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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	357,738	355,324	392,800	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	10,624	6,023	1,000	4. Interest				4
5	36,960	19,469	0	5. SDC Revenue				5
6				6.				6
7				7.				7
8	405,322	380,816	393,800	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	405,322	380,816	393,800	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	50,000	0	393,800	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	50,000	0	393,800	15. TOTAL EXPENDITURES	0	0	0	15
	355,322	380,816	0	16. Reserved for Future Expenditure	0	0	0	
	405,322	380,816	393,800	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

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2010-11 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	210,242	206,988	224,900	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	20,320	10,398	0	4. SDC Revenues				4
5	5,850	3,271	800	5. Interest				5
6				6.				6
7				7.				7
8	236,413	220,657	225,700	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	236,413	220,657	225,700	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	2,368	0	1. Construction - Catch Basins				1
2				2.				2
3	29,425	0	225,700	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
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12				12.				12
13				13.				13
14				14.				14
15	29,425	2,368	225,700	15. TOTAL EXPENDITURES	0	0	0	15
	206,988	218,289	0	16. Reserved for Future Expenditure	0	0	0	
	236,413	220,657	225,700	TOTAL REQUIREMENTS	0	0	0	

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

LB-10

Established by Res.# 312, June 18, 2002
for Future Harbor Facilities Maint. & Improvements

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Last Review Year: 2002
Next Review Year: 2012
CITY OF DEPOE BAY, LINCOLN COUNTY

HARBOR RESERVE FUND

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	31,755	47,861	63,760	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	1,106	875	200	4. Interest				4
5	15,000	15,000	0	5. Transfer from General Fund (St.Rev.Share)				5
6				6. Transfer from Harbor Fund				6
7				7.				7
8	47,861	63,736	63,960	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	47,861	63,736	63,960	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1			63,960	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	0	63,960	15. TOTAL EXPENDITURES	0	0	0	15
	47,861	63,736	0	16. Reserved for Future Expenditure	0	0	0	
	47,861	63,736	63,960	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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	179,218	207,226	234,400	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	5,508	3,494	800	5. Interest				5
6	22,500	23,600	0	6. Transfer from Sewer Fund				6
7				7.				7
8	207,226	234,320	235,200	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	207,226	234,320	235,200	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1			235,200	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	0	235,200	15. TOTAL EXPENDITURES	0	0	0	15
	207,226	234,320	0	16. Reserved for Future Expenditure	0	0	0	
	207,226	234,320	235,200	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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	155,866	239,213	250,100	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	6,373	3,925	800	5. Interest				5
6	82,948	8,735	0	6. Transfer from Sewer Fund (SDC)				6
7				7.				7
8	245,187	251,873	250,900	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	245,187	251,873	250,900	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	5,972	9,984	0	1. Transfer to Sanitary Debt Service Fund				1
2			250,900	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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12				12.				12
13				13.				13
14				14.				14
15	5,972	9,984	250,900	15. TOTAL EXPENDITURES	0	0	0	15
	239,215	241,889	0	16. Reserved for Future Expenditure	0	0	0	
	245,187	251,873	250,900	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 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	49,514	133,801	170,900	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	50,000	0		4. Interfund Loan Repayment from Water Capital Project				4
5	2,087	2,434	600	5. Interest				5
6	32,200	34,660		6. Transfer from Water Fund				6
7				7.				7
8	133,801	170,895	171,500	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	133,801	170,895	171,500	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	0	171,500	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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11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	0	171,500	15. TOTAL EXPENDITURES	0	0	0	15
	133,801	170,895	0	16. Reserved for Future Expenditure	0	0	0	
	133,801	170,895	171,500	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

Last Review Year: 2001
Next Review Year: 2011

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	58,174	291,686	305,870	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	107,000	0		4. Interfund Loan Repayment from Water Capital Project				4
5	4,702	4,932	900	5. Interest				5
6	129,802	12,325	0	6. Transfer from Water Service Fund (SDC)				6
7				7.				7
8	299,678	308,943	306,770	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	299,678	308,943	306,770	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	0	306,770	1. Transfer to Water Fund				1
2	7,992	14,623	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	7,992	14,623	306,770	15. TOTAL EXPENDITURES	0	0	0	15
	291,686	294,320	0	16. Reserved for Future Expenditure	0	0	0	
	299,678	308,943	306,770	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

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2010-11			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	71,659	81,805	89,900	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	2,289	1,402	200	4. Interest				4
5	7,858	4,022	0	5. SDC Revenue				5
6				6.				6
7				7.				7
8	81,806	87,229	90,100	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	81,806	87,229	90,100	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	0	0	90,100	1. Transfer to Parks & Buildings				1
2			0	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
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10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	0	90,100	15. TOTAL EXPENDITURES	0	0	0	15
	81,806	87,229	0	16. Reserved for Future Expenditure	0	0	0	
	81,806	87,229	90,100	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

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	92,692	89,542	101,800	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	2,839	1,514	400	4. Interest				4
5	10,600	10,600		5. Transfer from Parks & Buildings Fund				5
6				6.				6
7				7.				7
8	106,131	101,656	102,200	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	106,131	101,656	102,200	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1	16,590	0	102,200	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	16,590	0	102,200	15. TOTAL EXPENDITURES	0	0	0	15
	89,541	101,656	0	16. Reserved for Future Expenditure	0	0	0	
	106,131	101,656	102,200	TOTAL REQUIREMENTS	0	0	0	

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

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL PROJECT FUND

BUDGET FOR NEXT YEAR 2010-11

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2007-08	FIRST PRECEDING 2008-09	ADOPTED BUDGET THIS YEAR 2009-10	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	285,018	0	0	2. Net Working Capital (Accrual Basis)				2
3	2,098	0	0	3. Interest				3
4	31,775	0	0	4. Interim Finance/Bond Proceeds				4
5	0	0	0	5. Interfund Loans from Water Reserve Funds				5
6	0	0	0	6. Transfer from Water Fund				6
7	0	0	0	7. Transfer from Water Capital Improvements Reserve				7
8	0	0	0	8. Transfer from Water System Development Reserve				8
9	318,891	0	0	9. Total Resources Available	0	0	0	9
10				10. Funding Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12								12
13	318,891	0	0	12. TOTAL RESOURCES	0	0	0	13
				REQUIREMENT DESCRIPTION				
1	22,538	0	0	1. Engineering, Legal Services, Admin				1
2	139,353	0	0	2. Capital Improvements				2
3	0	0	0	3. Land Acquisition/Conveyance				3
4	157,000	0	0	4. Repay Interfund Loans to Water Reserve Funds				4
5				5.				5
6				6.				6
7				7.				7
8				***** **PROJECT COMPLETED, FUND CLOSED 2007-08**				8
9				9.				9
10				**********Included for Historical Information Only**********				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	318,891	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	0	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
	318,891	0	0	TOTAL REQUIREMENTS	0	0	0	

LB-40 SUPPLEMENTAL INFORMATION Adopted

COLA 0.0%

CITY OF DEPOE BAY **PERSONAL SERVICES SUMMARY** MERIT 5%(max)

SALARIES PAID FROM MORE AN ONE SOUF E BUDGET 10-11

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $36	72,880	21,864	11,661	7,288	14,576	8,746	8,746	1
2	Field Supervisor	53,759	4,301	1,075	538	8,601	38,169	1,075	2
3	Plant Operator (1)	48,253				41,498	6,755		3
4	Plant Operator (2)	48,253				36,672	11,581		4
5	Plant Operator (3) vacant	38,752				5,813	32,939		5
6	Utility Worker	36,009		9,002		2,881	21,245	2,881	6
7	Utility Worker Supernumerary	40,350		12,105		4,439	20,175	3,632	7
8	Maintenance Worker	29,935		7,184	7,484	5,089	2,694	7,484	8
9	Recorder	65,057	29,926	5,205	5,205	9,759	9,759	5,205	9
10	Accounting Clerk	42,185	10,546	6,328	6,328	6,328	6,328	6,328	10
11	Billing Clerk	35,901	1,795	1,795	10,052	10,052	10,411	1,795	11
12	Secretary	38,658	17,010	773	2,319	7,732	7,732	3,093	12
13	Harbormaster/Utility Worker	34,737			28,832			5,905	13
14	Part Time/Temp (40hr x 16wk)	6,400			3,200			3,200	14
15	Overtime (708 hr/yr, inc hol)	20,500	2,870	205	1,845	7,175	8,200	205	15
16	Personal Services Safety Bonus	1,000	150	100	130	270	260	90	16
17	**SALARIES TOTAL**	**612,629**	**88,462**	**55,433**	**73,220**	**160,883**	**184,993**	**49,637**	17
18	Payroll Tax-FICA	46,866	6,767	4,241	5,601	12,308	14,152	3,797	18
19	Payroll Tax-SUI (1.8%)	11,027	1,592	998	1,318	2,896	3,330	893	19
20	Workers Comp-CCIS (inc.Volnt	19,350	580	3,810	3,030	4,980	5,610	1,340	20
21									21
22	TAXES & WRKR COMP TOTA	77,243	8,940	9,048	9,949	20,183	23,092	6,031	22
23									23
24	Health (med/dent/vis) Insuranc	183,305	23,121	18,204	25,662	49,868	49,674	16,776	24
25	Retirement-PERS	50,446	7,760	4,832	6,186	13,322	14,175	4,171	25
26	Long Term Disability (LTD) Ins	1,819	265	166	211	483	555	139	26
27	INSURANCE & PERS TOTAL	235,569	31,146	23,202	32,058	63,673	64,404	21,087	27
28									28
29									29
30									30
	GRAND TOTAL	**925,441**	**128,548**	**87,683**	**115,227**	**244,740**	**272,489**	**76,755**	

NOTES: Line 16- 100% of estimated savings from reduced experien (.95)

Line 19- rate increase .01 to .018

Line 20- Nat'l Cncl on Compensation Ins. Rate adjustments included,ERP factor applied

Line 25- PERB actuarial employer rate eff 7/1/09-7/1/11: Tier 1/2: 8.49%,OPSRP 8.87% (prev 11.09%,13.41%)

Line 24- existing plan med 5%, dntl 7%, vis 0% increase, chg t o PPP = 4% reduction to existing med, inc COBRA/ARRA

Line 26- new benefit (proposed) 29.2 cents/$100 salary + adm 60 cents/emp

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

MATERIALS - SERVICES SUMMARY

Adopted

EXPENSES PAID FROM MOR HAN ONE SOL CE

BUDGET 10-11

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	18,500	1,550	1,650	2,550	5,500	5,550	1,700	1
2	Memberships, Permits, Fees	9,600	4,200	0	1,200	2,600	1,600	0	2
3	Office Maint & Supplies	31,000	10,300	1,000	10,500	3,800	4,200	1,200	3
4	Telephone & Communications	13,000	4,500	900	1,800	2,900	2,200	700	4
5	Travel & Meeting Expense	3,800	3,000	0	600	100	100	0	5
6	Motor Vehicle Maint	18,000	0	2,800	2,900	5,000	4,800	2,500	6
7	Equipment Maint & Rental	14,000	0	2,200	1,600	6,000	3,000	1,200	7
8	Equipment & Tools (new)	7,500	0	1,500	1,000	2,000	1,800	1,200	8
9	Outside/Bldg Maintenance	155,000	0	18,000	16,000	45,000	70,000	6,000	9
10	Supplies (Port inc. fuel)	358,200	1,200	5,000	303,000	20,000	24,000	5,000	10
11	Electrical Expense	108,500	0	20,000	13,200	52,000	19,000	4,300	11
12	Utilities & Garbage	16,200	0	6,000	5,000	1,000	1,000	3,200	12
13	Tuition, Training, Education (CE	7,000	1,000	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svc	201,850	59,350	4,500	4,000	20,000	106,000	8,000	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**963,500**	**86,100**	**63,600**	**363,400**	**169,000**	**246,350**	**35,050**	16
17	NSAT (inc OR MR mgmt plan w	24,000	24,000						17
18	Contributions to Others	11,322	11,322						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	10,250		10,250					22
23	RR/FCS,Launch,Pumpout Main	4,000			4,000				23
24	Restroom Lease	3,600			2,400			1,200	24
25	Restroom Maint.	5,800			3,000			2,800	25
26	Tests	5,500				1,500	4,000		26
27	Sludge Maintenance	55,000				55,000			27
28	Park/MemWall/Sktbrd Area Mai	8,000						8,000	28
29	Storm Drain (STRT), I & I (SWR) Main	8,000		2,000		6,000			29
30	Agate Bch Clsr Fund	114,500	114,500						30
31	Contract/C of C, Special Events	7,500	7,500						31
32	Emerg/Disaster Prep Program	3,500	3,500						32
	GRAND TOTAL	1,227,272	247,722	77,850	372,800	231,500	250,350	47,050	