CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2009 - JUNE 30, 2010

Budget Committee Meetings- May 11 and May 18, 2009
Budget Hearing – June 16, 2009

Resolution No. 392 – June 16, 2009

LB-20

RESOURCES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	778,759	891,664	958,250	2. Net Working Capital (Accrual Basis)	941,440	941,440	941,440	2
3				3. Previous Levied Taxes to Be Received				3
4	22,866	24,679	15,000	4. Interest	13,000	13,000	13,000	4
5				OTHER RESOURCES				5
6				6. FRANCHISES				6
7	13,495	14,075	13,000	7. Millenium Digital Media (Summit Comm.)	14,000	14,000	14,000	7
8	22,185	21,908	21,800	8. Northwest Natural Gas	22,000	22,000	22,000	8
9	37,905	42,124	36,000	9. Central Lincoln PUD	42,000	42,000	42,000	9
10	8,590	7,568	8,600	10. PTI Communications/CenturyTel	8,800	8,800	8,800	10
11	6,670	7,065	6,600	11. North Lincoln Sanitary	7,000	7,000	7,000	11
12	88,845	92,740	86,000	12. TOTAL FRANCHISES	93,800	93,800	93,800	12
13				13.				13
14				14. OREGON STATE FUNDING				14
15	2,533	2,229	2,210	15. Cigarette Tax	1,900	1,900	1,900	15
16	14,634	14,188	16,650	16. Liquor Tax	16,900	16,900	16,900	16
17	14,698	16,178	14,800	17. Revenue Sharing	16,100	16,100	16,100	17
18	31,865	32,595	33,660	18. TOTAL OREGON STATE FUNDING	34,900	34,900	34,900	18
19				19.				19
20	37,688	3,127	1,137,400	20. Scenic Lands Project Grant Revenue	1,181,900	1,181,900	1,181,900	20
21	26,458	24,139	24,000	21. Business License Fees	24,000	24,000	24,000	21
22	47,679	28,910	20,000	22. Land Use, Bldg & Other Permit Fees	10,000	10,000	10,000	22
23	34,997	916	1,000	23. Miscellaneous	1,000	1,000	1,000	23
24	3,000	4,000	3,000	24. Grant Proceeds-DLCD Cstl Mgmnt/Planning	3,000	3,000	3,000	24
25	6,733	1,200	1,200	25. Agate Beach Closure Fund	1,200	1,200	1,200	25
26				26.				26
27	418,980	357,900	334,235	27. Transfer from Transient Room Tax Fund	376,150	376,150	376,150	27
28			48,600	28. Transfer from Parks Reserve (SDC)	0	0	0	28
29	1,497,871	1,461,871	2,662,345	29. TOTAL RESOURCES, Except Tax to be Levied	2,680,390	2,680,390	2,680,390	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,497,871	1,461,871	2,662,345	32. TOTAL RESOURCES	2,680,390	2,680,390	2,680,390	32

Notes: Beg. balance includes Agate Beach Closure $113,000 & Scenic Lands Donations/Interest $76300
Line 15 & 16- Cigarette Tax estimate $1.35/capita, Liquor Tax estimate $12.04/capita (Pop.Est 1,405)
Line 20- Scenic Lands Acq Lot 700 Project: Apps submitted to Scenic Byway $803500, OPRD $378400
Line 25- reduced from $11/ton to $1/ton Resolution # 363

LB-30

EXPENDITURE SUMMARY

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2009-10 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	28,313	32,731	29,609	1. Superintendent, Supervisor	26,165	26,165	26,165	1
2	46,964	54,481	55,836	2. Recorder, Acctg, Clerk, Secretary	59,060	59,060	59,060	2
3	1,272	123	3,375	3. Overtime	2,870	2,870	2,870	3
4	656	0	5,400	4. Part Time/Temp	0	0	0	4
5	478	463	576	5. Personal Services Bonus	89	89	89	5
6	6,928	7,546	8,675	6. Payroll Taxes, Wrkr Comp Ins	8,140	8,140	8,140	6
7	28,481	32,550	33,597	7. Health Insurance, Pension	30,840	30,840	30,840	7
8	113,094	127,895	137,068	8. TOTAL PERSONAL SERVICES	127,164	127,164	127,164	8
				MATERIALS & SERVICES				
1	154,334	121,652	297,950	1. Materials & Services (page 3)	252,600	237,800	237,800	1
2				2.				2
3				3.				3
4	154,334	121,652	297,950	4. TOTAL MATERIALS & SERVICES	252,600	237,800	237,800	4
				CAPITAL OUTLAY				
1	0	2,295	5,000	1. Office Equipment	11,000	11,000	11,000	1
2	0	0	0	2.				2
3	0	0	0	3.				3
4	489	174	1,286,000	4. Scenic Land Acquisition Harbor Overlook/Lot 700 Proj	1,368,100	1,368,100	1,368,100	4
5				5.				5
6				6.				6
7			100,000	7. Future Acquisition Projects	0	0	0	7
8	489	2,469	1,391,000	8. TOTAL CAPITAL OUTLAY	1,379,100	1,379,100	1,379,100	8
				TRANSFERRED TO OTHER FUNDS				
1	75,000	100,000	135,000	1. Transfer to Harbor Fund	155,000	155,000	155,000	1
2	100,000	80,000	110,000	2. Transfer to Street Fund	130,000	130,000	230,000	2
3	150,000	80,000	150,000	3. Transfer to Parks & Buildings Fund	200,000	200,000	200,000	3
4	0	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	325,000	275,000	460,000	7. TOTAL TRANSFERS & CONTINGENCY	550,000	550,000	650,000	7
	592,917	527,016	2,286,018	TOTAL EXPENDITURES	2,308,864	2,294,064	2,394,064	
	904,954	934,855	376,327	UNAPPROPRIATED ENDING FUND BALANCE	371,526	386,326	286,326	
	1,497,871	1,461,871	2,662,345	TOTAL	2,680,390	2,680,390	2,680,390	

NOTE: Personal Services- adopted 4.1% COLA, 5% max merit/position, presc copay plan
Capital Outlay-Line 1- telephone system upgrade, computers (6)
Line 4- Grant Funding applications submitted to OPRD, Scenic Byway

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

	-------HISTORICAL DATA-------			GENERAL FUND	CITY OF DEPOE BAY, LINCOLN COUNTY			
	-----ACTUAL------		ADOPTED					
	SECOND	FIRST	BUDGET		BUDGET FOR NEXT YEAR 2009-10			
	PRECEDING	PRECEDING	THIS YEAR	EXPENDITURE DESCRIPTION				
	2006-07	2007-08	2008-09		PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,068	2,847	3,200	1. Insurance & Bonds	2,800	2,800	2,800	1
2	2,617	3,295	4,000	2. Memberships, Permits, Fees	4,000	4,000	4,000	2
3	14,634	7,891	12,000	3. Office Maint. & Supplies	10,000	10,000	10,000	3
4	4,050	4,132	4,400	4. Telephone & Communications	4,400	4,400	4,400	4
5	4,844	4,418	8,000	5. Travel & Meeting Expense	6,000	6,000	6,000	5
6	354	1,038	1,200	6. Supplies	1,200	1,200	1,200	6
7	99	0	300	7. Tuition, Training, Education, Safety Mgmnt/Training	500	500	500	7
8	284	147	500	8. Drug Testing	500	500	500	8
9	31,826	1,172	30,000	9. Legal Services/Expense	15,000	15,000	15,000	9
10	40,133	40,980	42,800	10. Planner/Planning Services	43,000	43,000	43,000	10
11	5,020	8,700	28,500	11. Other Professional Services (Acctg, Eng, Other)	6,000	6,000	6,000	11
12	0	0	1,600	12. Election Costs	200	200	200	12
13	1,204	799	2,500	13. Special Events - Community	2,500	2,500	2,500	13
14	4,999	4,999	5,000	14. Depoe Bay Chamber of Commerce-Services Contract	5,000	5,000	5,000	14
15	17,501	0	1,000	15. Miscellaneous	1,000	1,000	1,000	15
16		4,451	2,500	16. Near Shore Action Team	2,500	2,500	2,500	16
17	1,831	5,083	119,200	17. Agate Beach Closure Fund	114,250	114,250	114,250	17
18				18.				18
19	800	800	0	19. Contribution to Lincoln County Court Apptd Spec.Advc	0	0	0	19
20	1,819	0	0	20. Emergency Procedure Pkts (DB Emergency Prepared	0	0	0	20
21	1,500	1,500	1,500	21. Contribution to Fleet of Flowers	1,500	1,250	1,250	21
22	1,000	1,200	1,500	22. Contribution to My Sister's Place (Womens VIP)	1,500	450	450	22
23	1,000	500	250	23. Contribution to Council on Alcohol & Drug Abuse	1,000	250	250	23
24	0	1,250	500	24. Contribution to RSVP of Lincoln County	1,250	500	500	24
25		500	0	25. Contribution to Oceanlake Back Pack Program	0	0	0	25
26	3,500	2,500	2,000	26. Contribution to Senior Meals (COG)	2,000	2,000	2,000	26
27	1,000	1,200	0	27. Contribution to Lincoln County Childrens Advocacy Cr	0	0	0	27
28	10,000	21,000	21,000	28. Contrib. to Depoe Bay Neighbors For Kids (frmrly Kids	21,000	10,000	10,000	28
29	1,250	1,250	1,000	29. Contribution to Depoe Bay Food Pantry	1,000	1,500	1,500	29
30			500	30. Contribution to Taft Elementary Back Pack Program	500	1,000	1,000	30
31				31. Contribution to Lupus Foundation	1,000	0	0	31
32			3,000	32. Discretionary Contributions	3,000	2,000	2,000	32
	154,334	121,652	297,950	TOTAL	252,600	237,800	237,800	

NOTI Line 1- used CY actual (possible 5% reduction)
Line 9- based on 10 hr/month, no rate change
Line 10- Planner Svc Contract, plus extra meetings (PC & UR)
Line 11- Audit $2500, Eng/Other $ 3000 (PD reviews)
Line 13- Expenses for community events (C of C, VFW, etc)
Line 17- Beginning yr balance plus projected 09-10 revenues
Lines 19 - 32 amounts approved BC mtg 5/18/09 (motion: total contributions NTE 1.5% projected disposable income 09/10)

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

TRANSIENT ROOM TAX FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	127,273	174,508	222,200	1. Beginning Balance Dedicated Public Safety	274,100	274,100	274,100	1
2	78,968	124	110	2. Net Working Capital (Accrual Basis)	20,150	20,150	20,150	2
3				3. Previous Levied Taxes to be Rec'd				3
4	377,735	402,365	375,000	4. Room Tax to be Received	400,000	400,000	400,000	4
5	9,637	8,511	6,000	5. Interest	6,000	6,000	6,000	5
6				6. Transfer from Other Funds				6
7				7.				7
8	593,612	585,508	603,310	8. Total Resources, Except Taxes to be Levied	700,250	700,250	700,250	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	593,612	585,508	603,310	12. TOTAL RESOURCES	700,250	700,250	700,250	12
				REQUIREMENT DESCRIPTION				
1	418,980	357,900	334,235	1. Transfer to General Fund	376,150	376,150	376,150	1
2	174,508	224,803	269,075	2. Public Safety (dedicated 1%)	324,100	324,100	324,100	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	593,488	582,703	603,310	15. TOTAL EXPENDITURES	700,250	700,250	700,250	15
	125	2,805	0	16. Unappropriated Ending Fund Balance	0	0	0	
	593,612	585,508	603,310	TOTAL REQUIREMENTS	700,250	700,250	700,250	

NOTE: Line 2- Public Safety inc. 03/04 - 07/08 actual, projected 08-09 & 09-10

LB-20

RESOURCES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2009-10 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	55,203	60,259	112,970	2. Net Working Capital (Accrual Basis)	74,050	74,050	74,050	2
3				3. Previous Levied Taxes to Be Received				3
4	1,259	1,696	1,200	4. Interest	3,400	3,400	3,400	4
5				OTHER RESOURCES				5
6				6. Parks System SDC	7,995	5,330	5,330	6
7	1,266	1,790	1,200	7. Community Hall & Gazebo Rent	1,600	1,600	1,600	7
8	7,852	5,392	8,340	8. Memorial Plaque/Bench Sales	17,940	17,940	17,940	8
9	903	1,472	0	9. Viewing Machine Contract	0	0	0	9
10	539	97,876	100	10. Miscellaneous	100	100	100	10
11	2,527	3,359	100	11. Donations (Park Improvements, Other)	100	100	100	11
12				12.				12
13				13.				13
14	150,000	80,000	150,000	14. Transfer from General Fund	200,000	200,000	200,000	14
15	0	16,590	0	15. Transfer from City Hall Restoration Reserve	102,200	102,200	102,200	15
16			35,000	16. Transfer from Parks Capital Improvement Reserve	90,100	90,100	90,100	16
17				17. OPRD RTP Grant (City Park Bridge Replace)	39,600	39,600	0	17
18	128,358	0	0	18. OR Parks & Rec Grant (City Park Expansion)	0	0	0	18
19	29,800	0	0	19. DLCD CZM 306A Grant (City Park Expansion)	0	0	0	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	377,707	268,433	308,910	29. TOTAL RESOURCES, Except Tax to be Levied	537,085	534,420	494,820	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	377,707	268,433	308,910	32. TOTAL RESOURCES	537,085	534,420	494,820	32

NOTE: Beginning balance includes $6,890 donated revenues for City Park Project

Line 6- revenue est. based on 10 SDC @ $533 (5.4% increase over CY $506)

Line 8- Estimate based on 30 plaques @ $298, 6 benches @ $1,500

Line 14- Transfer to balance budget

Lines 15 & 16- Transfers to close reserve funds (see capital outlay section next page)

Line 17- Application submitted, not funded

LB-30

EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	7,854	9,115	12,179	1. Superintendent, Supervisor	9,821	9,821	9,821	1
2	11,496	13,378	14,203	2. Recorder, Acctg, Clerk, Secretary	16,339	16,339	16,339	2
3	16,310	19,650	21,595	3. Utility Wrkrs,Maintenance Wrkr, Hbrmstr/Maint	26,462	26,462	26,462	3
4	1,118	4,712	7,968	4. Overtime & Part Time/Temp	7,021	7,021	7,021	4
5	310	365	346	5. Personal Services Bonus	57	57	57	5
6	4,231	4,811	6,085	6. Payroll Taxes, Wrkr Comp Ins	6,701	6,701	6,701	6
7	14,128	17,104	20,175	7. Health Insurance, Pension	20,698	20,698	20,698	7
8	55,446	69,135	82,551	8. TOTAL PERSONAL SERVICES	87,099	87,099	87,099	8
				MATERIALS & SERVICES				
1	40,904	52,504	55,050	1. Materials & Services (Page 7)	56,150	56,150	56,150	1
2				2.				2
3				3.				3
4	40,904	52,504	55,050	4. TOTAL MATERIALS & SERVICES	56,150	56,150	56,150	4
				CAPITAL OUTLAY				
1	4,989	4,489	21,000	1. Park Improvements	70,500	70,500	21,000	1
2	32,296	27,815	50,000	2. Building Improvements/Construction	53,000	53,000	53,000	2
3	4,103	6,432	9,000	3. Memorial Plaques & Benches	13,500	13,500	13,500	3
4	6,506	0	3,000	4. Equipment, Safety, Office	7,000	7,000	7,000	4
5	6,574	0	0	5. Vehicle-Pickup/Truck	0	0	0	5
6	0	2,030	8,300	6. Park Trails/Improvements	6,980	6,980	6,980	6
7	151,776	0	0	7. City Park Expansion Land Acquisition	0	0	0	7
8	0	0	15,000	8. Maintenance Shop Construction (@ WWTP)	15,000	15,000	15,000	8
9			0	9. Future City Hall Restoration (former reserve fund)	114,000	114,000	114,000	9
10			35,000	10. Future Park Improvements/Acquisition (frmr SDC rese	99,295	96,630	96,630	10
11	206,244	40,766	141,300	11. TOTAL CAPITAL OUTLAY	379,275	376,610	327,110	11
				TRANSFERRED TO OTHER FUNDS				
1	10,600	10,600	10,600	1. To City Hall Restoration Reserve Fund	0	0	0	1
2				2.				2
3				3				3
4			10,000	4. General Operating Contingency	10,000	10,000	10,000	4
5	10,600	10,600	20,600	5. TOTAL TRANSFERS & CONTINGENCY	10,000	10,000	10,000	5
	313,194	173,005	299,501	TOTAL EXPENDITURES	532,524	529,859	480,359	
	64,513	95,428	9,409	UNAPPROPRIATED ENDING FUND BALANCE	4,561	4,561	14,461	
	377,707	268,433	308,910	TOTAL	537,085	534,420	494,820	

NOTI Personal Svcs adopted 4.1% COLA, 5% max merit/position, presc copay plan

Capital Outlay: Line 1- Pks Comm $21K, Park Bridge $49,500 (deleted no grant)

Line 2- Community Hall htg system/deck/dk roof $47K, City Hall Emerg Gen Xfr Swtch $6K

Line 4- portion of emerg gen $5K, other

Line 3- based on 30 plaques @ $149, 6 benches @ $1,500

Line 6- city park trail upgrade (projected bal of donations)

Line 8- portion of total shop construction

Line 9- includes bal transferred, usual $10,600 transfer, estimated interest earnings

Line 10- includes bal transferred, SDC rev estimate (10 x $533), estimated interest earnings

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2009-10			
	SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,345	3,141	3,400	1. Insurance & Bonds	3,100	3,100	3,100	1
2	762	1,605	2,000	2. Office Maint. & Supplies	1,000	1,000	1,000	2
3	887	499	700	3. Telephone & Communications	700	700	700	3
4	7,760	22,747	14,000	4. Buildings Maintenance	20,000	20,000	20,000	4
5	7,416	1,814	10,000	5. Parks Maintenance	7,000	7,000	7,000	5
6	0	0	1,000	6. Memorial Wall Maintenance	500	500	500	6
7	1,358	584	1,600	7. Equipment Maintenance & Rental	1,600	1,600	1,600	7
8	1,789	3,578	2,400	8. Motor Vehicle Maintenance	2,500	2,500	2,500	8
9	4,237	4,529	4,100	9. Electricity Expense	4,200	4,200	4,200	9
10	3,069	2,868	2,800	10. Utilities & Garbage Service	3,200	3,200	3,200	10
11	3,893	4,693	5,000	11. Supplies	5,000	5,000	5,000	11
12	2,832	2,501	3,500	12. Professional Svcs (inc Atty, Eng, Acctg)	2,800	2,800	2,800	12
13	150	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	3,207	1,827	2,000	16. Restroom Maintenance/Supplies	2,000	2,000	2,000	16
17		919	800	17. Equipment & Tools (new)	800	800	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
	40,904	52,504	55,050	TOTAL	56,150	56,150	56,150	

NOTES: Line 1: used CY actual, possible 5% reduction
Lines 4 & 5 - Comm Hall floor,insulate under $13K, U & C
Line 12- Prof Svcs: Audit $1300, Legal/Eng $1500
Line 15- 4th 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

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 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	32,215	71,659	80,730	1. Available Cash on Hand (Cash Basis)	89,900	89,900	89,900	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	1,976	2,289	1,200	4. Interest	200	200	200	4
5	37,468	7,858	15,180	5. SDC Revenue	0	0	0	5
6				6.				6
7				7.				7
8	71,659	81,806	97,110	8. Total Resources, Except Taxes to be Levied	90,100	90,100	90,100	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	71,659	81,806	97,110	12. TOTAL RESOURCES	90,100	90,100	90,100	12
				REQUIREMENT DESCRIPTION				
1	0	0	35,000	1. Transfer to Parks & Buildings	90,100	90,100	90,100	1
2			48,600	2. Transfer to General Fund	0	0	0	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	83,600	15. TOTAL EXPENDITURES	90,100	90,100	90,100	15
	71,659	81,806	13,510	16. Reserved for Future Expenditure	0	0	0	
	71,659	81,806	97,110	TOTAL REQUIREMENTS	90,100	90,100	90,100	

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

LB-10 SPECIAL FUND

Established by Res.# 273, June 15,1999 | RESOURCES AND REQUIREMENTS | Last Year for Fund 2011

for City Hall Improvements | Last Year for Contributions 2009

CITY OF DEPOE BAY, LINCOLN COUNTY

CITY HALL RESTORATION RESERVE FUND

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	79,238	92,692	88,980	1. Available Cash on Hand (Cash Basis)	101,800	101,800	101,800	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	2,854	2,839	1,600	4. Interest	400	400	400	4
5	10,600	10,600	10,600	5. Transfer from Parks & Buildings Fund				5
6				6.				6
7				7.				7
8	92,692	106,131	101,180	8. Total Resources, Except Taxes to be Levied	102,200	102,200	102,200	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	92,692	106,131	101,180	12. TOTAL RESOURCES	102,200	102,200	102,200	12
				REQUIREMENT DESCRIPTION				
1	0	16,590	0	1. Transfer to Parks & Buildings Fund	102,200	102,200	102,200	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	0	16,590	0	15. TOTAL EXPENDITURES	102,200	102,200	102,200	15
	92,692	89,541	101,180	16. Reserved for Future Expenditure	0	0	0	
	92,692	106,131	101,180	TOTAL REQUIREMENTS	102,200	102,200	102,200	

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

LB-20 RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2009-10			
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	RESOURCE DESCRIPTION				
	2006-07	2007-08	2008-09		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	79,563	111,755	87,680	2. Net Working Capital (Accrual Basis)	95,700	95,700	95,700	2
3				3. Previous Levied Taxes to Be Received				3
4	1,735	1,917	1,200	4. Interest	7,640	7,640	7,640	4
5				OTHER RESOURCES				5
6	60,472	58,250	59,300	6. State Highway Tax Apportionment	58,500	58,500	58,500	6
7	687	546	0	7. Miscellaneous	100	100	100	7
8				8. Transportation SDC	37,605	25,070	25,070	8
9				9. Storm Drain System SDC	20,685	13,790	13,790	9
10	25,000	0	0	10. ODOT SCA Grant (Winchell St., Ph 3)	0	0	0	10
11		25,000	0	11. ODOT SCA Grant (Bayview Ave)	0	0	0	11
12			25,000	12. ODOT SCA Grant (Southpoint -Manzanita/Hwy)	25,000	25,000	25,000	12
13			151,200	13. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)	6,000	6,000	6,000	13
14				14. ODOT ARRA Small Cities (Hwy 101 Sidewlks)	100,000	100,000	0	14
15				15.				15
16	100,000	80,000	110,000	16. Transfer from General Fund	130,000	130,000	230,000	16
17	55,798	29,425	25,000	17. Transfer from Storm Drain Construction Reserve	225,700	225,700	225,700	17
18	43,497	50,000	75,000	18. Transfer from Street Construction Reserve	393,800	393,800	393,800	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	366,752	356,894	534,380	29. TOTAL RESOURCES, Except Tax to be Levied	1,100,730	1,081,300	1,081,300	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	366,752	356,894	534,380	32. TOTAL RESOURCES	1,100,730	1,081,300	1,081,300	32

NOTE: Line 6- Based on $41.62/capita (Pop. 1,405), inc. OTIA "wedge" $6.64 (reg hwy $34.98)
Line 8- revenue est based on 10 SDC @ $2,507 (5.4% increase over CY $2,379)
Line 9- revenue est based on 10 SDC @ $1,379 (5.4% increase over CY $1,308)
Line 12- Grant awarded ($25K), work in progress
Line 13- Grant award amended for final work
Line 14- App submitted west side sidewalks-Harney to Whale Park (not funded)
Line 16- Transfer to balance fund
Lines 17 & 18-Transfers to close reserve funds (see capital outlay next page)

LB-30 EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	10,323	11,846	12,179	1. Superintendent, Supervisor	12,736	12,736	12,736	1
2	23,628	25,712	25,354	2. Utility Wkrs, Maintenance Wrkr	24,357	24,357	24,357	2
3	10,818	12,731	13,504	3. Recorder, Acctg, Clerk, Secretary	14,042	14,042	14,042	3
4	1,785	4,797	3,660	4. Overtime & Part Time/Temp	5,360	5,360	5,360	4
5	356	431	346	5. Personal Services Bonus	57	57	57	5
6	6,165	7,550	7,639	6. Payroll Taxes, Wrkr Comp Ins	8,377	8,377	8,377	6
7	16,749	19,046	20,002	7. Health Insurance, Pension	18,367	18,367	18,367	7
8	69,825	82,113	82,684	8. TOTAL PERSONAL SERVICES	83,296	83,296	83,296	8
				MATERIALS & SERVICES				
1	49,756	69,333	92,190	1. Materials & Services (Page 12)	89,340	89,340	89,340	1
2				2.				2
3				3.				3
4	49,756	69,333	92,190	4. TOTAL MATERIALS & SERVICES	89,340	89,340	89,340	4
				CAPITAL OUTLAY				
1	121,615	124,245	125,000	1. Street Improvements Construction	170,000	170,000	170,000	1
2	6,595	0	0	2. Vehicle-Pickup/Truck	0	0	0	2
3	0	2,569	3,000	3. Equipment, Safety, Office	3,000	3,000	3,000	3
4	0	0	0	4. Storm Drain Construction	10,000	10,000	10,000	4
5	1,377	12,249	184,300	5. DRP-ODOT Bike/Ped (Hwy 101 Xwalks, Sidewalks,etc	106,000	106,000	106,000	5
6	0	0	15,000	6. Maintenance Shop Construction (@WWTP)	15,000	15,000	15,000	6
7				7. Future Street Construction (former SDC reserve)	360,905	348,370	348,370	7
8				8. Future Storm Drain Construction (former SDC reserve	223,685	216,790	216,790	8
9			15,000	9. Future Equipment Acquisitions	20,000	20,000	20,000	9
10	129,587	139,063	342,300	10. TOTAL CAPITAL OUTLAY	908,590	889,160	889,160	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	15,000	15,000	15,000	6
7	0	0	15,000	7. TOTAL TRANSFERS & CONTINGENCY	15,000	15,000	15,000	7
	249,168	290,509	532,174	TOTAL EXPENDITURES	1,096,226	1,076,796	1,076,796	
	117,584	66,385	2,206	UNAPPROPRIATED ENDING FUND BALANCE	4,504	4,504	4,504	
	366,752	356,894	534,380	TOTAL	1,100,730	1,081,300	1,081,300	

Notes: Personal Services adopted 4.1% COLA, 5% max merit/position, presc copay plan

Capital Outlay: Line 1- So.Point St $135,000 (SCA),St Overlays-Bay, Spencer/Harney $35K

Line 4- Construction not included in Strt project

Line 5- Finish Collins/Clarke Xwlk $6K (ODOT Bike/Ped grant), Hwy 101 Sdwlks Harney to Whale Pk $100K (ODOT ARRA- no dough)

Line 7- includes bal transfer, SDC rev est (10 x $2,507), est interest earnings, less $75K to So.Pt project

Line 8- includes bal transfer, SDC rev est (10 x $1,379), est interest earnings, less $25K to So.Pt project

Line 9- 4 years accumulation for future

LB-31 DETAILED EXPENDUITURES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2009-10			
	SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	2,723	2,847	3,200	1. Insurance & Bonds	2,800	2,800	2,800	1
2	767	1,112	1,000	2. Office Maint. & Supplies	1,000	1,000	1,000	2
3	587	645	800	3. Telephone & Communications	800	800	800	3
4	13,862	19,105	24,000	4. Maintenance & Repair	30,000	30,000	30,000	4
5	1,101	1,818	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	2,247	5,188	5,400	6. Supplies	5,000	5,000	5,000	6
7	1,604	3,362	2,000	7. Equipment Maintenance & Rental	2,000	2,000	2,000	7
8	1,340	4,157	2,400	8. Motor Vehicle Maintenance	2,800	2,800	2,800	8
9	17,180	18,008	19,000	9. Electricity Expense- Strt Lights, CofC sign	19,300	19,300	19,300	9
10	5,422	5,262	6,000	10. Utilities & Garbage Service	6,000	6,000	6,000	10
11	463	400	2,000	11. Storm Drain Maintenance	2,000	2,000	2,000	11
12	2,460	6,645	14,500	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	9,040	14. Footpaths & Bikeways	9,590	9,590	9,590	14
15		783	800	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
	49,756	69,333	92,190	TOTAL	89,340	89,340	89,340	

NOTE Line 1- used CY actual, possible 5% reduction
Line 4- chipseal, pothole patrol, Cardinal & Cliff post wtrline upgrade, other
Line 12 - Audit $1500, Legal/Eng/Other $3000 (master Plan review strm drn $1K)
Line 14 - Requirement to spend/set aside, 1% of gas tax revenues, $9,010 is accumulated amount not expended to date + 09-10 estimate
Line 16- Small tools/equip, Fixed Asset Capitalization amt increased to $1,000/Res.# 356 (Dec 2005)

LB-10

Established by Res.# 250, June 24,1997
for Street Improvements

SPECIAL FUND
RESOURCES AND REQUIREMENTS

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

STREET CONSTRUCTION RESERVE FUND

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	207,068	357,738	350,060	1. Available Cash on Hand (Cash Basis)	392,800	392,800	392,800	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	9,911	10,624	7,000	4. Interest	1,000	1,000	1,000	4
5	184,257	36,960	71,370	5. SDC Revenue	0	0	0	5
6				6.				6
7				7.				7
8	401,235	405,322	428,430	8. Total Resources, Except Taxes to be Levied	393,800	393,800	393,800	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	401,235	405,322	428,430	12. TOTAL RESOURCES	393,800	393,800	393,800	12
				REQUIREMENT DESCRIPTION				
1	43,497	50,000	75,000	1. Transfer to Street Fund	393,800	393,800	393,800	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	43,497	50,000	75,000	15. TOTAL EXPENDITURES	393,800	393,800	393,800	15
	357,738	355,322	353,430	16. Reserved for Future Expenditure	0	0	0	
	401,235	405,322	428,430	TOTAL REQUIREMENTS	393,800	393,800	393,800	

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

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	182,558	210,242	204,200	1. Available Cash on Hand (Cash Basis)	224,900	224,900	224,900	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4	78,386	20,320	39,240	4. SDC Revenues	0	0	0	4
5	5,912	5,850	4,200	5. Interest	800	800	800	5
6				6.				6
7				7.				7
8	266,857	236,413	247,640	8. Total Resources, Except Taxes to be Levied	225,700	225,700	225,700	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	266,857	236,413	247,640	12. TOTAL RESOURCES	225,700	225,700	225,700	12
				REQUIREMENT DESCRIPTION				
1	1,334	0	10,000	1. Construction - Catch Basins	0	0	0	1
2				2.				2
3	55,798	29,425	25,000	3. Transfer to Street Fund	225,700	225,700	225,700	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	57,132	29,425	35,000	15. TOTAL EXPENDITURES	225,700	225,700	225,700	15
	209,724	206,988	212,640	16. Reserved for Future Expenditure	0	0	0	
	266,857	236,413	247,640	TOTAL REQUIREMENTS	225,700	225,700	225,700	

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

LB-20 RESOURCES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	57,915	35,966	49,340	2. Net Working Capital (Accrual Basis)	73,600	73,600	73,600	2
3				3. Previous Levied Taxes to Be Received				3
4	1,592	1,361	900	4. Interest	1,750	1,750	1,750	4
5				OTHER RESOURCES				5
6	50,899	56,733	59,330	6. Annual Reserved Moorage	62,800	62,800	62,800	6
7	3,057	3,145	3,250	7. Unreserved & Transient Moorage	3,500	3,500	3,500	7
8	5,312	0	0	8. Port Leases	0	0	0	8
9	7,551	7,836	7,000	9. Electricity Surcharge	7,000	7,000	7,000	9
10	1,232	408	800	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	1,143	1,749	1,200	12. Launch Ramp Donations	1,400	1,400	1,400	12
13	45,972	187,485	420,000	13. Fuel Sales	320,000	320,000	320,000	13
14				14. OSMB Facility Grant (west side/fish plant pilings/dock	214,400	214,400	0	14
15			71,000	15. Oregon SMB Facility Grant (replace boat launch float	0	0	0	15
16	64,624	0	0	16. Oregon SMB Facility Grant (Fuel Sta/Pump&Dump)	0	0	0	16
17	0	15,000	0	17. Lincoln County Community & Economic Dev Grant	0	0	0	17
18				18.				18
19	75,000	100,000	135,000	19. Transfer from General Fund	155,000	155,000	155,000	19
20				20. Transfer from General Fund (Future Imp, former Res)	15,000	15,000	15,000	20
21				21. Transfer from Harbor Reserve Fund	63,960	63,960	63,960	21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	320,198	415,582	753,720	29. TOTAL RESOURCES, Excpt Tax to be Levied	925,310	925,310	710,910	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	320,198	415,582	753,720	32. TOTAL RESOURCES	925,310	925,310	710,910	32

Notes:Lines 6 & 7- inc. 3.8% moorag rate increase (RES. 377, annual adj/US City CPI, limit 3 to 5%)

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

Line 14- Application submitted (not funded)

Line 19- Transfer necessary to balance fund budget

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

Line 21- Transfer to close reserve fund (see capital outlay next page)

LB-30 EXPENDITURE SUMMARY

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2009-10 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	6,134	7,469	8,564	1. Superintendent, Supervisor	9,284	9,284	9,284	1
2	14,727	18,269	21,918	2. Recorder, Acctg, Clerk, Secretary	23,590	23,590	23,590	2
3	22,838	27,749	31,262	3. Harbormaster/Maint Wrkr & Maintenance Worker	33,773	33,773	33,773	3
4	1,060	6,554	12,977	4. Overtime, Part time Temp	8,953	8,953	8,953	4
5	415	471	461	5. Personal Services Bonus	76	76	76	5
6	5,626	6,558	8,345	6. Payroll Taxes, Wrkr Comp Ins	9,211	9,211	9,211	6
7	16,530	25,173	30,417	7. Health Insurance, Pension	30,213	30,213	30,213	7
8	67,329	92,242	113,944	8. TOTAL PERSONAL SERVICES	115,100	115,100	115,100	8
				MATERIALS & SERVICES				
1	112,958	235,272	473,150	1. Materials & Services (Page 17)	372,550	372,550	372,550	1
2				2.				2
3				3.				3
4	112,958	235,272	473,150	4. TOTAL MATERIALS & SERVICES	372,550	372,550	372,550	4
				CAPITAL OUTLAY				
1	0	0	3,000	1. Equipment, Safety, Office	8,000	8,000	8,000	1
2	0	21,928	108,000	2. Docks/Piers Construction/Improvements	268,400	268,400	25,000	2
3	0	0	30,000	3. Electrical Ped/Docks Upgrade	50,000	50,000	50,000	3
4	6,574	0	0	4. Vehicle/Pickup	0	0	0	4
5	94,248	0	0	5. Vessel Fueling Facility, Pump/Dump	6,000	6,000	6,000	5
6	0	0	10,000	6. Maintenance Shop Construction (@ WWTP)	10,000	10,000	10,000	6
7	0	0	0	7. Future Harbor Improvements (former reserve)	79,810	79,810	79,810	7
8	100,822	21,928	151,000	8. TOTAL CAPITAL OUTLAY	422,210	422,210	178,810	8
				TRANSFERRED TO OTHER FUNDS				
1	874	787	1,100	1. Transfer to Sewer Fund	1,100	1,100	1,100	1
2	2,249	2,149	2,700	2. Transfer to Water Fund	2,700	2,700	2,700	2
3	0	0	0	3. Transfer to Harbor Reserve Fund				3
4				4.				4
5				5.				5
6			10,000	6. General Operating Contingency	10,000	10,000	10,000	6
7	3,123	2,936	13,800	7. TOTAL TRANSFERS & CONTINGENCY	13,800	13,800	13,800	7
	284,232	352,378	751,894	TOTAL EXPENDITURES	923,660	923,660	680,260	
	35,966	63,204	1,826	UNAPPROPRIATED ENDING FUND BALANCE	1,650	1,650	30,650	
	320,198	415,582	753,720	TOTAL	925,310	925,310	710,910	

NOTE: Personal Services adopted 4.1% COLA, 5% max merit/position, presc copay plan

Capital Outlay: Line 1- portion emerg gen $5K (fuel sta), other

Line 2- west side/fish plant pilings/docks (SMB grant submitted (no dough), Lincoln Co grant awarded/rec'd $10K)

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

Line 5- Emerg elec transfer switch/fuel sta

Line 6- portion of shop construction

Line 7- includes bal transferred, transfer from Gen Fund, interest earnings

LB-31 DETAILED EXPENDUITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2009-10 PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	4,352	4,391	4,800	1. Insurance & Bonds	4,400	4,400	4,400	1
2	2,268	8,046	7,000	2. Office Maint. & Supplies	9,600	9,600	9,600	2
3	1,359	1,541	1,800	3. Telephone & Communications	1,800	1,800	1,800	3
4	8,786	7,594	12,000	4. Facility Maintenance	12,000	12,000	12,000	4
5	2,174	1,716	4,000	5. RR/FCS, Launch, Pumpout Maintenance	4,000	4,000	4,000	5
6	0	218	600	6. Dockside RR Maintenance	500	500	500	6
7	1,732	0	2,000	7. Building Maintenance	2,000	2,000	2,000	7
8		1,373	3,000	8. Fuel Station Maintenance	3,000	3,000	3,000	8
9	3,200	3,668	2,600	9. Motor Vehicle Maintenance	2,800	2,800	2,800	9
10	10,880	12,102	13,000	10. Electricity Expense	13,200	13,200	13,200	10
11	3,404	3,969	5,800	11. Utilities & Garbage Service	5,000	5,000	5,000	11
12	2,187	1,321	3,000	12. Supplies	3,000	3,000	3,000	12
13	50,411	177,748	400,000	13. Vessel Fuel	300,000	300,000	300,000	13
14	2,475	519	2,000	14. Travel, Training, Meetings	2,000	2,000	2,000	14
15	874	568	800	15. Memberships, Permits, Fees	1,000	1,000	1,000	15
16	1,793	462	800	16. Equipment Maintenance & Rental	800	800	800	16
17	2,400	2,400	2,400	17. Restroom Lease (Dockside)	2,400	2,400	2,400	17
18	14,625	7,062	6,500	18. Professional Services (Atty, Eng, Other)	4,000	4,000	4,000	18
19	38	0	50	19. Miscellaneous	50	50	50	19
20		574	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
	112,958	235,272	473,150	TOTAL	372,550	372,550	372,550	

Notes Line 1- used CY actual (possible 5% reduction), includes pollution liability/fuel facility
Lines 2- Increase mostly for ccrd fees primarily related to fueling
Line 13 - estimated 100K gal @ $3.00/gal
Line 17- 2nd year of 3 year lease renewed 2008 (Exp: April 2011)
Line 18- Prof Svcs: Audit $1,700, Atty/Other $2,000
Line 20- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res# 356 (Dec 2005)

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 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	30,679	31,755	47,740	1. Available Cash on Hand (Cash Basis)	63,760	63,760	63,760	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	1,076	1,106	800	4. Interest	200	200	200	4
5	0	15,000	15,000	5. Transfer from General Fund (St.Rev.Share)	0	0	0	5
6				6. Transfer from Harbor Fund				6
7				7.				7
8	31,755	47,861	63,540	8. Total Resources, Except Taxes to be Levied	63,960	63,960	63,960	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	31,755	47,861	63,540	12. TOTAL RESOURCES	63,960	63,960	63,960	12
				REQUIREMENT DESCRIPTION				
1				1. Transfer to Harbor Fund	63,960	63,960	63,960	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	63,960	63,960	63,960	15
	31,755	47,861	63,540	16. Reserved for Future Expenditure	0	0	0	
	31,755	47,861	63,540	TOTAL REQUIREMENTS	63,960	63,960	63,960	

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

LB-20 RESOURCES

	-------HISTORICAL DATA-------			SANITARY SERVICE FUND	CITY OF DEPOE BAY, LINCOLN COUNTY			
	-----ACTUAL------		ADOPTED					
	SECOND	FIRST	BUDGET		BUDGET FOR NEXT YEAR 2009-10			
	PRECEDING	PRECEDING	THIS YEAR	RESOURCE DESCRIPTION				
	2006-07	2007-08	2008-09		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	371,903	417,630	288,300	2. Net Working Capital (Accrual Basis)	234,460	234,460	234,460	2
3				3. Previous Levied Taxes to Be Received				3
4	10,380	7,107	5,200	4. Interest	10,300	10,300	10,300	4
5				OTHER RESOURCES				5
6	224,732	226,720	236,000	6. User Fees	236,000	236,000	236,000	6
7	202,401	226,890	160,000	7. Gleneden Sanitary District Contract	180,000	180,000	180,000	7
8	112,579	25,595	46,500	8. Connection/Inspection Fees	3,030	2,020	2,020	8
9	0	0	0	9. Sanitary Sewer System SDC	21,450	14,300	14,300	9
10	14,465	984	1,000	10. Miscellaneous	1,000	1,000	1,000	10
11				11.				11
12	874	787	1,100	12. Transfer from Harbor Fund-User Fees	1,100	1,100	1,100	12
13				13.				13
14				14. Transfer from Sewer System Dev. Reserve Fund	235,200	235,200	235,200	14
15				15. Transfer from Sewer Capital Imp. Reserve (SDC)	250,900	250,900	250,900	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	937,334	905,712	738,100	29. TOTAL RESOURCES, Excpt Tax to be Levied	1,173,440	1,165,280	1,165,280	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	937,334	905,712	738,100	32. TOTAL RESOURCES	1,173,440	1,165,280	1,165,280	32

Notes: Line 8 - est. 10 Inspect/connect fee @ $202 (3.4% increase over CY $195)
Line 9- est. 10 SDC @ $1,430 (5.4% increase over CY $1357)
Lines 14 & 15- Transfers to close reserve funds (see Capital Outlay section next page)

LB-30 EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	10,812	12,750	12,589	1. Superintendent, Supervisor	16,845	16,845	16,845	1
2	24,919	29,794	31,473	2. Recorder, Acctg, Clerk, Secretary	33,504	33,504	33,504	2
3	61,024	72,385	77,762	3. Plant Operators	82,013	82,013	82,013	3
4	24,731	27,242	27,882	4. Utility Wkrs, Maintenance Wkr	5,735	5,735	5,735	4
5	5,395	7,496	12,494	5. Part Time/Temp & Overtime	12,708	12,708	12,708	5
6	940	955	1,037	6. Personal Services Safety Bonus	152	152	152	
7	14,375	16,383	17,777	7. Payroll Taxes, Wrkr Comp Ins	17,568	17,568	17,568	6
8	55,778	65,254	70,336	8. Health Insurance, Pension	58,190	58,190	58,190	7
9	197,974	232,258	251,350	9. TOTAL PERSONAL SERVICES	226,715	226,715	226,715	8
				MATERIALS & SERVICES				
1	184,189	170,025	235,400	1. Materials & Services (Page 21)	224,400	224,400	224,400	1
2				2.				2
3				3.				3
4	184,189	170,025	235,400	4. TOTAL MATERIALS & SERVICES	224,400	224,400	224,400	4
				CAPITAL OUTLAY				
1	46,249	38,993	16,000	1. Equipment, Safety, Office	5,000	5,000	5,000	1
2	6,595	0	0	2. Vehicle-Pickup/Truck	16,000	16,000	16,000	2
3	22,897	38,609	64,000	3. WWTP & System Improvements	45,000	45,000	45,000	3
4			30,000	4. Maintenance Shop Construction (@WWTP)	30,000	30,000	30,000	4
5				5. Future Sewer Improvements (former System Reserve)	262,300	262,300	262,300	5
6				6. Future Sewer Improvements (former SDC Reserve)	270,548	263,398	263,398	6
7			15,000	7. Future Equipment Acquisition	20,000	20,000	20,000	7
8	75,741	77,602	125,000	8. TOTAL CAPITAL OUTLAY	648,848	641,698	641,698	8
				TRANSFERRED TO OTHER FUNDS				
1	39,300	82,948	40,710	1. Transfer to Capital Improvement Reserve (SDC)	0	0	0	1
2	22,500	22,500	23,600	2. Transfer to Sewer System Development Reserve	0	0	0	2
3				3. Transfer to Sanitary Bond Fund (SDC)	5,602	5,602	5,602	3
4				4.				4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	61,800	105,448	114,310	7. TOTAL TRANSFERS & CONTINGENCY	55,602	55,602	55,602	7
	519,704	585,334	726,060	TOTAL EXPENDITURES	1,155,565	1,148,415	1,148,415	
	417,630	320,378	12,040	UNAPPROPRIATED ENDING FUND BALANCE	17,875	16,865	16,865	
	937,334	905,712	738,100	TOTAL	1,173,440	1,165,280	1,165,280	

Notes: Personal Services-adopted 4.1% COLA, 5% max merit/position, presc copay plan

Capital Outlay: Line 1- U & C

Line 2 - new pu, rplc ranger

Line 3 - WWTP Blwr Cntrls $8K, Cell A vlvs $3K, LWC cntrls $12K, I & I $14K

Line 4- portion of shop construction

Line 5- includes bal transferred, usual 10% user fee rev transfer, estimated interest earnings

Line 6- includes bal transferred, SDC rev est (10 x $1430), estimated interest earnings, less transfer to SB (25% 07/08 SDC rev)

Line 7- 4 years accumulation for future

Transfers: Line 3- used 25% 07/08 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDUITURES

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

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	11,264	11,440	13,000	1. Insurance & Bonds	10,800	10,800	10,800	1
2	4,562	3,460	3,500	2. Office Maint. & Supplies	3,700	3,700	3,700	2
3	2,908	2,781	2,800	3. Telephone & Communications	2,800	2,800	2,800	3
4	50,041	22,353	36,000	4. Plant & System Maintenance	40,000	40,000	40,000	4
5	33,639	33,223	50,000	5. Sludge Disposal	55,000	55,000	55,000	5
6	3,716	8,162	14,500	6. Equipment Maintenance	9,000	9,000	9,000	6
7	8,459	167	2,500	7. Equipment Rental	3,000	3,000	3,000	7
8	3,133	4,689	4,800	8. Motor Vehicle Maintenance	5,000	5,000	5,000	8
9	46,266	51,037	50,000	9. Electricity Expense	52,000	52,000	52,000	9
10	775	739	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	12,351	13,010	23,000	11. Supplies	20,000	20,000	20,000	11
12	1,376	1,475	1,000	12. Tests	1,500	1,500	1,500	12
13	86	50	100	13. Travel, Training, Meetings	100	100	100	13
14	1,184	1,413	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	1,996	3,323	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	2,326	7,481	15,500	16. Professional Services (inc Atty, Eng, Acctg)	7,000	7,000	7,000	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	0	2,800	10,000	18. Influent & Infiltration Reduction	6,000	6,000	6,000	18
19	107	2,422	2,000	19. Equipment & Tools (new)	1,800	1,800	1,800	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
	184,189	170,025	235,400	TOTAL	224,400	224,400	224,400	

NOTI Line 1- used CY actual (possible 5% reduction)
Line 4- Lift Sta Pump ovhls/bails $19K, WWTP Blwr Maint, UV Lites, U & C
Line 5- Two Hauls/disposal
Line 6- rplc hoses portable pumps $3K, gen maint agrmnt, other
Line 16- Audit $2000, Legal/Eng/Other $5000 (master plan review $2K, LWC landswap)
Line 18- Inspection, see Capital Outlay for Rehab work
Line 19- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res. # 356 (Dec 2005)

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 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	151,301	179,218	206,920	1. Available Cash on Hand (Cash Basis)	234,400	234,400	234,400	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	5,417	5,508	3,000	5. Interest	800	800	800	5
6	22,500	22,500	23,600	6. Transfer from Sewer Fund	0	0	0	6
7				7.				7
8	179,218	207,226	233,520	8. Total Resources, Except Taxes to be Levied	235,200	235,200	235,200	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	179,218	207,226	233,520	12. TOTAL RESOURCES	235,200	235,200	235,200	12
				REQUIREMENT DESCRIPTION				
1				1. Transfer to Sanitary Sewer Fund	235,200	235,200	235,200	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	0	0	0	15. TOTAL EXPENDITURES	235,200	235,200	235,200	15
	179,218	207,226	233,520	16. Reserved for Future Expenditure	0	0	0	
	179,218	207,226	233,520	TOTAL REQUIREMENTS	235,200	235,200	235,200	

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

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 20078-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	115,951	155,866	236,260	1. Available Cash on Hand (Cash Basis)	250,100	250,100	250,100	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	4,944	6,373	3,000	5. Interest	800	800	800	5
6	39,300	82,948	40,710	6. Transfer from Sewer Fund (SDC)	0	0	0	6
7				7.				7
8	160,195	245,187	279,970	8. Total Resources, Except Taxes to be Levied	250,900	250,900	250,900	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	160,195	245,187	279,970	12. TOTAL RESOURCES	250,900	250,900	250,900	12
				REQUIREMENT DESCRIPTION				
1	8,528	5,972	9,984	1. Transfer to Sanitary Debt Service Fund	0	0	0	1
2				2. Transfer to Sanitary Sewer Fund	250,900	250,900	250,900	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	8,528	5,972	9,984	15. TOTAL EXPENDITURES	250,900	250,900	250,900	15
	151,667	239,215	269,986	16. Reserved for Future Expenditure	0	0	0	
	160,195	245,187	279,970	TOTAL REQUIREMENTS	250,900	250,900	250,900	

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

LB-35				DEBT SERVICE FUND	Bonded Debt Payments are for: General Obligation Bonds			
				RESOURCES AND REQUIREMENTS	CITY OF DEPOE BAY, LINCOLN COUNTY			
	-------HISTORICAL DATA------- -----ACTUAL------		ADOPTED	**SANITARY BOND FUND**	BUDGET FOR NEXT YEAR 2009-10			
	SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	117,733	117,695	107,390	2. Net Working Capital (Accrual Basis)	108,563	108,563	108,563	2
3	3,753	3,390	3,800	3. Previous Levied Taxes to be Rec'd	3,600	3,600	3,600	3
4	1,019	1,240	900	4. Nonresident Agreement Taxes	1,000	1,000	1,000	4
5	5,148	5,514	4,100	5. Interest	3,000	3,000	3,000	5
6	8,528	5,972	9,984	6. Transfer from Sewer Fund (former SDC Reserve)	5,602	5,602	5,602	6
7	159,161	160,167	157,763	7. Gleneden Sanitary Debt Share	157,831	157,831	157,831	7
8	295,343	293,978	283,937	8. Total Resources, Except Taxes to be Levied	279,596	279,596	279,596	8
9			93,137	9. Taxes Necessary to Balance	97,501	97,501	97,501	9
10	88,568	90,223		10. Taxes Collected in Year Levied				10
11								11
12	383,911	384,201	377,074	12. TOTAL RESOURCES	377,097	377,097	377,097	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue — Payment Date				
1	109,707	115,370	121,070	1. Series 1999 — 12/1/09	126,816	126,816	126,816	1
2				2.				2
3				3.				3
4	109,707	115,370	121,070	4. TOTAL PRINCIPAL	126,816	126,816	126,816	4
				BOND INTEREST PAYMENTS				
				Issue — Payment Date				
1	156,512	151,575	146,325	1. Series 1999 — 12/1/09	140,694	140,694	140,694	1
2				2.				2
3				3.				3
4	156,512	151,575	146,325	4. TOTAL INTEREST & FEES	140,694	140,694	140,694	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue — Payment Date				
1			109,679	1. Series 1999 — 12/1/10	109,587	109,587	109,587	1
2				2.				2
3				3.				3
	117,693	117,256	109,679	UNAPPROPRIATED ENDING FUND BALANCE	109,587	109,587	109,587	
	383,911	384,201	377,074	TOTAL REQUIREMENTS	377,097	377,097	377,097	

NOTE: Transfer from Sewer (former CI Res) reduces annual levy, not required - CY used 25% of SDC revenue 07/08
GSD share based on EDU (59%)
Debt retired 2024

LB-20 RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2009-10 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	424,101	478,186	458,710	2. Net Working Capital (Accrual Basis)	364,900	364,900	364,900	2
3				3. Previous Levied Taxes to Be Received				3
4	14,643	13,075	9,000	4. Interest	13,600	13,600	13,600	4
5				OTHER RESOURCES				5
6	336,885	340,143	346,600	6. User Fees	339,000	339,000	339,000	6
7	172,361	48,102	80,820	7. Connection/Inspection Fees	12,210	8,140	8,140	7
8				8. Water System SDC	30,270	20,180	20,180	8
9	7,567	21,686	7,000	9. Miscellaneous	8,000	8,000	8,000	9
10	7,686	6,888	6,777	10. Miroco Billing for Water B & I Share and Reserve	8,492	8,492	8,492	10
11				11.				11
12	2,249	2,149	2,700	12. Transfer from Harbor Fund-User Fee	2,700	2,700	2,700	12
13				13.				13
14				14. Transfer from Water System Dev. Reserve	171,500	171,500	171,500	14
15				15. Transfer from Water Capital Imp. Reserve (SDC)	306,770	306,770	306,770	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	965,492	910,230	911,607	29. TOTAL RESOURCES, Except Tax to be Levied	1,257,442	1,243,282	1,243,282	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	965,492	910,230	911,607	32. TOTAL RESOURCES	1,257,442	1,243,282	1,243,282	32

NOTE: Line 7 - estimate 10 inspect/connect fee @ $814 (3.4% increase over CY $787)
Line 8- est 10 SDC @ $2018 (5.4% increase over CY $1915)
Line 10- Portion of Miroco customer billing for Wtr B&I share (formerly paid from Reserve credit)
Lines 14 & 15- Transfers to close reserve funds (see Capital Outlay section next page)

LB-30 EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	39,179	44,549	46,672	1. Superintendent, Supervisor	51,789	51,789	51,789	1
2	25,477	29,791	31,473	2. Recorder, Acctg, Clerk, Secretary	33,852	33,852	33,852	2
3	14,601	12,466	48,912	3. Plant Operators	51,905	51,905	51,905	3
4	25,022	27,543	32,362	4. Utility Wkrs, Maintenance Worker	50,495	50,495	50,495	4
5	5,476	6,490	10,747	5. Part time/Temp & Overtime	12,708	12,708	12,708	5
6	789	754	1,075	6. Personal Services Bonus	203	203	203	6
7	13,937	15,146	20,114	6. Payroll Taxes, Wrkr Comp Ins	25,172	25,172	25,172	7
8	47,286	54,126	69,564	7. Health Insurance, Pension	74,830	74,830	74,830	8
9	171,767	190,864	260,919	8. TOTAL PERSONAL SERVICES	300,954	300,954	300,954	9
				MATERIALS & SERVICES				
1	89,476	110,685	164,900	1. Materials & Services (Page 27)	188,800	188,800	188,800	1
2				2.				2
3				3.				3
4	89,476	110,685	164,900	4. TOTAL MATERIALS & SERVICES	188,800	188,800	188,800	4
				CAPITAL OUTLAY				
1	19,191	5,669	20,000	1. Equipment, Safety, Office	17,500	17,500	17,500	1
2	4,891	1,320	126,000	2. Plant & System Improvements	213,000	213,000	213,000	2
3	6,595	0	0	3. Vehicle-Pickup/Truck	0	0	0	3
4	0	0	30,000	4. Maintenance Shop Construction (@WWTP)	30,000	30,000	30,000	4
5				5. Future Water Improvements (former reserve)	207,600	207,600	207,600	5
6				6. Future Water Improvements (former SDC reserve)	211,673	201,583	201,583	6
7			15,000	7. Future Equipment Acquisition	20,000	20,000	20,000	7
8	30,677	6,989	191,000	8. TOTAL CAPITAL OUTLAY	699,773	689,683	689,683	8
				TRANSFERRED TO OTHER FUNDS				
1	55,500	129,802	57,420	1. Transfer to Capital Improvement Reserve	0	0	0	1
2	32,200	32,200	34,660	2. Transfer to Water System Reserve	0	0	0	2
3	3,186	6,888	6,777	3. Transfer to Water Bond Fund (Miroco Share)	8,492	8,492	8,492	3
4	4,500	0	0	4. Transfer to Miroco Water Reserve Fund (Miroco)	0	0	0	4
5	100,000	0	0	5. Transfer to Water Capital Project Fund	0	0	0	5
6				6. Transfer to Water Bond Fund (SDC)	9,767	9,767	9,767	6
7			50,000	7. General Operating Contingency	40,000	40,000	40,000	7
8	195,386	168,890	148,857	8. TOTAL TRANSFERS & CONTINGENCY	58,259	58,259	58,259	8
	487,306	477,427	765,676	TOTAL EXPENDITURES	1,247,786	1,237,696	1,237,696	
	478,186	432,803	145,931	UNAPPROPRIATED ENDING FUND BALANCE	9,656	5,586	5,586	
	965,492	910,230	911,607	TOTAL	1,257,442	1,243,282	1,243,282	

Notes: Personal Services adopted 4.1% COLA, 5% max merit/position, presc copay plan

Capital Outlay Line 1 - SC100 Probe $3500, portion of emerg generator $10K, U&C

Line 2- Cliff St line $63K, WTP PLC(ph2) $60K,So.Tnk vlv/vlt $60K, RC mtr/pmp $8500, Emer gen/swtch-VoB,Clns Sta $12

Line 4- Portion of shop construction

Line 5- includes bal transferred, usual 10% sales rev transfer, estimated interest earnings

Line 6- includes bal transferred, SDC rev est (10 x $2018), est interest earnings, less transfer to WB (25% 07/08 SDC rev), $120K C.O.- WTP,SoTnk

Line 7- 4 years accumulation/future

Transfers: Line 3- Miroco customers B&I share

Line 6- used 25% 07/08 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 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	10,936	11,440	13,000	1. Insurance & Bonds	11,200	11,200	11,200	1
2	4,667	3,759	3,500	2. Office Maint. & Supplies	3,800	3,800	3,800	2
3	1,638	1,590	2,200	3. Telephone & Communications	2,200	2,200	2,200	3
4	20,441	20,874	56,000	4. Plant & System Maintenance	87,000	87,000	87,000	4
5	2,208	3,694	2,200	5. Equipment Maintenance	4,200	4,200	4,200	5
6	0	630	800	6. Equipment Rental	800	800	800	6
7	2,134	4,322	4,800	7. Motor Vehicle Maintenance	4,800	4,800	4,800	7
8	15,329	16,722	17,000	8. Electricity Expense	19,000	19,000	19,000	8
9	2,485	739	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	20,174	17,942	26,000	10. Supplies	24,000	24,000	24,000	10
11	2,060	3,579	7,000	11. Tests	7,000	7,000	7,000	11
12	0	0	100	12. Travel, Training, Meetings	100	100	100	12
13	1,015	1,461	3,000	13. Tuition, Education	3,000	3,000	3,000	13
14	1,299	1,076	1,400	14. Memberships, Permits & Fees	2,800	2,800	2,800	14
15	2,801	22,058	25,000	15. Professional Services (inc Atty, Eng, Acctg)	16,000	16,000	16,000	15
16	1,685	0	100	16. Miscellaneous	100	100	100	16
17	606	800	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
	89,476	110,685	164,900	TOTAL	188,800	188,800	188,800	

NOTE: Line 1- used CY actual (possible 5% reduction)

Line 4- paint/inspect So Tank $60K, filter media $5K, WTP ofc floor $2K, U&C

Line 8- Stonebridge pump sta online/accepted

Line 14- increased for DHS Survey $1600

Line 15- Prof. Svcs: Audit $2000, Legal/Eng/Other $14,000 ($2K master plan review, WCP legal)

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

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 2009-10

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	90,839	49,514	147,890	1. Available Cash on Hand (Cash Basis)	170,900	170,900	170,900	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4		50,000		4. Interfund Loan Repayment from Water Capital Project				4
5	1,475	2,087	1,400	5. Interest	600	600	600	5
6	32,200	32,200	34,660	6. Transfer from Water Fund				6
7				7.				7
8	124,514	133,801	183,950	8. Total Resources, Except Taxes to be Levied	171,500	171,500	171,500	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	124,514	133,801	183,950	12. TOTAL RESOURCES	171,500	171,500	171,500	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Transfer to Water Fund	171,500	171,500	171,500	1
2				2.				2
3	75,000	0	0	3. Transfer to Water Capital Project Fund				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	75,000	0	0	15. TOTAL EXPENDITURES	171,500	171,500	171,500	15
	49,514	133,801	183,950	16. Reserved for Future Expenditure	0	0	0	
	124,514	133,801	183,950	TOTAL REQUIREMENTS	171,500	171,500	171,500	

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

	HISTORICAL DATA: ACTUAL: SECOND PRECEDING 2006-07	HISTORICAL DATA: ACTUAL: FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	125,436	58,174	283,930	1. Available Cash on Hand (Cash Basis)	305,870	305,870	305,870	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4		107,000		4. Interfund Loan Repayment from Water Capital Project				4
5	2,238	4,702	3,200	5. Interest	900	900	900	5
6	55,500	129,802	57,420	6. Transfer from Water Service Fund (SDC)	0	0	0	6
7				7.				7
8	183,174	299,678	344,550	8. Total Resources, Except Taxes to be Levied	306,770	306,770	306,770	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	183,174	299,678	344,550	12. TOTAL RESOURCES	306,770	306,770	306,770	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Transfer to Water Fund	306,770	306,770	306,770	1
2	0	7,992	14,623	2. Transfer to Water Debt Service Fund	0	0	0	2
3	125,000	0	0	3. Transfer to Water Capital Project Fund	0	0	0	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	125,000	7,992	14,623	15. TOTAL EXPENDITURES	306,770	306,770	306,770	15
	58,174	291,686	329,927	16. Reserved for Future Expenditure	0	0	0	
	183,174	299,678	344,550	TOTAL REQUIREMENTS	306,770	306,770	306,770	

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

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 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	35,907	41,702	42,900	1. Available Cash on Hand (Cash Basis)	43,650	43,650	43,650	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	1,294	1,239	800	4. Interest	850	850	850	4
5	4,500	0	0	5. Transfer from Water Fund (Miroco)	0	0	0	5
6				6.				6
7				7.				7
8	41,701	42,941	43,700	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	41,701	42,941	43,700	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
	41,701	42,941	43,700	16. Reserved for Future Expenditure	44,500	44,500	44,500	
	41,701	42,941	43,700	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

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE					
1	14,725	127,105	152,170	1. Available Cash on Hand (Cash Basis)		145,110	145,110	145,110	1
2				2. Net Working Capital (Accrual Basis)					2
3	5,957	4,765	4,400	3. Previous Levied Taxes to be Rec'd		5,200	5,200	5,200	3
4	702	3,296	3,000	4. Interest		3,300	3,300	3,300	4
5	0	7,992	14,623	5. Transfer from Water Fund (former Wtr Cl. Res (SDC)		9,767	9,767	9,767	5
6	3,186	6,888	6,777	6. Transfer From Water Fund (Miroco Share)		8,492	8,492	8,492	6
7				7.					7
8	85,524	67,569	67,510	8. FmHA/RECD Reserve Balance		68,530	68,530	68,530	8
9	110,095	217,614	248,480	9. Total Resources, Except Taxes to be Levied		240,399	240,399	240,399	9
10			102,773	10. Taxes Necessary to Balance		111,704	111,704	111,704	10
11	150,443	249,451		11. Taxes Collected in Year Levied					11
12									12
13	260,538	467,065	351,253	13. TOTAL RESOURCES		352,103	352,103	352,103	13
				REQUIREMENT DESCRIPTION					
				BOND PRINCIPAL PAYMENTS					
				Issue	Payment Date				
1		56,693	58,644	1. OECD SDWRLF 2006 Issue	12/09	60,684	60,684	60,684	1
2	11,473	12,046	12,649	2. RECD (1992) 1996 Issue	3/10	13,281	13,281	13,281	2
3	1,746	1,833	1,925	3. RECD (1995) 1996 Issue	3/10	2,021	2,021	2,021	3
4	19,701	41,050	0	4. FmHA 1978 Issue	PIF 07/08	0	0	0	4
5	32,920	111,622	73,218	5. TOTAL PRINCIPAL		75,986	75,986	75,986	5
				BOND INTEREST PAYMENTS					
				Issue	Payment Date				
1		55,941	54,075	1. OECD SDWRLF 2006 Issue	12/09	52,035	52,035	52,035	1
2	38,100	37,527	36,924	2. RECD (1992) 1996 Issue	3/10	36,292	36,292	36,292	2
3	5,796	5,709	5,617	3. RECD (1995) 1996 Issue	3/10	5,521	5,521	5,521	3
4	2,551	1,170	0	4. FmHA 1978 Issue	PIF 07/08	0	0	0	4
5	46,447	100,347	96,616	5. TOTAL INTEREST		93,848	93,848	93,848	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY					
				Issue	Payment Date				
1			0	1. FmHA B & I	PIF 07/08	0	0	0	1
2			112,719	2. OECD SDWRLF 2006 issue	12/10	112,719	112,719	112,719	2
3			68,700	3. FmHA/RECD Reserve @ 6/30/10		69,550	69,550	69,550	3
	181,170	255,097	181,419	UNAPPROPRIATED ENDING FUND BALANCE		182,269	182,269	182,269	
	260,538	467,065	351,253	TOTAL REQUIREMENTS		352,103	352,103	352,103	

NOTE: Transfer from Water (former Cl Res) reduces annual levy, not required, CY used 25% SDC rev 07/08

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-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

SALMON ENHANCEMENT PROJECT FUND

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	4,138	4,054	4,150	2. Net Working Capital (Accrual Basis)	3,900	3,900	3,900	2
3				3. Previous Levied Taxes to be Received				3
4	169	172	100	4. Interest	100	100	100	4
5	0	0	500	5. Specialty Item Sales	500	500	500	5
6	0	0	100	6. Donations	100	100	100	6
7				7.				7
8	4,307	4,226	4,850	8. Total Resources, Except Taxes to be Levied	4,600	4,600	4,600	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	4,307	4,226	4,850	12. TOTAL RESOURCES	4,600	4,600	4,600	12
				REQUIREMENT DESCRIPTION				
1	256	70	4,850	1. Maintenance & Supplies	4,600	4,600	4,600	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	256	70	4,850	15. TOTAL EXPENDITURES	4,600	4,600	4,600	15
	4,051	4,156	0	16. Unappropriated Ending Fund Balance	0	0	0	
	4,307	4,226	4,850	TOTAL REQUIREMENTS	4,600	4,600	4,600	

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL PROJECT FUND

BUDGET FOR NEXT YEAR 2009-10

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2006-07	FIRST PRECEDING 2007-08	ADOPTED BUDGET THIS YEAR 2008-09	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	24,096	285,018	0	2. Net Working Capital (Accrual Basis)				2
3	7,352	2,098	0	3. Interest				3
4	1,570,225	31,775	0	4. Interim Finance/Bond Proceeds				4
5	0	0	0	5. Interfund Loans from Water Reserve Funds				5
6	100,000	0	0	6. Transfer from Water Fund				6
7	125,000	0	0	7. Transfer from Water Capital Improvements Reserve				7
8	75,000	0	0	8. Transfer from Water System Development Reserve				8
9	1,901,673	318,891	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	1,901,673	318,891	0	12. TOTAL RESOURCES	0	0	0	13

				REQUIREMENT DESCRIPTION				
1	134,672	22,538	0	1. Engineering, Legal Services, Admin				1
2	1,458,054	139,353	0	2. Capital Improvements				2
3	0	0	0	3. Land Acquisition/Conveyance				3
4	0	157,000	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	1,592,726	318,891	0	15. TOTAL EXPENDITURES	0	0	0	15
	308,947	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
	1,901,673	318,891	0	TOTAL REQUIREMENTS	0	0	0	

LB-40		SUPPLEMENTAL INFORMATION	Adopted
			COLA 4.1%
	CITY OF DEPOE BAY	**PERSONAL SERVICES SUMMARY**	MERIT 5%(max)
	SALARIES PAID FROM MORE AN ONE SOUF E		BUDGET 09-10

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $36	72,880	21,864	11,661	8,746	10,932	10,932	8,746	1
2	Field Supervisor	53,759	4,301	1,075	538	5,913	40,857	1,075	2
3	Plant Operator (1)	48,253				41,015	7,238		3
4	Plant Operator (2)	46,913				35,185	11,728		4
5	Plant Operator (3) vacant	38,752				5,813	32,939		5
6	Utility Worker	35,937		4,672		1,797	25,156	4,312	6
7	Utility Worker Supernumerary	40,350		10,491		3,632	23,807	2,421	7
8	Maintenance Worker	30,646		9,194	4,290	306	1,532	15,323	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	34,856	1,743	1,743	9,760	9,760	10,108	1,743	11
12	Secretary	38,285	16,845	766	2,297	7,657	7,657	3,063	12
13	Harbormaster/Utility Worker	33,889			29,483			4,406	13
14	Part Time/Temp (40hr x 52wk)	29,120		4,950	6,698	5,533	5,533	6,406	14
15	Overtime (696 hr/yr, inc hol)	20,500	2,870	410	2,255	7,175	7,175	615	15
16	Personal Services Safety Bonus	635	89	57	76	152	203	57	16
17	**SALARIES TOTAL**	**632,017**	**88,184**	**56,551**	**75,675**	**150,956**	**200,951**	**59,699**	17
18	Payroll Tax-FICA	48,349	6,746	4,326	5,789	11,548	15,373	4,567	18
19	Payroll Tax-SUI	6,320	882	566	757	1,510	2,010	597	19
20	Workers Comp-CCIS (inc.Volnt	20,500	513	3,485	2,665	4,510	7,790	1,538	20
21									21
22	TAXES & WRKR COMP TOTA	75,169	8,140	8,377	9,211	17,568	25,172	6,701	22
23									23
24	Health Insurance	180,485	23,126	13,435	23,572	45,735	59,224	15,392	24
25	Retirement-PERS	52,653	7,714	4,931	6,641	12,455	15,606	5,306	25
26									26
27	INSURANCE & PERS TOTAL	233,138	30,840	18,367	30,213	58,190	74,830	20,698	27
28									28
29									29
30									30
	GRAND TOTAL	**940,325**	**127,165**	**83,294**	**115,099**	**226,714**	**300,954**	**87,099**	

NOTES: Line 16- 100% of estimated savings from reduced experien (.97)

Line 19- rate increase .008 to .01

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- med 11%, dntl 3%-5.8%, vis 0% increase (copay plan

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

EXPENSES PAID FROM MOR HAN ONE SOL CE

MATERIALS - SERVICES SUMMARY

Adopted
BUDGET 09-10

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	35,100	2,800	2,800	4,400	10,800	11,200	3,100	1
2	Memberships, Permits, Fees	10,400	4,000	0	1,000	2,600	2,800	0	2
3	Office Maint & Supplies	29,100	10,000	1,000	9,600	3,700	3,800	1,000	3
4	Telephone & Communications	12,700	4,400	800	1,800	2,800	2,200	700	4
5	Travel & Meeting Expense	8,200	6,000	0	2,000	100	100	0	5
6	Motor Vehicle Maint	17,900	0	2,800	2,800	5,000	4,800	2,500	6
7	Equipment Maint & Rental	21,400	0	2,000	800	12,000	5,000	1,600	7
8	Equipment & Tools (new)	6,900	0	1,500	1,000	1,800	1,800	800	8
9	Outside/Bldg Maintenance	194,000	0	30,000	17,000	40,000	87,000	20,000	9
10	Supplies (Port inc. fuel)	358,200	1,200	5,000	303,000	20,000	24,000	5,000	10
11	Electrical Expense	107,700	0	19,300	13,200	52,000	19,000	4,200	11
12	Utilities & Garbage	16,200	0	6,000	5,000	1,000	1,000	3,200	12
13	Tuition, Training, Education	6,500	500	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svc	98,300	64,000	4,500	4,000	7,000	16,000	2,800	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**923,950**	**93,900**	**75,750**	**365,650**	**161,900**	**181,800**	**44,950**	16
17	Near Shore Action Team	2,500	2,500						17
18	Contributions to Others	18,950	18,950						18
19	Drug Testing	500	500						19
20	Election Costs	200	200						20
21	Signs & Garbage Containers	2,000		2,000					21
22	Footpaths & Bikeways	9,590		9,590					22
23	RR/FCS,Launch,Pumpout Mair	4,000			4,000				23
24	Restroom Lease	3,600			2,400			1,200	24
25	Restroom Maint.	2,500			500			2,000	25
26	Tests	8,500				1,500	7,000		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) Mair	8,000		2,000		6,000			29
30	Agate Bch Clsr Fund	114,250	114,250						30
31	Contract - C of C	5,000	5,000						31
32	Special Events-Community	2,500	2,500						32
	GRAND TOTAL	1,169,040	237,800	89,340	372,550	224,400	188,800	56,150	

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY **CAPITAL OUTLAY SUMMARY** Adopted

EXPENSES PAID FROM MORE HAN ONE SOL CE BUDGET 09-10

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment/Safety Equipment	13,500	0	2,000	2,000	3,000	5,500	1,000	1
2	Office Equipment	18,000	11,000	1,000	1,000	2,000	2,000	1,000	2
3	Vehicle/pickup, Generator/Trlr	36,000			5,000	16,000	10,000	5,000	3
4	Ovrlk/Lot 700 Land (OPRD,SByw	1,368,100	1,368,100						4
5	Park Trails/Improvements	6,980						6,980	5
6	Park Improvements	21,000						21,000	6
7	Memorial Plaques/benches	13,500						13,500	7
8	CmH htg sys,deck/rf, CH Xfr swit	47,000						47,000	8
9	Hwy 101 Sdwlks Harney-Whale I	100,000		100,000					9
10	Clarke/Collins Xwalks (ODOT B8	6,000		6,000					10
11	So.Pt Imp.(SCA)	135,000		135,000					11
12	Street Ovrlys (Bay,Harney/Spenc	35,000		35,000					12
13	Storm Drain Eng/Construction	10,000		10,000					13
14									14
15	Dock Elec Ped Replc (25)	50,000			50,000				15
16	West Side/Fish Plnt Docks/Pilngs	25,000			25,000				16
17	WWTP Blower Controls,Cell A VI	18,000				18,000			17
18	LWC Lift Controls	13,000				13,000			18
19	Collection System (I&I)	14,000				14,000			19
20	WTP PLC & SCADA (Ph 2)	60,000					60,000		20
21	So.Wtr Tank Alt Valve/Vault	60,000					60,000		21
22	Rocky Crk Diversion Meter, Pum	9,000					9,000		22
23	Distribution (Cliff St., hydrants)	72,000					72,000		23
24	Transfer Switches/Emerg Elec	24,000			6,000		12,000	6,000	24
25	Maintenance Shop Bldg Const.	100,000		15,000	10,000	30,000	30,000	15,000	25
26	Future Parks Imp (SDC Res)	96,630						96,630	26
27	Future City Hall Restore (Res)	114,000						114,000	27
28	Future Strt Const (SDC Res)	348,370		348,370					28
29	Future StormDrain Cnst (SDC)	216,790		216,790					29
30	Future Harbor Imp (Reserve)	79,810			79,810				30
31	Future Swr Sys Imp (Reserve)	262,300				262,300			31
32	Future Swr Sys Imp (SDC Res)	263,398				263,398			32
33	Future Wtr Sys Imp (Reserve)	207,600					207,600		33
34	Future Wtr Sys Imp (SDC Res)	201,583					201,583		34
35	Future Acquisition (Equip/Land)	60,000	0	20,000		20,000	20,000		35
	GRAND TOTAL	4,105,561	1,379,100	889,160	178,810	641,698	689,683	327,110	