CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2007 - JUNE 30, 2008

Budget Committee Meetings- April 23, April 30 and May 7, 2007
Budget Hearing – June 19, 2007

Resolution No. 375 – June 19, 2007

LB-20 RESOURCES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	614,110	694,107	728,390	2. Net Working Capital (Accrual Basis)	944,170	944,170	944,170	2
3				3. Previous Levied Taxes to Be Received				3
4	7,027	16,104	12,000	4. Interest	15,000	15,000	15,000	4
5				OTHER RESOURCES				5
6				6. FRANCHISES				6
7	13,743	14,294	13,000	7. Millenium Digital Media (Summit Comm.) WAVE	13,000	13,000	13,000	7
8	15,875	20,155	15,000	8. Northwest Natural Gas	21,000	21,000	21,000	8
9	33,314	35,558	32,000	9. Central Lincoln PUD	35,000	35,000	35,000	9
10	8,744	9,089	8,600	10. PTI Communications/CenturyTel	8,800	8,800	8,800	10
11	5,020	6,234	5,000	11. North Lincoln Sanitary	6,500	6,500	6,500	11
12	76,697	85,330	73,600	12. TOTAL FRANCHISES	84,300	84,300	84,300	12
13				13.				13
14				14. OREGON STATE FUNDING				14
15	2,198	2,082	2,030	15. Cigarette Tax	2,250	2,250	2,250	15
16	11,896	12,851	12,650	16. Liquor Tax	15,300	15,300	15,300	16
17	12,262	13,927	13,000	17. Revenue Sharing	14,000	14,000	14,000	17
18	26,356	28,860	27,680	18. TOTAL OREGON STATE FUNDING	31,550	31,550	31,550	18
19	1,064	1,427	194,380	19. Scenic Lands Project Grant Revenue	189,000	189,000	189,000	19
20	0	0	100	20. Scenic Lands Project Match Donations	0	0	0	20
21	23,465	24,830	23,500	21. Business License Fees	24,000	24,000	24,000	21
22	17,794	25,151	18,000	22. Land Use, Bldg & Other Permit Fees	20,000	20,000	20,000	22
23	2,764	1,960	1,000	23. Miscellaneous	1,000	1,000	1,000	23
24	4,000	4,000	3,000	24. Grant Proceeds-DLCD Cstl Mgmnt/Planning	3,000	3,000	3,000	24
25	13,240	12,636	13,000	25. Agate Beach Closure Fund	1,200	1,200	1,200	25
26				26.				26
27	290,720	365,970	467,980	27. Transfer from Transient Room Tax Fund	357,900	357,900	357,900	27
28				28.				28
29	1,077,237	1,260,376	1,562,630	29. TOTAL RESOURCES, Except Tax to be Levied	1,671,120	1,671,120	1,671,120	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,077,237	1,260,376	1,562,630	32. TOTAL RESOURCES	1,671,120	1,671,120	1,671,120	32

Note: Beg. balance includes Agate Beach Closure $112,250 & Scenic Lands Donations/Interest $72,160
Lines 15 & 16- Cigarette Tax estimated $1.72/capita, Liquor Tax estimated $11.67/capita (Pop.Est 1,31
Line 19- Scenic Lands Acquisition Harbor Ovrlook Project funding: bal of $170,800 (Scenic Byway)+ Lin coln Land Leg cy $54,000
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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	23,659	25,900	26,686	1. Superintendent, Supervisor	32,811	32,811	32,811	1
2	42,686	45,604	46,365	2. Recorder, Acctg, Clerk, Secretary	54,487	54,487	54,487	2
3	1,026	1,747	2,860	3. Overtime	3,380	3,380	3,380	3
4	100	375	400	4. Part Time/Temp	200	200	200	4
5	643	515	512	5. Personal Services Bonus	625	625	625	5
6	6,695	7,280	7,399	6. Payroll Taxes, Wrkr Comp Ins	8,165	8,165	8,165	6
7	24,523	29,840	30,018	7. Health Insurance, Pension	33,117	33,117	33,117	7
8	99,331	111,261	114,240	8. TOTAL PERSONAL SERVICES	132,785	132,785	132,785	8
				MATERIALS & SERVICES				
1	104,803	118,465	265,750	1. Materials & Services (page 3)	268,130	297,250	297,250	1
2				2.				2
3				3.				3
4	104,803	118,465	265,750	4. TOTAL MATERIALS & SERVICES	268,130	297,250	297,250	4
				CAPITAL OUTLAY				
1	2,216	2,310	4,000	1. Office Equipment	5,000	5,000	5,000	1
2	3,747	0	1,000	2. Equipment	1,000	1,000	1,000	2
3			25,000	3. Emergency Warning System Project	0	0	0	3
4	3,033	4,581	227,900	4. Scenic Land Acquisition Harbor Overlook Project	218,800	218,800	218,800	4
5				5.				5
6				6.				6
7			25,000	7. Future Acquisition Projects	50,000	75,000	75,000	7
8	8,996	6,891	282,900	8. TOTAL CAPITAL OUTLAY	274,800	299,800	299,800	8
				TRANSFERRED TO OTHER FUNDS				
1	10,000	60,000	75,000	1. Transfer to Harbor Fund	85,000	100,000	100,000	1
2	40,000	90,000	100,000	2. Transfer to Street Fund	150,000	170,000	170,000	2
3	110,000	80,000	180,000	3. Transfer to Parks & Buildings Fund	160,000	171,000	171,000	3
4	10,000	15,000	0	4. Transfer to Harbor Reserve Fund (St. Rev. Share)	10,000	15,000	15,000	4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	170,000	245,000	405,000	7. TOTAL TRANSFERS & CONTINGENCY	455,000	506,000	506,000	7
	383,130	481,617	1,067,890	TOTAL EXPENDITURES	1,130,715	1,235,835	1,235,835	
	694,107	778,759	494,740	UNAPPROPRIATED ENDING FUND BALANCE	540,405	435,285	435,285	
	1,077,237	1,260,376	1,562,630	TOTAL	1,671,120	1,671,120	1,671,120	

NOTE: Personal Services- adopted 3.2% COLA, 5% max merit/position
Capital Outlay-Line 1- Portion telephone system upgrade, records strg, other
Line 4- Grant Funding Awarded (Scenic Byway), anticipate Lincoln Land Legacy funding,work in progress

Transfer to Harbor Fund, Street, P&B to balance funds

LB-31 DETAILED EXPENDUITURES

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

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	4,714	3,392	3,800	1. Insurance & Bonds	3,600	3,600	3,600	1
2	2,507	4,058	2,800	2. Memberships, Permits, Fees	3,700	3,700	3,700	2
3	10,543	10,209	13,000	3. Office Maint. & Supplies	15,500	15,500	15,500	3
4	3,912	3,920	4,300	4. Telephone & Communications	4,400	4,400	4,400	4
5	2,279	6,768	7,000	5. Travel & Meeting Expense	8,000	8,000	8,000	5
6	132	676	500	6. Supplies	800	800	800	6
7	0	175	800	7. Tuition, Training, Education, Safety Mgmnt/Training	600	600	600	7
8	249	427	500	8. Drug Testing	500	500	500	8
9	26,464	27,892	30,000	9. Legal Services/Expense	37,500	37,500	37,500	9
10	33,668	35,641	37,400	10. Planner/Planning Services	40,000	40,000	40,000	10
11	2,626	2,718	5,400	11. Other Professional Services (Acctg, Eng, Other)	9,400	26,400	26,400	11
12	103	0	1,600	12. Election Costs	1,600	1,600	1,600	12
13	1,720	963	2,000	13. Special Events - Community	2,000	2,000	2,000	13
14	4,999	5,000	5,000	14. Depoe Bay Chamber of Commerce-Services Contract	5,000	5,000	5,000	14
15	2	1,277	2,000	15. Miscellaneous	1,000	1,000	1,000	15
16				16. Near Shore Action Team		7,500	7,500	16
17	2,385	1,820	123,900	17. Agate Beach Closure Fund	113,450	113,450	113,450	17
18				18. Contribution to Oceanlake Back Pack Program		500	500	18
19				19. Contribution to Lincoln County Court Apptd Spec.Advc		800	800	19
20			2,500	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	1,500	1,500	21
22	1,000	1,000	1,000	22. Contribution to My Sister's Place (Womens VIP)	1,500	1,200	1,200	22
23	1,000	0	1,000	23. Contribution to Council on Alcohol & Drug Abuse	1,000	500	500	23
24	700	700	700	24. Contribution to RSVP of Lincoln County	750	1,250	1,250	24
25	800	0	0	25. Contribution to Senior Companion Program	0	0	0	25
26	1,000	3,500	5,000	26. Contribution to Senior Meals (COG)	0	2,500	2,500	26
27	1,000	500	0	27. Contribution to Killer Whales Rowing Club (NFK @ 20	0	0	0	27
28	1,500	3,500	10,000	28. Contrib. to Depoe Bay Neighbors For Kids (frmrly Kids	15,000	15,000	15,000	28
29		750	750	29. Contribution to Depoe Bay Food Pantry	750	1,250	1,250	29
30		580	0	30. Civil Air Patrol Contribution (magazine ad- 4 qtrs)	580	0	0	30
31			1,500	31. Contribution to Lincoln City SRO/DARE Program	0	0	0	31
32		1,500	1,800	32. Contribution to Lincoln County Childrens Advocacy Ce	0	1,200	1,200	32
	104,804	118,466	265,750	TOTAL	268,130	297,250	297,250	

NOTI Line 1- used 5% over CY actual (based on preliminary estimate)
Line 9- based on 25 hr/month, no rate change
Line 10- Planner Svc Contract, plus extra meetings (PC ORD review)
Line 11- Audit $3400, Eng/Other $ 6000 (PD reviews), Urban Renewal Study/Plan $17,000
Line 13- Expenses for community events (C of C, VFW, etc)
Line 17- Beginning yr balance plus projected 07-08 revenues

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	32,679	71,952	126,800	1. Beginning Balance Dedicated Public Safety	174,700	174,700	174,700	1
2	22,291	49,289	75,580	2. Net Working Capital (Accrual Basis)	500	500	500	2
3				3. Previous Levied Taxes to be Rec'd				3
4	361,150	444,108	440,000	4. Room Tax to be Received	400,000	400,000	400,000	4
5	1,840	6,862	7,200	5. Interest	7,400	7,400	7,400	5
6				6. Transfer from Other Funds				6
7				7.				7
8	417,960	572,211	649,580	8. Total Resources, Except Taxes to be Levied	582,600	582,600	582,600	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	417,960	572,211	649,580	12. TOTAL RESOURCES	582,600	582,600	582,600	12
				REQUIREMENT DESCRIPTION				
1	290,720	365,970	467,980	1. Transfer to General Fund	357,900	357,900	357,900	1
2	71,952	127,273	181,600	2. Public Safety (dedicated)	224,700	224,700	224,700	2
3	6,000	0	0	3. Transfer to Street Fund (Public Safety)	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	368,672	493,243	649,580	15. TOTAL EXPENDITURES	582,600	582,600	582,600	15
	49,289	78,968	0	16. Unappropriated Ending Fund Balance	0	0	0	
	417,960	572,211	649,580	TOTAL REQUIREMENTS	582,600	582,600	582,600	

NOTE: Line 2- Public Safety inc. 03-04, 04-05, 05-06 actual,projected 06-07 & 07-08 (1 of 8%)

LB-20

RESOURCES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	59,718	79,707	66,580	2. Net Working Capital (Accrual Basis)	54,530	54,530	54,530	2
3				3. Previous Levied Taxes to Be Received				3
4	653	879	840	4. Interest	900	900	900	4
5				OTHER RESOURCES				5
6				6.				6
7	840	1,572	800	7. Community Hall Rent	1,000	1,000	1,000	7
8	2,968	3,418	6,900	8. Memorial Plaque Sales	7,560	7,560	7,560	8
9	815	1,676	2,000	9. Viewing Machine Contract	2,000	2,000	2,000	9
10	813	1,047	100	10. Miscellaneous	100	100	100	10
11	0	12,220	100	11. Donations (Park Improvements)	100	100	100	11
12				12.				12
13			20,000	13. Transfer from Parks Capital Improvement Reserve	0	0	0	13
14	110,000	80,000	180,000	14. Transfer from General Fund	160,000	171,000	171,000	14
15			10,000	15. Transfer from City Hall Restoration Reserve	23,000	23,000	23,000	15
16				16.				16
17				17.				17
18			130,200	18. OR Parks & Rec Grant (City Park Expansion)	0	0	0	18
19			29,800	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	175,807	180,520	447,320	29. TOTAL RESOURCES, Except Tax to be Levied	249,190	260,190	260,190	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	175,807	180,520	447,320	32. TOTAL RESOURCES	249,190	260,190	260,190	32

NOTE: Beginning balance includes $10,520 donated revenues for City Park Project

Line 8- Estimate based on 30 @ $252

Line 14- Transfer to balance budget

Line 15- Transfer for roof/windows City Hall

LB-30 EXPENDITURE SUMMARY

-------HISTORICAL DATA------- **PARKS & BUILDINGS FUND** CITY OF DEPOE BAY, LINCOLN COUNTY

	-----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	2,994	6,586	7,598	1. Superintendent, Supervisor	9,080	9,080	9,080	1
2	10,845	12,165	11,481	2. Recorder, Acctg, Clerk, Secretary	13,377	13,377	13,377	2
3	11,784	12,437	16,638	3. Utility Wrkrs,Maintenance Wrkr, Hbrmstr/Maint	19,720	19,720	19,720	3
4	3,144	1,870	4,460	4. Overtime & Part Time/Temp	3,880	3,880	3,880	4
5	433	288	224	5. Personal Services Bonus	274	274	274	5
6	4,172	4,014	4,925	6. Payroll Taxes, Wrkr Comp Ins	4,988	4,988	4,988	6
7	10,746	13,700	16,111	7. Health Insurance, Pension	17,831	17,831	17,831	7
8	44,118	51,060	61,437	8. TOTAL PERSONAL SERVICES	69,150	69,150	69,150	8
				MATERIALS & SERVICES				
1	33,190	38,799	54,350	1. Materials & Services (Page 7)	58,150	58,150	58,150	1
2				2.				2
3				3.				3
4	33,190	38,799	54,350	4. TOTAL MATERIALS & SERVICES	58,150	58,150	58,150	4
				CAPITAL OUTLAY				
1	1,937	3,153	18,000	1. Park Improvements	12,000	18,000	18,000	1
2	3,818	4,079	46,000	2. Building Improvements/Construction	70,500	70,500	70,500	2
3	1,378	1,621	3,450	3. Memorial Plaques	3,780	3,780	3,780	3
4	1,045	0	3,000	4. Equipment, Safety	2,000	2,000	2,000	4
5	0	2,475	10,000	5. Vehicle-Pickup/Truck	0	0	0	5
6			20,000	6. Park Trails/Improvements	9,500	9,500	9,500	6
7	14	0	1,000	7. Office Equipment	1,200	1,200	1,200	7
8		13,530	203,500	8. City Park Expansion Land Acquisition	0	0	0	8
9				9. Parking/Community Hall Improvements		5,000	5,000	9
10	8,192	11,328	304,950	9. TOTAL CAPITAL OUTLAY	98,980	109,980	109,980	10
				TRANSFERRED TO OTHER FUNDS				
1	10,600	10,600	10,600	1. To City Hall Restoration Reserve Fund	10,600	10,600	10,600	1
2				2.				2
3				3.				3
4				4				4
5			10,000	5. General Operating Contingency	10,000	10,000	10,000	5
6	10,600	10,600	20,600	6. TOTAL TRANSFERS & CONTINGENCY	20,600	20,600	20,600	6
	96,100	111,787	441,337	TOTAL EXPENDITURES	246,880	257,880	257,880	
	79,707	68,733	5,983	UNAPPROPRIATED ENDING FUND BALANCE	2,310	2,310	2,310	
	175,807	180,520	447,320	TOTAL	249,190	260,190	260,190	

NOTI Personal Svcs adopted 3.2% COLA, 5% max merit/position

Capital Outlay: Line 1- benches, picnic tables, other, playground equip $6000

Line 2- Cty Hll roof/rplc wndws $23K, Pk Bldg rplc wndws,door,swr lift,htg,rr $16.5K, Cm.Hll rmp/dck,pkglot $28K, DTR $3K

Line 3- based on 30 plaques @ $126

Line 4- street vac, Safety & Other Equip

Line 6- city park trail upgrade (bal donations $10.5K/equip rent $1K)

Line 7- portion of tele system-CH, records strg

LB-31

DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,692	3,326	3,600	1. Insurance & Bonds	3,600	3,600	3,600	1
2	1,458	735	2,000	2. Office Maint. & Supplies	2,000	2,000	2,000	2
3	603	532	700	3. Telephone & Communications	700	700	700	3
4	8,839	15,762	20,000	4. Buildings Maintenance	20,000	20,000	20,000	4
5	957	3,090	3,000	5. Parks Maintenance	5,000	5,000	5,000	5
6	31	0	1,000	6. Memorial Wall Maintenance	1,000	1,000	1,000	6
7	627	677	1,400	7. Equipment Maintenance & Rental	2,400	2,400	2,400	7
8	1,133	1,386	1,900	8. Motor Vehicle Maintenance	2,000	2,000	2,000	8
9	4,286	4,037	5,100	9. Electricity Expense	5,100	5,100	5,100	9
10	2,128	2,288	2,500	10. Utilities & Garbage Service	2,800	2,800	2,800	10
11	3,510	2,153	4,000	11. Supplies	4,000	4,000	4,000	11
12	3,612	1,814	4,800	12. Professional Svcs (inc Atty, Eng, Acctg)	5,000	5,000	5,000	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	1,114	1,799	2,000	16. Restroom Maintenance/Supplies	2,000	2,000	2,000	16
17			600	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
	33,190	38,799	54,350	TOTAL	58,150	58,150	58,150	

NOTES: Line 1: estimate 5% over CY actual

Lines 4 & 5 - U & C, cityhall dry rot/ext.paint $10,000

Line 12- Prof Svcs: Audit $1400, Legal/Eng $3600 (master plan rev.)

Line 15- 3rd 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 Capitalization 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 Year for Fund 2010

Last Year for Contributions 2008

CITY OF DEPOE BAY, LINCOLN COUNTY

PARKS CAPITAL IMPROVEMENT RESERVE FUND

	-------HISTORICAL DATA------ -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	8,630	21,512	32,630	1. Available Cash on Hand (Cash Basis)	72,400	72,400	72,400	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	194	682	720	4. Interest	1,600	1,600	1,600	4
5	12,688	10,021	14,670	5. SDC Revenue	24,750	24,750	24,750	5
6				6.				6
7				7.				7
8	21,512	32,215	48,020	8. Total Resources, Except Taxes to be Levied	98,750	98,750	98,750	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	21,512	32,215	48,020	12. TOTAL RESOURCES	98,750	98,750	98,750	12
				REQUIREMENT DESCRIPTION				
1	0	0	20,000	1. Transfer to Parks & Buildings	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	0	20,000	15. TOTAL EXPENDITURES	0	0	0	15
	21,512	32,215	28,020	16. Reserved for Future Expenditure	98,750	98,750	98,750	
	21,512	32,215	48,020	TOTAL REQUIREMENTS	98,750	98,750	98,750	

NOTE: SDC revenue estimate based on 50 SDC @ $495 (3.5% increase over CY $478)

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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	55,644	66,868	79,070	1. Available Cash on Hand (Cash Basis)	92,420	92,420	92,420	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	624	1,770	1,800	4. Interest	2,200	2,200	2,200	4
5	10,600	10,600	10,600	5. Transfer from Parks & Buildings Fund	10,600	10,600	10,600	5
6				6.				6
7				7.				7
8	66,868	79,238	91,470	8. Total Resources, Except Taxes to be Levied	105,220	105,220	105,220	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	66,868	79,238	91,470	12. TOTAL RESOURCES	105,220	105,220	105,220	12
				REQUIREMENT DESCRIPTION				
1	0	0	10,000	1. Transfer to Parks & Buildings Fund	23,000	23,000	23,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	0	10,000	15. TOTAL EXPENDITURES	23,000	23,000	23,000	15
	66,868	79,238	81,470	16. Reserved for Future Expenditure	82,220	82,220	82,220	
	66,868	79,238	91,470	TOTAL REQUIREMENTS	105,220	105,220	105,220	

NOTE: Transfer to P&B for City Hall reroof/window replace

LB-20 RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	HISTORICAL DATA ACTUAL SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	56,585	26,946	52,000	2. Net Working Capital (Accrual Basis)	82,200	82,200	82,200	2
3				3. Previous Levied Taxes to Be Received				3
4	344	919	1,200	4. Interest	1,200	1,200	1,200	4
5				OTHER RESOURCES				5
6	59,754	61,001	59,836	6. State Highway Tax Apportionment	60,130	60,130	60,130	6
7	1,208	1,298	100	7. Miscellaneous	100	100	100	7
8				8.				8
9	25,000	0	0	9. ODOT SCA Grant (Winchell St., Ph 2)				9
10	0	0	25,000	10. ODOT SCA Grant (Winchell St., Ph 3)				10
11			25,000	11. ODOT SCA Grant (Bayview Ave)	25,000	25,000	25,000	11
12				12. ODOT SCA Grant (project TBD-So.Pt??)	25,000	25,000	25,000	12
13			45,000	13. ODOT Bike/Ped Prog. "Quick Fix"(Xwlks -PO 07,SOB	0	60,000	60,000	13
14			147,000	14. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)	151,200	151,200	151,200	14
15	5,000	0	0	15. ACTS Oregon Building Safer Communities Grant				15
16	40,000	90,000	100,000	16. Transfer from General Fund	150,000	170,000	170,000	16
17	10,000	13,940	58,000	17. Transfer from Storm Drain Construction Reserve	30,000	30,000	30,000	17
18	40,594	0	145,000	18. Transfer from Street Construction Reserve	50,000	50,000	50,000	18
19	6,000	0	0	19. Transfer from Transient Room Tax				19
20		32,783	0	20. Transfer from Street Equip. Reserve				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	244,485	226,887	658,136	29. TOTAL RESOURCES, Except Tax to be Levied	574,830	654,830	654,830	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	244,485	226,887	658,136	32. TOTAL RESOURCES	574,830	654,830	654,830	32

NOTE: Line 6- Based on $46.93/capita (Pop. 1,275), inc. OTIA "wedge" $6.92 (reg hwy $40.01)
Line 11- Grant awarded, work in progress
Line 12- Anticipate submitting application (June 2007) So.Pt. St.
Line 14- Grant awarded, work in progress
Lines 17 & 18-Transfers in support of Bayview Ave project

LB-30 EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	4,991	9,688	9,839	1. Superintendent, Supervisor	11,787	11,787	11,787	1
2	21,476	21,629	22,806	2. Utility Wkrs, Maintenance Wrkr, Hrbrmstr/Maint Wkr	26,513	26,513	26,513	2
3	9,960	11,129	10,958	3. Recorder, Acctg, Clerk, Secretary	12,730	12,730	12,730	3
4	3,476	3,126	3,840	4. Overtime & Part Time/Temp	2,720	2,720	2,720	4
5	543	380	320	5. Personal Services Bonus	391	391	391	5
6	6,159	7,065	7,227	6. Payroll Taxes, Wrkr Comp Ins	8,051	8,051	8,051	6
7	16,743	19,548	17,900	7. Health Insurance, Pension	19,454	19,454	19,454	7
8	63,350	72,564	72,890	8. TOTAL PERSONAL SERVICES	81,646	81,646	81,646	8
				MATERIALS & SERVICES				
1	50,777	43,342	86,510	1. Materials & Services (Page 12)	82,510	82,510	82,510	1
2				2.				2
3				3.				3
4	50,777	43,342	86,510	4. TOTAL MATERIALS & SERVICES	82,510	82,510	82,510	4
				CAPITAL OUTLAY				
1	81,091	9,486	203,000	1. Street Improvements Construction	197,000	217,000	217,000	1
2	0	2,475	10,000	2. Vehicle-Pickup/Truck	0	0	0	2
3	22	0	1,000	3. Equipment, Safety	2,700	2,700	2,700	3
4	11,780	0	0	4. Hwy 101-Bike/Ped Improvements (SOB Xwlk)	0	60,000	60,000	4
5	20	0	1,000	5. Office Equipment	1,200	1,200	1,200	5
6	8,000	0	0	6. Speed Monitor Trailer Sign	0	0	0	6
7		13,871	0	7. Backhoe (bucket 07/08)	1,500	1,500	1,500	7
8		5,586	262,000	8. Downtown Refinement Plan Improvements	186,000	186,000	186,000	8
9			10,000	9. Future Equipment Acquisitions	10,000	10,000	10,000	9
10	100,912	31,418	487,000	8. TOTAL CAPITAL OUTLAY	398,400	478,400	478,400	10
				TRANSFERRED TO OTHER FUNDS				
1	2,500	0	0	1. Street Equipment Reserve	0	0	0	1
2				2.				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	2,500	0	10,000	7. TOTAL TRANSFERS & CONTINGENCY	10,000	10,000	10,000	7
	217,539	147,324	656,400	TOTAL EXPENDITURES	572,556	652,556	652,556	
	26,946	79,563	1,736	UNAPPROPRIATED ENDING FUND BALANCE	2,274	2,274	2,274	
	244,485	226,887	658,136	TOTAL	574,830	654,830	654,830	

Notes: Personal Services adopted 3.2% COLA, 5% max merit/position

Capital Outlay: Line 1- Bayview Ave \$105,000 (SCA), Spencer St ovrly \$12,000, SCA -So.Pt. \$100,000

Line 3- strt vac, jumping jack compactor, safety/other

Line 5- Portion of tele system-CH, records strg

Line 8- Implement DRP CIP (Xwalks: Bay/Collins/Clarke \$168,000, Bay St stairs \$18,000)

Line 9- 2 years accumulation for future

LB-31 DETAILED EXPENDITURES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,742	3,376	3,600	1. Insurance & Bonds	3,600	3,600	3,600	1
2	740	706	800	2. Office Maint. & Supplies	900	900	900	2
3	612	598	800	3. Telephone & Communications	800	800	800	3
4	18,102	9,003	38,000	4. Maintenance & Repair	22,000	22,000	22,000	4
5	315	2,335	2,000	5. Signs & Garbage Containers	4,400	4,400	4,400	5
6	2,235	2,363	3,200	6. Supplies	3,200	3,200	3,200	6
7	2,276	895	2,000	7. Equipment Maintenance & Rental	2,000	2,000	2,000	7
8	735	1,109	2,600	8. Motor Vehicle Maintenance	3,100	3,100	3,100	8
9	15,603	16,369	16,000	9. Electricity Expense- Strt Lights	17,800	17,800	17,800	9
10	4,495	4,392	5,000	10. Utilities & Garbage Service	6,000	6,000	6,000	10
11	327	0	2,000	11. Storm Drain Maintenance	2,000	2,000	2,000	11
12	1,492	2,194	2,000	12. Professional Svcs (inc Atty, Eng, Acctg)	7,400	7,400	7,400	12
13	104	0	50	13. Miscellaneous	50	50	50	13
14	0	0	7,860	14. Footpaths & Bikeways	8,460	8,460	8,460	14
15			600	15. Equipment & Tools (new)	800	800	800	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
	50,777	43,342	86,510	TOTAL	82,510	82,510	82,510	

NOTI Line 1- estimate 5% over CY actual
Line 4- chipseal, pothole patrol, other
Line 12 - Audit $1400, Legal/Eng/Other $6000 (master Plan review strt/strm drn)
Line 14 - Requirement to spend, or set aside, 1% of gas tax revenues, $7,860 is accumulated amount not expended to date + 07-08 estimat
Line 16- Small tools/equip, Fixed Asset Capitalization amt increased to $1,000/Res.# 356 (Dec 2005)

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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	138,089	157,574	208,770	1. Available Cash on Hand (Cash Basis)	339,690	339,690	339,690	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	1,804	4,465	4,200	4. Interest	7,800	7,800	7,800	4
5	58,275	45,029	68,910	5. SDC Revenue	116,300	116,300	116,300	5
6				6.				6
7				7.				7
8	198,168	207,068	281,880	8. Total Resources, Except Taxes to be Levied	463,790	463,790	463,790	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	198,168	207,068	281,880	12. TOTAL RESOURCES	463,790	463,790	463,790	12
				REQUIREMENT DESCRIPTION				
1	40,594	0	145,000	1. Transfer to Street Fund (Projects)	50,000	50,000	50,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	40,594	0	145,000	15. TOTAL EXPENDITURES	50,000	50,000	50,000	15
	157,574	207,068	136,880	16. Reserved for Future Expenditure	413,790	413,790	413,790	
	198,168	207,068	281,880	TOTAL REQUIREMENTS	463,790	463,790	463,790	

NOTE: SDC revenue estimate based on 50 SDC @ $2,326 (3.5% increase over CY $2,247)

Transfer to Street Fund for Bayview Ave. $50,000

LB-11

RESERVE FUND

Established by Res.# 157, June 15, 1992
for Equipment Procurement

RESOURCES AND REQUIREMENTS

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

STREET EQUIPMENT RESERVE FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	29,858	32,682		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	324	101		5. Interest				5
6	2,500	0		6. Transfer from Street Fund				6
7				7.				7
8	32,682	32,783	0	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	32,682	32,783	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1		32,783		1. Transfer to Street Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				*****FUND CLOSED FY 2005-06 *****				7
8				**This Page Included for Historical Information Only**				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	32,783	0	15. TOTAL EXPENDITURES	0	0	0	15
	32,682	0	0	16. Reserved for Future Expenditure	0	0	0	
	32,682	32,783	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Street and close fund (backhoe purchase)

LB-11

RESERVE FUND

Established by Res. # 100, June 13, 1988

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

RESOURCES AND REQUIREMENTS

Last Year for Fund 2010

Last Year for Contributions 2008

CITY OF DEPOE BAY, LINCOLN COUNTY

STORM DRAIN CONSTRUCTION FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	149,930	174,374	204,300	1. Available Cash on Hand (Cash Basis)	212,620	212,620	212,620	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4	32,780	23,954	37,890	4. SDC Revenues	63,900	63,900	63,900	4
5	1,664	4,333	4,320	5. Interest	5,600	5,600	5,600	5
6				6.				6
7				7.				7
8	184,374	202,662	246,510	8. Total Resources, Except Taxes to be Levied	282,120	282,120	282,120	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	184,374	202,662	246,510	12. TOTAL RESOURCES	282,120	282,120	282,120	12
				REQUIREMENT DESCRIPTION				
1	0	6,163	10,000	1. Construction - Catch Basins	10,000	10,000	10,000	1
2				2.				2
3	10,000	13,940	58,000	3. Transfer to Street Fund (Projects)	30,000	30,000	30,000	3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	10,000	20,103	68,000	15. TOTAL EXPENDITURES	40,000	40,000	40,000	15
	174,374	182,558	178,510	16. Reserved for Future Expenditure	242,120	242,120	242,120	
	184,374	202,662	246,510	TOTAL REQUIREMENTS	282,120	282,120	282,120	

NOTE: Line 1- Estimated cost storm drain construction for installation of catch basins (Master Plan)

Line 3- For storm drain costs included in street improvement project (Bayview $30,000)

SDC Revenue estimate based on 50 SDC @ $1,278 (3.5% increase over CY $1,235)

LB-20 RESOURCES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	57,262	61,790	42,280	2. Net Working Capital (Accrual Basis)	47,660	47,660	47,660	2
3				3. Previous Levied Taxes to Be Received				3
4	557	1,045	960	4. Interest	980	980	980	4
5				OTHER RESOURCES				5
6	47,698	54,048	47,000	6. Annual Reserved Moorage	54,600	57,600	57,600	6
7	7,727	2,042	8,000	7. Unreserved & Transient Moorage	3,150	3,150	3,150	7
8	10,738	8,626	10,500	8. Port Leases	0	0	0	8
9	6,191	6,936	6,800	9. Electricity Surcharge	7,000	7,000	7,000	9
10	1,464	2,038	500	10. Miscellaneous	500	500	500	10
11	5,900	5,900	5,900	11. SMB MAP Grant	5,900	5,900	5,900	11
12	2,057	1,197	2,000	12. Launch Ramp Donations	2,000	2,000	2,000	12
13			320,000	13. Fuel Sales	320,000	320,000	320,000	13
14				14.				14
15	15,500	0	0	15. Lincoln County Econ.Dev. Grant	0	0	0	15
16	19,190	217,686	0	16. Oregon SMB Facility Grant (Fuel Sta/Pump&Dump)	0	0	0	16
17	10,000	60,000	75,000	17. Transfer from General Fund	85,000	100,000	100,000	17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	184,282	421,307	518,940	29. TOTAL RESOURCES, Excpt Tax to be Levied	526,790	544,790	544,790	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	184,282	421,307	518,940	32. TOTAL RESOURCES	526,790	544,790	544,790	32

Notes:Lines 6 & 7- includes 5% moo rate increase, addt'l finger pier moorage
Line 13- estimated 100K gal @ $3.20/gal

Line 17- Transfer necessary to balance fund budget

LB-30 EXPENDITURE SUMMARY

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	**HARBOR FUND** EXPENDITURE DESCRIPTION	CITY OF DEPOE BAY, LINCOLN COUNTY BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	2,870	3,775	5,963	1. Superintendent, Supervisor	7,171	7,171	7,171	1
2	9,975	11,455	15,272	2. Recorder, Acctg, Clerk, Secretary	18,395	18,395	18,395	2
3	16,853	16,371	25,444	3. Harbormaster/Maint Wrkr & Maintenance Worker	27,729	27,729	27,729	3
4	1,215	2,940	4,460	4. Overtime, Part time Temp	3,780	3,780	3,780	4
5	497	346	288	5. Personal Services Bonus	352	352	352	5
6	4,415	5,080	6,601	6. Payroll Taxes, Wrkr Comp Ins	6,621	6,621	6,621	6
7	7,507	9,430	23,670	7. Health Insurance, Pension	26,097	26,097	26,097	7
8	43,332	49,398	81,698	8. TOTAL PERSONAL SERVICES	90,145	90,145	90,145	8
				MATERIALS & SERVICES				
1	31,395	58,927	354,800	1. Materials & Services (Page 18)	370,750	383,750	383,750	1
2				2.				2
3				3.				3
4	31,395	58,927	354,800	4. TOTAL MATERIALS & SERVICES	370,750	383,750	383,750	4
				CAPITAL OUTLAY				
1	948	0	2,000	1. Equipment & Safety Equipment	1,000	1,000	1,000	1
2	0	0	30,000	2. Docks/Piers Construction/Improvements	46,000	51,000	51,000	2
3	0	28,986	0	3. Flotation & Electrical Upgrade, Piling Removal	0	0	0	3
4	0	1,237	10,000	4. Vehicle/Pickup	0	0	0	4
5	5	0	1,000	5. Office Equipment	1,200	1,200	1,200	5
6	43,550	218,406	0	6. Vessel Fueling Facility, Pump/Dump	0	0	0	6
7		3,604	15,000	7. Hoist Equipment	0	0	0	7
8	44,503	252,233	58,000	8. TOTAL CAPITAL OUTLAY	48,200	53,200	53,200	8
				TRANSFERRED TO OTHER FUNDS				
1	779	710	1,100	1. Transfer to Sewer Fund	1,100	1,100	1,100	1
2	2,483	2,124	2,700	2. Transfer to Water Fund	2,700	2,700	2,700	2
3	0	0	0	3. Transfer to Harbor Reserve Fund	0	0	0	3
4				4.				4
5				5.				5
6			15,000	6. General Operating Contingency	10,000	10,000	10,000	6
7	3,262	2,834	18,800	7. TOTAL TRANSFERS & CONTINGENCY	13,800	13,800	13,800	7
	122,492	363,392	513,298	TOTAL EXPENDITURES	522,895	540,895	540,895	
	61,790	57,915	5,642	UNAPPROPRIATED ENDING FUND BALANCE	3,895	3,895	3,895	
	184,282	421,307	518,940	TOTAL	526,790	544,790	544,790	

NOTE: Personal Services adopted 3.2% COLA, 5% max merit/position

Capital Outlay: Line 2- new finger piers (6), fish plant dock

Line 5- Portion tel system CH, records storage

No transfer to reserve due to lack of resources (see General Fund)

LB-31

DETAILED EXPENDUITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2007-08			
	SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	3,692	3,736	6,000	1. Insurance & Bonds	6,000	6,000	6,000	1
2	1,292	1,995	1,800	2. Office Maint. & Supplies	2,400	2,400	2,400	2
3	852	1,345	1,600	3. Telephone & Communications	1,800	1,800	1,800	3
4	2,748	7,644	11,000	4. Facility Maintenance	9,800	11,800	11,800	4
5	2,102	341	3,600	5. RR/FCS, Launch, Pumpout Maintenance	3,800	3,800	3,800	5
6	0	130	800	6. Dockside RR Maintenance	600	600	600	6
7	0	9,115	1,000	7. Building Maintenance	1,000	1,000	1,000	7
8				8. Fuel Station Maintenance	8,000	8,000	8,000	8
9	1,654	1,983	2,200	9. Motor Vehicle Maintenance	2,600	2,600	2,600	9
10	8,489	8,934	12,200	10. Electricity Expense	13,000	13,000	13,000	10
11	2,667	2,679	3,400	11. Utilities & Garbage Service	3,600	3,600	3,600	11
12	1,334	1,116	2,000	12. Supplies	3,000	3,000	3,000	12
13		0	300,000	13. Vessel Fuel	300,000	300,000	300,000	13
14	167	1,621	1,000	14. Travel, Training, Meetings	2,000	2,000	2,000	14
15	425	485	550	15. Memberships, Permits, Fees	700	700	700	15
16	1	906	800	16. Equipment Maintenance & Rental	800	800	800	16
17	1,400	2,400	2,400	17. Restroom Lease (Dockside)	2,400	2,400	2,400	17
18	4,572	14,498	3,800	18. Professional Services (Atty, Eng, Other)	8,800	19,800	19,800	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20			600	20. Equipment & Tools (new)	400	400	400	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
	31,395	58,927	354,800	TOTAL	370,750	383,750	383,750	

Notes Line 1- Increased by 5% ovr CY, plus $2,000 pollution liability/fuel facility
Lines 2, 3, 8 (new),10 include increases for fueling costs (chg card, new tel line, elec svc,maint)
Line 13 - estimated 100K gal @ $3.00/gal
Line 17- 3rd year of 3 year lease (Exp: April 2008)
Line 18- Prof Svcs: Audit $2,800 (inc.sngl), Atty/Other $11,000 (leases, cliff stabilization)
Line 20- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res# 356 (Dec 2005)

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

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

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

HARBOR RESERVE FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	5,049	15,145	30,615	1. Available Cash on Hand (Cash Basis)	31,680	31,680	31,680	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	96	534	600	4. Interest	860	860	860	4
5	10,000	15,000	0	5. Transfer from General Fund (St.Rev.Share)	10,000	15,000	15,000	5
6				6. Transfer from Harbor Fund				6
7				7.				7
8	15,145	30,679	31,215	8. Total Resources, Except Taxes to be Levied	42,540	47,540	47,540	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	15,145	30,679	31,215	12. TOTAL RESOURCES	42,540	47,540	47,540	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
	15,145	30,679	31,215	16. Reserved for Future Expenditure	42,540	47,540	47,540	
	15,145	30,679	31,215	TOTAL REQUIREMENTS	42,540	47,540	47,540	

Need to establish goal amount for this reserve

LB-20

RESOURCES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	327,738	354,976	283,960	2. Net Working Capital (Accrual Basis)	335,740	335,740	335,740	2
3				3. Previous Levied Taxes to Be Received				3
4	2,754	7,359	7,200	4. Interest	8,600	8,600	8,600	4
5				OTHER RESOURCES				5
6	226,246	219,071	225,000	6. User Fees	225,000	225,000	225,000	6
7	179,728	194,435	160,000	7. Gleneden Sanitary District Contract	160,000	160,000	160,000	7
8	39,250	27,426	44,790	8. Connection Fees	75,800	75,800	75,800	8
9	1,743	57,032	1,000	9. Miscellaneous	1,000	1,000	1,000	9
10				10.				10
11				11.				11
12		32,817	0	12. Transfer from Sewer Equip Reserve				12
13				13.				13
14				14.				14
15	779	710	1,100	15. Transfer from Harbor Fund-User Fees	1,100	1,100	1,100	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	778,238	893,826	723,050	29. TOTAL RESOURCES, Excpt Tax to be Levied	807,240	807,240	807,240	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	778,238	893,826	723,050	32. TOTAL RESOURCES	807,240	807,240	807,240	32

Notes: Line 8 - estimate 50 SDC/Connection fee @ $1516 (3.5% increase ovr CY $1465)

LB-30 EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED		BUDGET FOR NEXT YEAR 2007-08			
	SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	7,487	20,261	10,520	1. Superintendent, Supervisor	12,659	12,659	12,659	1
2	23,824	25,809	25,690	2. Recorder, Acctg, Clerk, Secretary	29,888	29,888	29,888	2
3	56,422	54,950	64,339	3. Plant Operators	75,810	75,810	75,810	3
4	21,474	23,918	25,655	4. Utility Wkrs, Maintenance Wkr, Hbrmstr/maint Wkr	28,310	28,310	28,310	4
5	4,449	2,674	7,640	5. Part Time/Temp & Overtime	8,720	8,720	8,720	5
6	1,065	1,056	960	6. Personal Services Bonus	1,172	1,172	1,172	
7	13,360	14,863	16,590	7. Payroll Taxes, Wrkr Comp Ins	18,006	18,006	18,006	6
8	45,398	54,042	60,630	8. Health Insurance, Pension	66,666	66,666	66,666	7
9	173,479	197,574	212,024	9. TOTAL PERSONAL SERVICES	241,231	241,231	241,231	8
				MATERIALS & SERVICES				
1	186,737	224,999	243,100	1. Materials & Services (Page 22)	242,200	242,200	242,200	1
2				2.				2
3				3.				3
4	186,737	224,999	243,100	4. TOTAL MATERIALS & SERVICES	242,200	242,200	242,200	4
				CAPITAL OUTLAY				
1	515	516	62,000	1. Equipment, Safety Equipment	37,000	37,000	37,000	1
2	0	4,640	10,000	2. Vehicle-Pickup/Truck	0	0	0	2
3	3,229	0	2,000	3. Office Equipment	2,300	2,300	2,300	3
4	14,182	9,963	80,000	4. WWTP & System Improvements	40,000	40,000	40,000	4
5		13,871	0	5. Backhoe (bucket 07/08)	1,500	1,500	1,500	5
6			10,000	6. Future Equipment Acquisition	10,000	10,000	10,000	6
7				7.				7
8	17,926	28,990	164,000	8. TOTAL CAPITAL OUTLAY	90,800	90,800	90,800	8
				TRANSFERRED TO OTHER FUNDS				
1	21,420	49,160	39,300	1. Transfer to Capital Improvement Reserve (SDC)	130,750	130,750	130,750	1
2	2,500	0	0	2. Transfer to Sewer Equipment Reserve	0	0	0	2
3	21,200	21,200	22,500	3. Transfer to Sewer System Development Reserve	22,500	22,500	22,500	3
4				4.				4
5				5.				5
6			40,000	6. General Operating Contingency	40,000	40,000	40,000	6
7	45,120	70,360	101,800	7. TOTAL TRANSFERS & CONTINGENCY	193,250	193,250	193,250	7
	423,262	521,923	720,924	TOTAL EXPENDITURES	767,481	767,481	767,481	
	354,976	371,903	2,126	UNAPPROPRIATED ENDING FUND BALANCE	39,759	39,759	39,759	
	778,238	893,826	723,050	TOTAL	807,240	807,240	807,240	

Notes: Personal Services-adopted 3.2% COLA, 5% max merit/position
Capital Outlay: Line 1- jetter camera $10,000, Lift Sta pump $25,000, safety & other
Line 3 - Portion tel system-CH, records strg
Line 4 - LWC Lift rehab $30,000, WWTP airline upgrade $10,000
Line 6- 2 years accumulation for future

Transfers: Line 1- estimate 50 SDC @ $1327 (3.5% increase over CY $1,282), plus CY ovr bdgt $64,400
Line 3- Proposed to build reserve funds for future needs (used 10% projected fee revenue)

LB-31 DETAILED EXPENDITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	15,595	14,039	15,000	1. Insurance & Bonds	15,000	15,000	15,000	1
2	3,263	3,124	3,200	2. Office Maint. & Supplies	3,400	3,400	3,400	2
3	2,460	2,627	2,600	3. Telephone & Communications	2,800	2,800	2,800	3
4	41,289	41,435	31,000	4. Plant & System Maintenance	34,000	34,000	34,000	4
5	32,171	40,966	60,000	5. Sludge Disposal	50,000	50,000	50,000	5
6	3,737	2,024	14,000	6. Equipment Maintenance	17,000	17,000	17,000	6
7	8,495	8,355	4,000	7. Equipment Rental	5,000	5,000	5,000	7
8	2,547	2,552	4,800	8. Motor Vehicle Maintenance	5,000	5,000	5,000	8
9	41,027	42,967	45,500	9. Electricity Expense	50,000	50,000	50,000	9
10	603	627	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
11	24,379	19,962	27,000	11. Supplies	28,000	28,000	28,000	11
12	300	300	1,000	12. Tests	600	600	600	12
13	0	67	100	13. Travel, Training, Meetings	100	100	100	13
14	1,054	867	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	1,854	1,734	2,000	15. Memberships, Permits & Fees	2,000	2,000	2,000	15
16	7,963	6,995	6,000	16. Professional Services (inc Atty, Eng, Acctg)	13,200	13,200	13,200	16
17	0	34,650	100	17. Miscellaneous	100	100	100	17
18	0	1,709	20,000	18. Influent & Infiltration Reduction	10,000	10,000	10,000	18
19			2,800	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
	186,737	224,999	243,100	TOTAL	242,200	242,200	242,200	

NOTI Line 1- Increased by 5% over CY actual
Line 5- Two Hauls/disposal
Line 6- 5 yr pump (2) overhaul maint, routine maint pumps & generators, other
Line 16- Audit $2200, Legal/Eng/Other $11,000 (master plan review)
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 2007-08

	-------HISTORICAL DATA------ -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	104,418	126,778	150,920	1. Available Cash on Hand (Cash Basis)	178,760	178,760	178,760	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	1,160	3,323	3,600	5. Interest	4,200	4,200	4,200	5
6	21,200	21,200	22,500	6. Transfer from Sewer Fund	22,500	22,500	22,500	6
7				7.				7
8	126,778	151,301	177,020	8. Total Resources, Except Taxes to be Levied	205,460	205,460	205,460	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	126,778	151,301	177,020	12. TOTAL RESOURCES	205,460	205,460	205,460	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
	126,778	151,301	177,020	16. Reserved for Future Expenditure	205,460	205,460	205,460	
	126,778	151,301	177,020	TOTAL REQUIREMENTS	205,460	205,460	205,460	

Transfer from Sewer based on 10% projected user fee revenue

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

SEWER CAPITAL IMPROVEMENTS RESERVE

BUDGET FOR NEXT YEAR 2007-08

	HISTORICAL DATA: ACTUAL: SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	64,523	76,466	123,460	1. Available Cash on Hand (Cash Basis)	164,080	164,080	164,080	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4				4.				4
5	757	2,450	3,000	5. Interest	4,200	4,200	4,200	5
6	21,420	49,160	39,300	6. Transfer from Sewer Fund (SDC)	130,750	130,750	130,750	6
7				7.				7
8	86,700	128,076	165,760	8. Total Resources, Except Taxes to be Levied	299,030	299,030	299,030	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	86,700	128,076	165,760	12. TOTAL RESOURCES	299,030	299,030	299,030	12
				REQUIREMENT DESCRIPTION				
1	10,234	12,125	8,528	1. Transfer to Sanitary Debt Service Fund	5,972	5,972	5,972	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	10,234	12,125	8,528	15. TOTAL EXPENDITURES	5,972	5,972	5,972	15
	76,466	115,951	157,232	16. Reserved for Future Expenditure	293,058	293,058	293,058	
	86,700	128,076	165,760	TOTAL REQUIREMENTS	299,030	299,030	299,030	

NOTE: Transfer to Debt Svc- one fourth SDC revenue received 2005-06, reduces annual tax levy, not required
Transfer from Sewer: estimate 50 SDC @ $1327, plus CY ovr bdgt $64,400

LB-11

RESERVE FUND

Established by Res. # 157, June 15, 1992
for Equipment Procurement

RESOURCES AND REQUIREMENTS

Last Review Year: 2002
Next Review Year: 2012

CITY OF DEPOE BAY, LINCOLN COUNTY

SEWER EQUIPMENT RESERVE

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	29,891	32,716		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	325	101		5. Interest				5
6	2,500	0		6. Transfer from Sewer Fund				6
7				7.				7
8	32,716	32,817	0	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	32,716	32,817	0	12. TOTAL RESOURCES	0	0	0	12

				REQUIREMENT DESCRIPTION				
1		32,817		1. Transfer to Sewer Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				*****FUND CLOSED FY 2005-06*****				7
8				**This page included for Historical Information Only**				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	32,817	0	15. TOTAL EXPENDITURES	0	0	0	15
	32,716	0	0	16. Reserved for Future Expenditure	0	0	0	
	32,716	32,817	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Sewer and close fund (backhoe purchase)

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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	115,958	110,092	111,370	2. Net Working Capital (Accrual Basis)	110,610	110,610	110,610	2
3	5,290	4,613	4,300	3. Previous Levied Taxes to be Rec'd	3,800	3,800	3,800	3
4	851	750	860	4. Nonresident Agreement Taxes	840	840	840	4
5	2,135	4,275	1,800	5. Interest	3,600	3,600	3,600	5
6	10,234	12,125	8,528	6. Transfer from Sewer Capital Improvement Reserve	5,972	5,972	5,972	6
7	161,524	159,162	159,731	7. Gleneden Sanitary Debt Share	160,167	160,167	160,167	7
8	295,992	291,016	286,589	8. Total Resources, Except Taxes to be Levied	284,989	284,989	284,989	8
9			86,408	9. Taxes Necessary to Balance	88,914	88,914	88,914	9
10	83,306	91,986		10. Taxes Collected in Year Levied				10
11								11
12	379,298	383,003	372,997	12. TOTAL RESOURCES	373,903	373,903	373,903	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue / Payment Date				
1	103,483	104,074	109,707	1. Series 1999 — 12/1/07	115,370	115,370	115,370	1
2				2.				2
3				3.				3
4	103,483	104,074	109,707	4. TOTAL PRINCIPAL	115,370	115,370	115,370	4
				BOND INTEREST PAYMENTS				
				Issue / Payment Date				
1	165,723	161,196	156,512	1. Series 1999 — 12/1/07	151,575	151,575	151,575	1
2				2.				2
3				3.				3
4	165,723	161,196	156,512	4. TOTAL INTEREST & FEES	151,575	151,575	151,575	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue / Payment Date				
1			106,778	1. Series 1999 — 12/1/08	106,958	106,958	106,958	1
2				2.				2
3				3.				3
	110,092	117,733	106,778	UNAPPROPRIATED ENDING FUND BALANCE	106,958	106,958	106,958	
	379,298	383,003	372,997	TOTAL REQUIREMENTS	373,903	373,903	373,903	

NOTE: Transfer from CI Reserve reduces annual levy, not required - CY used 1/4 of SDC revenue 05/06
GSD share based on EDU (60%)
Debt retired 2024

LB-20

RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	315,334	383,299	365,090	2. Net Working Capital (Accrual Basis)	454,390	454,390	454,390	2
3				3. Previous Levied Taxes to Be Received				3
4	3,889	10,646	7,000	4. Interest	9,400	9,400	9,400	4
5				OTHER RESOURCES				5
6	328,934	316,759	322,000	6. User Fees	322,000	322,000	322,000	6
7	55,975	40,997	77,790	7. Connection Fees/SDC	131,850	131,850	131,850	7
8	11,314	10,061	7,000	8. Miscellaneous	7,000	7,000	7,000	8
9	3,972	3,971	7,677	9. Miroco Billing for Water B & I Share and Reserve	6,888	6,888	6,888	9
10				10.				10
11				11.				11
12	0	27,360	0	12. Transfer from Equipment Reserve				12
13				13.				13
14				14.				14
15	2,483	2,124	2,700	15. Transfer from Harbor Fund-User Fee	2,700	2,700	2,700	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	721,902	795,218	789,257	29. TOTAL RESOURCES, Except Tax to be Levied	934,228	934,228	934,228	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	721,902	795,218	789,257	32. TOTAL RESOURCES	934,228	934,228	934,228	32

NOTE: Line 7 - estimate 50 SDC/Connect Fee @ $2,637 (3.5% increase over CY $2548)
Line 9- 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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	8,984	25,982	37,779	1. Superintendent, Supervisor	44,954	44,954	44,954	1
2	23,824	25,809	25,690	2. Recorder, Acctg, Clerk, Secretary	29,888	29,888	29,888	2
3	45,309	13,176	45,626	3. Plant Operators	44,975	44,975	44,975	3
4	21,593	23,932	25,939	4. Utility Wkrs, Maintenance Worker, Hbrmstr/Maint Wkr	28,611	28,611	28,611	4
5	4,321	2,522	7,790	5. Part time/Temp & Overtime	8,920	8,920	8,920	5
6	1,079	740	896	6. Personal Services Bonus	1,094	1,094	1,094	6
7	13,794	12,528	18,799	6. Payroll Taxes, Wrkr Comp Ins	19,535	19,535	19,535	7
8	44,099	49,634	54,916	7. Health Insurance, Pension	62,775	62,775	62,775	8
9	163,002	154,323	217,435	8. TOTAL PERSONAL SERVICES	240,752	240,752	240,752	9
				MATERIALS & SERVICES				
1	99,009	80,608	119,000	1. Materials & Services (Page 29)	129,200	129,200	129,200	1
2				2.				2
3				3.				3
4	99,009	80,608	119,000	4. TOTAL MATERIALS & SERVICES	129,200	129,200	129,200	4
				CAPITAL OUTLAY				
1	19	815	40,000	1. Equipment, Safety Equipment	4,000	4,000	4,000	1
2	1,806	7,782	68,000	2. Plant & System Improvements	70,000	70,000	70,000	2
3	0	4,640	10,000	3. Vehicle-Pickup/Truck	0	0	0	3
4	1,635	0	2,000	4. Office Equipment	2,300	2,300	2,300	4
5		18,495	0	5. Backhoe (bucket 07/08)	3,500	3,500	3,500	5
6			10,000	6. Future Equipment Acquisition	10,000	10,000	10,000	6
7				7.				7
8	3,460	31,732	130,000	8. TOTAL CAPITAL OUTLAY	89,800	89,800	89,800	8
				TRANSFERRED TO OTHER FUNDS				
1	32,160	67,583	55,500	1. Transfer to Capital Improvement Reserve	187,900	187,900	187,900	1
2	5,000	0	0	2. Transfer to Water Equipment Reserve	0	0	0	2
3	32,000	32,000	32,200	3. Transfer to Water System Reserve	32,200	32,200	32,200	3
4	3,972	3,971	3,177	4. Transfer to Water Bond Fund (Miroco Share)	6,888	6,888	6,888	4
5		900	4,500	5. Transfer to Miroco Water Reserve (Miroco)	0	0	0	5
6			100,000	6. Transfer to Water Capital Project Fund	0	0	0	6
7			50,000	7. General Operating Contingency	50,000	50,000	50,000	7
8	73,132	104,454	245,377	8. TOTAL TRANSFERS & CONTINGENCY	276,988	276,988	276,988	8
	338,603	371,117	711,812	TOTAL EXPENDITURES	736,740	736,740	736,740	
	383,299	424,101	77,445	UNAPPROPRIATED ENDING FUND BALANCE	197,488	197,488	197,488	
	721,902	795,218	789,257	TOTAL	934,228	934,228	934,228	

Notes: Personal Services adopted 3.2% COLA, 5% max merit/position

Capital Outlay Line 1 - jumping jack compactor, safety & other

Line 2- Distrib system upgrades: $15K (Cardinal St. line), hydrants/valves(3)$9K, WTP cntrls $40K, RC mtr $2K, CL17 Tai

Line 4-Portion tel system-CH, records strg

Line 6- 2 years accumulation future

Transfers: Line 1- estimate 50 SDC @ $1871 (3.5% increase over CY $1808), plus CY ovr budget $94,350

Line 4- For future needs (used 10% projected fee revenue)

Line 4- Miroco customers Wtr B&I share

LB-31

DETAILED EXPENDUITURES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	15,139	13,629	14,600	1. Insurance & Bonds	15,000	15,000	15,000	1
2	3,178	3,001	3,200	2. Office Maint. & Supplies	3,400	3,400	3,400	2
3	1,361	1,388	1,800	3. Telephone & Communications	2,200	2,200	2,200	3
4	21,489	14,897	30,000	4. Plant & System Maintenance	32,000	32,000	32,000	4
5	784	1,320	2,000	5. Equipment Maintenance	2,000	2,000	2,000	5
6	0	0	200	6. Equipment Rental	1,000	1,000	1,000	6
7	4,470	2,830	4,500	7. Motor Vehicle Maintenance	4,800	4,800	4,800	7
8	13,666	13,246	17,000	8. Electricity Expense	17,000	17,000	17,000	8
9	2,688	3,066	3,100	9. Utilities & Garbage Service	3,400	3,400	3,400	9
10	19,855	13,409	24,000	10. Supplies	24,000	24,000	24,000	10
11	5,074	3,310	5,000	11. Tests	5,000	5,000	5,000	11
12	0	217	100	12. Travel, Training, Meetings	100	100	100	12
13	1,079	1,698	3,000	13. Tuition, Education	3,000	3,000	3,000	13
14	773	983	1,000	14. Memberships, Permits & Fees	1,200	1,200	1,200	14
15	9,452	7,613	8,000	15. Professional Services (inc Atty, Eng, Acctg)	13,200	13,200	13,200	15
16	0	0	100	16. Miscellaneous	100	100	100	16
17			1,400	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
	99,009	80,608	119,000	TOTAL	129,200	129,200	129,200	

NOTE: Line 1- Increased 5% over CY actual
Line 15- Prof. Svcs: Audit $2200, Legal/Eng/Other $11,000 (master plan review)
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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	73,591	106,500	90,870	1. Available Cash on Hand (Cash Basis)	99,280	99,280	99,280	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	0	0	0	4
5	909	2,339	2,400	5. Interest	1,200	1,200	1,200	5
6	32,000	32,000	32,200	6. Transfer from Water Fund	32,200	32,200	32,200	6
7				7.				7
8	106,500	140,839	175,470	8. Total Resources, Except Taxes to be Levied	132,680	132,680	132,680	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	106,500	140,839	175,470	12. TOTAL RESOURCES	132,680	132,680	132,680	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Transfer to Water Fund	0	0	0	1
2		50,000	0	2. Interfund Loan to Water Cap. Proj. Fund (Res.# 347)	0	0	0	2
3			75,000	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	0	50,000	75,000	15. TOTAL EXPENDITURES	0	0	0	15
	106,500	90,839	100,470	16. Reserved for Future Expenditure	132,680	132,680	132,680	
	106,500	140,839	175,470	TOTAL REQUIREMENTS	132,680	132,680	132,680	

NOTE: Transfer from Water Fund based on 10% of projected water sales revenue

LB-11 RESERVE FUND

Established by Res. # 142, June 17, 1991 — Last Review Year: 2001

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

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL IMPROVEMENTS RESERVE

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08 PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	204,491	133,220	132,740	1. Available Cash on Hand (Cash Basis)	157,970	157,970	157,970	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Rec'd				3
4			100,000	4. Interfund Loan Repayment from Water Capital Project	0	0	0	4
5	1,697	2,813	2,760	5. Interest	2,800	2,800	2,800	5
6	32,160	67,583	55,500	6. Transfer from Water Service Fund (SDC)	187,900	187,900	187,900	6
7				7.				7
8	238,348	203,616	291,000	8. Total Resources, Except Taxes to be Levied	348,670	348,670	348,670	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	238,348	203,616	291,000	12. TOTAL RESOURCES	348,670	348,670	348,670	12
				REQUIREMENT DESCRIPTION				
1	0	0	0	1. Transfer to Water Fund	0	0	0	1
2	16,478	9,830	0	2. Transfer to Water Debt Service Fund	7,992	7,992	7,992	2
3	50,000	0	125,000	3. Transfer to Water Capital Project Fund	0	0	0	3
4	38,650	68,350	0	4. Interfund Loan to Water Capital Project Fund	0	0	0	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	105,128	78,180	125,000	15. TOTAL EXPENDITURES	7,992	7,992	7,992	15
	133,220	125,436	166,000	16. Reserved for Future Expenditure	340,678	340,678	340,678	
	238,348	203,616	291,000	TOTAL REQUIREMENTS	348,670	348,670	348,670	

NOTE: Transfer to Debt Service: one fourth SDC revenue rec'd 2005-06, reduces annual tax levy, not required

Transfer frm Water Fund: estimate 50 SDC @ $1871, plus CY ovr budget $94,350

LB-11 RESERVE FUND

Established by Res. # 157, June 15, 1992
for Equipment Procurement

RESOURCES AND REQUIREMENTS

Last Review Year: 2002
Next Review Year: 2012

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER EQUIPMENT RESERVE FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	22,020	27,275		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	255	85		5. Interest				5
6	5,000	0		6. Transfer from Water Service Fund				6
7				7.				7
8	27,275	27,360	0	8. Total Resources, Except Taxes to be Levied	0	0	0	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	27,275	27,360	0	12. TOTAL RESOURCES	0	0	0	12
				REQUIREMENT DESCRIPTION				
1		27,360		1. Transfer to Water Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				*****FUND CLOSED FY 2005-06*******				7
8				**This page included for Historical Information Only**				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	0	27,360	0	15. TOTAL EXPENDITURES	0	0	0	15
	27,275	(0)	0	16. Reserved for Future Expenditure	0	0	0	
	27,275	27,360	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: Transfer to Water & close fund (backhoe purchase)

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

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

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

MIROCO WATER RESERVE FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	33,836	34,160	35,825	1. Available Cash on Hand (Cash Basis)	41,600	41,600	41,600	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	324	847	840	4. Interest	900	900	900	4
5		900	4,500	5. Transfer from Water Fund (Miroco)	0	0	0	5
6				6.				6
7				7.				7
8	34,160	35,907	41,165	8. Total Resources, Except Taxes to be Levied	42,500	42,500	42,500	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	34,160	35,907	41,165	12. TOTAL RESOURCES	42,500	42,500	42,500	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
	34,160	35,907	41,165	16. Reserved for Future Expenditure	42,500	42,500	42,500	
	34,160	35,907	41,165	TOTAL REQUIREMENTS	42,500	42,500	42,500	

NOTE Line 1- Per agreement, fund balance is $30,000, adjusted annually by ENR, 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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	15,868	16,562	24,210	1. Available Cash on Hand (Cash Basis)	65,540	65,540	65,540	1
2				2. Net Working Capital (Accrual Basis)				2
3	3,882	3,732	3,600	3. Previous Levied Taxes to be Rec'd	4,200	4,200	4,200	3
4	810	166	400	4. Interest	500	500	500	4
5	16,478	9,830	0	5. Transfer from Water Capital Improvement Reserve (SI	7,992	7,992	7,992	5
6	3,972	3,971	3,177	6. Transfer From Water Fund (Miroco Share)	6,888	6,888	6,888	6
7				7.				7
8	81,097	82,935	82,765	8. FmHA/RECD Reserve Balance	85,370	85,370	85,370	8
9	122,107	117,196	114,152	9. Total Resources, Except Taxes to be Levied	170,490	170,490	170,490	9
10			147,366	10. Taxes Necessary to Balance	243,226	243,226	243,226	10
11	57,561	62,482		11. Taxes Collected in Year Levied				11
12								12
13	179,668	179,678	261,518	13. TOTAL RESOURCES	413,716	413,716	413,716	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue / Payment Date				
1			36,850	1. OECD SDWRLF 2006 Issue 12/07	56,468	56,468	56,468	1
2	10,406	10,927	11,473	2. RECD (1992) 1996 Issue 3/08	12,047	12,047	12,047	2
3	1,584	1,663	1,746	3. RECD (1995) 1996 Issue 3/08	1,833	1,833	1,833	3
4	18,610	18,744	19,679	4. FmHA 1978 Issue 12/07	20,663	20,663	20,663	4
5	30,600	31,334	69,748	5. TOTAL PRINCIPAL	91,011	91,011	91,011	5
				BOND INTEREST PAYMENTS				
				Issue / Payment Date				
1			39,250	1. OECD SDWRLF 2006 Issue 12/07	56,070	56,070	56,070	1
2	39,167	38,646	38,100	2. RECD (1992) 1996 Issue 3/08	37,527	37,527	37,527	2
3	5,958	5,879	5,796	3. RECD (1995) 1996 Issue 3/08	5,709	5,709	5,709	3
4	4,447	3,570	2,599	4. FmHA 1978 Issue 12/07-6/08	1,591	1,591	1,591	4
5	49,572	48,095	85,745	5. TOTAL INTEREST	100,897	100,897	100,897	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue / Payment Date				
1			21,460	1. FmHA B & I 12/08	21,320	21,320	21,320	1
2				2. OECD SDWRLF 2006 issue 12/08	112,718	112,718	112,718	2
3			84,565	3. FmHA/RECD Reserve @ 6/60/08	87,770	87,770	87,770	3
	99,497	100,249	106,025	UNAPPROPRIATED ENDING FUND BALANCE	221,808	221,808	221,808	
	179,668	179,678	261,518	TOTAL REQUIREMENTS	413,716	413,716	413,716	

NOTE: Transfer from Wtr CI Reserve reduces annual levy, not required, CY used 1/4 of SDC revenue 05/06

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

Debt retired: 1978 issue - 2009, 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 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	4,738	3,771	2,680	2. Net Working Capital (Accrual Basis)	4,170	4,170	4,170	2
3				3. Previous Levied Taxes to be Received				3
4	55	105	50	4. Interest	120	120	120	4
5	60	100	1,000	5. Specialty Item Sales	500	500	500	5
6	250	200	100	6. Donations	100	100	100	6
7				7.				7
8	5,103	4,176	3,830	8. Total Resources, Except Taxes to be Levied	4,890	4,890	4,890	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	5,103	4,176	3,830	12. TOTAL RESOURCES	4,890	4,890	4,890	12
				REQUIREMENT DESCRIPTION				
1	1,332	38	3,830	1. Maintenance & Supplies	4,890	4,890	4,890	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	1,332	38	3,830	15. TOTAL EXPENDITURES	4,890	4,890	4,890	15
	3,771	4,138	0	16. Unappropriated Ending Fund Balance	0	0	0	
	5,103	4,176	3,830	TOTAL REQUIREMENTS	4,890	4,890	4,890	

LB-10

SPECIAL FUND

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

WATER CAPITAL PROJECT FUND

BUDGET FOR NEXT YEAR 2007-08

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2004-05	FIRST PRECEDING 2005-06	ADOPTED BUDGET THIS YEAR 2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	23,930	4,406	0	2. Net Working Capital (Accrual Basis)	0	0	0	2
3	32	28	100	3. Interest	0	0	0	3
4		0	1,602,000	4. Interim Finance/Bond Proceeds	0	0	0	4
5	38,650	118,350	0	5. Interfund Loans from Water Reserve Funds	0	0	0	5
6			100,000	6. Transfer from Water Fund	0	0	0	6
7	50,000	0	125,000	7. Transfer from Water Capital Improvements Reserve	0	0	0	7
8			75,000	8. Transfer from Water System Development Reserve	0	0	0	8
9	112,612	122,784	1,902,100	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	112,612	122,784	1,902,100	12. TOTAL RESOURCES	0	0	0	13
				REQUIREMENT DESCRIPTION				
1	62,615	98,688	152,100	1. Engineering, Legal Services, Admin	0	0	0	1
2	0	0	1,600,000	2. Capital Improvements	0	0	0	2
3	45,591	0	0	3. Land Acquisition/Conveyance	0	0	0	3
4	0	0	150,000	4. Repay Interfund Loans to Water Reserve Funds	0	0	0	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	108,206	98,688	1,902,100	15. TOTAL EXPENDITURES	0	0	0	15
	4,406	24,096	0	16. Unappropriated Ending Fund Balance	0	0	0	
	112,612	122,784	1,902,100	TOTAL REQUIREMENTS	0	0	0	

NOTE: Anticipate project completion by June 2007, fund close-out upon completion

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

MATERIALS - SERVICES SUMMARY

Adopted

EXPENSES PAID FROM MOR HAN ONE SOL CE

BUDGET 07-08

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	46,800	3,600	3,600	6,000	15,000	15,000	3,600	1
2	Memberships, Permits, Fees	7,600	3,700	0	700	2,000	1,200	0	2
3	Office Maint & Supplies	27,600	15,500	900	2,400	3,400	3,400	2,000	3
4	Telephone & Communications	12,700	4,400	800	1,800	2,800	2,200	700	4
5	Travel & Meeting Expense	10,200	8,000	0	2,000	100	100	0	5
6	Motor Vehicle Maint	17,500	0	3,100	2,600	5,000	4,800	2,000	6
7	Equipment Maint & Rental	30,200	0	2,000	800	22,000	3,000	2,400	7
8	Equipment & Tools (new)	5,800	0	800	400	2,000	1,800	800	8
9	Outside/Bldg Maintenance	128,800	0	22,000	20,800	34,000	32,000	20,000	9
10	Supplies (Port inc. fuel)	363,000	800	3,200	303,000	28,000	24,000	4,000	10
11	Electrical Expense	102,900	0	17,800	13,000	50,000	17,000	5,100	11
12	Utilities & Garbage	16,800	0	6,000	3,600	1,000	3,400	2,800	12
13	Tuition, Training, Education	6,600	600	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svc	162,500	103,900	7,400	19,800	13,200	13,200	5,000	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**940,350**	**141,500**	**67,650**	**376,950**	**181,600**	**124,200**	**48,450**	16
17	Near Shore Action Team	7,500	7,500						17
18	Contributions to Others	25,700	25,700						18
19	Drug Testing	500	500						19
20	Election Costs	1,600	1,600						20
21	Signs & Garbage Containers	4,400		4,400					21
22	Footpaths & Bikeways	8,460		8,460					22
23	RR/FCS,Launch,Pumpout Mair	3,800			3,800				23
24	Restroom Lease	3,600			2,400			1,200	24
25	Restroom Maint.	2,600			600			2,000	25
26	Tests	5,600				600	5,000		26
27	Sludge Maintenance	50,000				50,000			27
28	Park Maintenance/Skateboard	5,500						5,500	28
29	Memorial Wall Maintenance	1,000						1,000	29
30	Storm Drain (STRT), I & I (SWR) Mair	12,000		2,000		10,000			30
31	Contract - C of C	5,000	5,000						31
32	Special Events-Community	2,000	2,000						32
	GRAND TOTAL	1,079,610	183,800	82,510	383,750	242,200	129,200	58,150	

Revised Sup Bdgt.

LB-40 SUPPLEMENTAL INFORMATION

Adopted
COLA 3.2%

CITY OF DEPOE BAY

PERSONAL SERVICES SUMMARY

MERIT 5%(max)

SALARIES PAID FROM MORE AN ONE SOUF E

BUDGET 07-08

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Field Superintendent (auto $36	68,275	31,054	6,768	5,414	10,150	10,828	4,061	1
2	Field Supervisor	50,186	1,757	5,019	1,757	2,509	34,126	5,019	2
3	Plant Operator (1)	45,047				40,542	4,505		3
4	Plant Operator (2)	39,562				31,650	7,912		4
5	Plant Operator (3)	36,176				3,618	32,558		5
6	Utility Worker	32,891		3,289		14,143	14,143	1,316	6
7	Utility Worker Supernumerary	37,668		12,054		12,054	12,054	1,507	7
8	Maintenance Worker	30,191		10,567	4,529	1,510	1,510	12,076	8
9	Recorder	60,733	27,937	4,859	4,859	9,110	9,110	4,859	9
10	Accounting Clerk	36,168	9,042	5,425	5,425	5,425	5,425	5,425	10
11	Billing Clerk	29,517	2,952	1,476	6,494	8,560	8,560	1,476	11
12	Secretary	32,346	14,556	970	1,617	6,793	6,793	1,617	12
13	Harbormaster/Utility Worker	30,130		603	23,200	603	904	4,821	13
14	Part Time/Temp (40hr x 14wk)	5,600	200	2,200	400	400	600	1,800	14
15	Overtime (960 hr/yr, inc hol)	26,000	3,380	520	3,380	8,320	8,320	2,080	15
16	Personal Services Safety Bonus	3,908	625	391	352	1,172	1,094	274	16
17	**SALARIES TOTAL**	**564,398**	**91,502**	**54,140**	**57,426**	**156,558**	**158,442**	**46,330**	17
18	Payroll Tax-FICA	43,176	7,000	4,142	4,393	11,977	12,121	3,544	18
19	Payroll Tax-SUI	5,080	824	487	517	1,409	1,426	417	19
20	Workers Comp-CCIS (inc.Volnt	17,110	342	3,422	1,711	4,620	5,988	1,027	20
21									21
22	TAXES & WRKR COMP TOTA	65,366	8,165	8,051	6,621	18,006	19,535	4,988	22
23									23
24	Health Insurance	159,972	22,323	13,115	18,683	49,222	44,468	12,162	24
25	Retirement-PERS	65,967	10,794	6,339	7,414	17,444	18,307	5,669	25
26									26
27	INSURANCE & PERS TOTAL	225,939	33,117	19,454	26,097	66,666	62,775	17,831	27
28									28
29									29
30									30
	GRAND TOTAL	**855,703**	**132,785**	**81,645**	**90,143**	**241,230**	**240,752**	**69,149**	

Revised / Sup-Budget

NOTES: Line 16- 100% of estimated savings from reduced experier (from .99 to .81)
Line 20- Nat'l Cncl on Compensation Ins. Rate adjustments included,ERP factor applied
Line 25- PERB adopted employer rate eff 7/1/07-7/1/09: Tier 1/2: 11.09%,OPSRP 13.41%
Line 24- medical est 15% increase, vision & dental 0%

LB-40 SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

CAPITAL OUTLAY SUMMARY

Adopted

EXPENSES PAID FROM MORE HAN ONE SOU CE

BUDGET 07-08

	DESCRIPTION	TOTAL	CITY	STRT/STRMDR	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment/Safety Equipment	54,200	1,000	4,200	1,000	38,500	7,500	2,000	1
2	Office Equipment	13,200	5,000	1,200	1,200	2,300	2,300	1,200	2
3									3
4									4
5	Construction/Improvements:								5
6	Harbor Ovrlook Land Acquisitior	218,800	218,800						6
7	Park Trails/Improvements	9,500						9,500	7
8	Downtown RR rplc partitions/eq	3,000						3,000	8
9	Painter Bldg swr/wndws/dr/br/ht	16,500						16,500	9
10	Memorial Plaques	3,780						3,780	10
11	Parks bnchs/tbles/plygrnd equip	18,000						18,000	11
12	City Hall roof/rplc wndws	23,000						23,000	12
13	Comm. Hall pkg/ADA rmp/deck	33,000						33,000	13
14	Bayview Ave. (SCA)	105,000		105,000					14
15	Storm Drain Eng/Construction	10,000		10,000					15
16	DRP Imp. Dntn Xwlks/Bay St str	186,000		186,000					16
17	Street Imp.(SCA) TBD (So Pt/C	100,000		100,000					17
18	Spencer St overlay	12,000		12,000					18
19	Hwy 101 Ped Imp-SOB Xwlk	60,000		60,000					19
20	Construction-FP dock/finger pie	51,000			51,000				20
21	LWC Lift Station Rehab/Upgrad	30,000				30,000			21
22	WWTP air pipe rplc/line	10,000				10,000			22
23	WTP Control Upgrade	40,000					40,000		23
24	WTR System-lines/hydrants/flwr	30,000					30,000		24
25									25
26	Future Acquisition (Equip/Land)	105,000	75,000	10,000		10,000	10,000		26
27									27
28									28
29									29
30									30
	GRAND TOTAL	1,131,980	299,800	488,400	53,200	90,800	89,800	109,980	