

# **CITY OF DEPOE BAY**

## **ADOPTED BUDGET**

**FOR FISCAL YEAR  
JULY 1, 2022 - JUNE 30, 2023**

**Budget Committee Meetings  
May 10, 2022, May 31, 2022, June 13, 2022**

**Budget Hearing  
June 28, 2022**

**RESOURCES**  
**General fund**  
(Fund)

**City of Depoe Bay, Oregon**  
(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2	995,344		897,541	2	Net working capital (accrual basis)	1,601,000	1,601,000	1,601,000	2
3				3	Previously levied taxes estimated to be received				3
4	5,782		1,823	4	Interest				4
5	825,000		1,059,818	5	Transferred IN, from other funds	462,408	462,408	462,408	5
6				6	OTHER RESOURCES				6
7	26,122		26,000	7	Business License Income	28,000	28,000	28,000	7
8	167,539		165,880	8	Franchise Fees	78,700	78,700	78,700	8
9	7,152		6,000	9	Permit Fees - Land Use, Building, Sign, OLCC	4,900	4,900	4,900	9
10	23,970		24,800	10	State Revenue Sharing	16,500	16,500	16,500	10
11	23,056		23,000	11	OLCC Liquor Tax	23,700	23,700	23,700	11
12	1,418		1,500	12	State Cigarette Tax	1,100	1,100	1,100	12
13	1,000		11,700	13	Grant Revenue	-	-	-	13
14	1,561		500	14	Miscellaneous Income	-	-	-	14
15	40,579			15	Marijuana Tax	21,700	21,700	21,700	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	2,118,523	0	2,218,562	29	Total resources, except taxes to be levied	2,238,008	2,238,008	2,238,008	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	2,118,523	0	2,218,562	32	TOTAL RESOURCES	2,238,008	2,238,008	2,238,008	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>ADMINISTRATION</u>	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2			86,924	2	Salaries	63,157	63,157	63,157	2
3			56,821	3	Benefits	48,486	48,486	48,486	3
4			2,500	4	Overtime	1,000	1,000	1,000	4
5				5					5
6				6					6
7				7					7
8	-	-	146,245	8	TOTAL PERSONNEL SERVICES	112,643	112,643	112,643	8
9			5.00	9	Total Full-Time Equivalent (FTE)	1.00	1.00	1.00	9
10				10	MATERIALS AND SERVICES			10	
11			105,300	11	Professional Services	163,050	163,050	163,050	11
12			18,000	12	Legal Services		-	-	12
13			3,500	13	Advertising and promotion		-	-	13
14			5,822	14	Telecommunications & Utilities	31,250	31,250	31,250	14
15			13,500	15	Supplies	19,800	19,800	19,800	15
16			7,155	16	Memberships and Dues	4,500	4,500	4,500	16
17			7,200	17	Insurance	13,849	13,849	13,849	17
18			1,000	18	Maintenance		-	-	18
19			39,200	19	Contributions and events	3,235	10,000	10,000	19
20			230,000	20	DBPS				20
21			4,100	21	Merchant fees	3,670	3,670	3,670	21
22			59,511	22	Planning services	-	-	-	22
23			26,000	23	Professional development	26,000	26,000	26,000	23
24			450	24	Special elections	450	450	450	24
25			5,000	25	Emergency preparedness	7,500	7,500	7,500	25
26			2,000	26	Miscellaneous	2,000	2,000	2,000	26
27	-	-	527,738	27	TOTAL MATERIALS AND SERVICES	275,304	282,069	282,069	27
28				28	CAPITAL OUTLAY			28	
29				29	Computers				29
30				30	Software	7,500	7,500	7,500	30
31				31					31
32				32					32
33				33					33
34				34					34
35	-	-	-	35	TOTAL CAPITAL OUTLAY	7,500	7,500	7,500	35
36	-	-	673,983	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	395,447	402,212	402,212	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**City of Depoe Bay, Oregon**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>CITY COUNCIL</u>		Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES				1
2				2					2
3				3					3
4				4					4
5				5					5
6				6					6
7				7					7
8	0	0	0	8	TOTAL PERSONNEL SERVICES	-	-	-	8
9				9	Total Full-Time Equivalent (FTE)	-			9
10				10	MATERIALS AND SERVICES				10
11				11	Council Meeting Expense				11
12				12	Supplies				12
13				13	Professional Development				13
14				14	Membership and Dues				14
15				15	Volunteer Recognition				15
16				16	Contributions	33,000	33,000	33,000	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	0	0	0	27	TOTAL MATERIALS AND SERVICES	33,000	33,000	33,000	27
28				28	CAPITAL OUTLAY				28
29				29					29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	-	-	-	35
36	0	0	0	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	33,000	33,000	33,000	36



**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Community Development	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2				2				2	
3				3				3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	-	-	-	8	TOTAL PERSONNEL SERVICES			8	
9				9	Total Full-Time Equivalent (FTE)			9	
10				10	MATERIALS AND SERVICES			10	
11				11	Contract Services	3,510	3,510	3,510	11
12				12	Office Supplies	4,015	4,015	4,015	12
13				13	Legal Notices	3,500	3,500	3,500	13
14				14	Professional Services or Legal Services	66,800	66,800	66,800	14
15				15	Advertising and promotions	6,500	6,500	6,500	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	TOTAL MATERIALS AND SERVICES	84,325	84,325	84,325	27
28				28	CAPITAL OUTLAY			28	
29				29				29	
30				30				30	
31				31				31	
32				32				32	
33				33				33	
34				34				34	
35	-	-	-	35	TOTAL CAPITAL OUTLAY	-	-	-	35
36	-	-	-	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	84,325	84,325	84,325	36

150-504-030 (Rev 11-18)

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Facilities Management		Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES				1
2				2	Salaries	23,885	23,885	23,885	2
3				3	Benefits	12,121	12,121	12,121	3
4				4	Overtime	1,000	1,000	1,000	4
5				5					5
6				6					6
7				7					7
8	0	0	0	8	TOTAL PERSONNEL SERVICES	37,006	37,006	37,006	8
9				9	Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	9
10				10	MATERIALS AND SERVICES				10
11				11	Public Restroom Supplies				11
12				12	Public Restroom Repairs & Maintenance				12
13				13	Building Repairs & Maintenance				13
14				14	Public Restroom Leases				14
15				15	Supplies				15
16				16	Repairs & Maintenance	19,100	19,100	19,100	16
17				17	Telecommunications & Utilities				17
18				18	Tools	4,000	4,000	4,000	18
19				19	Insurance				19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	0	0	0	27	TOTAL MATERIALS AND SERVICES	23,100	23,100	23,100	27
28				28	CAPITAL OUTLAY				28
29				29	Facilities improvements	35,000	35,000	35,000	29
30				30	Informational sign	7,500	7,500	7,500	30
31				31	Land Acquisition	155,000	155,000	155,000	31
32				32					32
33				33					33
34				34					34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	197,500	197,500	197,500	35
36	0	0	0	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	257,606	257,606	257,606	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
 General Fund  
 (name of fund)

**City of Depoe Bay, Oregon**  
 (name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget  This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3				3				3
4	-	-	-	4	TOTAL PERSONNEL SERVICES			-
5				5	Total Full-Time Equivalent (FTE)			
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6
7				7	Charitable Contributions ***			7
8				8				8
9	-	-	-	9	TOTAL MATERIALS AND SERVICES			-
10				10	CAPITAL OUTLAY NOT ALLOCATED			10
11				11				11
12				12				12
13	-	-	-	13	TOTAL CAPITAL OUTLAY			-
14				14	DEBT SERVICE			14
15				15				15
16				16				16
17	-	-	-	17	TOTAL DEBT SERVICE			-
18				18	SPECIAL PAYMENTS			18
19				19				19
20				20				20
21	-	-	-	21	TOTAL SPECIAL PAYMENTS			-
22				22	INTERFUND TRANSFERS			22
23			190,073	23	To: Street Fund	-	-	23
24			218,836	24	To: Harbor Fund			24
25			218,837	25	To: Parks Fund			25
26				26				26
27				27				27
28	-	-	627,746	28	TOTAL INTERFUND TRANSFERS			-
29			185,000	29	OPERATING CONTINGENCY			500,000
30			329,869	30	RESERVED FOR FUTURE EXPENDITURE			
31			402,054	31	UNAPPROPRIATED ENDING BALANCE			967,631
32	-	-	1,544,669	32	Total Requirements NOT ALLOCATED			1,467,631
33			673,983	33	Total Requirements for ALL Org.Units/Programs within fund			770,377
34				34	Ending balance (prior years)			
35	-	-	2,218,652	35	TOTAL REQUIREMENTS			2,238,008

**RESOURCES**  
**State Tax Street Fund**  
(Fund)

**City of Depoe Bay, Oregon**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2	639,958		1,164,126	2	Net working capital (accrual basis)	794,090	794,090	794,090	2
3				3	Previously levied taxes estimated to be received				3
4	148		85	4	Interest				4
5	183,964		440,073	5	Transferred IN, from other funds	518,146	518,146	518,146	5
6				6	OTHER RESOURCES				6
7	93,569		83,000	7	State highway tax apportionment	90,000	90,000	90,000	7
8	21,312		24,712	8	Transportation SDC revenue	19,900	19,900	19,900	8
9			5,127	9	Storm drain SDC revenue	10,422	10,422	10,422	9
10			-	10	Grant revenue	100,000	100,000	100,000	10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	938,951	0	1,717,123	29	Total resources, except taxes to be levied	1,532,558	1,532,558	1,532,558	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	938,951	0	1,717,123	32	TOTAL RESOURCES	1,532,558	1,532,558	1,532,558	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

LB-30

State Tax Street Fund

(name of fund)

City of Depoe Bay, Oregon

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2			96,110	2	Salaries and wages	93,622	93,622	93,622	2
3			1,000	3	Overtime	1,000	1,000	1,000	3
4			65,149	4	Taxes and benefits	71,585	71,585	71,585	4
5				5					5
6				6					6
7				7					7
8	0	0	162,259	8	TOTAL PERSONNEL SERVICES	166,207	166,207	166,207	8
9				9	Total Full-Time Equivalent (FTE)	1.59	1.59	1.59	9
10				10	MATERIALS AND SERVICES				10
11			6,480	11	Insurance	6,560	6,560	6,560	11
12			36,322	12	Utilities	27,450	27,450	27,450	12
13			13,000	13	Maintenance - general	27,000	27,000	27,000	13
14			2,000	14	Maintenance - vehicles	3,450	3,450	3,450	14
15			10,000	15	Maintenance - equipment	8,000	8,000	8,000	15
16			5,000	16	Maintenance - storm drains	5,000	5,000	5,000	16
17			18,000	17	Supplies	20,000	20,000	20,000	17
18			2,000	18	Office supplies	2,300	2,300	2,300	18
19			9,500	19	Professional services	15,000	15,000	15,000	19
20			0	20	Bank and CC fees				20
21			0	21	Footpaths and bikeways				21
22			5,600	22	Signs and garbage containers				22
23			0	23	Travel and meetings				23
24			5,000	24	Small tools and equipment	5,000	5,000	5,000	24
25				25	Miscellaneous	1,500	1,500	1,500	25
26				26					26
27	0	0	112,902	27	TOTAL MATERIALS AND SERVICES	121,260	121,260	121,260	27
28				28	CAPITAL OUTLAY				28
29			93,500	29	Street improvements	591,054	591,054	591,054	29
30			7,000	30	Equipment				30
31			180,477	31	Capital projects - Storm SDC				31
32			230,000	32	Capital projects - URA	80,000	80,000	80,000	32
33			108,727	33	Capital projects - Street SDC				33
34				34	Emergency Culverts		16,000	16,000	34
35	0	0	619,704	35	TOTAL CAPITAL OUTLAY	671,054	687,054	687,054	35
36	0	0	894,865	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	958,521	974,521	974,521	36

150-504-030 (Rev 11-18)

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**State Tax Street Fund**  
(name of fund)

**City of Depoe Bay, Oregon**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23						
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	PERSONNEL SERVICES NOT ALLOCATED			1			
2				2				2			
3				3				3			
4				4	TOTAL PERSONNEL SERVICES			-	-	-	4
5				5	Total Full-Time Equivalent (FTE)						5
6				6	MATERIALS AND SERVICES NOT ALLOCATED						6
7				7							7
8				8							8
9				9	TOTAL MATERIALS AND SERVICES			-	-	-	9
10				10	CAPITAL OUTLAY NOT ALLOCATED						10
11				11							11
12				12							12
13				13	TOTAL CAPITAL OUTLAY			-	-	-	13
14				14	DEBT SERVICE						14
15				15							15
16				16							16
17	0	0	0	17	TOTAL DEBT SERVICE			-	-	-	17
18				18	SPECIAL PAYMENTS						18
19				19							19
20				20							20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS			-	-	-	21
22				22	INTERFUND TRANSFERS						22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28	0	0	0	28	TOTAL INTERFUND TRANSFERS			-	-	-	28
29				29	OPERATING CONTINGENCY			127,170	111,170	111,170	29
30				30	RESERVED FOR FUTURE EXPENDITURE			446,867	446,867	446,867	30
31				31	UNAPPROPRIATED ENDING BALANCE						31
32	0	0	822,258	32	Total Requirements NOT ALLOCATED			574,037	558,037	558,037	32
33				33	Total Requirements for ALL Org.Units/Programs within fund			958,521	974,521	974,521	33
34				34	Ending balance (prior years)						34
35	0	0	822,258	35	TOTAL REQUIREMENTS			1,532,558	1,532,558	1,532,558	35

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Transient Room Tax Fund**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23				
	Actual		Adopted Budget Year 2021-22				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	RESOURCES						1
2				2	Cash on hand * (cash basis), or						2
3	1,066,172		991,583	3	Working Capital (accrual basis)			1,127,000	1,127,000	1,127,000	3
4				4	Previously levied taxes estimated to be received						4
5	1,286		1,286	5	Interest						5
6				6	Transferred IN, from other funds						6
7	910,821		850,000	7	Transient Room Tax			1,315,000	1,315,000	1,315,000	7
8				8							8
9				9							9
10	1,978,279	-	1,842,869	10	Total Resources, except taxes to be levied			2,442,000	2,442,000	2,442,000	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	1,978,279	-	1,842,869	13	TOTAL RESOURCES			2,442,000	2,442,000	2,442,000	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	7,573		18,000	16	TRT	M&S	Sheriff Contract	25,100	25,100	25,100	16
17	700,000		5,000	17	TRT	M&S	Maintenance	5,000	5,000	5,000	17
18				18	TRT	M&S	Supplies	2,300	2,300	2,300	18
19			947,146	19	TRT	Transfer	To: General Fund	402,408	402,408	402,408	19
20			100,672	20	TRT	Transfer	To: Parks Fund	309,673	309,673	309,673	20
21				21	TRT	Transfer	To: Harbor Fund	309,673	309,673	309,673	21
22			75,000	22	TRT	Transfer	To: Street Fund	268,146	268,146	268,146	22
23				23	TRT	Contingency					23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30			697,051	30	UNAPPROPRIATED ENDING FUND BALANCE			1,119,700	1,119,700	1,119,700	30
31	707,573	-	1,842,869	31	TOTAL REQUIREMENTS			2,442,000	2,442,000	2,442,000	31

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**RESOURCES**  
**Parks & Buildings Fund**  
(Fund)

**City of Depoe Bay, Oregon**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2			546,662	2	Net working capital (accrual basis)	269,953	269,953	269,953	2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest				4
5			243,836	5	Transferred IN, from other funds	389,763	389,763	389,763	5
6				6	OTHER RESOURCES				6
7			3,709	7	System development charges	2,500	2,500	2,500	7
8			6,000	8	Memorial plaque/bench sales	4,500	4,500	4,500	8
9			85	9	Donations and gifts	100	100	100	9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	0	0	800,292	29	Total resources, except taxes to be levied	666,816	666,816	666,816	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	0	0	800,292	32	TOTAL RESOURCES	666,816	666,816	666,816	32



**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**Parks and Buildings Fund**

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2			84,971	2	Salaries and wages	62,060	62,060	62,060	2
3			500	3	Overtime	1,000	1,000	1,000	3
4			52,736	4	Taxes and benefits	49,387	49,387	49,387	4
5				5					5
6				6					6
7				7					7
8	0	0	138,207	8	TOTAL PERSONNEL SERVICES	112,447	112,447	112,447	8
9				9	Total Full-Time Equivalent (FTE)	1.14	1.14	1.14	9
10				10	MATERIALS AND SERVICES				10
11			6,480	11	Insurance	6,500	6,500	6,500	11
12			11,513	12	Utilities	10,000	10,000	10,000	12
13			5,000	13	Maintenance - buildings	5,000	5,000	5,000	13
14			5,500	14	Maintenance - parks	5,500	5,500	5,500	14
15			3,500	15	Maintenance - vehicles	3,500	3,500	3,500	15
16			1,000	16	Maintenance - Memorial Wall	1,000	1,000	1,000	16
17			2,000	17	Maintenance - equipment	2,000	2,000	2,000	17
18			3,000	18	Maintenance - restrooms	3,000	3,000	3,000	18
19			10,000	19	Supplies	5,000	5,000	5,000	19
20			500	20	Office supplies	500	500	500	20
21			30,000	21	Professional services	10,000	10,000	10,000	21
22			100	22	Bank and CC fees	500	500	500	22
23			4,792	23	Restroom lease	5,000	5,000	5,000	23
24			1,000	24	Small tools & equipment	1,000	1,000	1,000	24
25			325	25	Miscellaneous	500	500	500	25
26				26					26
27	0	0	84,710	27	TOTAL MATERIALS AND SERVICES	59,000	59,000	59,000	27
28				28	CAPITAL OUTLAY				28
29			39,000	29	Park improvements	280,000	80,000	80,000	29
30			150,000	30	Museum improvements				30
31			34,000	31	Memorial Wall/benches/plaques				31
32			111,350	32	Land acquisition		200,000	200,000	32
33				33	Equipment				33
34				34					34
35	0	0	334,350	35	TOTAL CAPITAL OUTLAY	280,000	280,000	280,000	35
36	0	0	557,267	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	451,447	451,447	451,447	36

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM  
**Parks & Buildings Fund**  
(name of fund)

**City of Depoe Bay**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3				3				3
4	0	0	138,207	4	0	0	0	4
5				5	Total Full-Time Equivalent (FTE)			5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6
7				7				7
8				8				8
9	0	0	84,710	9	0	0	0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10
11				11				11
12				12				12
13	0	0	334,350	13	0	0	0	13
14				14	DEBT SERVICE			14
15				15				15
16				16				16
17	0	0	0	17	0	0	0	17
18				18	SPECIAL PAYMENTS			18
19				19				19
20				20				20
21	0	0	0	21	0	0	0	21
22				22	INTERFUND TRANSFERS			22
23				23	0			23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	0	0	28	0	0	0	28
29	75,000			29	215,369	215,369	215,369	29
30	21,208			30				30
31	146,817			31				31
32	0	0	800,292	32	215,369	215,369	215,369	32
33				33	451,447	451,447	451,447	33
34				34				34
35	0	0	800,292	35	666,816	666,816	666,816	35

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Salmon Enhancement Fund**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23				
	Actual		Adopted Budget Year 2021-22				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	RESOURCES						1
2				2	Cash on hand * (cash basis), or						2
3			1,229	3	Working Capital (accrual basis)			804	804	804	3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6				6	Transferred IN, from other funds						6
7				7							7
8				8							8
9				9							9
10	0	0	1,229	10	Total Resources, except taxes to be levied			804	804	804	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	0	0	1,229	13	TOTAL RESOURCES			804	804	804	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16			350	16	070		Fin clipping				16
17			75	17	070		Chemical toilet.				17
18				18	070		Transfer to General Fund				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	Ending balance (prior years)						29
30			804	30	UNAPPROPRIATED ENDING FUND BALANCE			804	804	804	30
31	0	0	1,229	31	TOTAL REQUIREMENTS			804	804	804	31

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

AGATE BEACH CLOSURE FUND  
(Fund)

City of Depoe Bay, Oregon  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23				
	Actual		Adopted Budget Year 2021-22				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	RESOURCES					1	
2				2	Cash on hand * (cash basis), or					2	
3			116,729	3	Working Capital (accrual basis)		113,929	113,929	113,929	3	
4				4	Previously levied taxes estimated to be received					4	
5			45	5	Interest					5	
6				6	Transferred IN, from other funds					6	
7			1,047	7	North Lincoln Sanitary Service					7	
8				8						8	
9				9						9	
10	0	0	117,821	10	Total Resources, except taxes to be levied		113,929	113,929	113,929	10	
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	0	0	117,821	13	TOTAL RESOURCES		113,929	113,929	113,929	13	
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16			4,200	16	013-605	M&S	Solid Waste Consortium	4,200	4,200	4,200	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	Ending balance (prior years)						29
30			113,621	30	UNAPPROPRIATED ENDING FUND BALANCE		109,729	109,729	109,729	30	
31	0	0	117,821	31	TOTAL REQUIREMENTS		113,929	113,929	113,929	31	

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**RESOURCES**  
**Water Fund**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2	1,668,589		1,435,072	2	Net working capital (accrual basis)	1,235,639	1,235,639	1,235,639	2
3				3	Previously levied taxes estimated to be received				3
4	875		624	4	Interest				4
5	7,000		12,751	5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	665,525		690,000	7	Utility Revenue - Water	721,000	721,000	721,000	7
8	4,721		4,000	8	Inspection & Connection Fees	4,500	4,500	4,500	8
9	32,495		48,001	9	System Development Charges - Water	20,000	20,000	20,000	9
10	7,903		7,000	10	Miscellaneous				10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	2,387,108	0	2,197,448	29	Total resources, except taxes to be levied	1,981,139	1,981,139	1,981,139	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	2,387,108	0	2,197,448	32	TOTAL RESOURCES	1,981,139	1,981,139	1,981,139	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**Water Fund**

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2			204,604	2	Salaries	191,799	191,799	191,799	2
3			133,636	3	Benefits	148,330	148,330	148,330	3
4			8,000	4	Overtime	8,000	8,000	8,000	4
5				5					5
6				6					6
7				7					7
8	-	-	346,240	8	TOTAL PERSONNEL SERVICES	348,129	348,129	348,129	8
9			12.00	9	Total Full-Time Equivalent (FTE)	3.35	3.35	3.35	9
10				10	MATERIALS AND SERVICES				10
11			20,880	11	Insurance	21,138	21,138	21,138	11
12			30,944	12	Telecommunication & Utilities	30,000	30,000	30,000	12
13			8,000	13	Memberships & Dues	5,700	5,700	5,700	13
14			88,250	14	Maintenance	76,225	76,225	76,225	14
15			54,000	15	Supplies	47,095	47,095	47,095	15
16			35,000	16	Professional Services	60,400	60,400	60,400	16
17			4,100	17	Merchant Fees	3,670	3,670	3,670	17
18			8,000	18	Professional Development	6,000	6,000	6,000	18
19			500	19	Miscellaneous	1,500	1,500	1,500	19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	-	-	249,674	27	TOTAL MATERIALS AND SERVICES	251,728	251,728	251,728	27
28				28	CAPITAL OUTLAY				28
29			162,000	29	Equipment	22,500	22,500	22,500	29
30			75,000	30	Water Distribution	399,456	399,456	399,456	30
31			20,000	31	Vehicle	75,000	75,000	75,000	31
32			75,000	32	Filtration System & Filter Replacement				32
33				33	Water Treatment Plant	315,000	315,000	315,000	33
34				34					34
35	-	-	332,000	35	TOTAL CAPITAL OUTLAY	811,956	811,956	811,956	35
36	-	-	927,914	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,411,813	1,411,813	1,411,813	36

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**Water Fund**  
(name of fund)

**City of Depoe Bay, Oregon**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3				3				3
4				4	TOTAL PERSONNEL SERVICES			4
5				5	Total Full-Time Equivalent (FTE)			5
6				6	MATERIALS AND SERVICES NOT ALLOCATED			6
7				7				7
8				8				8
9				9	TOTAL MATERIALS AND SERVICES			9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10
11				11				11
12				12				12
13				13	TOTAL CAPITAL OUTLAY			13
14				14	DEBT SERVICE			14
15				15				15
16				16				16
17				17	TOTAL DEBT SERVICE			17
18				18	SPECIAL PAYMENTS			18
19				19				19
20				20				20
21				21	TOTAL SPECIAL PAYMENTS			21
22				22	INTERFUND TRANSFERS			22
23	20,000		6,251	23	Transfer To Water DSF			23
24			16,000	24	Transfer to Water Bond Fund			24
25			22,766	25	Transfer to Miroco Fund			25
26				26				26
27				27				27
28	20,000	-	45,017	28	TOTAL INTERFUND TRANSFERS			28
29			100,000	29	OPERATING CONTINGENCY			29
30			279,865	30	RESERVED FOR FUTURE EXPENDITURE			30
31			844,652	31	UNAPPROPRIATED ENDING BALANCE			31
32	20,000	-	1,269,534	32	Total Requirements NOT ALLOCATED			32
33			927,914	33	Total Requirements for ALL Org.Units/Programs within fund			33
34				34	Ending balance (prior years)			34
35	20,000	-	2,197,448	35	TOTAL REQUIREMENTS			35

**FORM  
LB-35**

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Bond Debt Payments are for:**

- ☐ Revenue Bonds or  
☒ General Obligation Bonds

**Water Debt Service Fund**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Resources				1
2		0		2	Beginning Cash on Hand (Cash Basis), or				2
3	139,915		114,145	3	Working Capital (Accrual Basis)	179,448	179,448	179,448	3
4			5,350	4	Previously Levied Taxes to be Received				4
5	189		152	5	Interest				5
6	20,000		22,252	6	Transferred from Other Funds				6
7				7	Total Resources, Except Taxes to be Levied				7
8	160,104	0	141,899	8		179,448	179,448	179,448	8
9			155,199	9	Taxes Estimated to be Received *				9
10	192,484			10	Taxes Collected in Year Levied				10
11	352,588	0	297,098	11	TOTAL RESOURCES	179,448	179,448	179,448	11
12				12	Requirements				12
					Bond Principal Payments				
					Bond IssueBudgeted Payment Date				
13	119,195		120,000	13	GO Refunding Series 201212/22	125,000	125,000	125,000	13
14				14					14
15				15					15
16	119,195	0	120,000	16	Total Principal	125,000	125,000	125,000	16
17				17	Bond Interest Payments				17
					Bond IssueBudgeted Payment Date				
					GO Refunding Series 201212/22 - 6/23				
18	40,766		36,290	18					18
19				19					19
20				20					20
21	40,766	0	36,290	21	Total Interest	35,000	35,000	35,000	21
22				22	Unappropriated Balance for Following Year By				22
					Bond IssueProjected Payment Date				
					GO Refunding Series 201212/22 - 12/23				
23			140,808	23					23
24				24					24
25				25					25
26				26	Ending balance (prior years)				26
27			140,808	27	Total Unappropriated Ending Fund Balance	19,448	19,448	19,448	27
28				28	Loan Repayment to _____ Fund				28
29				29	Tax Credit Bond Reserve				29
30	159,961	0	297,098	30	TOTAL REQUIREMENTS	179,448	179,448	179,448	30



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Miroco Water Reserve**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION  RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-23				
	Actual		Adopted Budget Year 2021-22				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21_									
1				1	RESOURCES					1	
2				2	Cash on hand * (cash basis), or					2	
3	37,015		37,020	3	Working Capital (accrual basis)		30,000	30,000	30,000	3	
4				4	Previously levied taxes estimated to be received					4	
5	18		11	5	Interest					5	
6			22,766	6	Transferred IN, from other funds					6	
7				7						7	
8				8						8	
9				9						9	
10	37,033	0	59,797	10	Total Resources, except taxes to be levied		30,000	30,000	30,000	10	
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	37,033	0	59,797	13	TOTAL RESOURCES		30,000	30,000	30,000	13	
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
			6,252	16	Water	Transfer	Micoro Bond Share				16
				17							17
				18							18
				19							19
				20							20
				21							21
				22							22
				23							23
				24							24
				25							25
				26							26
			27							27	
			28							28	
29				29	Ending balance (prior years)					29	
30			53,545	30	UNAPPROPRIATED ENDING FUND BALANCE		30,000	30,000	30,000	30	
31	-	0	59,797	31	TOTAL REQUIREMENTS		30,000	30,000	30,000	31	

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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**RESOURCES**  
**Wastewater Fund**  
(Fund)

**City of Depoe Bay, Oregon**  
(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2	1,943,108		1,578,813	2	Net working capital (accrual basis)	1,486,543	1,486,543	1,486,543	2
3				3	Previously levied taxes estimated to be received				3
4	820		600	4	Interest				4
5	3,500		3,500	5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	478,171		485,000	7	Utility Revenue - Wastewater	550,000	550,000	550,000	7
8	204,000		250,000	8	Gleneden Beach Contract Revenue	250,000	250,000	250,000	8
9	1,407		800	9	Inspection & Connection Fees	1,740	1,740	1,740	9
10	21,492		27,133	10	System Development Charges - Wastewater	20,000	20,000	20,000	10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	2,652,498	0	2,345,846	29	Total resources, except taxes to be levied	2,308,283	2,308,283	2,308,283	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	2,652,498	0	2,345,846	32	TOTAL RESOURCES	2,308,283	2,308,283	2,308,283	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**Wastewater Fund**

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program &amp; Activity)</u>	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1				1	PERSONNEL SERVICES			1
2			216,047	2	Salaries			2
3			143,410	3	Benefits			3
4			9,750	4	Overtime			4
5				5				5
6				6				6
7				7				7
8	355,903	-	369,207	8	TOTAL PERSONNEL SERVICES			8
9				9	Total Full-Time Equivalent (FTE)			9
10				10	MATERIALS AND SERVICES			10
11			21,600	11	Insurance			11
12			77,811	12	Telecommunication & Utilities			12
13			5,000	13	Memberships & Dues			13
14			166,500	14	Maintenance			14
15			56,000	15	Supplies			15
16			83,000	16	Professional Services			16
17			4,100	17	Merchant Fees			17
18			7,000	18	Professional Development			18
19			7,500	19	Miscellaneous			19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	319,822	-	428,511	27	TOTAL MATERIALS AND SERVICES			27
28				28	CAPITAL OUTLAY			28
29			235,000	29	Building Improvements			29
30			101,000	30	Equipment			30
31			200,000	31	Plant Improvements			31
32				32	WW Collection Improvements			32
33				33				33
34				34				34
35	54,811	-	536,000	35	TOTAL CAPITAL OUTLAY			35
36	730,536	-	1,333,718	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL			36

150-504-030 (Rev 11-18)

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**Wastewater Fund**  
(name of fund)

**City of Depoe Bay, Oregon**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23						
	Actual		Adopted Budget  This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	PERSONNEL SERVICES NOT ALLOCATED			1			
2				2				2			
3				3				3			
4				4	TOTAL PERSONNEL SERVICES			-	-	-	4
5				5	Total Full-Time Equivalent (FTE)						5
6				6	MATERIALS AND SERVICES NOT ALLOCATED						6
7				7							7
8				8							8
9				9	TOTAL MATERIALS AND SERVICES			-	-	-	9
10				10	CAPITAL OUTLAY NOT ALLOCATED						10
11				11							11
12				12							12
13				13	TOTAL CAPITAL OUTLAY			-	-	-	13
14				14	DEBT SERVICE						14
15				15							15
16				16							16
17				17	TOTAL DEBT SERVICE			-	-	-	17
18				18	SPECIAL PAYMENTS						18
19				19							19
20				20							20
21				21	TOTAL SPECIAL PAYMENTS			-	-	-	21
22				22	INTERFUND TRANSFERS						22
23	10,000		16,000	23	Transfer to Sanitary Bond Fund						23
24				24							24
25				25							25
26				26							26
27				27							27
28	10,000	-	16,000	28	TOTAL INTERFUND TRANSFERS			-	-	-	28
29				29	OPERATING CONTINGENCY			239,619	239,619	239,619	29
30				30	RESERVED FOR FUTURE EXPENDITURE						30
31				31	UNAPPROPRIATED ENDING BALANCE			621,740	621,740	621,740	31
32	10,000	-	1,012,128	32	Total Requirements NOT ALLOCATED			861,359	861,359	861,359	32
33			-	33	Total Requirements for ALL Org.Units/Programs within fund			1,446,924	1,446,924	1,446,924	33
34				34	Ending balance (prior years)						34
35	10,000	-	1,012,128	35	TOTAL REQUIREMENTS			2,308,283	2,308,283	2,308,283	35

**FORM  
LB-35**

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

**Bond Debt Payments are for:**

- ☐ Revenue Bonds or  
☒ General Obligation Bonds

**Wastewater Debt Service Fund**  
(Fund)

**City of Depoe Bay, Oregon**  
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023					
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2019-20	First Preceding Year 2020-21								
1				1	Resources				1	
2		0		2	Beginning Cash on Hand (Cash Basis), or	135,373	135,373	135,373	2	
3	98,283		83,300	3	Working Capital (Accrual Basis)				3	
4	1,446		1,396	4	Non Residential Agreement Taxes	1,013	1,013	1,013	4	
5			3,445	5	Previously Levied Taxes to be Received	4,150	4,150	4,150	5	
6	152		125	6	Interest	78	78	78	6	
7	135,024		135,836	7	Gleneden Sanitary Debt Service	136,822	136,822	136,822	7	
8	10,000		16,000	8	Transferred from Other Funds	0	0	0	8	
9	244,905		240,102	9	Total Resources, Except Taxes to be Levied	277,436	277,436	277,436	9	
10	107,823	0	90,887	10	Taxes Estimated to be Received *	55,788	55,788	55,788	10	
11				11					11	
12				12	Taxes Collected in Year Levied				12	
13	352,728	0	330,989	13	TOTAL RESOURCES	333,225	333,225	333,225	13	
14				14	Requirements				14	
					Bond Principal Payments					
					Bond Issue					Budgeted Payment Date
15	211,901		215,000	15	G.O. Refunding Series 2012	12/22	225,000	225,000	225,000	15
16				16						16
17				17						17
18	211,901	0	215,000	18	Total Principal	225,000	225,000	225,000	225,000	18
19				19	Bond Interest Payments				19	
					Bond Issue					Budgeted Payment Date
					G.O. Refunding Series 2012					12/22 - 6/23
20	19,803		19,200	20						20
21				21						21
22				22						22
23	19,803	0	19,200	23	Total Interest	10,900	10,900	10,900	10,900	23
24				24	Unappropriated Balance for Following Year By				24	
					Bond Issue					Projected Payment Date
					G.O. Refunding Series 2012					12/23
25			96,789	25						25
26				26						26
27				27						27
28				28	Ending balance (prior years)					28
29			96,789	29	Total Unappropriated Ending Fund Balance	97,325	97,325	97,325	97,325	29
30				30	Loan Repayment to _____ Fund					30
31				31	Tax Credit Bond Reserve					31
32	231,704	0	330,989	32	TOTAL REQUIREMENTS	333,225	333,225	333,225	333,225	32

**RESOURCES**  
**Harbor Fund**

(Fund)

**City of Depoe Bay, Oregon**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2022-23			
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	Available cash on hand* (cash basis) or				1
2	132,445		254,346	2	Net working capital (accrual basis)	2,213,755	2,213,755	2,213,755	2
3				3	Previously levied taxes estimated to be received				3
4				4	Interest	3,000	3,000	3,000	4
5	322,336		368,836	5	Transferred IN, from other funds	309,763	309,763	309,763	5
6				6	OTHER RESOURCES				6
7	64,894		74,160	7	Moorage - Reserved	51,000	51,000	51,000	7
8	6,044		9,785	8	Moorage - Unreserved	10,000	10,000	10,000	8
9	218,368		250,000	9	Fuel Sales	478,500	478,500	478,500	9
10	10,819		8,700	10	Electricity Surcharge	8,500	8,500	8,500	10
11	27,018		27,800	11	Leases	27,000	27,000	27,000	11
12	4,640		6,500	12	Launch Fees	15,000	15,000	15,000	12
13	6,300		3,825	13	Grants	1,606,089	1,606,089	1,606,089	13
14	383		-	14	Miscellaneous	-	-	-	14
15				15					15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	793,247	-	1,003,952	29	Total resources, except taxes to be levied	4,722,607	4,722,607	4,722,607	29
30				30	Taxes estimated to be received				30
31				31	Taxes collected in year levied				31
32	793,247	-	1,003,952	32	TOTAL RESOURCES	4,722,607	4,722,607	4,722,607	32

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

**Harbor Fund**

**City of Depoe Bay, Oregon**

(name of fund)

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR:  (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-23				
	Actual		Adopted Budget  This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1				1	PERSONNEL SERVICES			1	
2			119,008	2	Salaries	114,805	114,805	114,805	2
3			4,066	3	Seasonal Staff	5,000	5,000	5,000	3
4			3,250	4	Overtime	3,200	3,200	3,200	4
5			81,325	5	Benefits	87,772	87,772	87,772	5
6				6					6
7				7					7
8	-	-	207,649	8	TOTAL PERSONNEL SERVICES	210,777	210,777	210,777	8
9				9	Total Full-Time Equivalent (FTE)	1.99	1.99	1.99	9
10				10	MATERIALS AND SERVICES				10
11			9,360	11	Insurance	9,476	9,476	9,476	11
12			28,640	12	Utilities	28,050	28,050	28,050	12
13			2,000	13	Memberships and dues	2,240	2,240	2,240	13
14			26,800	14	Maintenance	28,050	28,050	28,050	14
15			13,000	15	Supplies	20,185	20,185	20,185	15
16			200,000	16	Fuel	419,900	419,900	419,900	16
17			25,000	17	Professional services	145,400	145,400	145,400	17
18			3,500	18	Merchant fees	2,990	2,990	2,990	18
19			3,605	19	Lease expense	4,850	4,850	4,850	19
20			2,500	20	Professional development	2,500	2,500	2,500	20
21				21	Miscellaneous	1,500	1,500	1,500	21
22				22	Contributions and events	2,500	2,500	2,500	22
23				23					23
24				24					24
25				25					25
26				26					26
27	-	-	314,405	27	TOTAL MATERIALS AND SERVICES	667,641	667,641	667,641	27
28				28	CAPITAL OUTLAY				28
29			20,000	29	Facilities improvements	284,000	284,000	284,000	29
30			420,000	30	Dock replacement/improvements	3,040,445	3,040,445	3,040,445	30
31			28,000	31	Equipment	10,000	10,000	10,000	31
32			-	32	Vehicles				32
33				33					33
34				34					34
35	-	-	468,000	35	TOTAL CAPITAL OUTLAY	3,334,445	3,334,445	3,334,445	35
36	-	-	990,054	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	4,212,863	4,212,863	4,212,863	36

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**Harbor Fund**  
(name of fund)

**City of Depoe Bay, Oregon**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23						
	Actual		Adopted Budget This Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2019-20	First Preceding Year 2020-21									
1				1	PERSONNEL SERVICES NOT ALLOCATED			1			
2				2				2			
3				3				3			
4				4	TOTAL PERSONNEL SERVICES			-	-	-	4
5				5	Total Full-Time Equivalent (FTE)						5
6				6	MATERIALS AND SERVICES NOT ALLOCATED						6
7				7							7
8				8							8
9				9	TOTAL MATERIALS AND SERVICES			-	-	-	9
10				10	CAPITAL OUTLAY NOT ALLOCATED						10
11				11							11
12				12							12
13				13	TOTAL CAPITAL OUTLAY			-	-	-	13
14				14	DEBT SERVICE						14
15				15							15
16				16							16
17	-	-	-	17	TOTAL DEBT SERVICE			-	-	-	17
18				18	SPECIAL PAYMENTS						18
19				19							19
20				20							20
21	-	-	-	21	TOTAL SPECIAL PAYMENTS			-	-	-	21
22				22	INTERFUND TRANSFERS						22
23	3,500		3,500	23	Transfer to Sewer Fund						23
24	7,000		6,500	24	Transfer to Water Service Fund						24
25				25							25
26				26							26
27				27							27
28	10,500	-	10,000	28	TOTAL INTERFUND TRANSFERS			-	-	-	28
29			3,000	29	OPERATING CONTINGENCY			509,744	509,744	509,744	29
30				30	RESERVED FOR FUTURE EXPENDITURE						30
31			898	31	UNAPPROPRIATED ENDING BALANCE						31
32	10,500	-	13,898	32	Total Requirements NOT ALLOCATED			509,744	509,744	509,744	32
33				33	Total Requirements for ALL Org.Units/Programs within fund			4,212,863	4,212,863	4,212,863	33
34				34	Ending balance (prior years)						34
35	10,500	-	13,898	35	TOTAL REQUIREMENTS			4,722,607	4,722,607	4,722,607	35



**Supplemental Information**

**Materials and Services Summary**

**Expenses Paid from More than One Source**

**City of Depoe Bay, Oregon  
Budget Year 2022-23**

	<b>Description</b>	<b>Total</b>	<b>Gen Fund</b>	<b>Trans Tax</b>	<b>Agate</b>	<b>Street</b>	<b>Harbor</b>	<b>Sewer</b>	<b>Water</b>
1	Professional Services	\$ 556,150	\$ 229,850	\$ 25,100	\$	15,000	\$ 145,400	\$ 80,400	\$ 60,400
2	Legal Services	-	-						
3	Advertising and promotion	6,500	6,500						
4	Telecommunications & Utilities	166,950	31,250			27,450		78,250	30,000
5	Supplies	188,990	27,815			27,300	20,185	66,595	47,095
6	Memberships and Dues	18,140	4,500				2,240	5,700	5,700
7	Insurance	72,890	13,849			6,560	9,476	21,867	21,138
8	Repairs and Maintenance	238,420	19,100	5,000		43,450	28,050	66,595	76,225
9	Contributions and events	42,935	36,235		\$ 4,200		2,500		
10	DBPS	-	-						
11	Merchant fees	14,000	3,670			-	2,990	3,670	3,670
12	Planning services	3,510	3,510						
13	Professional development	41,500	26,000			-	2,500	7,000	6,000
14	Special elections	450	450						
15	Emergency preparedness	7,500	7,500						
16	Miscellaneous	56,000	2,000			1,500	1,500	49,500	1,500
17	Council Meeting Expense	-	-						
21	Volunteer Recognition	-	-						
22	Legal Notices	3,500	3,500						
22	Leases	4,850	-				4,850		
24	Footpaths and bikeways					-			
26	Signage and garbage containers					-			
27	Fuel						419,900		
29									
30									
32	Totals	\$ 1,422,285	\$ 415,729	\$ 30,100	\$ 4,200	\$ 121,260	\$ 639,591	\$ 379,577	\$ 251,728

	Allocation Percentages													Total
	General	Street	Parks	Harbor	Sewer	Water		General	Street	Parks	Harbor	Sewer	Water	
Public Works Director	0.25	0.22	0.04	0.16	0.21	0.12	1.00	23,885	21,019	3,822	15,286	20,063	11,465	95,539
Lead Waste Water Plant Operator Lead /Field Supervisor		0.20	0.10	0.10	0.30	0.30	1.00	-	11,723	5,862	5,862	17,585	17,585	58,616
Waste Water Plant Operator					0.86	0.14	1.00	-	-	-	-	39,846	6,486	46,332
Water Plant Operator					0.07	0.93	1.00	-	-	-	-	4,344	57,708	62,052
Utility Worker		0.30	0.06	0.02	0.18	0.44	1.00	-	16,312	3,262	1,087	9,787	23,924	54,372
Utility Worker		0.30	0.06	0.02	0.18	0.44	1.00	-	13,685	2,737	912	8,211	20,072	45,618
Harbormaster			0.10	0.80	0.05	0.05	1.00	-	-	5,481	43,845	2,740	2,740	54,806
Maintenance		0.23	0.48	0.18	0.05	0.06	1.00	-	11,255	23,489	8,808	2,447	2,936	48,935
City Recorder	0.43	0.06	0.06	0.10	0.20	0.15	1.00	31,498	4,395	4,395	7,325	14,650	10,988	73,250
Accounting Manager	0.10	0.20	0.10	0.20	0.20	0.20	1.00	5,610	11,221	5,610	11,221	11,221	11,221	56,104
Utility Billing Clerk	0.06	0.06	0.06	0.32	0.18	0.32	1.00	2,883	2,883	2,883	15,373	8,648	15,373	48,042
Executive Assistant	0.41	0.02	0.08	0.09	0.20	0.20	1.00	23,166	1,130	4,520	5,085	11,301	11,301	56,503
	1.25	1.59	1.14	1.99	2.68	3.35	12.00	87,041	93,622	62,060	114,805	150,841	191,799	700,169
FICA @ .0765								6,659	7,162	4,748	8,783	11,539	14,673	53,563
State Unemployment @ .03								2,611	2,809	1,862	3,444	4,525	5,754	21,005
Workers Comp (estimated)								3,200	5,000	5,001	6,000	6,500	6,500	32,201
								12,470	14,971	11,610	18,227	22,565	26,927	106,769
Health Insurance (estimated)								30,000	30,000	20,000	37,000	62,000	67,000	246,000
Life Insurance (estimated)								100	100	100	100	100	100	600
Retirement - PERS (estimated at 28%)								24,372	26,214	17,377	32,145	42,236	53,704	196,047
LTD (estimated)								400	300	300	300	750	600	2,650
								54,872	56,614	37,777	69,545	105,086	121,404	445,297
Total Personal Services								154,383	165,207	111,447	202,577	278,492	340,129	1,252,235
Rounded								235,000	148,000	148,001	193,000	331,000	342,000	1,397,001

Note - Salary and Fringe totals per worksheet prepared by B. Chestler

Transferred From	Transferred To:								
	General Fund	Street Fund	Parks Fund	Harbor Fund	URA Cap Proj Fund				Total
TRT Fund	402,408	268,146	309,673	309,673					1,289,900
Urban Renewal Debt Fund					700,000				700,000
Urban Renewal Cap Project Fund	60,000	250,000	80,000						390,000
	462,408	518,146	389,673	309,673	700,000	-	-	-	2,379,900