CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2014 - JUNE 30, 2015

Budget Committee Meetings – April 28, May 5, 2014
Budget Hearing – June 3, 2014

RESOLUTION No. 435 – June 3, 2014

LB-20 RESOURCES

GENERAL FUND CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE				
			1. Available Cash on Hand (Cash Basis)				1
947,075	936,402	1,007,320	2. Net Working Capital (Accrual Basis)	962,100	977,100	977,100	2
			3. Previous Levied Taxes to Be Received				3
1,682	1,495	1,600	4. Interest	1,300	1,300	1,300	4
429,400	589,850	425,000	5. Transfer from Transient Room Tax Fund	450,000	450,000	450,000	5
3,365	54,168	16,000	6. Transfer from Urban Renewal Agency	16,000	61,000	61,000	6
			OTHER RESOURCES				7
			8. FRANCHISES				8
14,648	17,547	17,000	9. Wave (frmrly Broadstripe)	17,000	17,000	17,000	9
20,325	18,545	19,000	10. Northwest Natural Gas	18,000	18,000	18,000	10
45,315	44,633	47,000	11. Central Lincoln PUD	46,000	46,000	46,000	11
9,356	8,449	9,000	12. PTI Communications/CenturyTel	8,000	8,000	8,000	12
7,606	9,816	7,800	13. North Lincoln Sanitary	8,400	8,400	8,400	13
		400	14. CoastCom	10,000	10,000	10,000	14
97,250	98,990	100,200	15. TOTAL FRANCHISES	107,400	107,400	107,400	15
			16.				16
			17. OREGON STATE FUNDING				17
2,067	1,990	1,850	18. Cigarette Tax	1,760	1,760	1,760	18
17,356	18,788	20,060	19. Liquor Tax	20,020	20,020	20,020	19
18,274	20,165	19,000	20. Revenue Sharing (Liquor Tax 14%)	20,000	20,000	20,000	20
37,697	40,943	40,910	21. TOTAL OREGON STATE FUNDING	41,780	41,780	41,780	21
			22.				22
57	0	0	23. Scenic Lands Project Revenues	0	0	0	23
23,725	24,783	24,000	24. Business License Fees	24,000	24,000	24,000	24
3,603	14,007	6,000	25. Land Use, Bldg & Other Permit Fees	6,000	6,000	6,000	25
864	933	1,000	26. Miscellaneous	1,000	1,000	1,000	26
4,000	2,850	2,700	27. Grant Proceeds-DLCD Cstl Mgmnt/Planning	2,700	2,700	2,700	27
15,000	0	0	28. Grant Proceeds-STCCF (OWSPAS Project)	0	0	0	28
1,392	12,535	0	29. ODFW Grant -Otter Rock Marine Res. Mgmnt Plan	0	0	0	29
1,455	912	0	30. Lincoln County Emergency Prep Grant	1,000	1,000	1,000	30
892	1,085	1,100	31. Agate Beach Closure Fund	1,000	1,000	1,000	31
1,567,456	1,778,953	1,625,830	32. TOTAL RESOURCES, Except Tax to be Levied	1,614,280	1,674,280	1,674,280	32
			33. TAXES Estimated to be received				33
			34. TAXES COLLECTED IN YEAR LEVIED				34
1,567,456	1,778,953	1,625,830	35. TOTAL RESOURCES	1,614,280	1,674,280	1,674,280	35

Notes Line 2-Beginning balance includes Agate Beach Closure $104,040, Lincoln Co Grant/Harbor Ren/Docks Study $15K
Line 6- $6K for 2012-13 UR exp pd by city (inc staff time), $10K for OWSPAS, $45K for Harbor Renaissance/Docks Study
Lines 9 - 12, agreements expire/renew (May 2014 - Jan 2015)
Line 18 & 19- Cigarette Tax estimate $1.25/capita, Liquor Tax estimate $14.25/capita (Pop.Est 1,405)
Line 23- project closed out, funds transferred to P&B Fund 2011-12
Line 31- 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 2014-15

	-----HISTORICAL DATA------ -----ACTUAL----- SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	26,691	26,178	29,842	1. Superintendent, Supervisor	20,461	20,461	20,461	1
2	58,621	62,771	64,402	2. Recorder, Acctg, Clerk, Secretary (4)	65,304	65,304	65,304	2
3	204	988	3,360	3. Overtime	2,730	2,730	2,730	3
4	0	0	0	4. Part Time/Temp	0	0	0	4
5	111	505	935	5. Personal Services Bonus	884	884	884	5
6				6				6
7	8,335	8,849	10,409	7. Payroll Taxes, Wrkr Comp Ins	9,187	9,187	9,187	7
8	34,932	36,575	43,219	8. Health Insurance, Pension	39,425	39,425	39,425	8
9	128,894	135,866	152,167	9. TOTAL PERSONAL SERVICES	137,991	137,991	137,991	9
				MATERIALS & SERVICES				
1	84,438	108,310	277,060	1. Materials & Services (page 3)	258,900	334,689	339,688	1
2				2.				2
3				3.				3
4	84,438	108,310	277,060	4. TOTAL MATERIALS & SERVICES	258,900	334,689	339,688	4
				CAPITAL OUTLAY				
1	4,360	2,675	11,500	1. Equipment-Office & Other	12,000	12,000	12,000	1
2	3,204	213,965	10,000	2. Emergency Warning Siren System	10,000	10,000	10,000	2
3			2,800	3. Vehicle - Pickup (portion)	0	0	0	3
4			5,000	4. Technology/ Infrastructure Improvements	10,000	10,000	10,000	4
5				5.				5
6				6.				6
7				7.				7
8	7,564	216,640	29,300	8. TOTAL CAPITAL OUTLAY	32,000	32,000	32,000	8
				TRANSFERRED TO OTHER FUNDS				
1	100,000	110,000	130,000	1. Transfer to Harbor Fund	270,000	255,000	255,000	1
2	110,000	40,000	170,000	2. Transfer to Street Fund	160,000	200,000	200,000	2
3	140,000	90,000	250,000	3. Transfer to Parks & Buildings Fund	290,000	250,000	250,000	3
4	15,000	15,000	15,000	4. Transfer to Harbor Fund (St. Rev. Share, former Res)	15,000	15,000	15,000	4
5	45,158	0	0	5. Transfer to P&B Fund-Future Park Land Acq	0	0	0	5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	410,158	255,000	615,000	7. TOTAL TRANSFERS & CONTINGENCY	785,000	770,000	770,000	7
	631,054	715,816	1,073,527	TOTAL EXPENDITURES	1,213,891	1,274,680	1,279,679	
	936,402	1,063,137	552,303	UNAPPROPRIATED ENDING FUND BALANCE	400,389	399,600	394,601	
	1,567,456	1,778,953	1,625,830	TOTAL	1,614,280	1,674,280	1,674,280	

NOTE: Personal Services- adopted 1.4% COLA, 5% max merit/position-positions not at range cap
Capital Outlay-Line 1- telephone system, sftwr upgrade, other
Line 2- contract final, change order/voice msgs

Transfer to Harbor Fund, Street, P&B to balance funds
Transfer to Harbor Fund (St Rev Share-former res) to fund future improvements

LB-31

DETAILED EXPENDUITURES

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

-------HISTORICAL DATA-------								
-----ACTUAL------		ADOPTED						
SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION					
2011-12	2012-13	2013-14		PROPOSED	APPROVED	ADOPTED		
			MATERIALS & SERVICES					
1	1,686	3,022	3,300	1. Insurance & Bonds	3,710	3,710	3,710	1
2	3,356	3,816	5,000	2. Memberships, Permits, Fees	5,000	5,000	5,000	2
3	6,402	6,555	10,000	3. Office Maint. & Supplies	10,000	10,000	10,000	3
4	2,386	2,334	3,200	4. Telephone & Communications	3,200	3,200	3,200	4
5	4,742	3,588	5,000	5. Travel & Meeting Expense	5,000	5,000	5,000	5
6			500	6. Motor Vehicle Expense	500	500	500	6
7	386	499	1,200	7. Supplies	1,000	1,000	1,000	7
8		694	1,700	8. Electricity - OWSPAS	1,700	1,700	1,700	8
9	225	573	1,000	9. Tuition, Training, Education, Safety Mgmnt/Training	1,000	1,000	1,000	9
10	0	51	500	10. Drug Testing	300	300	300	10
11	3,955	12,908	43,200	11. Legal Services/Expense	32,400	32,400	32,400	11
12	45,358	46,963	50,500	12. Planner/Planning Services	50,900	50,900	50,900	12
13	2,700	2,150	5,000	13. Other Professional Services (Acctg, Eng, Other)	7,600	7,600	7,600	13
14	0	0	300	14. Election Costs	300	300	300	14
15	621	75	2,000	15. Special Events - Community	2,000	2,000	2,000	15
16	4,999	5,660	6,000	16. Depoe Bay Advertising and Promotion	11,000	11,000	11,000	16
17	142	2,970	1,000	17. Miscellaneous	1,000	1,000	1,000	17
18	932	389	14,140	18. Near Shore Action Team, ORMR	12,500	12,500	12,500	18
19	2,254	4,502	105,070	19. Agate Beach Closure Fund	105,040	105,040	105,040	
20	794	6,061	10,700	20. Emergency Preparedness	1,500	1,500	1,500	19
21			3,000	21. Fiber Optics Service	0	0	0	20
22				22. Harbor Renaissance/Docks Study		75,000	75,000	21
23				23.				22
24				24.				23
25	500	0	0	25. Contribution to My Sister's Place (Womens VIP)	0	0	0	24
26	500	0	0	26. Contribution to Senior Meals (COG)	2,000	0	0	25
27	2,000	4,000	4,000	27. Contrib. to Depoe Bay Food Pantry	0	4,039	4,039	26
28	500	0	0	28. Contrib. to Taft Elementary Back Pack Program	0	0	0	27
29		1,500	750	29. Contribution to OCCC/Scholarship Program	1,250	0	0	28
30				30. Contribution to Neighbors For Kids (NFK)			4,999	29
31				31.				30
32				32.				31
33				33.				32
	84,438	108,310	277,060	TOTAL	258,900	334,689	339,688	

NOTE Line 1- est. 11.31% increase
Line 6- CS auto expense
Line 8- Outdoor Warning System electricity
Line 11- based on 15 hr/month, no rate change
Line 12- Planner Svc Contract, plus extra meetings (UR)
Line 13- Audit $2,600, Eng/Other $5,000 (PD reviews)
Line 15- Expenses for community events (C of C, EDC, VFW, etc)
Line 16- CoC contract, bal DVD contract $1,000 + another $5,000
Line 18- ODFW Grant ORMR $12,535
Line 19- Beginning yr balance plus projected 14-15 revenues

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	385,414	434,943	338,250	1. Beginning Balance Dedicated Public Safety	397,600	397,600	397,600	1
2	64,031	37,248	15,010	2. Net Working Capital (Accrual Basis)	12,950	12,950	12,950	2
3				3. Previous Levied Taxes to be Rec'd				3
4	457,890	492,849	470,000	4. Transient Room Tax, Transient Occupancy Tax	500,000	500,000	500,000	4
5	599	387	450	5. Interest	300	300	300	5
6				6. Transfer from Other Funds				6
7				7.				7
8	907,934	965,427	823,710	8. Total Resources, Except Taxes to be Levied	910,850	910,850	910,850	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	907,934	965,427	823,710	12. TOTAL RESOURCES	910,850	910,850	910,850	12
				REQUIREMENT DESCRIPTION				
1	429,400	589,850	425,000	1. Transfer to General Fund	450,000	450,000	450,000	1
2	434,943	344,252	387,000	2. Public Safety (dedicated 1%)	449,600	449,600	449,600	2
3	6,343	7,760	10,000	3. Public Safety- Law Enforcement (Sheriff contract)	10,000	10,000	10,000	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	870,686	941,862	822,000	15. TOTAL EXPENDITURES	909,600	909,600	909,600	15
	37,248	23,565	1,710	16. Unappropriated Ending Fund Balance	1,250	1,250	1,250	
	907,934	965,427	823,710	TOTAL REQUIREMENTS	910,850	910,850	910,850	

NOTE: Req Line 2- Public Safety inc. 03/04 - 12/13 actual, projected 13/14 & 14/15, less Sheriff contract

LB-20

RESOURCES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-------HISTORICAL DATA-------					BUDGET FOR NEXT YEAR 2014-15			
-----ACTUAL------		ADOPTED						
SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE					
			1. Available Cash on Hand (Cash Basis)	1				1
615,012	620,470	630,400	2. Net Working Capital (Accrual Basis)	2	666,730	666,730	666,730	2
			3. Previous Levied Taxes to Be Received	3				3
621	404	600	4. Interest	4	300	300	300	4
110,000	40,000	170,000	5. Transfer from General Fund	5	160,000	200,000	200,000	5
		20,000	6. Transfer from Urban Renewal Project Fund	6	77,000	77,000	77,000	6
			7.	7				7
			OTHER RESOURCES	8				8
76,263	76,468	80,150	9. State Highway Tax Apportionment	9	80,400	80,400	80,400	9
811	763	100	10. Miscellaneous	10	200	200	200	10
7,896	19,950	13,890	11. Transportation SDC	11	17,080	17,080	17,080	11
3,903	10,664	6,860	12. Storm Drain System SDC	12	8,440	8,440	8,440	12
			13.	13				13
			14.	14				14
			15.	15				15
			16.	16				16
25,000			17. ODOT SCA Grant (Bay St -Hwy/Conway)	17				17
		50,000	18. ODOT SCA Grant (Bay St,SE Williams St)	18	40,000	40,000	40,000	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
839,506	768,719	972,000	32. TOTAL RESOURCES, Except Tax to be Levied	32	1,050,150	1,090,150	1,090,150	32
			33. TAXES Estimated to be Received	33				33
			34. TAXES COLLECTED IN YEAR LEVIED	34				34
839,506	768,719	972,000	35. TOTAL RESOURCES	35	1,050,150	1,090,150	1,090,150	35

NOTE: beginning balance includes Strt SDC $372,330, Strm Drn SDC $216,600

Line 5- Transfer to balance fund

Line 6- SOB project 2015-18 STIP/ODOT

Line 9- estimated $57.23/capita (Pop. 1,405), inc Hwy Fund, OTIA I,II,III, HB 2001

Line 11- revenue est based on 6 SDC @ $2,847 (2.58% ENR increase over CY $2,775)

Line 12- revenue est based on 6 SDC @ $1,407 (2.58% ENR increase over CY $1,372)

Line 18- awarded,IGA executed

LB-30

EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2014-15			
	----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				PERSONAL SERVICES				
1	11,505	9,113	7,075	1. Superintendent, Supervisor (2)	14,457	14,457	14,457	1
2	28,887	29,767	34,819	2. Utility Wkrs, Maint Wrkr/Asst Hrbrmstr (3)	33,972	33,972	33,972	2
3	14,488	15,508	16,299	3. Recorder, Acctg, Clerk, Secretary (4)	16,527	16,527	16,527	3
4	79	0	240	4. Overtime & Part Time/Temp	210	210	210	4
5	89	398	498	5. Personal Services Bonus	612	612	612	5
6				6.				6
7	7,186	7,847	9,319	7. Payroll Taxes, Wrkr Comp Ins	9,922	9,922	9,922	7
8	25,116	25,910	29,325	8. Health, LTD Insurance, Pension	27,426	27,426	27,426	8
9	87,350	88,542	97,575	9. TOTAL PERSONAL SERVICES	103,126	103,126	103,126	9
				MATERIALS & SERVICES				
1	44,398	46,520	86,020	1. Materials & Services (Page 7)	86,470	126,470	126,470	1
2				2.				2
3				3.				3
4	44,398	46,520	86,020	4. TOTAL MATERIALS & SERVICES	86,470	126,470	126,470	4
				CAPITAL OUTLAY				
1	82,664	7,645	160,000	1. Street Improvements Construction	102,000	102,000	102,000	1
2	3,283	0	8,800	2. Vehicle-Pickup, Mini LftyDumpy (portion)	0	0	0	2
3	0	1,070	20,100	3. Equipment: Field, Safety, Office	19,000	19,000	19,000	3
4	0	0	10,000	4. Storm Drain Construction	30,000	30,000	30,000	4
5	1,341	338	0	5. Maintenance Shop Construction (@WWTP)	0	0	0	5
6				6. Hwy 101 SOB Improvements (STIP 2015-18)	77,000	77,000	77,000	6
7	0	0	325,000	7. Future Street Construction (former SDC reserve)	389,410	389,410	389,410	7
8	0	0	205,900	8. Future Storm Drain Construction (frmer SDC resrve)	205,040	205,040	205,040	8
9	0	0	30,000	9. Future Equipment Acquisitions	30,000	30,000	30,000	9
10	87,288	9,053	759,800	10. TOTAL CAPITAL OUTLAY	852,450	852,450	852,450	10
				TRANSFERRED TO OTHER FUNDS				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			20,000	6. General Operating Contingency	5,000	5,000	5,000	6
7	0	0	20,000	7. TOTAL TRANSFERS & CONTINGENCY	5,000	5,000	5,000	7
	219,036	144,115	963,395	TOTAL EXPENDITURES	1,047,046	1,087,046	1,087,046	
	620,470	624,604	8,605	UNAPPROPRIATED ENDING FUND BALANCE	3,104	3,104	3,104	
	839,506	768,719	972,000	TOTAL	1,050,150	1,090,150	1,090,150	

NOTE: Personal Services: adopted 1.4% COLA, 5% max merit/position-positions not at range cap

Capital Outlay: Line 1- Bay/SE Williams Overlay $50K (SCA),St Overlays-Vista, Ainslee,Point, Coast (ditchline only) $52K

Line 3- portion of vac system/trlr, kubota sweeper, other

Line 4- north end Coast Ave $20K, Construction not included in Strt projects $10K

Line 7- Beg bal + SDC rev est (6 x $2,847) + est interest

Line 8- Beg bal + SDC rev est (6 x $1,407) + est interest, less $20K-Coast Ave stormdrain

Line 9- 6 years accumulation for future @ $5K/yr

LB-31 DETAILED EXPENDUITURES

STREET FUND CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	------HISTORICAL DATA------							
	-----ACTUAL-----		ADOPTED					
	SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				MATERIALS & SERVICES				
1	1,862	2,717	3,000	1. Insurance & Bonds	3,350	3,350	3,350	1
2	1,338	1,244	1,500	2. Office Maint. & Supplies	1,500	1,500	1,500	2
3	798	900	900	3. Telephone & Communications	900	900	900	3
4	4,955	6,595	20,000	4. Maintenance & Repair	20,000	60,000	60,000	4
5	301	310	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	2,642	2,406	5,000	6. Supplies	4,000	4,000	4,000	6
7	1,702	1,161	2,200	7. Equipment Maintenance & Rental	2,600	2,600	2,600	7
8	1,931	1,947	3,200	8. Motor Vehicle Maintenance	3,000	3,000	3,000	8
9	19,927	19,927	22,000	9. Electricity Expense- Strt Lights, CofC sign	22,000	22,000	22,000	9
10	5,129	4,715	6,400	10. Utilities & Garbage Service	6,400	6,400	6,400	10
11	1,481	1,262	3,000	11. Storm Drain Maintenance	3,000	3,000	3,000	11
12	1,625	2,000	3,500	12. Professional Svcs (inc Atty, Eng, Acctg)	3,600	3,600	3,600	12
13	0	1	50	13. Miscellaneous	50	50	50	13
14	0	0	12,270	14. Footpaths & Bikeways	13,070	13,070	13,070	14
15	707	1,335	1,000	15. Equipment & Tools (new)	1,000	1,000	1,000	15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	44,398	46,520	86,020	TOTAL	86,470	126,470	126,470	

NOTE Line 1- est. 11.31% increase
Line 4- pothole patrol, dendrophobia, striping, other
Line 12 - Audit $2,600, Legal/Eng/Other $1000
Line 14 - Required to spend/set aside, 1% of gas tax revenues, $12,270 is accumulated amount not expended to date + 14-15 estimate
Line 15- Small tools/equip, Fixed Asset Capitalization amt increased to $1,000/Res.# 356 (Dec 2005)

LB-20 RESOURCES

HARBOR FUND CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE				
			1. Available Cash on Hand (Cash Basis)				1
129,183	306,305	197,700	2. Net Working Capital (Accrual Basis)	140,240	125,240	125,240	2
			3. Previous Levied Taxes to Be Received				3
241	155	240	4. Interest	100	100	100	4
100,000	110,000	130,000	5. Transfer from General Fund	270,000	255,000	255,000	5
15,000	15,000	15,000	6. Transfer from General Fund (Future Imp, frmr Res)	15,000	15,000	15,000	6
	24,890	0	7. Transfer from Urban Renewal Project Fund	45,000	0	0	7
		0	8. Transfer from Harbor Reserve Fund	0	0	0	8
			OTHER RESOURCES				9
61,465	58,861	64,400	10. Annual Reserved Moorage	61,500	61,500	61,500	10
2,256	4,396	3,700	11. Unreserved & Transient Moorage	4,600	4,600	4,600	11
0	0	0	12. Port Leases	0	0	0	12
4,260	3,867	7,000	13. Electricity Surcharge	5,000	5,000	5,000	13
1,562	4,504	1,400	14. Miscellaneous	1,500	1,500	1,500	14
6,000	5,900	5,900	15. SMB MAP Grant	5,900	5,900	5,900	15
1,974	1,954	2,000	16. Launch Ramp Donations	2,000	2,000	2,000	16
233,959	294,220	368,000	17. Fuel Sales	344,400	344,400	344,400	17
200,768	180,133	0	18. Insurance, FEMA (tsunami-dock 1)	0	0	0	18
	59,370	0	19. Bus. OR/IFA SPWF Grant (tsunami-dock 1)	0	0	0	19
	5,000	5,000	20. Lincoln County Community & Economic Dev Grant	0	0	0	20
			21.				21
			22.				22
			23.				23
			24.				24
			25.				25
			26.				26
			27.				27
			28.				28
			29.				29
			30.				30
			31.				31
756,668	1,074,555	800,340	32. TOTAL RESOURCES, Excpt Tax to be Levied	895,240	820,240	820,240	32
			33. TAXES Estimated to be Received				33
			34. TAXES COLLECTED IN YEAR LEVIED				34
756,668	1,074,555	800,340	35. TOTAL RESOURCES	895,240	820,240	820,240	35

NOTE: Line 2-beginning balance includes frmr reserve $118,763
Line 5- transfer to balance fund
Line 6- Transfer to build former reserve (state revenue share $$)
Lines 10 & 11- inc 3% moorage rate increase (Res,377, annual adj/US City CPI- NLT 3%, NTE 5%)
Line 17- estimated 82K gal (diesel 79%, gas 21%) @ $4.20/gal (avg'd projected 3.70 - 4.70/gal)

LB-30 EXPENDITURE SUMMARY

HARBOR FUND CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2014-15			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				PERSONAL SERVICES				
1	7,983	12,294	13,782	1. Superintendent, Supervisor (2)	9,684	9,684	9,684	1
2	26,248	28,155	31,219	2. Recorder, Acctg, Clerk, Secretary (4)	31,657	31,657	31,657	2
3	38,665	41,312	42,936	3. Harbormaster, Asst.Hbrmstr/Maint Wkr, Util Wkrs (4)	42,781	42,781	42,781	3
4	895	3,016	10,210	4. Overtime, Part time Temp	10,690	10,690	10,690	4
5	123	622	872	5. Personal Services Bonus	952	952	952	5
6				6.				6
7	8,712	12,207	15,377	7. Payroll Taxes, Wrkr Comp Ins	13,628	13,628	13,628	7
8	36,476	42,020	47,287	8. Health, LTD Insurance, Pension	47,276	47,276	47,276	8
9	119,102	139,625	161,683	9. TOTAL PERSONAL SERVICES	156,668	156,668	156,668	9
				MATERIALS & SERVICES				
1	279,270	341,693	480,450	1. Materials & Services (Page 10)	495,410	420,410	420,410	1
2				2.				2
3				3.				3
4	279,270	341,693	480,450	4. TOTAL MATERIALS & SERVICES	495,410	420,410	420,410	4
				CAPITAL OUTLAY				
1	0	6,809	3,600	1. Equipment: Field, Safety, Office	8,000	8,000	8,000	1
2	32,929	416,635	8,000	2. Docks/Piers/Facilities Construction/Improvements	10,000	10,000	10,000	2
3	0	52,918	0	3. Electrical Ped/Docks Upgrade				3
4				4. Fish Plant Near Term Inprovements	74,000	74,000	74,000	4
5	902	225	0	5. Maintenance Shop Construction (@ WWTP)	0	0	0	5
6	14,121	0	8,800	6. Vehicle-pickup, mini lfty dumpy (portion)	0	0	0	6
7		5,138	0	7. FCS/RR re-roof	0	0	0	7
8	0	0	118,700	8. Future Harbor Improvements (former reserve)	133,800	133,800	133,800	8
9	47,952	481,725	139,100	9. TOTAL CAPITAL OUTLAY	225,800	225,800	225,800	9
				TRANSFERRED TO OTHER FUNDS				
1	1,039	1,137	1,400	1. Transfer to Sewer Fund	1,500	1,500	1,500	1
2	3,000	3,200	3,400	2. Transfer to Water Fund	4,000	4,000	4,000	2
3				3.				3
5				4.				5
6			8,000	5. General Operating Contingency	5,000	5,000	5,000	6
7	4,039	4,337	12,800	6. TOTAL TRANSFERS & CONTINGENCY	10,500	10,500	10,500	7
	450,363	967,380	794,033	TOTAL EXPENDITURES	888,378	813,378	813,378	
	306,305	107,175	6,307	UNAPPROPRIATED ENDING FUND BALANCE	6,862	6,862	6,862	
	756,668	1,074,555	800,340	TOTAL	895,240	820,240	820,240	

NOTE: Personal Services: adopted 1.4% COLA, 5% max merit/position-positions not at range cap

Capital Outlay: Line 1- confined space equip, vac/trlr, kubota sweeper, office, other
finger piers (2) $7K, FCS gurry basin $1,500, Spill Equip Storage $1,500
Line 4- 2014 Clearwater Engineering Report (ref Table 6)
Line 8- Beg. bal + $15K transfer from Gen Fund + interest

LB-31 DETAILED EXPENDUITURES

HARBOR FUND CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				MATERIALS & SERVICES				
1	2,739	4,213	4,600	1. Insurance & Bonds	6,760	6,760	6,760	1
2	9,709	12,716	15,000	2. Office Maint. & Supplies	15,000	15,000	15,000	2
3	1,376	1,265	1,800	3. Telephone & Communications	1,600	1,600	1,600	3
4	14,666	3,120	25,000	4. Facility Maintenance	17,000	17,000	17,000	4
5	3,320	113	4,000	5. RR/FCS, Launch, Pumpout Maintenance	5,000	5,000	5,000	5
6	478	212	700	6. Restroom Maintenance/Supplies (Robison)	1,000	1,000	1,000	6
7	3,145	1,700	5,000	7. Building Maintenance	1,000	1,000	1,000	7
8	727	2,038	5,000	8. Fuel Station Maintenance	3,000	3,000	3,000	8
9	2,268	2,439	3,400	9. Motor Vehicle Maintenance	3,400	3,400	3,400	9
10	11,849	12,343	17,000	10. Electricity Expense	15,000	15,000	15,000	10
11	5,095	4,992	6,600	11. Utilities & Garbage Service	6,600	6,600	6,600	11
12	578	649	4,000	12. Supplies	3,000	3,000	3,000	12
13	214,235	282,722	352,000	13. Vessel Fuel	328,000	328,000	328,000	13
14	115	157	600	14. Travel, Training, Meetings	500	500	500	14
15	425	807	1,200	15. Memberships, Permits, Fees	700	700	700	15
16	517	1,003	1,400	16. Equipment Maintenance & Rental	1,400	1,400	1,400	16
17	2,400	2,400	2,400	17. Restroom Lease (Robison)	2,800	2,800	2,800	17
18	5,211	8,102	9,500	18. Professional Services (Atty, Acctg, Eng, Other)	7,600	7,600	7,600	18
19	0	0	50	19. Miscellaneous	50	50	50	19
20	417	702	1,200	20. Equipment & Tools (new)	1,000	1,000	1,000	20
21			20,000	21. Restoration Assessment & Recommendation	0	0	0	21
22				22. Harbor Renaissance Study-Engineering	75,000	0	0	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
	279,270	341,693	480,450	TOTAL	495,410	420,410	420,410	

NOTE Line 1- est. 11.31% increase, and includes pollution liability/fuel facility
Line 4- dock flotation, safety ladders, U&C
Line 13- estimated 82K gal @ $4.00/gal (dsl 3.50, non-ethnl gas 4.50)
Line 17- 1st year of 3 year lease renewed/revised 2014 (3% annual increase) (Exp: April 2017)
Line 18- Prof Svcs: Audit $2,600, Atty/Other $5,000
Line 20- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res# 356 (Dec 2005)

LB-20

RESOURCES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1				1. Available Cash on Hand (Cash Basis)				1
2	841,965	970,843	1,060,660	2. Net Working Capital (Accrual Basis)	1,151,090	1,151,090	1,151,090	2
3				3. Previous Levied Taxes to Be Received				3
4	907	657	1,000	4. Interest	600	600	600	4
5	1,039	1,137	1,400	5. Transfer from Harbor Fund (user fees)	1,500	1,500	1,500	5
6				6.				6
7				7.				7
8				OTHER RESOURCES				8
9	343,884	367,895	340,000	9. User Fees	360,000	360,000	360,000	9
10	219,019	222,937	216,000	10. Gleneden Sanitary District Contract	350,000	350,000	350,000	10
11	206	1,060	1,080	11. Connection/Inspection Fees	1,330	1,330	1,330	11
12	4,124	21,125	21,740	12. Sanitary Sewer System SDC	26,750	26,750	26,750	12
13	4,976	803	1,000	13. Miscellaneous	1,000	1,000	1,000	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				29.				29
30				30.				30
31				31				31
32	1,416,120	1,586,457	1,642,880	32. TOTAL RESOURCES, Excpt Tax to be Levied	1,892,270	1,892,270	1,892,270	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,416,120	1,586,457	1,642,880	35. TOTAL RESOURCES	1,892,270	1,892,270	1,892,270	35

NOTE: Beginning balance includes frmr res $357,280, SDC $298,170
Line 9- rate sch increase $ .50/mo/EDU + 10 cents/Kgal usage, eff 9/1/14 (ORD 288)
Line 10- expense share based on EDU 58%, inc. $135K for Vista Force Main Upgrade
Line 11- est. 6 Inspect/connect fee @ $222 (2.5% increase over CY $217)
Line 12- est. 6 SDC @ $4,459 (2.58% ENR increase ovr CY $4,347)

LB-30 EXPENDITURE SUMMARY

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				PERSONAL SERVICES				
1	25,845	33,293	38,101	1. Superintendent, Supervisor (2)	38,873	38,873	38,873	1
2	35,760	38,305	40,156	2. Recorder, Acctg, Clerk, Secretary (4)	40,719	40,719	40,719	2
3	79,813	85,226	112,608	3. Lead Operator, Plant Operators (3)	96,579	96,579	96,579	3
4	11,127	10,695	9,382	4. Utility Wkrs, Maint Wkr/Asst.Hrbrmstr (3)	20,950	20,950	20,950	4
5	4,185	6,677	8,400	5. Part Time/Temp & Overtime	7,560	7,560	7,560	5
6	219	1,063	1,807	6. Personal Services Safety Bonus	1,972	1,972	1,972	6
7				7.				7
8	17,017	20,305	26,822	8. Payroll Taxes, Wrkr Comp Ins	25,153	25,153	25,153	8
9	72,615	80,814	94,319	9. Health Insurance, Pension	93,044	93,044	93,044	9
10	246,581	276,378	331,595	10. TOTAL PERSONAL SERVICES	324,850	324,850	324,850	10
				MATERIALS & SERVICES				
1	168,945	177,155	250,200	1. Materials & Services (Page 13)	252,420	252,420	252,420	1
2				2.				2
3				3.				3
4	168,945	177,155	250,200	4. TOTAL MATERIALS & SERVICES	252,420	252,420	252,420	4
				CAPITAL OUTLAY				
1	4,222	2,140	14,050	1. Equipment: Field, WWTP, Safety, Office	29,500	29,500	29,500	1
2	5,672	0	8,800	2. Vehicle-Pickup, Mini Lfty Dumpy (portion)	0	0	0	2
3	14,417	16,745	38,000	3. WWTP & System Improvements	279,000	279,000	279,000	3
4	2,830	676	0	4. Maintenance Shop Construction (@WWTP)	0	0	0	4
5	0	0	373,040	5. Future Sewer Improvements (former System Reserve)	394,200	394,200	394,200	5
6	0	0	284,340	6. Future Sewer Improvements (former SDC Reserve)	269,700	269,700	269,700	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	27,141	19,561	748,230	8. TOTAL CAPITAL OUTLAY	1,002,400	1,002,400	1,002,400	8
				TRANSFERRED TO OTHER FUNDS				
1	2,610	2,902	1,030	1. Transfer to Sanitary Bond Fund (SDC)	5,280	5,280	5,280	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	2,610	2,902	51,030	7. TOTAL TRANSFERS & CONTINGENCY	55,280	55,280	55,280	7
	445,277	475,996	1,381,055	TOTAL EXPENDITURES	1,634,950	1,634,950	1,634,950	
	970,843	1,110,461	261,825	UNAPPROPRIATED ENDING FUND BALANCE	257,320	257,320	257,320	
	1,416,120	1,586,457	1,642,880	TOTAL	1,892,270	1,892,270	1,892,270	

NOTE: Personal Services- adopted 1.4% COLA, 5% max merit/position-positions not at range cap

Capital Outlay: Line 1- WAS chopper pump, vac system/trlr, WWTP PC, CS laptop, probes (2), other

Line 3 - WWTP doors $5K, sampler $8K,Eff meter $4K, 50hp drive $6K, pave $6K, Vista Force Main Upgrade $230K, I&I $20K

Line 5- Beg. Bal + 10% user fee rev (12/13) transfer + estimated interest earnings

Line 6- Beg. Bal + SDC rev est (6 x $4459) + estimated interest - trans to SB (25% 12/13 SDC rev), Vista Force Main $50K

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

Transfers: Line 1- used 25% 12/13 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDUITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

-------HISTORICAL DATA-------							
-----ACTUAL------		ADOPTED					
SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
			MATERIALS & SERVICES				
5,391	9,574	10,500	1. Insurance & Bonds	12,220	12,220	12,220	1
4,476	5,492	6,000	2. Office Maint. & Supplies	6,000	6,000	6,000	2
4,220	4,365	4,600	3. Telephone & Communications	4,600	4,600	4,600	3
38,933	23,914	53,500	4. Plant & System Maintenance	60,800	60,800	60,800	4
36,565	42,119	60,000	5. Sludge Disposal	55,000	55,000	55,000	5
3,102	6,665	4,500	6. Equipment Maintenance	5,000	5,000	5,000	6
0	318	1,500	7. Equipment Rental	1,000	1,000	1,000	7
3,520	2,973	5,200	8. Motor Vehicle Maintenance	5,000	5,000	5,000	8
53,012	51,879	60,000	9. Electricity Expense	60,000	60,000	60,000	9
731	708	1,000	10. Utilities & Garbage Service	1,000	1,000	1,000	10
9,564	10,847	19,000	11. Supplies	17,000	17,000	17,000	11
1,823	1,705	1,600	12. Tests	2,000	2,000	2,000	12
0	0	100	13. Travel, Training, Meetings	100	100	100	13
744	1,470	4,000	14. Tuition, Education	3,000	3,000	3,000	14
2,191	2,517	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
2,300	2,840	4,500	16. Professional Services (inc Atty, Eng, Acctg)	4,600	4,600	4,600	16
0	0	100	17. Miscellaneous	100	100	100	17
0	7,810	10,000	18. Influent & Infiltration Reduction	10,000	10,000	10,000	18
2,373	1,959	1,500	19. Equipment & Tools (new)	2,400	2,400	2,400	19
			20.				20
			21.				21
			22.				22
			23.				23
			24.				24
			25.				25
			26.				26
			27.				27
			28.				28
			29.				29
			30.				30
			31.				31
			32.				32
168,945	177,155	250,200	TOTAL	252,420	252,420	252,420	

NOTE Line 1- est. 11.31% increase
Line 4- Lift Sta Pump ovhls $20K, Blowers $7K, UV lites $4K, Generator load test/coolant $7K, U & C
Line 5- Two Hauls/disposal
Line 16- Audit $2,600, Legal/Eng/Other $2,000
Line 18- Inspection only, see Capital Outlay for Rehab work
Line 19- Small Equip/Tools, Fixed Asset Capitalization amt increased to $1,000/Res. # 356 (Dec 2005)

LB-35

DEBT SERVICE FUND

RESOURCES AND REQUIREMENTS

SANITARY BOND FUND

Bonded Debt Payments are for:
General Obligation Bonds

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-----HISTORICAL DATA-----							
	-----ACTUAL-----		ADOPTED					
	SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	131,172	127,766	123,890	1. Available Cash on Hand (Cash Basis)	87,970	87,970	87,970	1
2				2. Net Working Capital (Accrual Basis)				2
3	6,640	5,318	4,600	3. Previous Levied Taxes to be Rec'd	5,400	5,400	5,400	3
4	1,065	923	900	4. Nonresident Agreement Taxes	700	700	700	4
5	599	230	200	5. Interest	100	100	100	5
6	2,610	2,902	1,030	6. Transfer from Sewer Fund (former SDC Reserve)	5,280	5,280	5,280	6
7	154,691	134,865	134,386	7. Gleneden Sanitary Debt Share	135,285	135,285	135,285	7
8	296,777	272,004	265,006	8. Total Resources, Except Taxes to be Levied	234,735	234,735	234,735	8
9			47,534	9. Taxes Estimated to be Received	85,605	85,605	85,605	9
10	97,697	99,266		10. Taxes Collected in Year Levied				10
11								11
12	394,474	371,270	312,540	12. TOTAL RESOURCES	320,340	320,340	320,340	12
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue Payment Date				
1	138,469	0	0	1. Series 1999				1
2		190,000	170,000	2. G.O. Refunding Series 2012 12/14	175,000	175,000	175,000	2
3				3.				3
4	138,469	190,000	170,000	4. TOTAL PRINCIPAL	175,000	175,000	175,000	4
				BOND INTEREST PAYMENTS				
				Issue Payment Date				
1	128,239	0	0	1. Series 1999				1
2		42,038	61,700	2. G.O. Refunding Series 2012 12/14-6/15	58,250	58,250	58,250	2
3				3.				3
4	128,239	42,038	61,700	4. TOTAL INTEREST & FEES	58,250	58,250	58,250	4
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue Payment Date				
1			0	1. Series 1999	0	0	0	1
2			80,840	2. G.O. Refunding Series 2012 12/15	87,090	87,090	87,090	2
3				3.				3
	127,766	139,232	80,840	UNAPPROPRIATED ENDING FUND BALANCE	87,090	87,090	87,090	
	394,474	371,270	312,540	TOTAL REQUIREMENTS	320,340	320,340	320,340	

NOTE: Transfer from Sewer (former SDC Res) reduces annual levy, not required - used 25% of SDC revenue 12/13
GSD share based on EDU (58%)

LB-20

RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-------HISTORICAL DATA-------							
-----ACTUAL------		ADOPTED					
SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-15			
2011-12	2012-13	2013-14		PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE				
			1. Available Cash on Hand (Cash Basis)				1
651,157	488,969	651,380	2. Net Working Capital (Accrual Basis)	762,240	762,240	762,240	2
			3. Previous Levied Taxes to Be Received				3
572	351	600	4. Interest	400	400	400	4
3,000	3,200	3,400	5. Transfer from Harbor Fund-User Fee	4,000	4,000	4,000	5
	8,000	0	6. Transfer from Miroco Reserve (landslide/line rpr)	0	0	0	6
	58,497		7. Trans frm Wtr Bond(frmr USDA Res to frmr Sys Res)				
			8. Trans frm Urban Renewal Project Fund	75,000	75,000	75,000	7
			OTHER RESOURCES				
435,633	488,978	440,000	10. User Fees	439,000	439,000	439,000	10
1,414	2,129	4,360	11. Connection/Inspection Fees	5,380	5,380	5,380	11
4,988	30,660	26,290	12. Water System SDC	32,360	32,360	32,360	12
141,411	11,520	10,000	13. Miscellaneous	10,000	10,000	10,000	13
10,190	8,492	8,010	14. Miroco Billing for Water B & I Share	7,910	7,910	7,910	14
640	0	0	15. Miroco Billing for Reserve	0	0	0	15
			16.				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
			30.				30
			31.				31
1,249,005	1,100,796	1,144,040	32. TOTAL RESOURCES, Except Tax to be Levied	1,336,290	1,336,290	1,336,290	32
			33. TAXES Estimated to be Received				33
			34. TAXES COLLECTED IN YEAR LEVIED				34
1,249,005	1,100,796	1,144,040	35. TOTAL RESOURCES	1,336,290	1,336,290	1,336,290	35

NOTE: beginning balance includes frmr res $125,930, SDC $271,270
Line 8- UR portion Coast Ave. Water line upgrade project (50%)
Line 10- rate sch increase $1.00/mo/EDU, eff 9/1/14 (ORD 288)
Line 11- estimate 6 inspect/connect fee @ $896 (2.5% increase ovr CY $874)
Line 12- est 6 SDC @ $5,394 (2.58% ENR increase ovr CY $5,258)
Line 14- Portion of Miroco customer billing for Wtr B&I share
Line 15- Miroco Reserve fund balance deficient, Agreement does not include provision/billing for reserve

LB-30

EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-----HISTORICAL DATA-----							
	-----ACTUAL-----		ADOPTED					
	SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	46,244	43,519	42,376	1. Superintendent, Supervisor (2)	35,599	35,599	35,599	1
2	35,480	37,997	39,818	2. Recorder, Acctg, Clerk, Secretary (4)	40,376	40,376	40,376	2
3	18,721	20,767	40,701	3. Lead Operator, Plant Operators (3)	60,790	60,790	60,790	3
4	44,106	43,310	40,653	4. Utility Wkrs, Maint Wrkr/Asst Hrbrmstr (3)	39,056	39,056	39,056	4
5	4,045	5,633	9,600	5. Part time/Temp & Overtime	8,400	8,400	8,400	5
6	223	1,003	1,558	6. Personal Services Bonus	1,836	1,836	1,836	6
7				7.				7
8	16,479	18,291	22,832	8. Payroll Taxes, Wrkr Comp Ins	23,294	23,294	23,294	8
9	70,127	73,626	79,427	9. Health, LTD Insurance, Pension	94,757	94,757	94,757	9
10	235,425	244,145	276,965	10. TOTAL PERSONAL SERVICES	304,108	304,108	304,108	10
				MATERIALS & SERVICES				
1	452,689	86,234	134,700	1. Materials & Services (Page 17)	139,120	139,120	139,120	1
2				2.				2
3				3.				3
4	452,689	86,234	134,700	4. TOTAL MATERIALS & SERVICES	139,120	139,120	139,120	4
				CAPITAL OUTLAY				
1	2,239	2,140	11,050	1. Equipment: Field, WTP, Safety, Office	21,700	21,700	21,700	1
2	43,691	5,082	128,000	2. Plant & System Improvements	278,000	278,000	278,000	2
3	8,633	0	8,800	3. Vehicles-Pickup, Mini Lfty Dumpy (portion)	0	0	0	3
4	2,705	676	0	4. Maintenance Shop Construction (@WWTP)	0	0	0	4
5	0	0	147,150	5. Future Water Improvements (former reserve)	174,900	174,900	174,900	5
6	0	0	246,210	6. Future Water Improvements (former SDC reserve)	149,000	149,000	149,000	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	57,268	7,898	571,210	8. TOTAL CAPITAL OUTLAY	653,600	653,600	653,600	8
				TRANSFERRED TO OTHER FUNDS				
1	10,190	8,492	8,010	1. Transfer to Water Bond Fund (Miroco Share)	7,910	7,910	7,910	1
2	640	0	0	2. Transfer to Miroco Water Reserve Fund (Miroco)	0	0	0	2
3	3,824	5,113	1,250	3. Transfer to Water Bond Fund (SDC)	7,670	7,670	7,670	3
4				4.				4
5				5.				5
6				6.				6
7			50,000	7. General Operating Contingency	50,000	50,000	50,000	7
8	14,654	13,605	59,260	8. TOTAL TRANSFERS & CONTINGENCY	65,580	65,580	65,580	8
	760,036	351,882	1,042,135	TOTAL EXPENDITURES	1,162,408	1,162,408	1,162,408	
	488,969	748,914	101,905	UNAPPROPRIATED ENDING FUND BALANCE	173,882	173,882	173,882	
	1,249,005	1,100,796	1,144,040	TOTAL	1,336,290	1,336,290	1,336,290	

NOTE: Personal Services: adopted 1.4% COLA, 5% max merit/position-positions not a range cap

Capital Outlay Line 1 - vac system/trlr, chem pump, CS laptop, other

Line 2- line upgrades:Coast $150K,Point,Ainslee $72K, RC mtr, No.Res clvrt, WTP plc/strm contrl, roof, fence, wall, pmp sta trans switch

Line 5- Beg. bal + 10% sales revenue (12/13) transfer + estimated interest

Line 6- Beg. bal + SDC rev est (6 x $5394) + est interest - transfer to WB (25% 12/13 SDC rev) - $147K Point,Ainslee, 1/2 Coast lines

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

Transfers: Line 1- Miroco customers B&I share

Line 3- used 25% 12/13 SDC revenue (not required, reduces annual tax levied)

LB-31 DETAILED EXPENDUITURES

WATER SERVICE FUND CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA-------							
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				MATERIALS & SERVICES				
1	5,567	9,372	10,300	1. Insurance & Bonds	12,020	12,020	12,020	1
2	4,933	6,444	7,000	2. Office Maint. & Supplies	7,400	7,400	7,400	2
3	2,305	2,293	2,600	3. Telephone & Communications	2,600	2,600	2,600	3
4	46,677	18,443	43,100	4. Plant & System Maintenance	47,600	47,600	47,600	4
5	890	1,992	2,200	5. Equipment Maintenance	2,400	2,400	2,400	5
6	0	0	100	6. Equipment Rental	100	100	100	6
7	4,536	4,031	5,000	7. Motor Vehicle Maintenance	5,000	5,000	5,000	7
8	19,149	17,922	23,000	8. Electricity Expense	23,000	23,000	23,000	8
9	761	642	1,000	9. Utilities & Garbage Service	1,000	1,000	1,000	9
10	16,210	9,220	24,000	10. Supplies	22,000	22,000	22,000	10
11	2,030	2,210	5,000	11. Tests	5,000	5,000	5,000	11
12	133	0	100	12. Travel, Training, Meetings	100	100	100	12
13	550	1,436	4,000	13. Tuition, Education	3,000	3,000	3,000	13
14	677	2,116	1,200	14. Memberships, Permits & Fees	1,200	1,200	1,200	14
15	46,713	2,090	4,500	15. Professional Services (inc Atty, Eng, Acctg)	4,600	4,600	4,600	15
16	300,160	7,500	100	16. Miscellaneous	100	100	100	16
17	1,398	523	1,500	17. Equipment & Tools (new)	2,000	2,000	2,000	17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	452,689	86,234	134,700	TOTAL	139,120	139,120	139,120	

NOTE: Line 1- est. 11.31% increase
Line 4- pond clean $4K, WTP pump rm roof flash $3K, turbine pump (3) rebuild $15,600, U&C
Line 15- Prof. Svcs: Audit $2,600, Legal/Eng/Other $2,000
Line 17- Small Equip/Tools, Fixed Asset Capitalization amt increased to $$1,000/Res.# 356 (Dec 2005)

LB-10

SPECIAL FUND

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

RESOURCES AND REQUIREMENTS

Last Year for Fund 2025

CITY OF DEPOE BAY, LINCOLN COUNTY

MIROCO WATER RESERVE FUND

BUDGET FOR NEXT YEAR 2014-15

-------HISTORICAL DATA-------							
-----ACTUAL-----		ADOPTED					
SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
2011-12	2012-13	2013-14					
			BEGINNING FUND BALANCE				
44,211	44,897	36,930	1. Available Cash on Hand (Cash Basis)	36,940	36,940	36,940	1
			2. Net Working Capital (Accrual Basis)				2
			3. Previous Levied Taxes to be Received				3
46	28	30	4. Interest	20	20	20	4
640	0		5. Transfer from Water Fund (Miroco)				5
			6.				6
			7.				7
44,897	44,925	36,960	8. Total Resources, Except Taxes to be Levied	36,960	36,960	36,960	8
			9. Taxes Necessary to Balance				9
			10. Taxes Collected in Year Levied				10
			11.				11
44,897	44,925	36,960	12. TOTAL RESOURCES	36,960	36,960	36,960	12
			REQUIREMENT DESCRIPTION				
	8,000	0	1. Transfer to Water Fund	0	0	0	1
			2.				2
			3.				3
			4.				4
			5.				5
			6.				6
			7.				7
			8.				8
			9.				9
			10.				10
			11.				11
			12.				12
			13.				13
			14.				14
0	8,000	0	15. TOTAL EXPENDITURES	0	0	0	15
44,897	36,925	36,960	16. Reserved for Future Expenditure	36,960	36,960	36,960	
44,897	44,925	36,960	TOTAL REQUIREMENTS	36,960	36,960	36,960	

NOTE Per agreement, fund bal is $30,000, adjusted annually by ENR CCI (fund balance is deficient)

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 2014-15

	-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				BEGINNING FUND BALANCE				
1	131,052	181,350	127,520	1. Available Cash on Hand (Cash Basis)	125,940	125,940	125,940	1
2				2. Net Working Capital (Accrual Basis)				2
3	9,248	10,515	8,400	3. Previous Levied Taxes to be Rec'd	8,200	8,200	8,200	3
4	221	129	210	4. Interest	100	100	100	4
5	3,824	5,113	1,250	5. Transfer from Water Fund (former Wtr SDC Res)	7,670	7,670	7,670	5
6	10,190	8,492	8,010	6. Transfer From Water Fund (Miroco Share)	7,910	7,910	7,910	6
7		(58,497)		7. Refi Transfer FmHA/RECD Res to Water frmr Res	0	0	0	7
8	58,467	0	0	8. FmHA/RECD Reserve Balance	0	0	0	8
9	213,002	147,102	145,390	9. Total Resources, Except Taxes to be Levied	149,820	149,820	149,820	9
10			132,350	10. Taxes Necessary to Balance	136,470	136,470	136,470	10
11	149,182	146,822		11. Taxes Collected in Year Levied				11
12								12
13	362,184	293,924	277,740	13. TOTAL RESOURCES	286,290	286,290	286,290	13
				REQUIREMENT DESCRIPTION				
				BOND PRINCIPAL PAYMENTS				
				Issue Payment Date				
1	65,006	0	0	1. OECD SDWRLF 2006 Issue	0	0	0	1
2	24,212	0	0	2. RECD (1992) 1996 Issue 91-03	0	0	0	2
3	3,658	0	0	3. RECD (1995) 1996 Issue 91-05	0	0	0	3
4		115,000	100,000	4. G.O. Refunding Series 2012 12/14	100,000	100,000	100,000	4
5	92,876	115,000	100,000	5. TOTAL PRINCIPAL	100,000	100,000	100,000	5
				BOND INTEREST PAYMENTS				
				Issue Payment Date				
1	47,713	0	0	1. OECD SDWRLF 2006 Issue	0	0	0	1
2	34,931	0	0	2. RECD (1992) 1996 Issue 91-03	0	0	0	2
3	5,314	0	0	3. RECD (1995) 1996 Issue 91-05	0	0	0	3
4		40,354	60,190	4. G.O. Refunding Series 2012 12/14 - 6/15	58,190	58,190	58,190	4
5	87,958	40,354	60,190	5. TOTAL INTEREST	58,190	58,190	58,190	5
				UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY				
				Issue Payment Date				
1			0	1. OECD SDWRLF 2006 issue	0	0	0	1
2			117,550	2. G.O. Refunding Series 2012 12/15	128,100	128,100	128,100	2
3			0	3.				3
	181,350	138,570	117,550	UNAPPROPRIATED ENDING FUND BALANCE	128,100	128,100	128,100	
	362,184	293,924	277,740	TOTAL REQUIREMENTS	286,290	286,290	286,290	

NOTE: Transfer from Water (former SDC res) reduces annual levy, not required - used 25% SDC rev 12/13
Trans from Water (Miroco share) based on their % of wtr consumption, collected thru billings

LB-20

RESOURCES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-------HISTORICAL DATA------- -----ACTUAL------ SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2014-15 PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE				
			1. Available Cash on Hand (Cash Basis)				1
265,947	335,485	314,010	2. Net Working Capital (Accrual Basis)	322,250	322,250	322,250	2
			3. Previous Levied Taxes to Be Received				3
441	429	500	4. Interest	400	400	400	4
140,000	90,000	250,000	5. Transfer from General Fund	290,000	250,000	250,000	5
45,158			6. Transfer from General Fund SLAP Proj Close-out				6
			7.				7
			OTHER RESOURCES				9
1,680	4,592	2,960	10. Parks System SDC	3,640	3,640	3,640	10
2,488	2,797	2,500	11. Rental Fees (Community Hall, Gazebo, BBQ)	2,500	2,500	2,500	11
5,374	11,278	10,940	12. Memorial Plaque/Bench Sales	10,940	10,940	10,940	12
1,685	855	100	13. Miscellaneous	100	100	100	13
0	0	100	14. Donations (Park Improvements, Other)	100	100	100	14
5,000	0		15. DLCD Grant-Parks Master Plan Update				15
15,000	15,000		16. Lincoln County ECD Grant (City Park Bridge Rplc)				16
		47,600	17. OPRD RTP Grant (City Park Bridge Replace)				17
9,816	8,484		18. OPRD LG Grant (City Park Nature Trail)				18
		22,760	19. OPRD LG Grant (Hwy 101 Scenic Park/Master Plan)	22,760	22,760	22,760	19
			20.				20
			21.				21
			22.				22
			23.				23
			24.				24
			25.				25
			26.				26
			27.				27
			28.				28
			29.				29
			30.				30
			31.				31
492,589	468,920	651,470	32. TOTAL RESOURCES, Except Tax to be Levied	652,690	612,690	612,690	32
			33. TAXES Estimated to be Received				33
			34. TAXES COLLECTED IN YEAR LEVIED				34
492,589	468,920	651,470	35. TOTAL RESOURCES	652,690	612,690	612,690	35

NOTE: Beg. bal inc. frmr CityHall Res $110,110, SDC $99,840, SLAP (ded) $45,800
Line 5- Transfer to balance budget
Line 10- revenue est. based on 6 SDC @ $606 (2.58% ENR increase over CY $591)
Line 12- Estimate based on 30 plaques @ $298, 1 bench @ $2,000
line 19- grant awarded Oct 2013 (close Oct 2015)

LB-30 EXPENDITURE SUMMARY

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2014-15

	-------HISTORICAL DATA------- -----ACTUAL----- SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	ADOPTED BUDGET THIS YEAR 2013-14	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
				PERSONAL SERVICES				
1	10,956	13,089	12,943	1. Superintendent, Supervisor (2)	10,502	10,502	10,502	1
2	16,857	18,003	18,889	2. Recorder, Acctg, Clerk, Secretary (4)	19,153	19,153	19,153	2
3	22,419	27,005	32,052	3. Utility Wrkrs,Maint Wrkr/Asst Hrbrmstr, Hbrmstr (4)	29,192	29,192	29,192	3
4	231	201	240	4. Overtime & Part Time/Temp	210	210	210	4
5	76	421	561	5. Personal Services Bonus	544	544	544	5
6				6.				6
7	5,670	6,609	8,246	7. Payroll Taxes, Wrkr Comp Ins	7,071	7,071	7,071	7
8	23,945	28,615	33,331	8. Health, LTD Insurance, Pension	30,191	30,191	30,191	8
9	80,154	93,943	106,262	9. TOTAL PERSONAL SERVICES	96,863	96,863	96,863	9
				MATERIALS & SERVICES				
1	30,901	35,234	62,420	1. Materials & Services (Page 22)	54,860	62,860	62,860	1
2				2.				2
3				3.				3
4	30,901	35,234	62,420	4. TOTAL MATERIALS & SERVICES	54,860	62,860	62,860	4
				CAPITAL OUTLAY				
1	0	2,200	41,000	1. Park Improvements	57,000	57,000	57,000	1
2	9,916	4,775	36,000	2. Building/Facilities Improvements/Construction	85,000	49,000	49,000	2
3	4,218	4,063	6,500	3. Memorial Wall Expand, Plaques & Benches	26,500	6,500	6,500	3
4	0	1,070	19,100	4. Equipment: Field, Safety, Office	26,200	26,200	26,200	4
5	5,745	0	8,800	5. Vehicles-Pickup, Mini Lfty Dumpy (portion)	0	0	0	5
6	24,764	9,834	0	6. Park Trails/Improvements (City Park -Stonebridge)	20,000	0	0	6
7	54	4,210	90,000	7. City Park Bridge Project	0	0	0	7
8	1,352	338	0	8. Maintenance Shop Construction (@ WWTP)	0	0	0	8
9	0	0	110,100	9. Future City Hall Restoration (former reserve fund)	110,210	110,210	110,210	9
10	0	0	86,300	10. Future Park Imp/Acq (former SDC reserve)	82,480	82,480	82,480	10
11	0	0	75,540	11. Future Land Acquisition	80,540	116,540	116,540	11
12	46,049	26,490	473,340	12. TOTAL CAPITAL OUTLAY	487,930	447,930	447,930	12
				TRANSFERRED TO OTHER FUNDS				
1	0	0	0	1.	0	0	0	1
2				2.				2
4			5,000	3. General Operating Contingency	5,000	5,000	5,000	4
5	0	0	5,000	4. TOTAL TRANSFERS & CONTINGENCY	5,000	5,000	5,000	5
	157,104	155,667	647,022	TOTAL EXPENDITURES	644,653	612,653	612,653	
	335,485	313,253	4,448	UNAPPROPRIATED ENDING FUND BALANCE	8,037	37	37	
	492,589	468,920	651,470	TOTAL	652,690	612,690	612,690	

NOTE: Personal Services- adopted 1.4% COLA, 5% max merit/position-positions not at range cap

Capital Outlay: Line 1- Hwy 101 Scenic Park $29K (OPRD), Mstr Plan Implement, Hrbr Hstry Sign $20K, City Park fire lane $8K

Line 2- City Hall Bus Barn rehab/expand $45K, bldgs U&C

Line 3- based on 30 plaques @ $149, 1 bench @ $2K, set aside $20K for Wall expansion (3 yrs)

Line 4- portion vac system/trlr, kubota sweeper, tables & benches $20K, other

Line 9- Beg. bal + estimated interest

Line 10- Beg. bal + SDC rev estimate (6 x $606) + estimated interest, less Mstr Plan & match/OPRD $21K

Line 11- Accumulate funds for acquisitions @$5K/yr, (bal includes SLAP dedicated $), CommHall Pkg $36K

LB-31 DETAILED EXPENDUITURES

PARKS & BUILDINGS FUND CITY OF DEPOE BAY, LINCOLN COUNTY

	-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2014-15			
	-----ACTUAL------		ADOPTED					
	SECOND PRECEDING	FIRST PRECEDING	BUDGET THIS YEAR	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	2011-12	2012-13	2013-14					
				MATERIALS & SERVICES				
1	1,812	2,972	3,300	1. Insurance & Bonds	3,710	3,710	3,710	1
2	1,356	2,133	2,500	2. Office Maint. & Supplies	2,500	2,500	2,500	2
3	726	731	750	3. Telephone & Communications	800	800	800	3
4	5,030	1,171	7,000	4. Buildings Maintenance	6,000	6,000	6,000	4
5	1,687	6,014	14,000	5. Parks Maintenance	10,000	18,000	18,000	5
6	0	0	700	6. Memorial Wall Maintenance	500	500	500	6
7	819	382	1,000	7. Equipment Maintenance & Rental	1,000	1,000	1,000	7
8	1,505	1,905	2,800	8. Motor Vehicle Maintenance	2,600	2,600	2,600	8
9	4,419	4,372	6,000	9. Electricity Expense	6,000	6,000	6,000	9
10	3,216	3,208	4,000	10. Utilities & Garbage Service	4,000	4,000	4,000	10
11	2,917	1,566	5,000	11. Supplies	4,000	4,000	4,000	11
12	1,554	2,000	7,500	12. Professional Svcs (inc Atty, Eng, Acctg)	5,600	5,600	5,600	12
13	0	0	50	13. Miscellaneous	50	50	50	13
14	3,672	3,745	3,820	14. Restroom Lease (Woodmark)	3,900	3,900	3,900	14
15	1,569	4,562	3,000	15. Restroom Maintenance/Supplies (Woodmark)	3,200	3,200	3,200	15
16	619	473	1,000	16. Equipment & Tools (new)	1,000	1,000	1,000	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				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	30,901	35,234	62,420	TOTAL	54,860	62,860	62,860	

NOTE: Line 1- est. 11.15% increase
Line 5- City Park bridge landscaping, Adopt A Planter, LC wk crew/maintenance, U & C
Line 12- Prof Svcs: Audit $2,600, Legal/Eng/Other (surveyor, eng design- SVAs) $3K
Line 14- 5th year of renegotiated 5 yr lease (2% annual increase), expires Feb 2016
Line 15- Downtown restrooms, eff: Feb. 2001, reneg Feb 2011, expires Feb. 2016
Line 16- Small tools/equip, Fixed Asset Caplitalization amt increased to $1,000/Res. # 356 (Dec.2005)

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

SALMON ENHANCEMENT PROJECT FUND

-------HISTORICAL DATA-------					BUDGET FOR NEXT YEAR 2014-15			
-----ACTUAL------		ADOPTED						
SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE					
			1. Available Cash on Hand (Cash Basis)	1				1
3,664	3,580	3,452	2. Net Working Capital (Accrual Basis)	2	3,328	3,328	3,328	2
			3. Previous Levied Taxes to be Received	3				3
4	2	2	4. Interest	4	2	2	2	4
0	0	100	5. Specialty Item Sales	5	100	100	100	5
50	0	50	6. Donations	6	50	50	50	6
			7.	7				7
3,718	3,582	3,604	8. Total Resources, Except Taxes to be Levied	8	3,480	3,480	3,480	8
			9. Taxes Necessary to Balance	9				9
			10. Taxes Collected in Year Levied	10				10
				11				11
3,718	3,582	3,604	12. TOTAL RESOURCES	12	3,480	3,480	3,480	12
			REQUIREMENT DESCRIPTION					
138	130	3,604	1. Maintenance & Supplies	1	3,480	3,480	3,480	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
138	130	3,604	15. TOTAL EXPENDITURES	15	3,480	3,480	3,480	15
3,580	3,452	0	16. Unappropriated Ending Fund Balance		0	0	0	
3,718	3,582	3,604	TOTAL REQUIREMENTS		3,480	3,480	3,480	

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

911 EMERGENCY TELEPHONE TAX FUND

-------HISTORICAL DATA-------				BUDGET FOR NEXT YEAR 2014-15			
-----ACTUAL------		ADOPTED					
SECOND PRECEDING 2011-12	FIRST PRECEDING 2012-13	BUDGET THIS YEAR 2013-14	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
			BEGINNING FUND BALANCE				
			1. Available Cash on Hand (Cash Basis)				1
0	0	0	2. Net Working Capital (Accrual Basis)				2
			3. Previous Levied Taxes to be Received				3
			4.				4
6,891	6,748	0	5. 911 Excise Tax / DAS	0	0	0	5
			6.				6
			7.				7
6,891	6,748	0	8. Total Resources, Except Taxes to be Levied	0	0	0	8
			9. Taxes Necessary to Balance				9
			10. Taxes Collected in Year Levied				10
			11.				11
6,891	6,748	0	12. TOTAL RESOURCES	0	0	0	12
			REQUIREMENT DESCRIPTION				
6,891	6,748	0	1. DAS distribution to Lincoln County	0	0	0	1
			2.				2
			3.				3
			4.				4
			5.				5
			6.				6
			7.				7
			Discontinue Fund - budgeting no longer required, included for historical information only				8
			9.				9
			10.				10
			11.				11
			12.				12
			13.				13
			14.				14
6,891	6,748	0	15. TOTAL EXPENDITURES	0	0	0	15
0	0	0	16. Unappropriated Ending Fund Balance	0	0	0	
6,891	6,748	0	TOTAL REQUIREMENTS	0	0	0	

NOTE: DAS distributes directly to Lincoln County; SB 1559, effective Jan 1, 2013 no longer required to include in budget (not governing authority)

LB-40

SUPPLEMENTAL INFORMATION

Adopted
COLA 1.4%
MERIT 5%(max)
BUDGET 14-15

CITY OF DEPOE BAY

PERSONAL SERVICES SUMMARY

SALARIES PAID FROM MORE THAN ONE SOURCE

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	City Superintendent (vac $6,185)	81,844	20,461	4,911	4,911	24,553	21,279	5,729	1
2	Field Supervisor (vacant)	47,732	-	9,546	4,773	14,320	14,320	4,773	2
3	Plant Operator (1)	52,843				44,388	8,455		3
4	Lead WW Plant Operator (2)	58,871				49,452	9,419		4
5	Plant Operator (3)	45,655				2,739	42,916		5
6	Utility Worker	41,405		8,695	414	7,867	21,945	2,484	6
7	Utility Worker Supernumerary	44,756		16,112	448	10,294	14,322	3,580	7
8	Maint Worker/Asst Hrbrmstr	39,846		9,165	8,368	2,789	2,789	16,735	8
9	Harbormaster/Utility Worker	39,942			33,551			6,391	9
10	Recorder	78,099	33,583	6,248	7,810	12,496	11,715	6,248	10
11	Accounting Clerk	48,107	12,027	7,216	7,216	7,216	7,216	7,216	11
12	Billing Clerk	43,765	2,188	2,188	12,254	12,254	12,692	2,188	12
13	Secretary	43,765	17,506	875	4,377	8,753	8,753	3,501	13
14	Part Time/Temp	8,800			8,800				14
15	Overtime (658 hr/yr, inc hol)	21,000	2,730	210	1,890	7,560	8,400	210	15
16	Safety Bonus (WC ERP .76)	6,800	884	612	952	1,972	1,836	544	16
17									17
18	**SALARIES TOTAL**	**703,230**	**89,379**	**65,778**	**95,763**	**206,653**	**186,057**	**59,601**	18
19	Payroll Tax-FICA	53,797	6,837	5,032	7,326	15,809	14,233	4,559	19
20	Payroll Tax-SUI (1.8%)	12,658	1,609	1,184	1,724	3,720	3,349	1,073	20
21	Workers Comp-CCIS (inc.Volntrs)	21,800	741	3,706	4,578	5,624	5,712	1,439	21
22									22
23	TAXES & WRKR COMP TOTAL	88,255	9,187	9,922	13,628	25,153	23,294	7,071	23
24									24
25	Health (med/dent/vis) Insurance	225,990	25,683	18,698	31,052	64,786	65,591	20,178	25
26	Retirement-PERS	103,781	13,436	8,494	15,924	27,574	28,555	9,799	26
27	Long Term Disability (LTD) Ins	2,349	306	234	300	683	611	214	27
28	INSURANCE & PERS TOTAL	332,119	39,425	27,426	47,276	93,044	94,757	30,191	28
29									29
30									30
31									31
	GRAND TOTAL	**1,123,604**	**137,991**	**103,127**	**156,667**	**324,850**	**304,107**	**96,863**	

NOTES: Line 16- 100% of estimated savings from reduced experience rate (.76)
Line 20- 2014 rate
Line 21- no rate change,ERP factor (.76) applied
Line 25- 6 month existing rate, Jan 2015 estimated NTE increases 5% med & vis, 4% ODS, 0% WD
Line 26- PERB actuarial employer rate eff 7/1/13-7/1/15 (adjusted SB 822) : Tier 1/2: 13.1%, OPSRP 11.04%
Line 27- no rate change, 33.6 cnts/$100 salary + 60 cnts/emp/mo (no OT, seasonal,bonus $)

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

MATERIALS & SERVICES SUMMARY

Adopted

EXPENSES PAID FROM MORE THAN ONE SOURCE

BUDGET 14-15

	DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	Insurance & Bonds	41,770	3,710	3,350	6,760	12,220	12,020	3,710	1
2	Memberships, Permits, Fees	9,500	5,000	0	700	2,600	1,200	0	2
3	Office Maint & Supplies	42,400	10,000	1,500	15,000	6,000	7,400	2,500	3
4	Telephone & Communications	13,700	3,200	900	1,600	4,600	2,600	800	4
5	Travel & Meeting Expense	5,700	5,000	0	500	100	100	0	5
6	Motor Vehicle Maint	19,500	500	3,000	3,400	5,000	5,000	2,600	6
7	Equipment Maint & Rental	13,500	0	2,600	1,400	6,000	2,500	1,000	7
8	Equipment & Tools (new)	7,400	0	1,000	1,000	2,400	2,000	1,000	8
9	Outside/Fac & Bldg Maintenance	195,400	0	60,000	21,000	60,800	47,600	6,000	9
10	Supplies (Port inc. fuel)	379,000	1,000	4,000	331,000	17,000	22,000	4,000	10
11	Electrical Expense	127,700	1,700	22,000	15,000	60,000	23,000	6,000	11
12	Utilities & Garbage	19,000	0	6,400	6,600	1,000	1,000	4,000	12
13	Tuition, Training, Education (CEU	7,000	1,000	0	0	3,000	3,000	0	13
14	Legal & Other Professional Svcs	191,900	165,900	3,600	7,600	4,600	4,600	5,600	14
15	Miscellaneous	1,350	1,000	50	50	100	100	50	15
16	**SUBTOTAL**	**1,074,820**	**198,010**	**108,400**	**411,610**	**185,420**	**134,120**	**37,260**	16
17	NSAT (ODFW grant/ORMR)	12,500	12,500						17
18	Contributions to Others	9,038	9,038						18
19	Drug Testing	300	300						19
20	Election Costs	300	300						20
21	Signs & Garbage Containers	2,000		2,000					21
22	Footpaths & Bikeways	13,070		13,070					22
23	RR/FCS,Launch,Pumpout Maint	5,000			5,000				23
24	Restroom Lease	6,700			2,800			3,900	24
25	Restroom Maint.	4,200			1,000			3,200	25
26	Tests	7,000				2,000	5,000		26
27	Sludge Maintenance	55,000				55,000			27
28	Park, MemWall Maint	18,500						18,500	28
29	Storm Drain (STRT), I & I (SWR) Maint	13,000		3,000		10,000			29
30	Agate Bch Clsr Fund	105,040	105,040						30
31	AD/Promo, Special Events	13,000	13,000						31
32	Emergency Prep	1,500	1,500						32
	GRAND TOTAL	1,340,968	339,688	126,470	420,410	252,420	139,120	62,860	

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY

CAPITAL OUTLAY SUMMARY

Adopted

EXPENSES PAID FROM MORE THAN ONE SOURCE

BUDGET 14-15

	DESCRIPTION	TOTAL	CITY	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1	Equipment-Field,Safety,Office,Other	116,400	12,000	19,000	8,000	29,500	21,700	26,200	1
2	Outdoor Warning Siren/PA System	10,000	10,000						2
3	Technology/Infrastructure Imp.	10,000	10,000						3
4		0							4
5	Bay & SE Williams Ovrlay (SCA)	50,000		50,000					5
6	Strt Ovrlys(Vista,Point,Ainslee,Coast)	52,000		52,000					6
7	Storm Drain Eng/Construction	30,000		30,000					7
8	Hwy 101 SOB Imp (STIP 2015-17)	77,000		77,000					8
9		0							9
10	Fingers, FCS gurry basin,Strg/Spill	10,000			10,000				10
11	Fish Plant-Near Term Improvements	74,000			74,000				11
12		0							12
13	WWTP-doors,smplr,eff mtr,50hp dr,pave	29,000				29,000			13
14	Collection System (I&I)	20,000				20,000			14
15	Vista Lift Force Main Upgrade	230,000				230,000			15
16		0							16
17	WTP-PLC,stream cntrl,roof,fence,wall	43,000					43,000		17
18	Distrib(Ainslee,Coast,Point line upgrd)	222,000					222,000		18
19	RkyCr mtr,NoRes clvrt,Pmp St Xfer Sw	13,000					13,000		19
20		0							20
21	City Hall Bus Barn Rehab/Expand	45,000						45,000	21
22	Community Hall, City Hall (U&C)	4,000						4,000	22
23	Memorial Wall Plaques/Mem Benches	6,500						6,500	23
24	City Park Fire Lane	8,000						8,000	24
25	Park Imp/Mstr Plan (SVA), Sign-Hrbr	20,000						20,000	25
26	Hwy 101 Scenic Park Proj (OPRD)	29,000						29,000	26
27									27
28									28
29	Future Land Acquisition	116,540						116,540	29
30	Future City Hall Restore (frmr Res)	110,210						110,210	30
31	Future Improvements (former Res)	702,900			133,800	394,200	174,900		31
32	Future Equipment Acquisition	90,000		30,000		30,000	30,000		32
33	Future StormDrain Cnst (SDC)	205,040		205,040					33
34	Future Capital Improvements (SDC)	890,590		389,410		269,700	149,000	82,480	34
35									35
	GRAND TOTAL	3,214,180	32,000	852,450	225,800	1,002,400	653,600	447,930	