

LB-20		RESOURCES						
-----HISTORICAL DATA-----			GENERAL FUND		CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----		ADOPTED		BUDGET FOR NEXT YEAR 2015-16				
SECOND	FIRST	BUDGET	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED		
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
BEGINNING FUND BALANCE								
1			1. Available Cash on Hand (Cash Basis)				1	
2	936,402	1,063,137	977,100	2. Net Working Capital (Accrual Basis)	816,250	816,250	816,250	2
3			3. Previous Levied Taxes to Be Received					3
4	1,495	1,288	1,300	4. Interest	1,200	1,200	1,200	4
5	589,850	425,000	450,000	5. Transfer from Transient Room Tax Fund	530,000	530,000	530,000	5
6	54,168	0	61,000	6. Transfer from Urban Renewal Agency	20,000	20,000	20,000	6
7	OTHER RESOURCES							7
8	8. FRANCHISES							8
9	17,547	17,115	17,000	9. Wave (frmly Broadstripe)	17,000	17,000	17,000	9
10	18,545	18,092	18,000	10. Northwest Natural Gas	18,000	18,000	18,000	10
11	44,633	44,113	46,000	11. Central Lincoln PUD	58,000	58,000	58,000	11
12	8,449	6,081	8,000	12. PTI Communications/CenturyTel/CenturyLink	8,000	8,000	8,000	12
13	9,816	8,141	8,400	13. North Lincoln Sanitary	8,400	8,400	8,400	13
14		2,956	10,000	14. CoastCom	11,600	11,600	11,600	14
15	98,990	96,498	107,400	15. TOTAL FRANCHISES	121,000	121,000	121,000	15
16	16.							16
17	17. OREGON STATE FUNDING							17
18	1,990	1,908	1,760	18. Cigarette Tax	1,650	1,650	1,650	18
19	18,788	19,575	20,020	19. Liquor Tax	22,720	22,720	22,720	19
20	20,165	20,812	20,000	20. Revenue Sharing (Liquor Tax 14%)	21,000	21,000	21,000	20
21	40,943	42,295	41,780	21. TOTAL OREGON STATE FUNDING	45,370	45,370	45,370	21
22	22.							22
23	23.							23
24	24,783	23,421	24,000	24. Business License Fees	24,000	24,000	24,000	24
25	14,007	8,064	6,000	25. Land Use, Bldg & Other Permit Fees	7,000	7,000	7,000	25
26	933	746	1,000	26. Miscellaneous	1,000	1,000	1,000	26
27	2,850	3,700	2,700	27. Grant Proceeds-DLCD Cstl Mgmnt/Planning	2,700	2,700	2,700	27
28		15,000	0	28. Lincoln County CED-Harbor Master Plan	0	0	0	28
29	12,535	0	0	29. ODFW Grant -Otter Rock Marine Res. Mgmnt Plan	0	0	0	29
30	912	1,100	1,000	30. Lincoln County Emergency Prep Grant	1,000	1,000	1,000	30
31	1,085	803	1,000	31. Agate Beach Closure Fund	1,000	1,000	1,000	31
32	1,778,953	1,681,052	1,674,280	32. TOTAL RESOURCES, Except Tax to be Levied	1,570,520	1,570,520	1,570,520	32
33				33. TAXES Estimated to be received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,778,953	1,681,052	1,674,280	35. TOTAL RESOURCES	1,570,520	1,570,520	1,570,520	35

Notes: Line 2-Beginning balance includes Agate Beach Closure \$103,000
Line 6- \$6K for 2014-15 UR exp pd by city (inc staff time), \$2K for OWSPAS, \$12K for Harbor Docks Eng
Lines 9,10,12, agreements expire/renew (May 2014 - Jan 2015)
Line 11- new franchise agreement/ORD 301, rate 5% eff: Dec 2014
Line 18 & 19- Cigarette Tax estimate \$1.17/capita, Liquor Tax estimate \$16.11/capita (Pop.Est 1,410)
Line 31- reduced from \$11/ton to \$1/ton Resolution # 363

LB-30 EXPENDITURE SUMMARY									
-----HISTORICAL DATA-----				GENERAL FUND		CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----				ADOPTED		BUDGET FOR NEXT YEAR 2015-16			
SECOND	FIRST	BUDGET		EXPENDITURE DESCRIPTION		BUDGET FOR NEXT YEAR 2015-16			
PRECEDING	PRECEDING	THIS YEAR				PROPOSED	APPROVED	ADOPTED	
2012-13	2013-14	2014-15							
PERSONAL SERVICES									
1	26,178	30,752	20,461	1. Superintendent, Supervisor (1)	30,707	30,707	30,707	1	
2	62,771	64,401	65,304	2. Recorder, Acctg, Clerk, Secretary (4)	66,282	66,282	66,282	2	
3	988	674	2,730	3. Overtime	2,990	2,990	2,990	3	
4	0	0	0	4. Part Time/Temp	0	0	0	4	
5	505	701	884	5. Personal Services Safety Bonus (WC)	1,012	1,012	1,012	5	
6				6				6	
7	8,849	9,051	9,187	7. Payroll Taxes, Wrkr Comp Ins	10,543	10,543	10,543	7	
8	36,575	38,541	39,425	8. Health & LTD Insurance, Pension	46,392	46,392	46,392	8	
9	135,866	144,121	137,991	9. TOTAL PERSONAL SERVICES	157,926	157,926	157,926	9	
MATERIALS & SERVICES									
1	108,310	104,761	339,688	1. Materials & Services (page 3)	380,500	411,126	411,126	1	
2				2.				2	
3				3.				3	
4	108,310	104,761	339,688	4. TOTAL MATERIALS & SERVICES	380,500	411,126	411,126	4	
CAPITAL OUTLAY									
1	2,675	2,030	12,000	1. Equipment-Office & Other	12,000	28,000	28,000	1	
2	213,965	0	10,000	2. Emergency Warning Siren System	2,000	2,000	2,000	2	
3		3,674	0	3. Vehicle - Pickup (por ion/fund breakout)	0	0	0	3	
4		2,145	10,000	4. Technology/ Infrastructure Improvements	15,000	15,000	15,000	4	
5				5.				5	
6				6.				6	
7				7. Future Land Acquisition	36,000	36,000	36,000	7	
8	216,640	7,849	32,000	8. TOTAL CAPITAL OUTLAY	65,000	81,000	81,000	8	
TRANSFERRED TO OTHER FUNDS									
1	110,000	130,000	255,000	1. Transfer to Harbor Fund	100,000	111,000	111,000	1	
2	40,000	170,000	200,000	2. Transfer to Street Fund	200,000	215,000	215,000	2	
3	90,000	250,000	250,000	3. Transfer to Parks & Buildings Fund	150,000	150,000	150,000	3	
4	15,000	15,000	15,000	4. Transfer to Harbor Fund (St. Rev. Share, former Res)	15,000	15,000	15,000	4	
5				5. Transfer to Salmon Enhancement Fund	10,000	10,000	10,000	5	
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6	
7	255,000	565,000	770,000	7. TOTAL TRANSFERS & CONTINGENCY	525,000	551,000	551,000	7	
	715,816	821,731	1,279,679	TOTAL EXPENDITURES	1,128,426	1,201,052	1,201,052		
	1,063,137	859,321	394,601	UNAPPROPRIATED ENDING FUND BALANCE	442,094	369,468	369,468		
	1,778,953	1,681,052	1,674,280	TOTAL	1,570,520	1,570,520	1,570,520		

NOTE: Personal Services- adopted 1.5% COLA, 5% max merit/positions not at range cap
 Capital Outlay-Line 2- contract final/closeout
 Line 7- new, seperated from park land acquisition in P&B (used 14/15 budgeted amount for Community Hall pkg)

Transfer to Harbor Fund, Street, P&B to balance funds
 Transfer to Harbor Fund (St Rev Share-former res) to fund future improvements
 Transfer to Salmon for ODFW R&E Grant project

LB-31									
DETAILED EXPENDITURES									
GENERAL FUND									
CITY OF DEPOE BAY, LINCOLN COUNTY									
BUDGET FOR NEXT YEAR 2015-16									
-----HISTORICAL DATA-----			ADOPTED						
-----ACTUAL-----			BUDGET						
SECOND	FIRST		BUDGET						
PRECEDING	PRECEDING		THIS YEAR	EXPENDITURE DESCRIPTION					
2012-13	2013-14		2014-15	PROPOSED	APPROVED	ADOPTED			
MATERIALS & SERVICES									
1	3,022	3,389	3,710	1. Insurance & Bonds	4,600	4,600	4,600	1	
2	3,816	3,809	5,000	2. Memberships, Permits, Fees	5,000	5,000	5,000	2	
3	6,555	7,548	10,000	3. Office Maint. & Supplies	11,000	11,000	11,000	3	
4	2,334	2,397	3,200	4. Telephone & Communications	3,200	3,200	3,200	4	
5	3,588	3,192	5,000	5. Travel & Meeting Expense	7,500	7,500	7,500	5	
6		369	500	6. Motor Vehicle Expense	1,000	1,000	1,000	6	
7	499	402	1,000	7. Supplies	1,000	1,000	1,000	7	
8	694	1,665	1,700	8. Electricity - OWSPAS	1,800	1,800	1,800	8	
9	573	138	1,000	9. Tuition, Training, Education, Safety Mgmt/Training	1,000	1,000	1,000	9	
10	51	96	300	10. Drug Testing	300	300	300	10	
11	12,908	12,293	32,400	11. Legal Services/Expense	36,000	36,000	36,000	11	
12	46,963	48,412	50,900	12. Planner/Planning Services	58,000	58,000	58,000	12	
13	2,150	2,742	7,600	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	75	756	2,000	15. Special Events - Community	2,000	2,000	2,000	15	
16	5,660	8,699	11,000	16. Depoe Bay Advertising and Promotion	10,000	20,000	20,000	16	
17	2,970	329	1,000	17. Miscellaneous	1,000	1,000	1,000	17	
18	389	38	12,500	18. Near Shore Action Team, ORMR	11,700	11,700	11,700	18	
19	4,502	2,827	105,040	19. Agate Beach Closure Fund	104,000	104,000	104,000	19	
20	6,061	910	1,500	20. Emergency Preparedness	1,500	1,500	1,500	20	
21			75,000	21. Prof.Svcs: Docks,Hrbr Mstr Plan,HIFI Admin & Mgmt	112,000	112,000	112,000	21	
22				22. Education and Technology (NFK)		15,000	15,000	22	
23				23.				23	
24				24.				24	
25				25.				25	
26				26.				26	
27				27.				27	
28	4,000	4,000	4,039	28. Contribution to Depoe Bay Food Pantry		5,626	5,626	28	
29	1,500	750	0	29. Contribution to OCCC/Scholarship Program				29	
30			4,999	30. Contribution to Neighbors For Kids (NFK)				30	
31				31.				31	
32				32.				32	
33				33.				33	
	108,310	104,761	339,688	TOTAL	380,500	411,126	411,126		

NOTE: Line 1 - est 6.04% overall increase over CY
Line 6- CS auto expense
Line 8- Outdoor Warning System electricity
Line 11- based on 20 hr/month
Line 12- Planner Svc Contract, plus extra meetings (UR, Other)
Line 13- Audit \$2,600, Eng/Other \$5,000 (PD reviews)
Line 15- Expenses for community events (C of C, VFW, etc)
Line 16- CoC contract, other \$5,000, Washington DC PR trip \$10K
Line 18- ODFW Grant ORMR remaining \$11,698
Line 19- Beginning yr balance plus projected 15-16 revenues
Line 21- Coast & Harbor Eng/docks (contract balance) \$12K, Harbor Master Plan Eng \$50K, Harbor HIFI Admin & Mngmnt \$50K
Line 22- Res. 439 (Feb.2015) new line time
Line 28- based on 1.5% EFB/BC motion 5/7/15

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

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

-----ACTUAL-----

ADOPTED

TRANSIENT ROOM TAX FUND

BUDGET FOR NEXT YEAR 2015-16

SECOND	FIRST	BUDGET
PRECEDING	PRECEDING	THIS YEAR
2012-13	2013-14	2014-15

RESOURCE DESCRIPTION

PROPOSED	APPROVED	ADOPTED
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BEGINNING FUND BALANCE								
1	434,943	344,252	397,600	1. Beginning Balance Dedicated Public Safety	464,400	464,400	464,400	1
2	37,248	23,565	12,950	2. Net Working Capital (Accrual Basis)	72,500	72,500	72,500	2
3				3. Previous Levied Taxes to be Rec'd				3
4	492,849	525,959	500,000	4. Transient Room Tax, Transient Occupancy Tax	525,000	525,000	525,000	4
5	387	270	300	5. Interest	300	300	300	5
6				6. Transfer from Other Funds				6
7				7.				7
8	965,427	894,046	910,850	8. Total Resources, Except Taxes to be Levied	1,062,200	1,062,200	1,062,200	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	965,427	894,046	910,850	12. TOTAL RESOURCES	1,062,200	1,062,200	1,062,200	12
REQUIREMENT DESCRIPTION								
1	589,850	425,000	450,000	1. Transfer to General Fund	530,000	530,000	530,000	1
2	344,252	402,606	449,600	2. Public Safety (dedicated 1%)	517,400	517,400	517,400	2
3	7,760	6,909	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	941,862	834,515	909,600	15. TOTAL EXPENDITURES	1,057,400	1,057,400	1,057,400	15
	23,565	59,531	1,250	16. Unappropriated Ending Fund Balance	4,800	4,800	4,800	
	965,427	894,046	910,850	TOTAL REQUIREMENTS	1,062,200	1,062,200	1,062,200	

NOTE: Req Line 2- Public Safety inc. 03/04 - 13/14 actual, projected 14/15 & 15/16, less Sheriff contract

LB-20		RESOURCES						
-----HISTORICAL DATA-----		STREET FUND			CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----		ADOPTED			BUDGET FOR NEXT YEAR 2015-16			
SECOND	FIRST	BUDGET		RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR	2014-15					
2012-13	2013-14	2014-15						
BEGINNING FUND BALANCE								
1				1. Available Cash on Hand (Cash Basis)				1
2	620,470	624,604	666,730	2. Net Working Capital (Accrual Basis)	710,000	710,000	710,000	2
3				3. Previous Levied Taxes to Be Received				3
4	404	306	300	4. Interest	300	300	300	4
5	40,000	170,000	200,000	5. Transfer from General Fund	200,000	215,000	215,000	5
6		0	77,000	6. Transfer from Urban Renewal Project Fund	0	0	0	6
7				7.				7
8	OTHER RESOURCES							8
9	76,468	80,567	80,400	9. State Highway Tax Apportionment	81,300	81,300	81,300	9
10	763	0	200	10. Miscellaneous	200	200	200	10
11	19,950	22,768	17,080	11. Transportation SDC	23,420	23,420	23,420	11
12	10,664	7,546	8,440	12. Storm Drain System SDC	11,590	11,590	11,590	12
13				13.				13
14			40,000	14. ODOT SCA Grant (Bay St, SE Williams St)				14
15				15. ODOT SCA Grant (street TBD)	50,000	50,000	50,000	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	768,719	905,791	1,090,150	32. TOTAL RESOURCES, Except Tax to be Levied	1,076,810	1,091,810	1,091,810	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	768,719	905,791	1,090,150	35. TOTAL RESOURCES	1,076,810	1,091,810	1,091,810	35

NOTE: beginning balance includes Strt SDC \$406,200, Strm Drn SDC \$233,400
Line 5- Transfer to balance fund
Line 9- es imated \$57.66/capita (Pop. 1,410), inc Hwy Fund, OTIA I,II,III, HB 2001
Line 11- revenue est based on 8 SDC @ \$2,927 (3% ENR increase over CY \$2,847)
Line 12- revenue est based on 8 SDC @ \$1,449 (3% ENR increase over CY \$1,407)
Line 15- anticipate submit grant application, maximum amount/project

LB-30

EXPENDITURE SUMMARY

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED	PROPOSED	APPROVED	ADOPTED
SECOND	FIRST	BUDGET						
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
PERSONAL SERVICES								
1	9,113	6,954	14,457	1. Superintendent, Supervisor (2)	14,414	4,724	4,724	1
2	29,767	34,785	33,972	2. Utility Wkrs, Maint Wrkr/Asst Hrbrmstr (3)	39,744	39,744	39,744	2
3	15,508	16,299	16,527	3. Recorder, Acctg, Clerk, Secretary (4)	16,775	16,775	16,775	3
4	0	28	210	4. Overtime & Part Time/Temp	230	230	230	4
5	398	590	612	5. Personal Services Safety Bonus (WC)	795	795	795	5
6				6.				6
7	7,847	8,315	9,922	7. Payroll Taxes, Wrkr Comp Ins	10,490	9,604	9,604	7
8	25,910	27,458	27,426	8. Health, LTD Insurance, Pension	31,629	31,629	31,629	8
9	88,542	94,429	103,126	9. TOTAL PERSONAL SERVICES	114,077	103,501	103,501	9
MATERIALS & SERVICES								
1	46,520	55,258	126,470	1. Materials & Services (Page 7)	99,230	123,230	123,230	1
2				2.				2
3				3.				3
4	46,520	55,258	126,470	4. TOTAL MATERIALS & SERVICES	99,230	123,230	123,230	4
CAPITAL OUTLAY								
1	7,645	60,765	102,000	1. Street Improvements Construction	122,000	122,000	122,000	1
2	0	3,233	0	2. Vehicle-Pickup (portion/fund brkout)	4,600	4,600	4,600	2
3	1,070	6,972	19,000	3. Equipment: Field, Safety, Office	5,000	13,000	13,000	3
4	0	13,742	30,000	4. Storm Drain Construction	10,000	10,000	10,000	4
5	338	0	0	5. Maintenance Shop Construction (@WWTP)	0	0	0	5
6		0	77,000	6. Hwy 101 SOB Improvements (STIP 2015-18)	0	0	0	6
7	0	0	389,410	7. Future Street Construction (former SDC reserve)	429,620	429,620	429,620	7
8	0	0	205,040	8. Future Storm Drain Construction (frmer SDC resrve)	245,990	245,990	245,990	8
9	0	0	30,000	9. Future Equipment Acquisitions	30,000	30,000	30,000	9
10	9,053	84,712	852,450	10. TOTAL CAPITAL OUTLAY	847,210	855,210	855,210	10
TRANSFERRED TO OTHER FUNDS								
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			5,000	6. General Operating Contingency	5,000	5,000	5,000	6
7	0	0	5,000	7. TOTAL TRANSFERS & CONTINGENCY	5,000	5,000	5,000	7
	144,115	234,399	1,087,046	TOTAL EXPENDITURES	1,065,517	1,086,941	1,086,941	
	624,604	671,392	3,104	UNAPPROPRIATED ENDING FUND BALANCE	11,293	4,869	4,869	
	768,719	905,791	1,090,150	TOTAL	1,076,810	1,091,810	1,091,810	

NOTE: Personal Services: adopted 1.5% COLA, 5% max merit/positions not at range cap
 Capital Outlay: Line 1- Strt Imp TBD \$100K (SCA),St Overlays-Vista, Ainslee,Point, Allen, Melody \$22K
 Line 3- portion of equipment trailer, other
 Line 4- Construction not included in Strt projects
 Line 7- Beg bal + SDC rev est (8 x \$2,927) + est interest
 Line 8- Beg bal + SDC rev est (8 x \$1,449) + est interest
 Line 9- 6 years accumulation for future @ \$5K/yr

LB-31

DETAILED EXPENDITURES

STREET FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED	PROPOSED	APPROVED	ADOPTED
SECOND	FIRST	BUDGET						
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
MATERIALS & SERVICES								
1	2,717	3,053	3,350	1. Insurance & Bonds	4,300	4,300	4,300	1
2	1,244	1,478	1,500	2. Office Maint. & Supplies	2,500	2,500	2,500	2
3	900	910	900	3. Telephone & Communications	900	900	900	3
4	6,595	13,991	60,000	4. Maintenance & Repair	30,000	54,000	54,000	4
5	310	276	2,000	5. Signs & Garbage Containers	2,000	2,000	2,000	5
6	2,406	2,879	4,000	6. Supplies	4,000	4,000	4,000	6
7	1,161	1,770	2,600	7. Equipment Maintenance & Rental	2,600	2,600	2,600	7
8	1,947	1,941	3,000	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	4,715	5,318	6,400	10. Utilities & Garbage Service	6,400	6,400	6,400	10
11	1,262	751	3,000	11. Storm Drain Maintenance	3,000	3,000	3,000	11
12	2,000	2,493	3,600	12. Professional Svcs (inc Atty, Eng, Acctg)	3,600	3,600	3,600	12
13	1	1	50	13. Miscellaneous	50	50	50	13
14	0	0	13,070	14. Footpaths & Bikeways	13,880	13,880	13,880	14
15	1,335	470	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
	46,520	55,258	126,470	TOTAL	99,230	123,230	123,230	

NOTES: Line 1- est 6.04% overall increase over CY
 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, \$13,070 is accumulated amount not expended to date + 15-16 estimate
 Line 15- Small tools/equip, Fixed Asset Capitalization amt increased to \$1,000/Res.# 356 (Dec 2005)

LB-20		RESOURCES						
-----HISTORICAL DATA-----		HARBOR FUND			CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----		ADOPTED			BUDGET FOR NEXT YEAR 2015-16			
SECOND	FIRST	BUDGET		RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR	2014-15					
2012-13	2013-14	2014-15						
BEGINNING FUND BALANCE								
1				1. Available Cash on Hand (Cash Basis)				1
2	306,305	107,175	125,240	2. Net Working Capital (Accrual Basis)	179,910	179,910	179,910	2
3				3. Previous Levied Taxes to Be Received				3
4	155	67	100	4. Interest	100	100	100	4
5	110,000	130,000	255,000	5. Transfer from General Fund	100,000	111,000	111,000	5
6	15,000	15,000	15,000	6. Transfer from General Fund (Future Imp, frm Res)	15,000	15,000	15,000	6
7	24,890	0	0	7. Transfer from Urban Renewal Project Fund	0	0	0	7
8			0	8. Transfer from Harbor Reserve Fund	0	0	0	8
OTHER RESOURCES								
9								9
10	58,861	57,306	61,500	10. Annual Reserved Moorage	71,000	71,000	71,000	10
11	4,396	4,827	4,600	11. Unreserved & Transient Moorage	5,000	5,000	5,000	11
12	0	0	0	12. Lease Income - Fish Plant	24,450	24,450	24,450	12
13	3,867	8,263	5,000	13. Electricity Surcharge	6,000	6,000	6,000	13
14	4,504	1,340	1,500	14. Miscellaneous	1,500	1,500	1,500	14
15	5,900	5,900	5,900	15. SMB MAP Grant	5,900	5,900	5,900	15
16	1,954	2,336	2,000	16. Launch Ramp Fees	3,000	3,000	3,000	16
17	294,220	296,106	344,400	17. Fuel Sales	252,000	252,000	252,000	17
18	180,133	0		18. Insurance, FEMA (tsunami-dock 1)				18
19	59,370	0		19. Bus. OR/IFA SPWF Grant (tsunami-dock 1)				19
20	5,000	0		20. Lincoln County Community & Economic Dev Grant				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	1,074,555	628,320	820,240	32. TOTAL RESOURCES, Excpt Tax to be Levied	663,860	674,860	674,860	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,074,555	628,320	820,240	35. TOTAL RESOURCES	663,860	674,860	674,860	35

NOTE: Line 2-beginning balance includes frmr reserve \$133,810
 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 12- Leased @ Oct 2014, annual increase 2.5%
 Line 17- estimated 84K gal (diesel 80%, gas 20%) @ \$3 00/gal (avg'd projected 2.50 - 3.50/gal) , city @ 35c/gal eff April - Oct 2015 then review

LB-30

EXPENDITURE SUMMARY

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED BUDGET THIS YEAR 2014-15	PROPOSED	APPROVED	ADOPTED
SECOND PRECEDING	FIRST PRECEDING							
2012-13	2013-14							
PERSONAL SERVICES								
1	12,294	14,328	9,684	1. Superintendent, Supervisor (2)	10,357	5,512	5,512	1
2	28,155	31,219	31,657	2. Recorder, Acctg, Clerk, Secretary (4)	32,131	32,131	32,131	2
3	41,312	42,280	42,781	3. Harbormaster, Asst.Hbrmstr/Maint Wkr, Util Wkrs (4)	45,965	45,965	45,965	3
4	3,016	5,054	10,690	4. Overtime, Part time Temp	11,750	11,750	11,750	4
5	622	909	952	5. Personal Services Safety Bonus (WC)	940	940	940	5
6				6.				6
7	12,207	13,386	13,628	7. Payroll Taxes, Wrkr Comp Ins	14,029	13,585	13,585	7
8	42,020	44,578	47,276	8. Health, LTD Insurance, Pension	44,874	44,874	44,874	8
9	139,625	151,755	156,668	9. TOTAL PERSONAL SERVICES	160,046	154,757	154,757	9
MATERIALS & SERVICES								
1	341,693	368,419	420,410	1. Materials & Services (Page 10)	317,434	317,434	317,434	1
2				2.				2
3				3.				3
4	341,693	368,419	420,410	4. TOTAL MATERIALS & SERVICES	317,434	317,434	317,434	4
CAPITAL OUTLAY								
1	6,809	525	8,000	1. Equipment: Field, Safety, Office	3,000	14,000	14,000	1
2	416,635	2,524	10,000	2. Docks/Piers/Facilities Construction/Improvements	10,000	10,000	10,000	2
3	52,918	0	0	3. Electrical Ped/Docks Upgrade	0	0	0	3
4			74,000	4. Fish Plant Near Term Improvements	0	0	0	4
5	225	0	0	5. Maintenance Shop Construction (@ WWTP)	0	0	0	5
6	0	3,373	0	6. Vehicle-pickup (por ion/fund brkout)	4,200	4,200	4,200	6
7	5,138	0	0	7. FCS/RR re-roof	0	0	0	7
8	0	0	133,800	8. Future Harbor Improvements (former reserve)	148,860	148,860	148,860	8
9	481,725	6,422	225,800	9. TOTAL CAPITAL OUTLAY	166,060	177,060	177,060	9
TRANSFERRED TO OTHER FUNDS								
1	1,137	1,183	1,500	1. Transfer to Sewer Fund	1,800	1,800	1,800	1
2	3,200	3,400	4,000	2. Transfer to Water Fund	4,500	4,500	4,500	2
3				3.				3
5				4.				5
6			5,000	5. General Operating Contingency	5,000	10,000	10,000	6
7	4,337	4,583	10,500	6. TOTAL TRANSFERS & CONTINGENCY	11,300	16,300	16,300	7
	967,380	531,179	813,378	TOTAL EXPENDITURES	654,840	665,551	665,551	
	107,175	97,141	6,862	UNAPPROPRIATED ENDING FUND BALANCE	9,020	9,309	9,309	
	1,074,555	628,320	820,240	TOTAL	663,860	674,860	674,860	

NOTE: Personal Services: adopted 1.5% COLA, 5% max merit/positions not at range cap
 Capital Outlay: Line 8- Beg. Bal + \$15K transfer from General Fund + interest

LB-31

DETAILED EXPENDITURES

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

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

-----ACTUAL-----

ADOPTED

BUDGET FOR NEXT YEAR 2015-16

SECOND

FIRST

BUDGET

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2012-13

2013-14

2014-15

MATERIALS & SERVICES

	2012-13	2013-14	2014-15	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	4,213	6,228	6,760	1. Insurance & Bonds	7,100	7,100	7,100	1
2	12,716	13,185	15,000	2. Office Maint. & Supplies	16,000	16,000	16,000	2
3	1,265	1,228	1,600	3. Telephone & Communications	1,600	1,600	1,600	3
4	3,120	3,125	17,000	4. Facility Maintenance	17,000	17,000	17,000	4
5	113	2,098	5,000	5. RR/FCS, Launch, Pumpout Maintenance	5,000	5,000	5,000	5
6	212	276	1,000	6. Restroom Maintenance/Supplies (Robison Lease)	1,000	1,000	1,000	6
7	1,700	174	1,000	7. Building Maintenance	1,000	1,000	1,000	7
8	2,038	0	3,000	8. Fuel Station Maintenance	3,000	3,000	3,000	8
9	2,439	2,851	3,400	9. Motor Vehicle Maintenance	4,500	4,500	4,500	9
10	12,343	13,081	15,000	10. Electricity Expense	15,000	15,000	15,000	10
11	4,992	4,428	6,600	11. Utilities & Garbage Service	6,600	6,600	6,600	11
12	649	1,741	3,000	12. Supplies	3,000	3,000	3,000	12
13	282,722	283,224	328,000	13. Vessel Fuel	222,600	222,600	222,600	13
14	157	523	500	14. Travel, Training, Meetings	500	500	500	14
15	807	964	700	15. Memberships, Permits, Fees	600	600	600	15
16	1,003	473	1,400	16. Equipment Maintenance & Rental	1,400	1,400	1,400	16
17	2,400	2,400	2,800	17. Restroom Lease (Robison)	2,884	2,884	2,884	17
18	8,102	8,217	7,600	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	702	229	1,000	20. Equipment & Tools (new)	1,000	1,000	1,000	20
21		23,974	0	21. Restoration Assessment & Recommendation (FP)	0	0	0	21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	341,693	368,419	420,410	TOTAL	317,434	317,434	317,434	

NOTES: Line 1- est 6.04% overall increase over CY, includes pollution liability/fuel station
 Line 4- docks, other
 Line 13- estimated 84K gal @ \$2.65/gal (dsl 2.20, non-ethnl gas 3.10)
 Line 17- 2nd 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						
-----HISTORICAL DATA-----				SANITARY SERVICE FUND		CITY OF DEPOE BAY, LINCOLN COUNTY		
-----ACTUAL-----				ADOPTED		BUDGET FOR NEXT YEAR 2015-16		
SECOND	FIRST	ADOPTED		RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
BEGINNING FUND BALANCE								
1				1. Available Cash on Hand (Cash Basis)				1
2	970,843	1,110,461	1,151,090	2. Net Working Capital (Accrual Basis)	1,302,100	1,302,100	1,302,100	2
3				3. Previous Levied Taxes to Be Received				3
4	657	568	600	4. Interest	600	600	600	4
5	1,137	1,183	1,500	5. Transfer from Harbor Fund (user fees)	1,800	1,800	1,800	5
6				6.				6
7				7.				7
8	OTHER RESOURCES							8
9	367,895	385,138	360,000	9. User Fees	386,000	386,000	386,000	9
10	222,937	255,217	350,000	10. Gleneden Sanitary District Contract	317,000	317,000	317,000	10
11	1,060	2,387	1,330	11. Connection/Inspection Fees	1,820	1,820	1,820	11
12	21,125	34,776	26,750	12. Sanitary Sewer System SDC	36,740	36,740	36,740	12
13	803	361	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	1,586,457	1,790,091	1,892,270	32. TOTAL RESOURCES, Excpt Tax to be Levied	2,047,060	2,047,060	2,047,060	32
33				33. TAXES Estimated to be Received				33
34				34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,586,457	1,790,091	1,892,270	35. TOTAL RESOURCES	2,047,060	2,047,060	2,047,060	35

NOTE: Beginning balance includes frmr res \$394,200, SDC \$345,980
Line 9- rate sch increase \$.50/mo/EDU + 10 cents/Kgal usage, eff 9/1/15 (ORD 288)
Line 10- expense share based on EDU 58%, inc. \$102K for Vista Force Main Upgrade
Line 11- est. 8 Inspect/connect fee @ \$227 (2.4% increase over CY \$222)
Line 12- est. 8 SDC @ \$4,593 (3% ENR increase ovr CY \$4,459)

EXPENDITURE SUMMARY									
SANITARY SERVICE FUND									
CITY OF DEPOE BAY, LINCOLN COUNTY									
BUDGET FOR NEXT YEAR 2015-16									
-----HISTORICAL DATA-----									
-----ACTUAL-----				ADOPTED					
SECOND	FIRST		BUDGET						
PRECEDING	PRECEDING		THIS YEAR	EXPENDITURE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
2012-13	2013-14		2014-15						
PERSONAL SERVICES									
1	33,293	27,896	38,873	1. Superintendent, Supervisor (2)		34,219	19,684	19,684	1
2	38,305	40,157	40,719	2. Recorder, Acctg, Clerk, Secretary (4)		41,329	41,329	41,329	2
3	85,226	99,933	96,579	3. Lead Operator, Plant Operators (3)		90,386	90,386	90,386	3
4	10,695	9,371	20,950	4. Utility Wkrs, Maint Wkr/Asst.Hrbmstr (3)		16,634	16,634	16,634	4
5	6,677	7,495	7,560	5. Part Time/Temp & Overtime		8,970	8,970	8,970	5
6	1,063	1,634	1,972	6. Personal Services Safety Bonus (WC)		1,952	1,952	1,952	6
7				7.					7
8	20,305	21,614	25,153	8. Payroll Taxes, Wrkr Comp Ins		22,695	21,365	21,365	8
9	80,814	87,282	93,044	9. Health, LTD Insurance, Pension		90,263	90,263	90,263	9
10	276,378	295,382	324,850	10. TOTAL PERSONAL SERVICES		306,448	290,583	290,583	10
MATERIALS & SERVICES									
1	177,155	200,952	252,420	1. Materials & Services (Page 13)		263,200	263,200	263,200	1
2				2.					2
3				3.					3
4	177,155	200,952	252,420	4. TOTAL MATERIALS & SERVICES		263,200	263,200	263,200	4
CAPITAL OUTLAY									
1	2,140	787	29,500	1. Equipment: Field, WWTP, Safety, Office		8,000	26,500	26,500	1
2	0	3,479	0	2. Vehicle-Pickup (portion/fund brkout)		1,400	1,400	1,400	2
3	16,745	18,465	279,000	3. WWTP & System Improvements		300,000	300,000	300,000	3
4	676	0	0	4. Maintenance Shop Construction (@WWTP)		0	0	0	4
5	0	0	394,200	5. Future Sewer Improvements (former System Reserve)		432,720	432,720	432,720	5
6	0	0	269,700	6. Future Sewer Improvements (former SDC Reserve)		325,770	325,770	325,770	6
7	0	0	30,000	7. Future Equipment Acquisition		30,000	30,000	30,000	7
8	19,561	22,731	1,002,400	8. TOTAL CAPITAL OUTLAY		1,097,890	1,116,390	1,116,390	8
TRANSFERRED TO OTHER FUNDS									
1	2,902	1,030	5,280	1. Transfer to Sanitary Bond Fund (SDC)		6,960	6,960	6,960	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	2,902	1,030	55,280	7. TOTAL TRANSFERS & CONTINGENCY		56,960	56,960	56,960	7
	475,996	520,095	1,634,950	TOTAL EXPENDITURES		1,724,498	1,727,133	1,727,133	
	1,110,461	1,269,996	257,320	UNAPPROPRIATED ENDING FUND BALANCE		322,562	319,927	319,927	
	1,586,457	1,790,091	1,892,270	TOTAL		2,047,060	2,047,060	2,047,060	

NOTE: Personal Services- adopted 1.5% COLA, 5% max merit/positions not at range cap

Capital Outlay: Line 1- portion of equipment trlr, AC cut saw, other

Line 3 - Vista Lft VFD \$22K, Edgewater Lft pump \$3K, WWTP SCADA upgrade \$40K, Vista Force Main Upgrade \$175K, I&I \$60K

Line 5- Beg. Bal + 10% user fee rev (13/14) transfer + estimated interest earnings

Line 6- Beg. Bal + SDC rev est (8 x \$4593) + estimated interest - trans to SB (20% 13/14 SDC rev), - Vista Force Main \$50K

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

Transfers: Line 1- used 20% 13/14 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDITURES

SANITARY SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED	PROPOSED	APPROVED	ADOPTED
SECOND	FIRST	BUDGET						
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
MATERIALS & SERVICES								
1	9,574	11,021	12,220	1. Insurance & Bonds	13,800	13,800	13,800	1
2	5,492	5,237	6,000	2. Office Maint. & Supplies	8,000	8,000	8,000	2
3	4,365	4,538	4,600	3. Telephone & Communications	4,600	4,600	4,600	3
4	23,914	46,867	60,800	4. Plant & System Maintenance	63,000	63,000	63,000	4
5	42,119	44,921	55,000	5. Sludge Disposal	60,000	60,000	60,000	5
6	6,665	5,686	5,000	6. Equipment Maintenance	5,000	5,000	5,000	6
7	318	0	1,000	7. Equipment Rental	1,000	1,000	1,000	7
8	2,973	2,966	5,000	8. Motor Vehicle Maintenance	5,000	5,000	5,000	8
9	51,879	56,194	60,000	9. Electricity Expense	60,000	60,000	60,000	9
10	708	1,010	1,000	10. Utilities & Garbage Service	1,400	1,400	1,400	10
11	10,847	14,392	17,000	11. Supplies	17,000	17,000	17,000	11
12	1,705	1,464	2,000	12. Tests	2,000	2,000	2,000	12
13	0	0	100	13. Travel, Training, Meetings	100	100	100	13
14	1,470	1,317	3,000	14. Tuition, Education	3,000	3,000	3,000	14
15	2,517	2,535	2,600	15. Memberships, Permits & Fees	2,600	2,600	2,600	15
16	2,840	2,367	4,600	16. Professional Services (inc Atty, Eng, Acctg)	4,600	4,600	4,600	16
17	0	0	100	17. Miscellaneous	100	100	100	17
18	7,810	0	10,000	18. Influent & Infiltration Reduction	10,000	10,000	10,000	18
19	1,959	437	2,400	19. Equipment & Tools (new)	2,000	2,000	2,000	19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31.				31
32				32.				32
	177,155	200,952	252,420	TOTAL	263,200	263,200	263,200	

NOTE: Line 1- est 6 04% overall increase over CY
 Line 4- Lift Sta Pump ovhls(3, no LWC) \$25K, RAS pump ovhls(2) \$13K, UV lites \$5.5K, Generator Svc \$5K, 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

Bonded Debt Payments are for:
General Obligation Bonds

RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

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

-----ACTUAL-----

ADOPTED

SANITARY BOND FUND

SECOND FIRST ADOPTED
PRECEDING PRECEDING THIS YEAR
2012-13 2013-14 2014-15

RESOURCE DESCRIPTION

PROPOSED APPROVED ADOPTED

BEGINNING FUND BALANCE									
1	127,766	139,232	87,970	1. Available Cash on Hand (Cash Basis)		94,750	94,750	94,750	1
2				2. Net Working Capital (Accrual Basis)					2
3	5,318	6,297	5,400	3. Previous Levied Taxes to be Rec'd		4,900	4,900	4,900	3
4	923	638	700	4. Nonresident Agreement Taxes		800	800	800	4
5	230	61	100	5. Interest		100	100	100	5
6	2,902	1,030	5,280	6. Transfer from Sewer Fund (former SDC Reserve)		6,960	6,960	6,960	6
7	134,865	134,386	135,285	7. Gleneden Sanitary Debt Share		136,126	136,126	136,126	7
8	272,004	281,644	234,735	8. Total Resources, Except Taxes to be Levied		243,636	243,636	243,636	8
9			85,605	9. Taxes Estimated to be Received		79,294	79,294	79,294	9
10	99,266	45,124		10. Taxes Collected in Year Levied					10
11									11
12	371,270	326,768	320,340	12. TOTAL RESOURCES		322,930	322,930	322,930	12
REQUIREMENT DESCRIPTION									
BOND PRINCIPAL PAYMENTS									
				Issue	Payment Date				
1	190,000	170,000	175,000	1. G.O. Refunding Series 2012	12/15	180,000	180,000	180,000	1
2				2.					2
3				3.					3
4	190,000	170,000	175,000	4. TOTAL PRINCIPAL		180,000	180,000	180,000	4
BOND INTEREST PAYMENTS									
				Issue	Payment Date				
1	42,038	61,701	58,250	1. G.O. Refunding Series 2012	12/15-6/16	54,700	54,700	54,700	1
2				2.					2
3				3.					3
4	42,038	61,701	58,250	4. TOTAL INTEREST & FEES		54,700	54,700	54,700	4
UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY									
				Issue	Payment Date				
1			87,090	1. G.O. Refunding Series 2012	12/16	88,230	88,230	88,230	1
2				2.					2
3				3.					3
	139,232	95,067	87,090	UNAPPROPRIATED ENDING FUND BALANCE		88,230	88,230	88,230	
	371,270	326,768	320,340	TOTAL REQUIREMENTS		322,930	322,930	322,930	

NOTE: Transfer from Sewer (former SDC Res) reduces annual levy, not required - used 20% of SDC revenue 13/14
GSD share based on EDU (58%)

LB-20

RESOURCES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----									
-----ACTUAL-----			ADOPTED						
SECOND	FIRST		BUDGET						
PRECEDING	PRECEDING		THIS YEAR		RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
2012-13	2013-14		2014-15						
BEGINNING FUND BALANCE									
1					1. Available Cash on Hand (Cash Basis)				1
2	488,969	748,914	762,240		2. Net Working Capital (Accrual Basis)	964,100	964,100	964,100	2
3					3. Previous Levied Taxes to Be Received				3
4	351	364	400		4. Interest	500	500	500	4
5	3,200	3,400	4,000		5. Transfer from Harbor Fund-User Fee	4,500	4,500	4,500	5
6	8,000	0	0		6. Transfer from Miroco Reserve (landslide/line rpr)				6
7	58,497	0			7. Trans frm Wtr Bond(frmr USDA Res to frmr Sys Res)				7
7			75,000		8. Trans frm Urban Renewal Project Fund	100,000	100,000	100,000	7
9	OTHER RESOURCES								9
10	488,978	537,321	439,000		10. User Fees	526,000	526,000	526,000	10
11	2,129	2,876	5,380		11. Connection/Inspection Fees	7,340	7,340	7,340	11
12	30,660	42,064	32,360		12. Water System SDC	44,450	44,450	44,450	12
13	11,520	10,756	10,000		13. Miscellaneous	10,000	10,000	10,000	13
14	8,492	8,010	7,910		14. Miroco Billing for Water B & I Share	8,400	8,400	8,400	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	1,100,796	1,353,705	1,336,290		32. TOTAL RESOURCES, Except Tax to be Levied	1,665,290	1,665,290	1,665,290	32
33					33. TAXES Estimated to be Received				33
34					34. TAXES COLLECTED IN YEAR LEVIED				34
35	1,100,796	1,353,705	1,336,290		35. TOTAL RESOURCES	1,665,290	1,665,290	1,665,290	35

NOTE: beginning balance includes frm res \$175,740, SDC \$339,880
 Line 8- UR por ion Coast Ave. Water line upgrade project (50%)
 Line 10- rate sch increase \$1.00/mo/EDU, eff 9/1/15 (ORD 288)
 Line 11- estimate 8 inspect/connect fee @ \$918 (2.4% increase ovr CY \$896)
 Line 12- est 8 SDC @ \$5,556 (3% ENR increase ovr CY \$5,394)
 Line 14- Portion of Miroco customer billing for Wtr B&I share

LB-30

EXPENDITURE SUMMARY

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED BUDGET THIS YEAR 2014-15	PROPOSED	APPROVED	ADOPTED
SECOND PRECEDING	FIRST PRECEDING							
2012-13	2013-14	2014-15						
PERSONAL SERVICES								
1	43,519	23,953	35,599	1. Superintendent, Supervisor (2)	29,495	14,960	14,960	1
2	37,997	39,819	40,376	2. Recorder, Acctg, Clerk, Secretary (4)	40,981	40,981	40,981	2
3	20,767	46,561	60,790	3. Lead Operator, Plant Operators (3)	64,642	64,642	64,642	3
4	43,310	40,559	39,056	4. Utility Wkrs, Maint Wrkr/Asst Hrbmstr (3)	35,900	35,900	35,900	4
5	5,633	5,774	8,400	5. Part time/Temp & Overtime	8,510	8,510	8,510	5
6	1,003	1,308	1,836	6. Personal Services Safety Bonus (WC)	1,880	1,880	1,880	6
7				7.				7
8	18,291	19,070	23,294	8. Payroll Taxes, Wrkr Comp Ins	21,807	20,477	20,477	8
9	73,626	73,186	94,757	9. Health, LTD Insurance, Pension	90,031	90,031	90,031	9
10	244,145	250,230	304,108	10. TOTAL PERSONAL SERVICES	293,246	277,381	277,381	10
MATERIALS & SERVICES								
1	86,234	107,726	139,120	1. Materials & Services (Page 17)	148,500	148,500	148,500	1
2				2.				2
3				3.				3
4	86,234	107,726	139,120	4. TOTAL MATERIALS & SERVICES	148,500	148,500	148,500	4
CAPITAL OUTLAY								
1	2,140	0	21,700	1. Equipment: Field, WTP, Safety, Office	8,000	26,500	26,500	1
2	5,082	83,644	278,000	2. Plant & System Improvements	314,000	314,000	314,000	2
3	0	3,303	0	3. Vehicle-Pickup (portion/fund brkout)	1,400	1,400	1,400	3
4	676	0	0	4. Maintenance Shop Construction (@WWTP)	0	0	0	4
5	0	0	174,900	5. Future Water Improvements (former reserve)	230,280	230,280	230,280	5
6	0	0	149,000	6. Future Water Improvements (former SDC reserve)	226,920	226,920	226,920	6
7	0	0	30,000	7. Future Equipment Acquisition	30,000	30,000	30,000	7
8	7,898	86,947	653,600	8. TOTAL CAPITAL OUTLAY	810,600	829,100	829,100	8
TRANSFERRED TO OTHER FUNDS								
1	8,492	8,010	7,910	1. Transfer to Water Bond Fund (Miroco Share)	8,400	8,400	8,400	1
2	5,113	1,250	7,670	2. Transfer to Water Bond Fund (SDC)	8,410	8,410	8,410	2
3				3.				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	13,605	9,260	65,580	8. TOTAL TRANSFERS & CONTINGENCY	66,810	66,810	66,810	8
	351,882	454,163	1,162,408	TOTAL EXPENDITURES	1,319,156	1,321,791	1,321,791	
	748,914	899,542	173,882	UNAPPROPRIATED ENDING FUND BALANCE	346,134	343,499	343,499	
	1,100,796	1,353,705	1,336,290	TOTAL	1,665,290	1,665,290	1,665,290	

NOTE: Personal Services: adopted 1.5% COLA, 5% max merit/positions not a range cap
 Capital Outlay Line 1 - portion equipment trlr, AC cut saw, other
 Line 2- line upgrades:Coast \$200K,Point,Ainslee \$49K, WTP-meter/RC \$5K,fence, wall \$13K, hydrnts, lg mtrs \$12K, dam- sluice gate, stantion, float \$35K
 Line 5- Beg. Bal + 10% sales rev (13/14) transfer + interest
 Line 6- Beg. bal + SDC rev est (8 x \$5556) + est interest - transfer to WB (20% 13/14 SDC rev) - \$149K Point,Ainslee, 1/2 Coast lines
 Line 7- 6 years accumulation @ \$5K/yr
 Transfers: Line 1- Miroco customers B&I share
 Line 3- used 20% 13/14 SDC revenue (not required, reduces annual tax levied)

LB-31

DETAILED EXPENDITURES

WATER SERVICE FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED	PROPOSED	APPROVED	ADOPTED
SECOND	FIRST	BUDGET			PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
MATERIALS & SERVICES								
1	9,372	11,021	12,020	1. Insurance & Bonds	13,300	13,300	13,300	1
2	6,444	6,418	7,400	2. Office Maint. & Supplies	9,000	9,000	9,000	2
3	2,293	2,420	2,600	3. Telephone & Communications	2,600	2,600	2,600	3
4	18,443	38,691	47,600	4. Plant & System Maintenance	43,000	43,000	43,000	4
5	1,992	1,259	2,500	5. Equipment Maintenance & Rental	3,000	3,000	3,000	5
6	4,031	3,251	5,000	6. Motor Vehicle Maintenance	5,000	5,000	5,000	6
7	17,922	17,710	23,000	7. Electricity Expense	23,000	23,000	23,000	7
8	642	734	1,000	8. Utilities & Garbage Service	1,000	1,000	1,000	8
9	9,220	16,056	22,000	9. Supplies	20,000	20,000	20,000	9
10	2,210	4,293	5,000	10. Tests	5,000	5,000	5,000	10
11	0	0	100	11. Travel, Training, Meetings	100	100	100	11
12	1,436	984	3,000	12. Tuition, Education	3,000	3,000	3,000	12
13	2,116	478	1,200	13. Memberships, Permits & Fees	1,800	1,800	1,800	13
14	2,090	2,367	4,600	14. Professional Services (inc Atty, Eng, Acctg)	16,600	16,600	16,600	14
15	7,500	175	100	15. Miscellaneous	100	100	100	15
16	523	1,869	2,000	16. Equipment & Tools (new)	2,000	2,000	2,000	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
	86,234	107,726	139,120	TOTAL	148,500	148,500	148,500	

NOTE: Line 1- est. 6.04% overall increase over CY
 Line 4- pond clean \$5K, WTP bldg, U&C
 Line 15- Prof. Svcs: Audit \$2,600, Legal/Eng/Other \$14,000 Includes \$12K/Water Conservation Plan Update
 Line 17- Small Equip/Tools, Fixed Asset Capitalization amt increased to \$\$1,000/Res.# 356 (Dec 2005)

LB-10				SPECIAL FUND		Last Year for Fund 2025		
Established by Res.# 283, June 6, 2000				RESOURCES AND REQUIREMENTS		CITY OF DEPOE BAY, LINCOLN COUNTY		
for Miroco Water System				MIROCO WATER RESERVE FUND		BUDGET FOR NEXT YEAR 2015-16		
-----HISTORICAL DATA-----								
-----ACTUAL-----				ADOPTED				
SECOND	FIRST	BUDGET	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	THIS YEAR						
2012-13	2013-14	2014-15						
BEGINNING FUND BALANCE								
1	44,897	36,925	36,940	1. Available Cash on Hand (Cash Basis)	36,960	36,960	36,960	1
2				2. Net Working Capital (Accrual Basis)				2
3				3. Previous Levied Taxes to be Received				3
4	28	18	20	4. Interest	15	15	15	4
5				5.				5
6				6.				6
7				7.				7
8	44,925	36,943	36,960	8. Total Resources, Except Taxes to be Levied	36,975	36,975	36,975	8
9				9. Taxes Necessary to Balance				9
10				10. Taxes Collected in Year Levied				10
11								11
12	44,925	36,943	36,960	12. TOTAL RESOURCES	36,975	36,975	36,975	12
REQUIREMENT DESCRIPTION								
1	8,000	0	0	1. Transfer to Water Fund				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	8,000	0	0	15. TOTAL EXPENDITURES	0	0	0	15
	36,925	36,943	36,960	16. Reserved for Future Expenditure	36,975	36,975	36,975	
	44,925	36,943	36,960	TOTAL REQUIREMENTS	36,975	36,975	36,975	

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

LB-35		DEBT SERVICE FUND			Bonded Debt Payments are for:				
		RESOURCES AND REQUIREMENTS			General Obligation Bonds				
-----HISTORICAL DATA-----		ADOPTED			CITY OF DEPOE BAY, LINCOLN COUNTY				
-----ACTUAL-----		BUDGET			BUDGET FOR NEXT YEAR 2015-16				
SECOND	FIRST	THIS YEAR		RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED		
PRECEDING	PRECEDING	2014-15							
2012-13	2013-14	2014-15							
BEGINNING FUND BALANCE									
1	181,350	138,570	125,940	1. Available Cash on Hand (Cash Basis)	140,160	140,160	140,160	1	
2				2. Net Working Capital (Accrual Basis)				2	
3	10,515	9,110	8,200	3. Previous Levied Taxes to be Rec'd	7,800	7,800	7,800	3	
4	129	90	100	4. Interest	100	100	100	4	
5	5,113	1,250	7,670	5. Transfer from Water Fund (former Wtr SDC Res)	8,410	8,410	8,410	5	
6	8,492	8,010	7,910	6. Transfer From Water Fund (Miroco Share)	8,400	8,400	8,400	6	
7	(58,497)	0	0	7. Refi Transfer FmHA/RECD Res to Water frmr Res	0	0	0	7	
8				8.				8	
9	147,102	157,030	149,820	9. Total Resources, Except Taxes to be Levied	164,870	164,870	164,870	9	
10			136,470	10. Taxes Necessary to Balance	123,120	123,120	123,120	10	
11	146,822	131,738		11. Taxes Collected in Year Levied				11	
12								12	
13	293,924	288,768	286,290	13. TOTAL RESOURCES	287,990	287,990	287,990	13	
REQUIREMENT DESCRIPTION									
BOND PRINCIPAL PAYMENTS									
				Issue	Payment Date				
1	115,000	100,000	100,000	1. G.O. Refunding Series 2012	12/15	100,000	100,000	100,000	1
2				2.					2
3				3.					3
4				4.					4
5	115,000	100,000	100,000	5. TOTAL PRINCIPAL		100,000	100,000	100,000	5
BOND INTEREST PAYMENTS									
				Issue	Payment Date				
1	40,354	60,190	58,190	1. G.O. Refunding Series 2012	12/15 - 6/16	56,190	56,190	56,190	1
2				2.					2
3				3.					3
4				4.					4
5	40,354	60,190	58,190	5. TOTAL INTEREST		56,190	56,190	56,190	5
UNAPPROPRIATED BALANCE FOR FOLLOWING YEAR BY									
				Issue	Payment Date				
1			128,100	1. G.O. Refunding Series 2012	12/16	131,800	131,800	131,800	1
2				2.					2
3				3.					3
	138,570	128,578	128,100	UNAPPROPRIATED ENDING FUND BALANCE		131,800	131,800	131,800	
	293,924	288,768	286,290	TOTAL REQUIREMENTS		287,990	287,990	287,990	

NOTE: Transfer from Water (former SDC res) reduces annual levy, not required - used 20% SDC rev 13/14
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

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----									
-----ACTUAL-----			ADOPTED						
SECOND	FIRST		BUDGET						
PRECEDING	PRECEDING	THIS YEAR	THIS YEAR	RESOURCE DESCRIPTION		PROPOSED	APPROVED	ADOPTED	
2012-13	2013-14	2014-15	2014-15						
BEGINNING FUND BALANCE									
1				1. Available Cash on Hand (Cash Basis)					1
2	335,485	313,253	322,250	2. Net Working Capital (Accrual Basis)		346,780	346,780	346,780	2
3				3. Previous Levied Taxes to Be Received					3
4	429	358	400	4. Interest		400	400	400	4
5	90,000	250,000	250,000	5. Transfer from General Fund		150,000	150,000	150,000	5
6				6.					6
7				7.					7
9	OTHER RESOURCES								9
10	4,592	6,501	3,640	10. Parks System SDC		4,990	4,990	4,990	10
11	2,797	2,235	2,500	11. Rental Fees (Community Hall, Gazebo, BBQ)		2,500	2,500	2,500	11
12	11,278	9,748	10,940	12. Memorial Plaque/Bench Sales		10,940	10,940	10,940	12
13	855	0	100	13. Miscellaneous		100	100	100	13
14	0	40	100	14. Donations (Park Improvements, Other)		100	100	100	14
15				15.					15
16	15,000	0		16. Lincoln County ECD Grant (City Park Bridge Rplc)					16
17		47,600		17. OPRD RTP Grant (City Park Bridge Replace)					17
18	8,484	0		18. OPRD LG Grant (City Park Nature Trail)					18
19			22,760	19. OPRD LG Grant (Hwy 101 Scenic Park/Master Plan)		22,760	22,760	22,760	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	468,920	629,735	612,690	32. TOTAL RESOURCES, Except Tax to be Levied		538,570	538,570	538,570	32
33				33. TAXES Estimated to be Received					33
34				34. TAXES COLLECTED IN YEAR LEVIED					34
35	468,920	629,735	612,690	35. TOTAL RESOURCES		538,570	538,570	538,570	35

NOTE: Beg. bal inc. frmr CityHall Res \$110,170, SDC \$106,500, SLAP (ded) \$46,090
 Line 5- Transfer to balance budget
 Line 10- revenue est. based on 8 SDC @ \$624 (3% ENR increase over CY \$606)
 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 2015-16

-----HISTORICAL DATA-----				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----					ADOPTED BUDGET THIS YEAR 2014-15	PROPOSED	APPROVED	ADOPTED
SECOND PRECEDING	FIRST PRECEDING							
2012-13	2013-14							
PERSONAL SERVICES								
1	13,089	13,406	10,502	1. Superintendent, Supervisor (2)	7,994	3,149	3,149	1
2	18,003	18,893	19,153	2. Recorder, Acctg, Clerk, Secretary (4)	19,441	19,441	19,441	2
3	27,005	31,885	29,192	3. Utility Wrkrs,Maint Wrkr/Asst Hrbrmstr, Hrbrmstr (4)	34,246	34,246	34,246	3
4	201	28	210	4. Overtime & Part Time/Temp	230	230	230	4
5	421	639	544	5. Personal Services Safety Bonus (WC)	651	651	651	5
6				6.				6
7	6,609	7,441	7,071	7. Payroll Taxes, Wrkr Comp Ins	7,243	6,800	6,800	7
8	28,615	30,592	30,191	8. Health, LTD Insurance, Pension	30,348	30,348	30,348	8
9	93,943	102,884	96,863	9. TOTAL PERSONAL SERVICES	100,153	94,865	94,865	9
MATERIALS & SERVICES								
1	35,234	34,772	62,860	1. Materials & Services (Page 22)	60,725	60,725	60,725	1
2				2.				2
3				3.				3
4	35,234	34,772	62,860	4. TOTAL MATERIALS & SERVICES	60,725	60,725	60,725	4
CAPITAL OUTLAY								
1	2,200	11,079	57,000	1. Park Improvements	52,000	52,000	52,000	1
2	4,775	0	49,000	2. Building/Facilities Improvements/Construction	11,000	11,000	11,000	2
3	4,063	6,179	6,500	3. Memorial Wall Plaques & Memorial Benches	6,500	6,500	6,500	3
4	1,070	6,975	26,200	4. Equipment: Field, Safety, Office	7,000	15,000	15,000	4
5	0	3,356	0	5. Vehicle-Pickup (portion/fund brkout)	8,400	8,400	8,400	5
6	9,834	0	0	6. Park Trails/Improvements (City Park -Stonebridge)	0	0	0	6
7	4,210	106,594	0	7. City Park Bridge Project	0	0	0	7
8	338	0	0	8. Maintenance Shop Construction (@ WWTP)	0	0	0	8
9	0	0	110,210	9. Future City Hall Restoration (former reserve fund)	110,180	110,180	110,180	9
10	0	0	82,480	10. Future Park Imp/Acq (former SDC reserve)	80,500	80,500	80,500	10
11	0	0	116,540	11. Future Park System Land Acquisition	85,540	85,540	85,540	11
12	26,490	134,183	447,930	12. TOTAL CAPITAL OUTLAY	361,120	369,120	369,120	12
TRANSFERRED TO OTHER FUNDS								
1	0	0	0	1.				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
	155,667	271,839	612,653	TOTAL EXPENDITURES	526,998	529,710	529,710	
	313,253	357,896	37	UNAPPROPRIATED ENDING FUND BALANCE	11,572	8,860	8,860	
	468,920	629,735	612,690	TOTAL	538,570	538,570	538,570	

NOTE: Personal Services- adopted 1.5% COLA, 5% max merit/positions not at range cap
 Capital Ou lay: Line 1- Hwy 101 Scenic Park \$29K + \$5K(OPRD), Mstr Plan SVA \$5K, signs \$13K
 Line 2- City Hall carpet \$6,500, bldgs U&C
 Line 3- based on 30 plaques @ \$149, 1 bench @ \$2K
 Line 4- portion equipment trlr, park benches \$3K, o her
 Line 9- Beg. bal + estimated interest
 Line 10- Beg. bal + SDC rev estimate (8 x \$624) + estimated interest, less Mstr Plan SVA \$5K & match/OPRD \$21K +\$5K
 Line 11- Accumulate funds for acquisitions @\$5K/yr (bal includes SLAP dedicated \$), 14/15 CommHall Pkg \$36K moved to General Fund

LB-31

DETAILED EXPENDITURES

PARKS & BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

-----HISTORICAL DATA-----		ADOPTED		EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2015-16			
-----ACTUAL-----		BUDGET			PROPOSED	APPROVED	ADOPTED	
SECOND PRECEDING 2012-13	FIRST PRECEDING 2013-14	THIS YEAR 2014-15						
MATERIALS & SERVICES								
1	2,972	3,368	3,710	1. Insurance & Bonds	4,300	4,300	4,300	1
2	2,133	1,969	2,500	2. Office Maint. & Supplies	3,000	3,000	3,000	2
3	731	745	800	3. Telephone & Communications	800	800	800	3
4	1,171	1,909	6,000	4. Buildings Maintenance	4,000	4,000	4,000	4
5	6,014	4,527	18,000	5. Parks Maintenance	15,000	15,000	15,000	5
6	0	0	500	6. Memorial Wall Maintenance	1,000	1,000	1,000	6
7	382	446	1,000	7. Equipment Maintenance & Rental	1,000	1,000	1,000	7
8	1,905	2,294	2,600	8. Motor Vehicle Maintenance	3,000	3,000	3,000	8
9	4,372	3,934	6,000	9. Electricity Expense	6,000	6,000	6,000	9
10	3,208	3,177	4,000	10. Utilities & Garbage Service	4,000	4,000	4,000	10
11	1,566	1,834	4,000	11. Supplies	4,000	4,000	4,000	11
12	2,000	2,367	5,600	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	3,745	3,820	3,900	14. Restroom Lease (Woodmark)	3,975	3,975	3,975	14
15	4,562	4,090	3,200	15. Restroom Maintenance/Supplies (Woodmark)	4,000	4,000	4,000	15
16	473	292	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
	35,234	34,772	62,860	TOTAL	60,725	60,725	60,725	

NOTE: Line 1- est. 6.04% overall increase over CY
 Line 5- Adopt A Planter, LC wk crew/maintenance, trail brochures, U & C
 Line 12- Prof Svcs: Audit \$2,600, Legal/Eng/Other (surveyor, eng design- SVAs) \$3K
 Line 14- renegotiated 5 yr lease (2% annual increase) expires Feb 2016, an icipate exercise renew op ion
 Line 15- Downtown restrooms, eff: Feb. 2001, renege Feb 2011, expires Feb. 2016, an icipate renewal
 Line 16- Small tools/equip, Fixed Asset Capitalization amt increased to \$1,000/Res. # 356 (Dec.2005)

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

SALMON ENHANCEMENT PROJECT FUND

-----HISTORICAL DATA-----							
-----ACTUAL-----							
		ADOPTED		SALMON ENHANCEMENT PROJECT FUND			
		BUDGET					
SECOND	FIRST	THIS YEAR	RESOURCE DESCRIPTION				
PRECEDING	PRECEDING	2014-15					
2012-13	2013-14	2014-15					
			PROPOSED	APPROVED	ADOPTED		
BEGINNING FUND BALANCE							
1							1
2	3,580	3,452	3,328		3,222	3,222	3,222
3							3
4	2	2	2		2	2	2
5	0	0	100		50	50	50
6	0	0	50		2,500	2,500	2,500
7					22,000	22,000	22,000
8	3,582	3,454	3,480		10,000	10,000	10,000
9					37,774	37,774	37,774
10							10
12	3,582	3,454	3,480		37,774	37,774	37,774
REQUIREMENT DESCRIPTION							
1	130	128	3,480		2,774	2,774	2,774
2					35,000	35,000	35,000
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15	130	128	3,480		37,774	37,774	37,774
	3,452	3,326	0		0	0	0
	3,582	3,454	3,480		37,774	37,774	37,774

NOTE: anticipate submittal of grant application/ODFW for fish pens & dock float project at North Reservoir

LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY

BUDGET FOR NEXT YEAR 2015-16

911 EMERGENCY TELEPHONE TAX FUND

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

Approved

CITY OF DEPOE BAY
SALARIES PAID FROM MORE THAN ONE SOURCE**PERSONAL SERVICES SUMMARY**COLA 1.5%
MERIT 5%(max)
BUDGET 15-16

	POSITION DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1	City Superintendent	78,737	30,707	4,724	5,512	19,684	14,960	3,149	1
2	Field Supervisor (vacant)	0	0	0	0	0	0	0	2
3	Plant Operator WW	46,617				37,760	8,857		3
4	Lead WW Plant Operator	59,754				50,193	9,561		4
5	Plant Operator W	48,657				2,433	46,224		5
6	Utility Worker	42,027		10,927	1,261	6,304	19,753	3,782	6
7	Utility Worker Supernumerary	45,427		18,625	454	8,631	13,174	4,543	7
8	Maint Worker/Asst Hrbmstr	42,466		10,192	8,493	1,699	2,973	19,110	8
9	Harbormaster/Utility Worker	42,568			35,757			6,811	9
10	Recorder	79,270	34,086	6,342	7,927	12,683	11,891	6,342	10
11	Accounting Clerk	48,829	12,207	7,324	7,324	7,324	7,324	7,324	11
12	Billing Clerk	44,421	2,221	2,221	12,438	12,438	12,882	2,221	12
13	Secretary	44,421	17,768	888	4,442	8,884	8,884	3,554	13
14	Part Time/Temp (880 hr @ \$11)	9,680			9,680				14
15	Overtime (758 hr/yr, inc hol)	23,000	2,990	230	2,070	8,970	8,510	230	15
16	Safety Bonus (WC ERP .75)	7,230	1,012	795	940	1,952	1,880	651	16
17									17
18	SALARIES TOTAL	663,104	100,992	62,269	96,298	178,956	166,872	57,717	18
19	Payroll Tax-FICA	50,727	7,726	4,764	7,367	13,690	12,766	4,415	19
20	Payroll Tax-SUI (1.5%)	9,947	1,515	934	1,444	2,684	2,503	866	20
21	Workers Comp-CCIS (inc.Volntrs)	21,700	1,302	3,906	4,774	4,991	5,208	1,519	21
22									22
23	TAXES & WRKR COMP TOTAL	82,374	10,543	9,604	13,585	21,365	20,477	6,800	23
24									24
25	Health (med/dent/vis) Insurance	240,234	30,857	21,772	33,590	64,653	67,181	22,180	25
26	Retirement-PERS	90,960	15,195	9,604	10,972	24,982	22,260	7,946	26
27	Long Term Disability (LTD) Ins	2,343	340	252	312	628	589	221	27
28	INSURANCE & PERS TOTAL	333,537	46,392	31,628	44,874	90,263	90,030	30,347	28
29									29
30									30
31									31
	GRAND TOTAL	1,079,015	157,928	103,501	154,757	290,584	277,379	94,864	

NOTES: Line 16- 100% of estimated savings from reduced experience rate (.75)

Line 20- 2015 rate (reduced from 2014 1.8%)

Line 21- rate changes,ERP factor (.75) applied

Line 25- January 2016 rates estimated NTE increases: 7.8% med, 6.3% vis, 0% ODS, 0% WD

Line 26- PERB actuarial employer rate eff 7/1/15-7/1/17 - Tier 1/2: 16.16%, OPSRP 11.01%

Line 27- no rate change, 33.6 cnts/\$100 salary + 60 cnts/emp/mo (no OT, seasonal,bonus \$)

Personal Services Summary

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY
EXPENSES PAID FROM MORE THAN ONE SOURCE

MATERIALS & SERVICES SUMMARY

Approved
BUDGET 15-16

DESCRIPTION	TOTAL	CITY	STREET	PORT	SEWER	WATER	PARK/BLDG	
1 Insurance & Bonds	47,400	4,600	4,300	7,100	13,800	13,300	4,300	1
2 Memberships, Permits, Fees	10,000	5,000	0	600	2,600	1,800	0	2
3 Office Maint & Supplies	49,500	11,000	2,500	16,000	8,000	9,000	3,000	3
4 Telephone & Communications	13,700	3,200	900	1,600	4,600	2,600	800	4
5 Travel & Meeting Expense	8,200	7,500	0	500	100	100	0	5
6 Motor Vehicle Maint	21,500	1,000	3,000	4,500	5,000	5,000	3,000	6
7 Equipment Maint & Rental	14,000	0	2,600	1,400	6,000	3,000	1,000	7
8 Equipment & Tools (new)	7,000	0	1,000	1,000	2,000	2,000	1,000	8
9 Outside/Fac & Bldg Maintenance	185,000	0	54,000	21,000	63,000	43,000	4,000	9
10 Supplies (Port inc. fuel)	271,600	1,000	4,000	225,600	17,000	20,000	4,000	10
11 Electrical Expense	127,800	1,800	22,000	15,000	60,000	23,000	6,000	11
12 Utilities & Garbage	19,400	0	6,400	6,600	1,400	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	251,600	213,600	3,600	7,600	4,600	16,600	5,600	14
15 Miscellaneous	1,350	1,000	50	50	100	100	50	15
16 SUBTOTAL	1,035,050	250,700	104,350	308,550	191,200	143,500	36,750	16
17 NSAT (ODFW grant/ORMR)	11,700	11,700						17
18 Contributions to Others	5,626	5,626						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	13,880		13,880					22
23 RR/FCS,Launch,Pumpout Maint	5,000			5,000				23
24 Restroom Lease	6,859			2,884			3,975	24
25 Leased Restroom Maint.	5,000			1,000			4,000	25
26 Tests	7,000				2,000	5,000		26
27 Sludge Maintenance	60,000				60,000			27
28 Park, MemWall Maint	16,000						16,000	28
29 Storm Drain (STRT), I & I (SWR) Maint	13,000		3,000		10,000			29
30 Agate Bch Clsr Fund	104,000	104,000						30
31 AD/Promo, Special Events	22,000	22,000						31
32 Emergency Prep	1,500	1,500						32
33 Educ & Tech (NFK)	15,000	15,000						33
GRAND TOTAL	1,324,215	411,126	123,230	317,434	263,200	148,500	60,725	

Materials and Services Summary

LB-40

SUPPLEMENTAL INFORMATION

CITY OF DEPOE BAY
EXPENSES PAID FROM MORE THAN ONE SOURCE

CAPITAL OUTLAY SUMMARY

Approved
BUDGET 15-16

DESCRIPTION	TOTAL	CITY & SE	ST/STDRN	PORT	SEWER	WATER	PARK/BLDG	
1 Equipment-Field,Safety,Office,Other	123,000	28,000	13,000	14,000	26,500	26,500	15,000	1
2 Motor Vehicle - pickup	20,000		4,600	4,200	1,400	1,400	8,400	2
3 Outdoor Warning Siren/PA System	2,000	2,000						3
4 Technology/Infrastructure Imp.	15,000	15,000						4
5								5
6 Street TBD Improvements (SCA)	100,000		100,000					6
7 Strt Ovrlys(Vista,Allen,Point,Ainslee,Melody)	22,000		22,000					7
8 Storm Drain Eng/Construction	10,000		10,000					8
9								9
10 Harbor Docks, Facilities	10,000			10,000				10
11								11
12 Lft Stations-Vista VFD, Edgwtr Pump	25,000				25,000			12
13 WWTP-SCADA Upgrade	40,000				40,000			13
14 Collection System (I&I)	60,000				60,000			14
15 Vista Lift Force Main Upgrade	175,000				175,000			15
16								16
17 WTP-flow meter/RC,fence,wall	18,000					18,000		17
18 Distribution Lines (Ainslee,Coast,Point)	249,000					249,000		18
19 Distribution- hydrants (2), lg meters (5)	12,000					12,000		19
20 Dam- sluice gate,stantion,float (No.Res)	35,000					35,000		20
21 Dam- Salmon Enhnc fish pens,dk float	35,000	35,000						21
22								22
23 City Hall, Community Hall	11,000						11,000	23
24 Memorial Wall Plaques/Mem Benches	6,500						6,500	24
25 Park signs, historical signs	13,000						13,000	25
26 Park Imp/Mstr Plan (SVA development)	5,000						5,000	26
27 Hwy 101 Scenic Park Proj (OPRD)	34,000						34,000	27
28								28
29 Future Land Acquisition	36,000	36,000						29
30 Future Park Land Acquisition	85,540						85,540	30
31 Future City Hall Restore (frmr Res)	110,180						110,180	31
32 Future Improvements (former Res)	811,860			148,860	432,720	230,280		32
33 Future Equipment Acquisition	90,000		30,000		30,000	30,000		33
34 Future StormDrain Cnst (SDC)	245,990		245,990					34
35 Future Capital Improvements (SDC)	1,062,810		429,620		325,770	226,920	80,500	35
GRAND TOTAL	3,462,880	116,000	855,210	177,060	1,116,390	829,100	369,120	

Capital Outlay Summary