

# CITY OF DEPOE BAY

## SUPPLEMENTAL BUDGET

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

**SUPPLEMENTAL BUDGET HEARING: Tuesday, November 20, 2007**

Resolution No. 379 – November 20, 2007

LB-20

RESOURCES

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

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

----ACTUAL-----

ADOPTED

SECOND FIRST  
PRECEDING PRECEDING  
2004-05 2005-06

BUDGET  
THIS YEAR  
2006-07

RESOURCE DESCRIPTION

BUDGET FOR NEXT YEAR 2007-08

PROPOSED APPROVED ADOPTED

BEGINNING FUND BALANCE

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

Note: Beg. balance includes Agate Beach Closure \$112,250 & Scenic Lands Donations/Interest \$72,160  
 Lines 15 & 16- Cigarette Tax estimated \$1.72/capita, Liquor Tax estimated \$11.67/capita (Pop.Est 1,31  
 Line 19- Scenic Lands Acquisition Harbor Ovrlook Project funding: bal of \$170,800 (Scenic Byway)+ Lincoln Land Legacy \$54,000  
 Line 25- reduced from \$11/ton to \$1/ton Resolution # 363

LB-30

EXPENDITURE SUMMARY

GENERAL FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

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

-----ACTUAL-----

ADOPTED

SECOND FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2004-05

2005-06

2006-07

PROPOSED

APPROVED

ADOPTED

PERSONAL SERVICES

1	23,659	25,900	26,686	1. Superintendent, Supervisor	32,811	32,811	32,811	1
2	42,686	45,604	46,365	2. Recorder, Acctg, Clerk, Secretary	54,487	54,487	54,487	2
3	1,026	1,747	2,860	3. Overtime	3,380	3,380	3,380	3
4	100	375	400	4. Part Time/Temp	200	200	200	4
5	643	515	512	5. Personal Services Bonus	625	625	625	5
6	6,695	7,280	7,399	6. Payroll Taxes, Wrkr Comp Ins	8,165	8,165	8,165	6
7	24,523	29,840	30,018	7. Health Insurance, Pension	33,117	33,117	33,117	7
8	99,331	111,261	114,240	8. TOTAL PERSONAL SERVICES	132,785	132,785	132,785	8

MATERIALS & SERVICES

1	104,803	118,465	265,750	1. Materials & Services (page 3)	268,130	297,250	303,250	1
2				2.				2
3				3.				3
4	104,803	118,465	265,750	4. TOTAL MATERIALS & SERVICES	268,130	297,250	303,250	4

CAPITAL OUTLAY

1	2,216	2,310	4,000	1. Office Equipment	5,000	5,000	5,000	1
2	3,747	0	1,000	2. Equipment	1,000	1,000	1,000	2
3			25,000	3. Emergency Warning System Project	0	0	0	3
4	3,033	4,581	227,900	4. Scenic Land Acquisition Harbor Overlook Project	218,800	218,800	212,800	4
5				5.				5
6				6.				6
7			25,000	7. Future Acquisition Projects	50,000	75,000	75,000	7
8	8,996	6,891	282,900	8. TOTAL CAPITAL OUTLAY	274,800	299,800	293,800	8

TRANSFERRED TO OTHER FUNDS

1	10,000	60,000	75,000	1. Transfer to Harbor Fund	85,000	100,000	100,000	1
2	40,000	90,000	100,000	2. Transfer to Street Fund	150,000	170,000	170,000	2
3	110,000	80,000	180,000	3. Transfer to Parks & Buildings Fund	160,000	171,000	171,000	3
4	10,000	15,000	0	4. Transfer to Harbor Reserve Fund (St. Rev. Share)	10,000	15,000	15,000	4
5				5.				5
6			50,000	6. General Operating Contingency	50,000	50,000	50,000	6
7	170,000	245,000	405,000	7. TOTAL TRANSFERS & CONTINGENCY	455,000	506,000	506,000	7

	383,130	481,617	1,067,890	TOTAL EXPENDITURES	1,130,715	1,235,835	1,235,835	
	694,107	778,759	494,740	UNAPPROPRIATED ENDING FUND BALANCE	540,405	435,285	435,285	
	1,077,237	1,260,376	1,562,630	TOTAL	1,671,120	1,671,120	1,671,120	

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

Capital Outlay-Line 1- Portion telephone system upgrade, records strg, other

Line 4- Grant Funding Awarded (Scenic Byway), anticipate Lincoln Land Legacy funding, work in progress

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

LB-31

DETAILED EXPENDITURES

-----HISTORICAL DATA-----			GENERAL FUND		CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----			ADOPTED	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2007-08			
SECOND	FIRST	BUDGET	THIS YEAR		PROPOSED	APPROVED	ADOPTED	
PRECEDING	PRECEDING	2006-07						
2004-05	2005-06	2006-07						
<b>MATERIALS &amp; SERVICES</b>								
1	4,714	3,392	3,800	1. Insurance & Bonds	3,600	3,600	3,600	1
2	2,507	4,058	2,800	2. Memberships, Permits, Fees	3,700	3,700	3,700	2
3	10,543	10,209	13,000	3. Office Maint. & Supplies	15,500	15,500	15,500	3
4	3,912	3,920	4,300	4. Telephone & Communications	4,400	4,400	4,400	4
5	2,279	6,768	7,000	5. Travel & Meeting Expense	8,000	8,000	8,000	5
6	132	676	500	6. Supplies	800	800	800	6
7	0	175	800	7. Tuition, Training, Education, Safety Mgmt/Training	600	600	600	7
8	249	427	500	8. Drug Testing	500	500	500	8
9	26,464	27,892	30,000	9. Legal Services/Expense	37,500	37,500	37,500	9
10	33,668	35,641	37,400	10. Planner/Planning Services	40,000	40,000	40,000	10
11	2,626	2,718	5,400	11. Other Professional Services (Acctg, Eng, Other)	9,400	26,400	26,400	11
12	103	0	1,600	12. Election Costs	1,600	1,600	1,600	12
13	1,720	963	2,000	13. Special Events - Community	2,000	2,000	2,000	13
14	4,999	5,000	5,000	14. Depoe Bay Chamber of Commerce-Services Contract	5,000	5,000	5,000	14
15	2	1,277	2,000	15. Miscellaneous	1,000	1,000	1,000	15
16				16. Near Shore Action Team		7,500	7,500	16
17	2,385	1,820	123,900	17. Agate Beach Closure Fund	113,450	113,450	113,450	17
18				18. Contribution to Oceanlake Back Pack Program		500	500	18
19				19. Contribution to Lincoln County Court Apptd Spec.Advc		800	800	19
20			2,500	20. Emergency Procedure Pkts (DB Emergency Prepared	0	0	0	20
21	1,500	1,500	1,500	21. Contribution to Fleet of Flowers	1,500	1,500	1,500	21
22	1,000	1,000	1,000	22. Contribution to My Sister's Place (Womens VIP)	1,500	1,200	1,200	22
23	1,000	0	1,000	23. Contribution to Council on Alcohol & Drug Abuse	1,000	500	500	23
24	700	700	700	24. Contribution to RSVP of Lincoln County	750	1,250	1,250	24
25	800	0	0	25. Contribution to Senior Companion Program	0	0	0	25
26	1,000	3,500	5,000	26. Contribution to Senior Meals (COG)	0	2,500	2,500	26
27	1,000	500	0	27. Contribution to Killer Whales Rowing Club (NFK @ 20	0	0	0	27
28	1,500	3,500	10,000	28. Contrib. to Depoe Bay Neighbors For Kids (frmrlly Kids	15,000	15,000	21,000	28
29		750	750	29. Contribution to Depoe Bay Food Pantry	750	1,250	1,250	29
30		580	0	30. Civil Air Patrol Contribution (magazine ad- 4 qtrs)	580	0	0	30
31			1,500	31. Contribution to Lincoln City SRO/DARE Program	0	0	0	31
32		1,500	1,800	32. Contribution to Lincoln County Childrens Advocacy Ce	0	1,200	1,200	32
	104,804	118,466	265,750	TOTAL	268,130	297,250	303,250	

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

LB-20

RESOURCES

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

**PARKS & BUILDINGS FUND**

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2004-05

2005-06

2006-07

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

1				1. Available Cash on Hand (Cash Basis)						1
2	59,718	79,707	66,580	2. Net Working Capital (Accrual Basis)	54,530	54,530	54,530			2
3				3. Previous Levied Taxes to Be Received						3
4	653	879	840	4. Interest	900	900	900			4
5	OTHER RESOURCES									5
6				6.						6
7	840	1,572	800	7. Community Hall Rent	1,000	1,000	1,000			7
8	2,968	3,418	6,900	8. Memorial Plaque Sales	7,560	7,560	7,560			8
9	815	1,676	2,000	9. Viewing Machine Contract	2,000	2,000	2,000			9
10	813	1,047	100	10. Miscellaneous	100	100	100			10
11	0	12,220	100	11. Donations (Park Improvements)	100	100	100			11
12				12.						12
13			20,000	13. Transfer from Parks Capital Improvement Reserve	0	0	0			13
14	110,000	80,000	180,000	14. Transfer from General Fund	160,000	171,000	171,000			14
15			10,000	15. Transfer from City Hall Restoration Reserve	23,000	23,000	23,000			15
16				16.						16
17				17.						17
18			130,200	18. OR Parks & Rec Grant (City Park Expansion)	0	0	0			18
19			29,800	19. DLCD CZM 306A Grant (City Park Expansion)	0	0	0			19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29	175,807	180,520	447,320	29. TOTAL RESOURCES, Except Tax to be Levied	249,190	260,190	260,190			29
30				30. TAXES NECESSARY TO BALANCE BUDGET						30
31				31. TAXES COLLECTED IN YEAR LEVIED						31
32	175,807	180,520	447,320	32. TOTAL RESOURCES	249,190	260,190	260,190			32

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

Line 8- Estimate based on 30 @ \$252

Line 14- Transfer to balance budget

Line 15- Transfer for roof/windows City Hall

LB-30

## EXPENDITURE SUMMARY

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

## PARKS &amp; BUILDINGS FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

PROPOSED

APPROVED

ADOPTED

2004-05

2005-06

2006-07

## PERSONAL SERVICES

	2004-05	2005-06	2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	2,994	6,586	7,598	1. Superintendent, Supervisor	9,080	9,080	9,080	1
2	10,845	12,165	11,481	2. Recorder, Acctg, Clerk, Secretary	13,377	13,377	13,377	2
3	11,784	12,437	16,638	3. Utility Wrkrs, Maintenance Wrkr, Hbrmstr/Maint	19,720	19,720	19,720	3
4	3,144	1,870	4,460	4. Overtime & Part Time/Temp	3,880	3,880	11,230	4
5	433	288	224	5. Personal Services Bonus	274	274	274	5
6	4,172	4,014	4,925	6. Payroll Taxes, Wrkr Comp Ins	4,988	4,988	5,988	6
7	10,746	13,700	16,111	7. Health Insurance, Pension	17,831	17,831	18,281	7
8	44,118	51,060	61,437	8. TOTAL PERSONAL SERVICES	69,150	69,150	77,950	8

## MATERIALS &amp; SERVICES

	2004-05	2005-06	2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	33,190	38,799	54,350	1. Materials & Services (Page 7)	58,150	58,150	58,150	1
2				2.				2
3				3.				3
4	33,190	38,799	54,350	4. TOTAL MATERIALS & SERVICES	58,150	58,150	58,150	4

## CAPITAL OUTLAY

	2004-05	2005-06	2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	1,937	3,153	18,000	1. Park Improvements	12,000	18,000	18,000	1
2	3,818	4,079	46,000	2. Building Improvements/Construction	70,500	70,500	61,700	2
3	1,378	1,621	3,450	3. Memorial Plaques	3,780	3,780	3,780	3
4	1,045	0	3,000	4. Equipment, Safety	2,000	2,000	2,000	4
5	0	2,475	10,000	5. Vehicle-Pickup/Truck	0	0	0	5
6			20,000	6. Park Trails/Improvements	9,500	9,500	9,500	6
7	14	0	1,000	7. Office Equipment	1,200	1,200	1,200	7
8		13,530	203,500	8. City Park Expansion Land Acquisition	0	0	0	8
9				9. Parking/Community Hall Improvements		5,000	5,000	9
10	8,192	11,328	304,950	9. TOTAL CAPITAL OUTLAY	98,980	109,980	101,180	10

## TRANSFERRED TO OTHER FUNDS

	2004-05	2005-06	2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1	10,600	10,600	10,600	1. To City Hall Restoration Reserve Fund	10,600	10,600	10,600	1
2				2.				2
3				3.				3
4				4.				4
5			10,000	5. General Operating Contingency	10,000	10,000	10,000	5
6	10,600	10,600	20,600	6. TOTAL TRANSFERS & CONTINGENCY	20,600	20,600	20,600	6

	2004-05	2005-06	2006-07	EXPENDITURE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	96,100	111,787	441,337	TOTAL EXPENDITURES	246,880	257,880	257,880	
	79,707	68,733	5,983	UNAPPROPRIATED ENDING FUND BALANCE	2,310	2,310	2,310	
	175,807	180,520	447,320	TOTAL	249,190	260,190	260,190	

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

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

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

Line 3- based on 30 plaques @ \$126

Line 4- street vac, Safety &amp; Other Equip

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

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

LB-20

RESOURCES

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

**STREET FUND**

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2004-05

2005-06

2006-07

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

	2004-05	2005-06	2006-07	RESOURCE DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
1				1. Available Cash on Hand (Cash Basis)				1
2	56,585	26,946	52,000	2. Net Working Capital (Accrual Basis)	82,200	82,200	82,200	2
3				3. Previous Levied Taxes to Be Received				3
4	344	919	1,200	4. Interest	1,200	1,200	1,200	4
5	OTHER RESOURCES							5
6	59,754	61,001	59,836	6. State Highway Tax Apportionment	60,130	60,130	60,130	6
7	1,208	1,298	100	7. Miscellaneous	100	100	100	7
8				8.				8
9	25,000	0	0	9. ODOT SCA Grant (Winchell St., Ph 2)				9
10	0	0	25,000	10. ODOT SCA Grant (Winchell St., Ph 3)				10
11			25,000	11. ODOT SCA Grant (Bayview Ave)	25,000	25,000	25,000	11
12				12. ODOT SCA Grant (project TBD-So.Pt??)	25,000	25,000	25,000	12
13			45,000	13. ODOT Bike/Ped Prog. "Quick Fix"(Xwlks -PO 07,SOB	0	60,000	60,000	13
14			147,000	14. ODOT Bike/Ped Grant Program (Dwntwn Xwalks)	151,200	151,200	151,200	14
15	5,000	0	0	15. ACTS Oregon Building Safer Communities Grant				15
16	40,000	90,000	100,000	16. Transfer from General Fund	150,000	170,000	170,000	16
17	10,000	13,940	58,000	17. Transfer from Storm Drain Construction Reserve	30,000	30,000	30,000	17
18	40,594	0	145,000	18. Transfer from Street Construction Reserve	50,000	50,000	50,000	18
19	6,000	0	0	19. Transfer from Transient Room Tax				19
20		32,783	0	20. Transfer from Street Equip. Reserve				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	244,485	226,887	658,136	29. TOTAL RESOURCES, Except Tax to be Levied	574,830	654,830	654,830	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	244,485	226,887	658,136	32. TOTAL RESOURCES	574,830	654,830	654,830	32

NOTE: Line 6- Based on \$46.93/capita (Pop. 1,275), inc. OTIA "wedge" \$6.92 (reg hwy \$40.01)

Line 11- Grant awarded, work in progress

Line 12- Anticipate submitting application (June 2007) So.Pt. St.

Line 14- Grant awarded, work in progress

Lines 17 & 18-Transfers in support of Bayview Ave project

LB-30

EXPENDITURE SUMMARY

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

**STREET FUND**

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING

PRECEDING

THIS YEAR

EXPENDITURE DESCRIPTION

2004-05

2005-06

2006-07

PROPOSED

APPROVED

ADOPTED

PERSONAL SERVICES								
1	4,991	9,688	9,839	1. Superintendent, Supervisor	11,787	11,787	11,787	1
2	21,476	21,629	22,806	2. Utility Wkrs, Maintenance Wrkr, Hrbrmstr/Maint Wkr	26,513	26,513	26,513	2
3	9,960	11,129	10,958	3. Recorder, Acctg, Clerk, Secretary	12,730	12,730	12,730	3
4	3,476	3,126	3,840	4. Overtime & Part Time/Temp	2,720	2,720	10,070	4
5	543	380	320	5. Personal Services Bonus	391	391	391	5
6	6,159	7,065	7,227	6. Payroll Taxes, Wrkr Comp Ins	8,051	8,051	9,051	6
7	16,743	19,548	17,900	7. Health Insurance, Pension	19,454	19,454	19,904	7
8	63,350	72,564	72,890	8. TOTAL PERSONAL SERVICES	81,646	81,646	90,446	8
MATERIALS & SERVICES								
1	50,777	43,342	86,510	1. Materials & Services (Page 12)	82,510	82,510	82,510	1
2				2.				2
3				3.				3
4	50,777	43,342	86,510	4. TOTAL MATERIALS & SERVICES	82,510	82,510	82,510	4
CAPITAL OUTLAY								
1	81,091	9,486	203,000	1. Street Improvements Construction	197,000	217,000	217,000	1
2	0	2,475	10,000	2. Vehicle-Pickup/Truck	0	0	0	2
3	22	0	1,000	3. Equipment, Safety	2,700	2,700	2,700	3
4	11,780	0	0	4. Hwy 101-Bike/Ped Improvements (SOB Xwlk)	0	60,000	60,000	4
5	20	0	1,000	5. Office Equipment	1,200	1,200	1,200	5
6	8,000	0	0	6. Speed Monitor Trailer Sign	0	0	0	6
7		13,871	0	7. Backhoe (bucket 07/08)	1,500	1,500	1,500	7
8		5,586	262,000	8. Downtown Refinement Plan Improvements	186,000	186,000	177,200	8
9			10,000	9. Future Equipment Acquisitions	10,000	10,000	10,000	9
10	100,912	31,418	487,000	8. TOTAL CAPITAL OUTLAY	398,400	478,400	469,600	10
TRANSFERRED TO OTHER FUNDS								
1	2,500	0	0	1. Street Equipment Reserve	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6			10,000	6. General Operating Contingency	10,000	10,000	10,000	6
7	2,500	0	10,000	7. TOTAL TRANSFERS & CONTINGENCY	10,000	10,000	10,000	7
	217,539	147,324	656,400	TOTAL EXPENDITURES	572,556	652,556	652,556	
	26,946	79,563	1,736	UNAPPROPRIATED ENDING FUND BALANCE	2,274	2,274	2,274	
	244,485	226,887	658,136	TOTAL	574,830	654,830	654,830	

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

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

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

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

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

Line 9- 2 years accumulation for future



LB-20

RESOURCES

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

HARBOR FUND

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND

FIRST

BUDGET

BUDGET FOR NEXT YEAR 2007-08

PRECEDING

PRECEDING

THIS YEAR

RESOURCE DESCRIPTION

2004-05

2005-06

2006-07

PROPOSED

APPROVED

ADOPTED

BEGINNING FUND BALANCE

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

Notes: Lines 6 & 7- includes 5% moor rate increase, add'l finger pier moorage

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

Line 17- Transfer necessary to balance fund budget

LB-30

EXPENDITURE SUMMARY

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

**HARBOR FUND**

CITY OF DEPOE BAY, LINCOLN COUNTY

-----ACTUAL-----

ADOPTED

SECOND FIRST  
PRECEDING PRECEDING  
2004-05 2005-06

BUDGET  
THIS YEAR  
2006-07

EXPENDITURE DESCRIPTION

BUDGET FOR NEXT YEAR 2007-08

PROPOSED APPROVED ADOPTED

PERSONAL SERVICES								
1	2,870	3,775	5,963	1. Superintendent, Supervisor	7,171	7,171	7,171	1
2	9,975	11,455	15,272	2. Recorder, Acctg, Clerk, Secretary	18,395	18,395	18,395	2
3	16,853	16,371	25,444	3. Harbormaster/Maint Wrkr & Maintenance Worker	27,729	27,729	27,729	3
4	1,215	2,940	4,460	4. Overtime, Part time Temp	3,780	3,780	<b>5,600</b>	4
5	497	346	288	5. Personal Services Bonus	352	352	352	5
6	4,415	5,080	6,601	6. Payroll Taxes, Wrkr Comp Ins	6,621	6,621	<b>6,891</b>	6
7	7,507	9,430	23,670	7. Health Insurance, Pension	26,097	26,097	<b>26,207</b>	7
8	<b>43,332</b>	<b>49,398</b>	<b>81,698</b>	8. TOTAL PERSONAL SERVICES	90,145	90,145	<b>92,345</b>	8
MATERIALS & SERVICES								
1	31,395	58,927	354,800	1. Materials & Services (Page 18)	370,750	383,750	383,750	1
2				2.				2
3				3.				3
4	31,395	58,927	354,800	4. TOTAL MATERIALS & SERVICES	370,750	383,750	383,750	4
CAPITAL OUTLAY								
1	948	0	2,000	1. Equipment & Safety Equipment	1,000	1,000	1,000	1
2	0	0	30,000	2. Docks/Piers Construction/Improvements	46,000	51,000	<b>48,800</b>	2
3	0	28,986	0	3. Flotation & Electrical Upgrade, Piling Removal	0	0	0	3
4	0	1,237	10,000	4. Vehicle/Pickup	0	0	0	4
5	5	0	1,000	5. Office Equipment	1,200	1,200	1,200	5
6	43,550	218,406	0	6. Vessel Fueling Facility, Pump/Dump	0	0	0	6
7		3,604	15,000	7. Hoist Equipment	0	0	0	7
8	<b>44,503</b>	<b>252,233</b>	<b>58,000</b>	8. TOTAL CAPITAL OUTLAY	48,200	53,200	51,000	8
TRANSFERRED TO OTHER FUNDS								
1	779	710	1,100	1. Transfer to Sewer Fund	1,100	1,100	1,100	1
2	2,483	2,124	2,700	2. Transfer to Water Fund	2,700	2,700	2,700	2
3	0	0	0	3. Transfer to Harbor Reserve Fund	0	0	0	3
4				4.				4
5				5.				5
6			15,000	6. General Operating Contingency	10,000	10,000	10,000	6
7	3,262	2,834	18,800	7. TOTAL TRANSFERS & CONTINGENCY	13,800	13,800	13,800	7
	122,492	363,392	513,298	TOTAL EXPENDITURES	522,895	540,895	540,895	
	61,790	57,915	5,642	UNAPPROPRIATED ENDING FUND BALANCE	3,895	3,895	3,895	
	<b>184,282</b>	<b>421,307</b>	<b>518,940</b>	TOTAL	526,790	544,790	544,790	

NOTE: Personal Services adopted 3.2% COLA, 5% max merit/position  
 Capital Outlay: Line 2- new finger piers (6), fish plant dock  
 Line 5- Portion tel system CH, records storage

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

LB-10

SPECIAL FUND  
RESOURCES AND REQUIREMENTS

CITY OF DEPOE BAY, LINCOLN COUNTY  
SUPPLEMENTAL

**WATER CAPITAL PROJECT FUND**

BUDGET FOR NEXT YEAR 2007-08

-----HISTORICAL DATA-----				RESOURCE DESCRIPTION	CITY OF DEPOE BAY, LINCOLN COUNTY			
-----ACTUAL-----					ADOPTED	SUPPLEMENTAL		
SECOND	FIRST	BUDGET	THIS YEAR		BUDGET FOR NEXT YEAR 2007-08	PROPOSED	APPROVED	ADOPTED
PRECEDING 2004-05	PRECEDING 2005-06	2006-07	2006-07					
<b>BEGINNING FUND BALANCE</b>								
1				1. Available Cash on Hand (Cash Basis)				1
2	23,930	4,406	0	2. Net Working Capital (Accrual Basis)	0	0	285,020	2
3	32	28	100	3. Interest	0	0	1,300	3
4		0	1,602,000	4. Interim Finance/Bond Proceeds	0	0	31,780	4
5	38,650	118,350	0	5. Interfund Loans from Water Reserve Funds	0	0	0	5
6			100,000	6. Transfer from Water Fund	0	0	0	6
7	50,000	0	125,000	7. Transfer from Water Capital Improvements Reserve	0	0	0	7
8			75,000	8. Transfer from Water System Development Reserve	0	0	0	8
9	112,612	122,784	1,902,100	9. Total Resources Available	0	0	318,100	9
10				10. Funding Necessary to Balance				10
11				11. Taxes Collected in Year Levied				11
12								12
13	112,612	122,784	1,902,100	12. TOTAL RESOURCES	0	0	318,100	13
<b>REQUIREMENT DESCRIPTION</b>								
1	62,615	98,688	152,100	1. Engineering, Legal Services, Admin	0	0	10,300	1
2	0	0	1,600,000	2. Capital Improvements	0	0	139,500	2
3	45,591	0	0	3. Land Acquisition/Conveyance	0	0	0	3
4	0	0	150,000	4. Repay Interfund Loans to Water Reserve Funds	0	0	168,300	4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15	108,206	98,688	1,902,100	15. TOTAL EXPENDITURES	0	0	318,100	15
	4,406	24,096	0	16. Unappropriated Ending Fund Balance	0	0	0	
	112,612	122,784	1,902,100	TOTAL REQUIREMENTS	0	0	318,100	

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