

City of Depoe Bay
Harbor Staff Rates
2021-2024

Name:	Date:	Hourly Rate:
Roy Hildenbrand	7/1/2021	\$25.09
Jeff Dukes	7/1/2021	\$21.97
Jeff Cobb	7/1/2021	\$18.46
Roy Hildenbrand	7/1/2022	\$26.35
Jeff Dukes	7/1/2022	\$23.53
Keith Taylor	7/1/2022	\$17.00
Miguel Lomeli	8/2022 - 4/2023	\$18.00
Roy Hildenbrand	7/1/2023	\$28.80
Jeff Dukes	7/1/2023	\$25.71
Roy Hildenbrand	7/1/2024	\$32.63
Jeff Dukes	7/1/2024	\$27.53
Brian Ruth	7/1/2024	\$19.50

RESOLUTION 508-21**CITY OF DEPOE BAY****A. RESOLUTION ADOPTING THE BUDGET; MAKING APPROPRIATIONS; IMPOSING AND CATEGORIZING THE TAX FOR THE 2021-22 FISCAL YEAR.**

BE IT RESOLVED that the City Council of the City of Depoe Bay hereby adopts the budget for fiscal year 2021 22 in the total of \$12,933,027. This budget is now on file at Depoe Bay City Hall in Depoe Bay, Oregon.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated:

GENERAL FUND

Personal Svcs	\$ 146,155
Materials/Svcs	\$ 527,738
Capital Outlay	\$ 329,869
Interfund Transfers	\$ 627,745
Contingency	\$ 185,000
Total Appropriations	\$ 1,816,507
Unappropriated EFB	\$ 402,054

TRANSIENT ROOM TAX FUND

Public Safety (ded)	\$ 654,074
Public Safety/Law	\$ 23,000
Interfund Transfers	\$ 1,047,818
Contingency	\$ 75,000
Total Appropriations	\$ 1,799,892
Unappropriated EFB	\$ 42,977

STREET FUND

Personal Svcs	\$ 162,258
Materials/Svcs	\$ 112,902
Capital Outlay	\$ 1,190,704
Interfund Transfers	\$ -
Contingency	\$ 100,000
Total Appropriations	\$ 1,565,865
Unappropriated EFB	\$ 151,258

HARBOR FUND

Personal Svcs	\$ 207,650
Materials/Svcs	\$ 314,405
Capital Outlay	\$ 468,000
Interfund Transfers	\$ 10,000
Contingency	\$ 3,000
Total Appropriations	\$ 1,003,055
Unappropriated EFB	\$ 898

SANITARY SERVICE FUND

Personal Svcs	\$ 369,207
Materials/Svcs	\$ 428,511
Capital Outlay	\$ 904,984
Interfund Transfers	\$ 16,000
Contingency	\$ 100,000
Total Appropriations	\$ 1,818,702
Unappropriated EFB	\$ 527,144

SANITARY DEBT SERVICE FUND

Debt Principal	\$ 215,000
Debt	\$ 19,200
Total Appropriations	\$ 234,200
Unappropriated EFB	\$ 96,789

WATER SERVICE FUND

Personal Svcs	\$ 346,240
Materials/Svcs	\$ 249,674
Capital Outlay	\$ 611,866
Interfund Transfers	\$ 45,017
Contingency	\$ 100,000
Total Appropriations	\$ 1,352,797
Unappropriated EFB	\$ 844,652

MIROCO WATER RESERVE FUND

Interfund Transfers	\$ 6,252
Reserved for Future	\$ 53,545

SALMON ENHANCEMENT FUND

Materials/Svcs	\$ 425
Capital Outlay	
Total Appropriations	\$ 425
Unappropriated EFB	\$ 804

PARKS & BUILDINGS FUND

Personal Svcs	\$	138,206
Materials/Svcs	\$	84,710
Capital Outlay	\$	355,558
Interfund Transfers	\$	-
Contingency	\$	75,000
Total Appropriations	\$	653,473
Unappropriated EFB	\$	146,819

AGATE BEACH FUND

Materials/Svcs	\$	4,200
Total Appropriations	\$	117,821
Unappropriated EFB		

WATER DEBT SERVICE FUND

Debt Principal	\$	120,000
Debt	\$	36,290
Total Appropriations	\$	156,290
Unappropriated EFB	\$	140,808

TOTAL APPROPRIATIONS ALL FUNDS	\$10,525,279
TOTAL UNAPPROPRIATED & RESERVED AMOUNTS ALL FUNDS	\$ 2,407,748
TOTAL ADOPTED BUDGET	\$12,933,027

- ✗ BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 2021-22 upon the assessed value of all taxable property within the city:

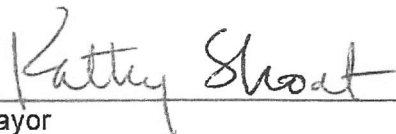
(1) In the amount of \$ 256,365.00 for debt service for general obligation bonds.

- ✗ BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI, section 11b as:

	General Government	Excluded from Limitation
Sanitary Debt Service	\$ 0	\$ 94,855.00
Water Debt Service	\$ 0	\$ 161,510.00
Category Totals	\$ 0	\$ 256,365.00

This Resolution Passed and Adopted by the City Council of the City of Depoe Bay this

15th day of June 2021.



 Mayor



 City Recorder

RESOLUTION 561-24

A RESOLUTION ADOPTING THE 2024-2025 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES FOR FISCAL YEAR 2024-2025

ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of Depoe Bay hereby adopts the budget for fiscal year 2024-2025 in the total of **\$29,510,824** now on file at City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2024 and for the purposes shown below, are hereby appropriated.

	Proposed	Approved	Adopted
GENERAL FUND	6,044,759	5,740,871	5,784,586
ADMINISTRATION	4,136,289	5,435,298	4,332,401
PARKS AND RECREATION	632,445	632,445	632,445
SALMON ENHANCEMENT	5,102	5,102	5,102
INTERFUND TRANSFERS	975,000	975,000	500,000
CONTINGENCY	300,000	300,000	300,000
AGATE BEACH CLOSURE	118,409	118,409	118,409
OPERATIONS	5,365	5,365	5,365
CONTINGENCY	109,529	109,529	109,529
TRANSIENT TAX	7,455,927	7,455,927	7,455,927
OPERATIONS	360,000	360,000	360,000
TRANSFERS	1,960,000	1,960,000	2,140,000
CONTINGENCY	1,000,000	1,000,000	1,000,000
UNAPPROPRIATED FUNDS	4,135,927	4,135,927	3,955,927
STREET FUND	1,961,809	1,961,809	1,961,809
OPERATIONS	876,900	877,400	877,400
TRANSFERS	131,569	131,569	131,569
CONTINGENCY	225,000	300,000	300,000
UNAPPROPRIATED FUNDS	128,340	52,840	52,840
HARBOR FUND	5,447,861	5,447,861	5,447,861
OPERATIONS	4,712,000	4,712,000	4,712,000
TRANSFERS	293,978	295,478	295,478
CONTINGENCY	200,000	200,000	200,000
UNAPPROPRIATED FUNDS	241,883	240,383	240,383
SEWER ENTERPRISE UTILITY FUND	4,447,683	4,447,683	4,447,683
OPERATIONS	1,111,685	1,111,685	1,111,685
DEBT SERVICE	232,000	232,000	232,000
TRANSFERS	383,785	383,785	383,785
CONTINGENCY	239,619	500,000	500,000
UNAPPROPRIATED FUNDS	880,594	880,594	880,594

WATER ENTERPRISE UTILITY FUND	3,775,842	4,075,842	4,075,842
OPERATIONS	2,022,938	2,022,938	2,022,938
DEBT SERVICE	142,828	142,828	142,828
TRANSFERS	365,730	365,730	365,730
CONTINGENCY	250,000	250,000	250,000
UNAPPROPRIATED FUNDS	494,346	794,346	794,346
MIROCO	30,000	30,000	30,000
OPERATIONS	-	-	-
RESERVE	30,000	30,000	30,000
Total 2024-2025 Appropriated Funds	23,371,200	23,144,313	23,368,028
Total Unappropriated Funds	6,184,977	6,431,987	6,226,987
Total Reserve Funds	234,000	234,000	234,000
Total 2024-2025 Adopted Budget	29,790,178	29,810,299	29,829,014

IMPOSING AND CATERGORIZING TAXES

✕ **BE IT RESOLVED**, that the City Council of the City of Depoe Bay hereby imposes the following ad valorem property taxes for the tax year 2024-2025 upon the assessed value of all taxable property within the City

✕ (1) In the amount of \$158,565 for debt service for general obligation bonds.

BE IT RESOLVED, that the taxes imposed are hereby categorized for the purposes of Article XI, section 11b as:

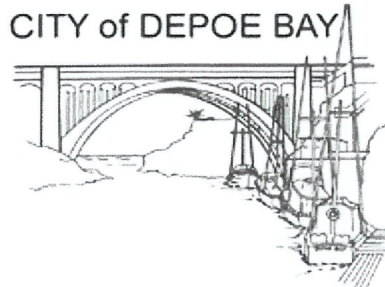
	General Government	Excluded from	Limitation
Sanitary Debt Service	\$0	\$0	\$0
Water Debt Service	\$0	\$0	\$158,565
Category Totals	\$0	\$0	\$0

Resolved and adopted by the Council this _____ day of June, 2024.

ATTEST:

Kathy Short, Mayor
City of Depoe Bay

Kimberly Wollenburg
City Administrator/Recorder



CITY OF DEPOE BAY

570 SE Shell Avenue
Depoe Bay Oregon, 97341
(541) 765-2361

www.cityofdepoebay.org

2024-2025 BUDGET CALENDAR CITY & URBAN RENEWAL AGENCY BUDGETS

Target Dates	Action Items
January - February	Program Budget Preparations
January - March	Budget Committee Member Recruitment
February - March	Committee / Commission Budget Requests
April 3, 2024	Publish Notice of Budget Meetings on City website and in newspaper (5-30 days prior to the meeting)
April 16, 2024 at 5:00 PM	First UR/City Budget Committee Meeting, Public Hearing Elect Chair Deliver budget message
May 8, 2024	Publish Notice of Budget hearing and financial summary on website and newspaper (5-30 days prior to hearing)
June 17 & 18, 2024 at 5:00 PM	Second UR/City Budget Committee Meeting
June 27, 2024 at 5:00 PM	Urban Renewal Agency & City Council - Hold Budget Public Hearing Uses of State Shared Revenue Adoption of Resolution: Adopt Budget Appropriate Budget Levy Taxes

City of Depoe Bay
2024-25 Budget
Budget Message

To the City of Depoe Bay Budget Committee and the Depoe Bay Community,

Staff is pleased to submit the Proposed Budget for the 2024-25 fiscal year for your consideration and subsequent approval. This budget message is intended to provide a high-level overview of the proposed budget document by highlighting important financial impacts for the upcoming fiscal year. This proposed budget focuses on maintaining fiscal responsibility and reflects the City's commitment to meeting the needs of our community while maintaining financial stability.

The budget document is the single most important policy document of the City. It sets expectations and establishes operational and financial plans for the delivery of City services. It provides revenue and expenditure information for the City overall as well as by funds and gives residents a better understanding of the City's operations and fiscal programs as well as provides transparency in government spending. The budget has been prepared in accordance with Oregon Local Budget Law.

The proposed budget provides appropriations, revenues, and transfer projections by fund. The budget pages typically include (from left to right) actual audited figures for the two most recent fiscal years; however, in this proposed budget the two most recent fiscal years have not been audited and only adopted numbers are reflected on this budget submission. The current year's budget information is represented, and the proposed amounts for 2024-25. The last three pages of the budget document are supplemental, providing total line-item amounts and their breakout to funds for the following expenditure categories: Personal Services, Materials & Services, Transfer.

REVENUES

Based on our current year revenues, it appears that the overall total revenue is not increasing as it has in recent years past. The overall net change in total revenues from the current year budgeted amount to the proposed budget amount is approximately \$1.7 million (less than a 2% increase). This is predominately due to a decrease in the Transient Room Tax (TRT) and Intergovernmental revenues.

All Franchise Agreements and Leases are current amounts and are based on current rates. State Revenue Sharing, Cigarette, and Liquor taxes are proposed revenues and are based on per capita estimates provided by the League of Oregon Cities (LOC). The population used is 1,559. Until recently, the City was penalized 10% on these funds due to noncompliance with audit requirements for fiscal years. Since the legislature removed the penalty, the City received a return of those held back funds. Estimates with the FY 24/25 budget reflect the removal of that penalty. Marijuana Tax funds have been included in the General Fund. These funds are managed and collected by the state. They have been shown in the fund as dedicated funds.

Transient Room Tax, \$1,800,000. The imposition of the TRT is set forth in the City of Depoe Bay Charter. TRT funds support marketing, public safety, street maintenance, parks and

recreation, parks capital fund, and City facility maintenance. Although TRT growth in FY 21/22 was very strong, there is a leveling out, and estimated year-end TRT revenues are lower than budgeted for. The proposed budget is \$200,000 lower than in FY2023-24.

Franchise Fees, \$200,500. Depoe Bay charges a franchise fee to utility companies for using City owned right-of-way. NW Natural Gas, Central Lincoln PUD, CenturyTel, North Lincoln Sanitary, Spectrum/Charter Cable, Lightspeed Network and Coastcom Inc. pay franchise fees. A low estimate is in the budget for Spectrum/Charter as it is unknown as to how many residents will switch to them.

Licenses and Permits, \$50,100. Depoe Bay charges permitting fees for planning activities including building permits, plan reviews, geotechnical reviews, zoning appeals and system development charges. FY2023-24 revenues are tracking higher above budgeted amounts due to the increasing activity in The Hills of Depoe Bay and Whale Watch developments.

Intergovernmental Revenue, \$1,953,770. Intergovernmental revenues are monies obtained from other governments, including grants, shared taxes, liquor revenue allocation, state revenue sharing, state highway tax apportionment, and marijuana tax allocation.

Charges for Services, \$40,250. Charges for services lease revenue and community center and recreation fees.

Miscellaneous, \$8,150. Miscellaneous revenues contain some lease revenues, interest earnings, miscellaneous sewer charges, report fees, and other assorted small fees.

Transfers-In, \$2,955,262. The City of Depoe Bay budget is made up of funds which are self-balancing sets of accounts that are separated according to law, regulations and/or City purposes. Funds received in one fund can be used for expenditures in another fund if they are properly transferred and comply with revenue restrictions.

Proprietary Funds: Pursuant to Resolution 377 (Oct 2007), moorage fees are to be increased annually based upon US City Average CPI-UC, with the increase restricted to not less than 3% nor more than 5%, the increase for 2021-22 will be 3% per the resolution and CPI report. Pursuant to Resolution 513-21, water and sewer charges increase annually, as of July 1, 6% for water and 13% for sewer. System Development Charges (SDC's) reflect annual adjustments based upon the Construction Cost Index from the prior-year inflation rate. SDCs are expected to increase as The Hills of Depoe Bay and Whale Watch build out.

Grant funding included in the proposed budget:

General Fund: The City anticipates a grant for an update to the Parks Master Plan. Annually, the City applies for an is usually granted a small grant award from the Lincoln County Emergency Management department through the Lincoln County Board of County Commissioners.

Harbor Fund: State Marine Board Maintenance Assistance Program (MAP) has awarded a grant for the replacement of the Pumpout station and additional ability to do maintenance on the fish cleaning station and public bathrooms on the southside of the harbor. In addition, as a final piece to being able to finish the Docks 2-4 Replacement Project, the City will receive 1.5 million in funds through a legislative award.

Street Fund: ODOT's Small City Allocation. The City was awarded a Small Cities Allotment (SCA) grant for the Bay Street Sidewalk improvement project.

EXPENDITURES

As we are required to have a balanced budget, our total expenditures cannot exceed our total revenue. Personnel Services expenditures are increasing due to an increase in the number of staff and COLAs. Benefits have only gone up slightly from last year. Material and Services expenditures are increasing due to increased operational material and supply costs and contracted service costs.

Personnel services have been summarized into three lines (salaries, benefits, and overtime) to simplify the presentation. A schedule of personnel services paid from different funds is presented in the back of this document to illustrate the cost sharing across funds for budgeted positions. However, to further simplify accounting and payroll, personnel are recorded and paid out of the General Fund with transfers from other Funds to "pay back" the payroll.

Personnel Services, \$1,617,752. Personnel expenditures include salaries for full and part-time employees, overtime pay, on-call pay, FICA, Medicare taxes, workers compensation, unemployment reimbursement, medical and dental insurance, life insurance, long-term disability insurance and retirement. Medical Insurance rates are increasing approximately 9% effective 01/01/25. PERS rates do not change in FY 2024/25. COLA is proposed at 3.1% per CPI.

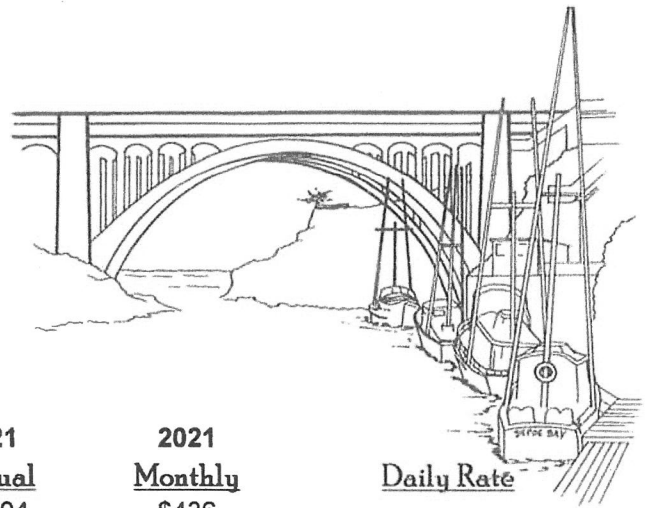
Materials and Services, 2,917,713. Materials and services account for the operational or maintenance costs for each department. Materials and services include contracted services, supplies, chemicals for the treatment plants, asphalt, pipe, etc. Equipment purchased in materials and services is distinguished from capital equipment in that it has a smaller dollar value (<\$5,000) and/or a shorter shelf life.

Capital Outlay, \$6,940,625. Capital purchases are long-term assets that are purchased by all funds. Capital purchases are assets that are used over a me period greater than a year, and cost more than \$5,000. Examples of capital purchases include buildings, vehicles, roads, pump stations, sidewalks, etc. This category does NOT include reserves that are in Capital funds.

Debt Service, \$395,000. Debt service is contained in the water and sewer funds. Water rates pay for water equipment financing debt, and property taxes pay for the sewer bond fund debt.

CITY of DEPOE BAY

Post Office Box 8 + Depoe Bay, Oregon 97341
Phone (541) 765-2361 + Fax (541) 765-2129
TDD# 1-800-735-2900



MOORAGE RATES

Size	2021 Annual	2021 Monthly	Size	2021 Annual	2021 Monthly
25' & Under	\$835	\$281	39'	\$1,304	\$436
26'	\$867	\$288	40'	\$1,338	\$447
27'	\$903	\$299	41'	\$1,371	\$457
28'	\$935	\$311	42'	\$1,407	\$468
29'	\$970	\$323	43'	\$1,437	\$475
30'	\$1,002	\$337	44'	\$1,467	\$490
31'	\$1,037	\$344	45'	\$1,505	\$503
32'	\$1,071	\$357	46'	\$1,540	\$511
33'	\$1,103	\$369	47'	\$1,573	\$524
34'	\$1,137	\$381	48'	\$1,605	\$535
35'	\$1,170	\$390	49'	\$1,639	\$546
36'	\$1,204	\$400	50'	\$1,673	\$558
37'	\$1,238	\$413	51'	\$1,705	\$567
38'	\$1,271	\$422	52'	\$1,739	\$578

Daily Rate

Motorized Vessels

45' and Under in Length
\$31 per day

Over 45' in Length
\$46 per day

MOORAGE RATES - NON-MOTORIZED, NON-SAIL VESSELS (Rowboats etc.)

Size	2021 Annual	2021 Monthly	Size	2021 Annual	2021 Monthly	Daily Rate
8'	\$127	\$42	17'	\$276	\$93	\$31 per day
9'	\$149	\$48	18'	\$293	\$97	
10'	\$163	\$52	19'	\$309	\$104	
11'	\$178	\$56	20'	\$327	\$109	
12'	\$194	\$66	21'	\$339	\$113	
13'	\$211	\$71	22'	\$347	\$118	
14'	\$228	\$76	23'	\$361	\$124	
15'	\$241	\$80	24'	\$388	\$127	
16'	\$260	\$88				

OTHER FEES

Pumping Vessel	\$50/Hour 1Hr Minimum	Tow Abandoned Boat Trailer	\$50/Incident
Securing Vessel	\$50/Incident + Line	Store Abandoned Boat Trailer	\$50/Month
Storage Area Use	\$.50 Per Sq Ft per month	Harbor Boat Use	\$50/Hour
		Hoist Use	NA/Leased

CRABPOT STORAGE

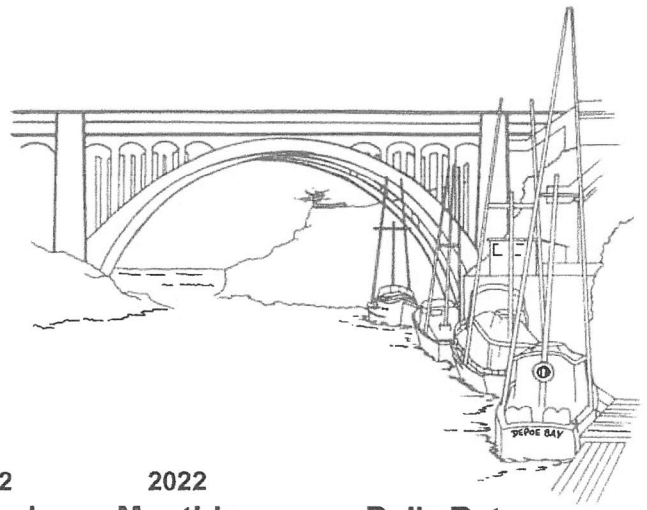
\$20 per month for 100 sq ft 10' x 10' Space

\$30 per month for 150 sq ft 10' x 15' Space

Effective July 1, 2021 - Resolution # 505-21

CITY of DEPOE BAY

Post Office Box 8 + Depoe Bay, Oregon 97341
Phone (541) 765-2361 + Fax (541) 765-2129
TDD# 1-800-735-2900



MOORAGE RATES

<u>Size</u>	<u>2022 Annual</u>	<u>2022 Monthly</u>	<u>Size</u>	<u>2022 Annual</u>	<u>2022 Monthly</u>	<u>Daily Rate</u>
25' & Under	\$860	\$289	39'	\$1,343	\$449	Motorized Vessels
26'	\$893	\$297	40'	\$1,378	\$460	
27'	\$930	\$308	41'	\$1,412	\$471	
28'	\$963	\$320	42'	\$1,449	\$482	45' and Under in Length \$32 per day
29'	\$999	\$333	43'	\$1,480	\$489	
30'	\$1,032	\$347	44'	\$1,511	\$505	
31'	\$1,068	\$354	45'	\$1,550	\$518	Over 45' in Length \$47 per day
32'	\$1,103	\$368	46'	\$1,586	\$526	
33'	\$1,136	\$380	47'	\$1,620	\$540	
34'	\$1,171	\$392	48'	\$1,653	\$551	
35'	\$1,205	\$402	49'	\$1,688	\$562	
36'	\$1,240	\$412	50'	\$1,723	\$575	
37'	\$1,275	\$425	51'	\$1,756	\$584	
38'	\$1,309	\$435	52'	\$1,791	\$595	

MOORAGE RATES - NON-MOTORIZED, NON-SAIL VESSELS (Rowboats etc.)

<u>Size</u>	<u>2022 Annual</u>	<u>2022 Monthly</u>	<u>Size</u>	<u>2022 Annual</u>	<u>2022 Monthly</u>	<u>Daily Rate</u>
8'	\$131	\$43	17'	\$284	\$96	\$32 per day
9'	\$153	\$49	18'	\$302	\$100	
10'	\$168	\$54	19'	\$318	\$107	
11'	\$183	\$58	20'	\$337	\$112	
12'	\$200	\$68	21'	\$349	\$116	
13'	\$217	\$73	22'	\$357	\$122	
14'	\$235	\$78	23'	\$372	\$128	
15'	\$248	\$82	24'	\$400	\$131	
16'	\$268	\$91				

OTHER FEES

Pumping Vessel	\$50/Hour 1Hr Minimum	Tow Abandoned Boat Trailer	\$50/Incident
Securing Vessel	\$50/Incident + Line	Store Abandoned Boat Trailer	\$50/Month
Storage Area Use	\$.50 Per Sq Ft per month	Harbor Boat Use	\$50/Hour
		Hoist Use	NA/Leased

CRABPOT STORAGE

\$20 per month for 100 sq ft 10' x 10' Space
\$30 per month for 150 sq ft 10' x 15' Space

Effective July 1, 2022

CITY OF DEPOE BAY HARBOR MOORAGE RATES

July 1, 2023 thru June 30, 2024

Overall Length	Charter/Guide Commercial Annual	Recreational Annual	Transient Monthly	Transient Daily
25' and under	\$1,406	\$1,325	\$312	\$35
26'	\$1,454	\$1,370	\$321	\$35
27'	\$1,502	\$1,415	\$333	\$35
28'	\$1,550	\$1,460	\$346	\$35
29'	\$1,599	\$1,505	\$360	\$35
30'	\$1,647	\$1,550	\$375	\$35
31'	\$1,695	\$1,595	\$382	\$35
32'	\$1,743	\$1,640	\$397	\$35
33'	\$1,792	\$1,685	\$410	\$35
34'	\$1,840	\$1,730	\$423	\$35
35'*	\$1,888	\$1,775	\$434	\$35
36'*	\$1,936	\$1,820	\$445	\$35
37'*	\$1,985	\$1,865	\$459	\$35
38'*	\$2,033	\$1,910	\$470	\$35
39'*	\$2,081	\$1,955	\$485	\$35
40'*	\$2,129	\$2,000	\$497	\$35
41'*	\$2,177	\$2,045	\$509	\$35
42'*	\$2,226	\$2,090	\$521	\$35
43'*	\$2,274	\$2,135	\$528	\$35
44'*	\$2,322	\$2,180	\$545	\$35
45'*	\$2,370	\$2,225	\$559	\$35
46'*	\$2,419	\$2,270	\$568	\$51
47'*	\$2,467	\$2,315	\$583	\$51
48'*	\$2,515	\$2,360	\$595	\$51
49'*	\$2,563	\$2,405	\$607	\$51
50'*	\$2,612	\$2,450	\$621	\$51
51'*	\$2,660	\$2,495	\$631	\$51
52'*	\$2,708	\$2,540	\$643	\$51

*Dock Pedestal Electric - Usage Billed .10/Killowatt (Not Included in Annual Moorage)

OTHER FEES:

Vessel Pump-out Service: \$50/hour, one hour minimum

Harbor Boat Use: \$50/hour, one hour minimum

Hoist Use: \$35/hour, one hour minimum

Vessel Secure: \$50/incident, plus cost of line if provided by City

Boat Trailer Storage: \$50/month or any portion of calendar month

Boat Trailer Tow: \$50/incident

Item Removal Penalty: \$100/incident, plus the actual costs of any storage

Hose Left Running: \$50/incident

July 1, 2024 thru June 30, 2025

<u>Overall Length</u>	Charter/Guide Commercial Annual	Recreational Annual	Transient Monthly	Transient Daily
25' and under	\$1,476	\$1,391	\$328	\$36
26'	\$1,527	\$1,439	\$337	\$36
27'	\$1,577	\$1,486	\$349	\$36
28'	\$1,628	\$1,533	\$363	\$36
29'	\$1,679	\$1,580	\$378	\$36
30'	\$1,729	\$1,628	\$393	\$36
31'	\$1,780	\$1,675	\$401	\$36
32'	\$1,831	\$1,722	\$417	\$36
33'	\$1,881	\$1,769	\$431	\$36
34'	\$1,932	\$1,817	\$445	\$36
35'*	\$1,982	\$1,864	\$456	\$36
36'*	\$2,033	\$1,911	\$467	\$36
37'*	\$2,084	\$1,958	\$482	\$36
38'*	\$2,134	\$2,006	\$493	\$36
39'*	\$2,185	\$2,053	\$509	\$36
40'*	\$2,236	\$2,100	\$522	\$36
41'*	\$2,286	\$2,147	\$534	\$36
42'*	\$2,337	\$2,195	\$547	\$36
43'*	\$2,388	\$2,242	\$555	\$36
44'*	\$2,438	\$2,289	\$573	\$36
45'*	\$2,489	\$2,336	\$587	\$36
46'*	\$2,540	\$2,384	\$596	\$53
47'*	\$2,590	\$2,431	\$612	\$53
48'*	\$2,641	\$2,478	\$625	\$53
49'*	\$2,691	\$2,525	\$637	\$53
50'*	\$2,742	\$2,573	\$652	\$53
51'*	\$2,793	\$2,620	\$662	\$53
52'*	\$2,843	\$2,667	\$675	\$53

*Dock Pedestal Electric - Usage Billed .10/Killowatt (Not Included in Annual Moorage)

OTHER FEES:

Vessel Pump-out Service: \$50/hour, one hour minimum

Harbor Boat Use: \$50/hour, one hour minimum

Hoist Use: \$35/hour, one hour minimum

Vessel Secure: \$50/incident, plus cost of line if provided by City

Boat Trailer Storage: \$50/month or any portion of calendar month

Boat Trailer Tow: \$50/incident

Item Removal Penalty: \$100/incident, plus the actual costs of any storage

Hose Left Running: \$50/incident

City of Depoe Bay
Harbor Fuel Sales - Non-Eth (Unleaded)

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2021-2022

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Unleaded	7/7/2021			
Purchase	Unleaded	7/7/2021	\$ 4.0181	807.4	5.31
Opening Read	Unleaded	7/20/2021	\$ 4.0181		
Purchase	Unleaded	7/20/2021	\$ 4.1443	1681.8	5.38
Opening Read	Unleaded	7/26/2021	\$ 4.1443		
Purchase	Unleaded	7/26/2021	\$ 4.1443	1003.5	5.39
Opening Read	Unleaded	8/2/2021	\$ 4.1443		
Purchase	Unleaded	8/2/2021	\$ 4.4709	502.2	5.49
Opening Read	Unleaded	8/9/2021	\$ 4.4709		
Purchase	Unleaded	8/9/2021	\$ 4.4709	1136.2	5.71
Opening Read	Unleaded	8/17/2021	\$ 4.4709		
Purchase	Unleaded	8/17/2021	\$ 4.5838	1224	5.80
Opening Read	Unleaded	8/31/2021	\$ 4.5838		
Purchase	Unleaded	8/31/2021	\$ 4.5839	1222.4	5.82
Opening Read	Unleaded	9/14/2021	\$ 4.5839		
Purchase	Unleaded	9/14/2021	\$ 4.5260	888.9	5.79
Opening Read	Unleaded	9/23/2021	\$ 4.5260		
Purchase	Unleaded	9/23/2021	\$ 4.5262	949.3	5.77
Opening Read	Unleaded	4/8/2022	\$ 4.5262		
Purchase	Unleaded	4/8/2022	\$ 5.1900	886.2	6.11
Opening Read	Unleaded	6/3/2022	\$ 5.1900		
Purchase	Unleaded	6/3/2022	\$ 6.6025	1070	7.32
Opening Read	Unleaded	6/28/2022	\$ 6.6025		
Purchase	Unleaded	6/28/2022	\$ 6.4982	880.1	7.79

City of Depoe Bay
Harbor Fuel Sales - Non-Eth (Unleaded)

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2022-2023

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Unleaded	7/8/2022	\$ 6.4982		
Purchase	Unleaded	7/8/2022	\$ 6.4950	808.2	7.74
Opening Read	Unleaded	7/27/2022	\$ 6.4950		
Purchase	Unleaded	7/27/2022	\$ 6.7989	695	7.86
Opening Read	Unleaded	8/18/2022	\$ 6.7989		
Purchase	Unleaded	8/18/2022	\$ 6.2970	1500.2	7.56
Opening Read	Unleaded	9/6/2022	\$ 6.2970		
Purchase	Unleaded	9/6/2022	\$ 6.1181	795.2	7.43
Opening Read	Unleaded	9/12/2022	\$ 6.1181		
Purchase	Unleaded	9/12/2022	\$ 6.2969	502.9	7.43
Opening Read	Unleaded	9/22/2022	\$ 6.2969		
Purchase	Unleaded	9/22/2022	\$ 6.0331	799.2	7.39
Opening Read	Unleaded	3/22/2023	\$ 6.0331		
Purchase	Unleaded	3/22/2023	\$ 4.2849	599.9	6.68
Opening Read	Unleaded	5/31/2023	\$ 4.2849		
Purchase	Unleaded	5/31/2023	\$ 4.7778	907.2	5.79
Opening Read	Unleaded	6/22/2023	\$ 4.7778		
Purchase	Unleaded	6/22/2023	\$ 5.0244	754.7	6.15
Opening Read	Unleaded	6/30/2023	\$ 5.0244		
Purchase	Unleaded	6/30/2023	\$ 4.9966	988.5	6.25

City of Depoe Bay
Harbor Fuel Sales - Non-Eth (Unleaded)

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2023-2024

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Unleaded	7/11/2023	\$ 4.9966		
Purchase	Unleaded	7/11/2023	\$ 4.9876	792.9	6.23
Opening Read	Unleaded	7/19/2023	\$ 4.9876		
Purchase	Unleaded	7/19/2023	\$ 4.9833	990	6.23
Opening Read	Unleaded	7/27/2023	\$ 4.9833		
Purchase	Unleaded	7/27/2023	\$ 4.9871	993.3	6.23
Opening Read	Unleaded	8/3/2023	\$ 4.9871		
Purchase	Unleaded	8/3/2023	\$ 4.9597	800	6.21
Opening Read	Unleaded	8/11/2023	\$ 4.9597		
Purchase	Unleaded	8/11/2023	\$ 4.9947	874.5	6.23
Opening Read	Unleaded	8/14/2023	\$ 4.9947		
Purchase	Unleaded	8/14/2023	\$ 4.9853	985.5	6.23
Opening Read	Unleaded	8/25/2023	\$ 4.9853		
Purchase	Unleaded	8/25/2023	\$ 4.9498	890.2	6.21
Opening Read	Unleaded	8/31/2023	\$ 4.9498		
Purchase	Unleaded	8/31/2023	\$ 5.0778	973.2	6.28
Opening Read	Unleaded	9/6/2023	\$ 5.0778		
Purchase	Unleaded	9/6/2023	\$ 5.0931	872.8	6.33
Opening Read	Unleaded	9/13/2023	\$ 5.0931		
Purchase	Unleaded	9/13/2023	\$ 5.0643	967.8	6.32
Opening Read	Unleaded	9/29/2023	\$ 5.0643		
Purchase	Unleaded	9/29/2023	\$ 5.2759	644.1	6.38
Opening Read	Unleaded	11/18/2023	\$ 5.2759		
Purchase	Unleaded	11/18/2023	\$ 4.6167	395.7	6.36
Opening Read	Unleaded	4/16/2024	\$ 4.6167		
Purchase	Unleaded	4/16/2024	\$ 4.4378	497.4	5.82
Opening Read	Unleaded	5/31/2024	\$ 4.4378		
Purchase	Unleaded	5/31/2024	\$ 4.9247	987.5	5.95
Opening Read	Unleaded	6/13/2024	\$ 4.9247		
Purchase	Unleaded	6/13/2024	\$ 4.8747	692.8	6.15
Opening Read	Unleaded	6/21/2024	\$ 4.8747		
Purchase	Unleaded	6/21/2024	\$ 4.4854	589.3	5.98

City of Depoe Bay
Harbor Fuel Sales - Non-Eth (Unleaded)

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2024-2025

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Unleaded	7/1/2024	\$ 4.4854		
Purchase	Unleaded	7/1/2024	\$ 5.2447	798.2	6.22
Opening Read	Unleaded	7/9/2024	\$ 5.2447		
Purchase	Unleaded	7/9/2024	\$ 4.6553	1193.7	6.07
Opening Read	Unleaded	7/19/2024	\$ 4.6553		
Purchase	Unleaded	7/19/2024	\$ 5.3378	994.4	6.31
Opening Read	Unleaded	7/24/2024	\$ 5.3378		
Purchase	Unleaded	7/24/2024	\$ 5.4248	782	6.62
Opening Read	Unleaded	8/1/2024	\$ 5.4248		
Purchase	Unleaded	8/1/2024	\$ 5.2937	998.7	6.58
Opening Read	Unleaded	8/6/2024	\$ 5.2937		
Purchase	Unleaded	8/6/2024	\$ 5.3247	1097.6	6.55
Opening Read	Unleaded	8/13/2024	\$ 5.3247		
Purchase	Unleaded	8/13/2024	\$ 4.9290	802.9	6.34
Opening Read	Unleaded	8/16/2024	\$ 4.9290		
Purchase	Unleaded	8/16/2024	\$ 4.9447	595.8	6.18
Opening Read	Unleaded	8/21/2024	\$ 4.9447		
Purchase	Unleaded	8/21/2024	\$ 4.8217	499	6.15
Opening Read	Unleaded	8/30/2024	\$ 4.8217		
Purchase	Unleaded	8/30/2024	\$ 4.8217	792.2	6.06
Opening Read	Unleaded	9/6/2024	\$ 4.8217		
Purchase	Unleaded	9/6/2024	\$ 4.8577	698.8	6.08

**City of Depoe Bay
Harbor Fuel Sales - Diesel**

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2021-2022

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Diesel	7/7/2021	\$ 2.9677		
Purchase	Diesel	7/7/2021	\$ 2.9683	2510.2	4.19
Opening Read	Diesel	7/20/2021	\$ 2.9683		
Purchase	Diesel	7/20/2021	\$ 2.9774	2938.9	3.60
Opening Read	Diesel	7/26/2021	\$ 2.9774		
Purchase	Diesel	7/26/2021	\$ 2.9887	2000.1	3.61
Opening Read	Diesel	8/2/2021	\$ 2.9887		
Purchase	Diesel	8/2/2021	\$ 3.0840	1500	3.66
Opening Read	Diesel	8/9/2021	\$ 3.0840		
Purchase	Diesel	8/9/2021	\$ 3.0917	3273.8	3.71
Opening Read	Diesel	8/17/2021	\$ 3.0917		
Purchase	Diesel	8/17/2021	\$ 3.1769	2452.9	3.78
Opening Read	Diesel	8/25/2021	\$ 3.1769		
Purchase	Diesel	8/25/2021	\$ 3.0239	1804.4	3.71
Opening Read	Diesel	8/31/2021	\$ 3.0239		
Purchase	Diesel	8/31/2021	\$ 3.1009	1500.2	3.68
Opening Read	Diesel	9/14/2021	\$ 3.1009		
Purchase	Diesel	9/14/2021	\$ 3.0860	2802.1	3.71
Opening Read	Diesel	9/23/2021	\$ 3.0860		
Purchase	Diesel	9/23/2021	\$ 3.1660	2000.1	3.76
Opening Read	Diesel	10/12/2021	\$ 3.1660		
Purchase	Diesel	10/12/2021	\$ 3.4653	1998.7	3.98
Opening Read	Diesel	2/4/2022	\$ 3.4653		
Purchase	Diesel	2/4/2022	\$ 3.8860	2801.6	4.41
Opening Read	Diesel	3/25/2022	\$ 3.8860		
Purchase	Diesel	3/25/2022	\$ 4.9382	2301.1	5.17
Opening Read	Diesel	4/8/2022	\$ 4.9382		
Purchase	Diesel	4/8/2022	\$ 4.9437	1425.7	5.56
Opening Read	Diesel	4/29/2022	\$ 4.9437		
Purchase	Diesel	4/29/2022	\$ 4.9443	2041.7	5.57
Opening Read	Diesel	5/24/2022	\$ 4.9443		
Purchase	Diesel	5/24/2022	\$ 5.3818	2200.2	5.83
Opening Read	Diesel	6/3/2022	\$ 5.3818		
Purchase	Diesel	6/3/2022	\$ 5.9402	1423.3	6.23
Opening Read	Diesel	6/17/2022	\$ 5.9402		
Purchase	Diesel	6/17/2022	\$ 6.3096	2113.9	6.78
Opening Read	Diesel	6/28/2022	\$ 6.3096		
Purchase	Diesel	6/28/2022	\$ 6.4136	1989.5	6.99

City of Depoe Bay
Harbor Fuel Sales - Diesel

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2022-2023

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Diesel	7/8/2022	\$ 6.4136		
Purchase	Diesel	7/8/2022	\$ 6.0686	1998.2	6.84
Opening Read	Diesel	7/21/2022	\$ 6.0686		
Purchase	Diesel	7/21/2022	\$ 5.9200	2800	6.57
Opening Read	Diesel	7/27/2022	\$ 5.9200		
Purchase	Diesel	7/27/2022	\$ 5.8701	2202.5	6.51
Opening Read	Diesel	8/4/2022	\$ 5.8701		
Purchase	Diesel	8/4/2022	\$ 4.4700	2424.9	5.60
Opening Read	Diesel	8/12/2022	\$ 4.4700		
Purchase	Diesel	8/12/2022	\$ 4.5200	1607.3	5.12
Opening Read	Diesel	8/22/2022	\$ 4.5200		
Purchase	Diesel	8/22/2022	\$ 4.7381	2604.9	5.32
Opening Read	Diesel	8/29/2022	\$ 4.7381		
Purchase	Diesel	8/29/2022	\$ 4.9848	2500.1	5.53
Opening Read	Diesel	9/12/2022	\$ 4.9848		
Purchase	Diesel	9/12/2022	\$ 4.5401	2012.7	5.36
Opening Read	Diesel	9/22/2022	\$ 4.5401		
Purchase	Diesel	9/22/2022	\$ 4.4113	2605.6	5.06
Opening Read	Diesel	10/7/2022	\$ 4.4113		
Purchase	Diesel	10/7/2022	\$ 5.0193	2007.5	5.41
Opening Read	Diesel	11/23/2022	\$ 5.0193		
Purchase	Diesel	11/23/2022	\$ 4.8788	2400	5.55
Opening Read	Diesel	3/22/2023	\$ 4.8788		
Purchase	Diesel	3/22/2023	\$ 3.9891	2704	4.85
Opening Read	Diesel	4/27/2023	\$ 3.9891		
Purchase	Diesel	4/27/2023	\$ 3.5070	2675.2	4.23
Opening Read	Diesel	5/11/2023	\$ 3.5070		
Purchase	Diesel	5/11/2023	\$ 3.6170	2604.8	4.21
Opening Read	Diesel	5/23/2023	\$ 3.6170		
Purchase	Diesel	5/23/2023	\$ 3.6170	2400.1	4.24
Opening Read	Diesel	5/31/2023	\$ 3.6170		
Purchase	Diesel	5/31/2023	\$ 3.4664	598.5	4.20
Opening Read	Diesel	6/7/2023	\$ 3.4664		
Purchase	Diesel	6/7/2023	\$ 3.4648	2199.9	4.09
Opening Read	Diesel	6/20/2023	\$ 3.4648		
Purchase	Diesel	6/20/2023	\$ 3.6679	2889.9	4.25
Opening Read	Diesel	6/30/2023	\$ 3.6679		
Purchase	Diesel	6/30/2023	\$ 3.6270	2478.3	4.26

**City of Depoe Bay
Harbor Fuel Sales - Diesel**

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2023-2024

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Diesel	7/11/2023	\$ 3.6270		
Purchase	Diesel	7/11/2023	\$ 3.7475	2710.5	4.34
Opening Read	Diesel	7/19/2023	\$ 3.7475		
Purchase	Diesel	7/19/2023	\$ 3.7475	1721.2	4.37
Opening Read	Diesel	7/27/2023	\$ 3.7475		
Purchase	Diesel	7/27/2023	\$ 3.7460	2311.2	4.37
Opening Read	Diesel	8/3/2023	\$ 3.7460		
Purchase	Diesel	8/3/2023	\$ 4.0486	2711.9	4.57
Opening Read	Diesel	8/11/2023	\$ 4.0486		
Purchase	Diesel	8/11/2023	\$ 4.4791	1908.6	5.03
Opening Read	Diesel	8/14/2023	\$ 4.4791		
Purchase	Diesel	8/14/2023	\$ 4.5507	2199.1	5.15
Opening Read	Diesel	8/22/2023	\$ 4.5507		
Purchase	Diesel	8/22/2023	\$ 4.7291	2299.8	5.28
Opening Read	Diesel	8/25/2023	\$ 4.7291		
Purchase	Diesel	8/25/2023	\$ 4.7916	400	5.36
Opening Read	Diesel	8/31/2023	\$ 4.7916		
Purchase	Diesel	8/31/2023	\$ 4.7743	1569.3	5.41
Opening Read	Diesel	9/6/2023	\$ 4.7743		
Purchase	Diesel	9/6/2023	\$ 4.8853	1805.3	5.45
Opening Read	Diesel	9/13/2023	\$ 4.8853		
Purchase	Diesel	9/13/2023	\$ 4.9004	1918.9	5.52
Opening Read	Diesel	9/29/2023	\$ 4.9004		
Purchase	Diesel	9/29/2023	\$ 4.4488	1872.5	5.29
Opening Read	Diesel	11/18/2023	\$ 4.4488		
Purchase	Diesel	11/18/2023	\$ 3.7392	2508.6	4.58
Opening Read	Diesel	2/15/2024	\$ 3.7392		
Purchase	Diesel	2/15/2024	\$ 3.2341	604.4	4.21
Opening Read	Diesel	2/28/2024	\$ 3.2341		
Purchase	Diesel	2/28/2024	\$ 3.6282	2007.3	4.07
Opening Read	Diesel	3/27/2024	\$ 3.6282		
Purchase	Diesel	3/27/2024	\$ 3.2557	2003	4.04
Opening Read	Diesel	4/16/2024	\$ 3.2557		
Purchase	Diesel	4/16/2024	\$ 3.3571	2008.1	3.93
Opening Read	Diesel	5/10/2024	\$ 3.3571		
Purchase	Diesel	5/10/2024	\$ 3.3571	1300.3	3.98
Opening Read	Diesel	5/29/2024	\$ 3.3571		
Purchase	Diesel	5/29/2024	\$ 3.2668	2001.6	3.93
Opening Read	Diesel	6/13/2024	\$ 3.2668		
Purchase	Diesel	6/13/2024	\$ 3.2502	1303.3	3.88
Opening Read	Diesel	6/21/2024	\$ 3.2502		
Purchase	Diesel	6/21/2024	\$ 3.3144	1573.9	3.90

1,172.93
763.13 } 1686
- 922.3

City of Depoe Bay
Harbor Fuel Sales - Diesel

FUEL PURCHASES FOR DEPOE BAY FUEL DOCK STATION

FY 2024-2025

Item	Item	Date	Purchase Cost	Quantity Purchased	FUEL PRICE
Opening Read	Diesel	7/1/2024	\$ 3.3144		
Purchase	Diesel	7/1/2024	\$ 3.4374	1921.6	4.01
Opening Read	Diesel	7/9/2024	\$ 3.4374		
Purchase	Diesel	7/9/2024	\$ 3.6080	1900	4.15
Opening Read	Diesel	7/19/2024	\$ 3.6080		
Purchase	Diesel	7/19/2024	\$ 3.4064	1175.5	4.16
Opening Read	Diesel	7/24/2024	\$ 3.4064		
Purchase	Diesel	7/24/2024	\$ 3.2960	2295	3.96
Opening Read	Diesel	8/1/2024	\$ 3.2960		
Purchase	Diesel	8/1/2024	\$ 3.2336	1603.3	3.89
Opening Read	Diesel	8/6/2024	\$ 3.2336		
Purchase	Diesel	8/6/2024	\$ 3.3169	1900.7	3.90
Opening Read	Diesel	8/13/2024	\$ 3.3169		
Purchase	Diesel	8/13/2024	\$ 3.1780	2688.9	3.84
Opening Read	Diesel	8/16/2024	\$ 3.1780		
Purchase	Diesel	8/16/2024	\$ 3.2430	600.2	3.81
Opening Read	Diesel	8/21/2024	\$ 3.2430		
Purchase	Diesel	8/21/2024	\$ 3.3059	1891.1	3.90
Opening Read	Diesel	8/30/2024	\$ 3.3059		
Purchase	Diesel	8/30/2024	\$ 3.3323	2214.2	3.94
Opening Read	Diesel	9/6/2024	\$ 3.3323		
Purchase	Diesel	9/6/2024	\$ 3.2858	1307.5	3.94

CITY OF DEPOE BAY

ADOPTED BUDGET

FOR FISCAL YEAR
JULY 1, 2021 - JUNE 30, 2022

RESOLUTION NO. 508-21

Budget Message Fiscal Year 2023 – 2024 City of Depoe Bay

Staff is pleased to submit the proposed budget for FY 2023-2024 for your consideration.

The budget for the City of Depoe Bay was prepared in accordance with current municipal budget law (ORS Chapter 294). The City's financial statements are prepared on an accrual basis of accounting, in compliance with revised rules of the Governmental Accounting Standards Board (GASB). The City maintains and prepares fixed assets inventories for audit pursuant to GASB Rule 34, as modified for small cities. While local budget law allows for biennial budget periods the City continues to budget on an annual fiscal year budget period.

The proposed budget includes the following major and non-major governmental funds: the **General, Transient Room Tax, Street, Parks & Buildings, Emergency Services (new for FY 23/24) and Salmon Enhancement Funds**; and proprietary funds: the **Harbor, Sewer, Sewer Debt Service, Water, Miroco Water Reserve and Water Debt Service Funds**.

NOT listed is Urban Renewal Funds

The proposed budget provides appropriation, revenue and transfer projections by fund. The budget pages include (from left to right) actual figures for the two most recent fiscal years, current year budget information, and the proposed amounts for 2023-24.

As we move to a post-pandemic new normal, much like businesses and communities throughout Oregon and across the United States, the City of Depoe Bay is experiencing many challenges including inflation, the cost of operations outpacing revenue, a housing and unhoused crisis, a need for ongoing funding to provide services after one-time state and federal funds expire, and the challenges of funding a desperately needed harbor restoration project.

The economic challenges are combined with a severe shortage of employees to fill open positions throughout the country, and while not felt in Depoe Bay at this time, with some employees nearing retirement, succession planning has begun.

Inflation rates have increased and supply chain issues continue to impact the ability to buy certain goods and products such as pipe and other items to maintain City infrastructure.

Governmental Accounting

City government accounting utilizes various funds for budgetary and accounting purposes. The General Fund houses the City's general operations, including City administration, land use and planning, parks and recreation, emergency services, and Salmon Enhancement. The Transient Room Tax Fund can be used only for tourism promotion and facilities, as well as prorated use of facilities by tourists. The Street Fund receives direct revenues from state and local gas taxes that must be used for street and non-motorized activities. Likewise, the Water Fund and Wastewater Fund use revenues from customer rates to fund just those operations. Any revenues collected from designated sources may not be used for general purposes. The budget also includes the operating and debt funds for the Urban Renewal District.

should legislative funds not be received. Other proposed transfers include: transfer from the Transient Room Tax Fund to General Fund to fund General Fund activities.

The budget meeting(s) will provide a forum for discussion of the budget and for development of fiscal policies and program directions as needed. Matters other than those mentioned above will be discussed as the budget meeting progresses.

Respectfully Submitted,
Kimberly Wollenburg, Budget Officer

Dated: May 2, 2023

NOTICE OF BUDGET HEARING

A public meeting of the Depoe Bay City Council will be held in-person and virtually on June 26, 2023 at 5:00 pm. Visit www.cityofdepoebay.org for more information and how to join the virtual meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the City of Depoe Bay Budget Committee. A summary of the budget is presented below. A copy of the budget, as well as this notice, may be inspected or obtained at City Hall, 570 SE Shell Avenue, Depoe Bay Oregon, between the hours of 8 a.m. and 4 p.m. or online at www.cityofdepoebay.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Kimberly Wollenburg, City Recorder

Telephone: 541-765-2361

Email: recorder@cityofdepoebay.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	4,987,260	9,209,234	10,187,086
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,963,615	3,758,997	4,512,800
Federal, State & All Other Grants, Gifts, Allocations & Donations	286,680	1,837,489	1,974,471
Revenue from Bonds & Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,500,580	1,680,080	3,716,780
All Other Resources Except Current Year Property Taxes	768,310	7,228	948,872
Current Year Property Taxes Estimated to be Received	249,462	55,788	60,938
Total Resources	10,755,907	16,548,816	21,400,947

FINANCIAL SUMMARY-REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	254,430	1,275,700	1,458,360
Materials and Services	1,141,769	1,950,655	2,440,532
Capital Outlay	344,778	6,084,955	7,539,900
Debt Service	272,290	395,900	395,900
Interfund Transfers	1,192,828	1,289,900	2,527,580
Contingencies	363,000	1,675,902	1,983,921
Unappropriated Ending Balance and Reserved for Future Expenditure	3,439,973	3,875,805	5,054,754
Total Requirements	7,009,068	16,548,817	21,400,947

FINANCIAL SUMMARY-REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for Unit or Program			
General Fund		6,281,299	4,150,794
FTE		4.38	2.15
Street Fund			1,585,718
FTE			1.09
Harbor Fund			6,294,206
FTE			2.50
Sewer Utility Fund		6,364,653	2,964,466
FTE		7.62	2.75
Water Utility Fund			2,977,234
FTE			3.51
Non-Departmental		3,902,865	3,428,529
FTE		0	0.00
Total Requirements		16,548,817	21,400,947
Total FTE		12.00	12.00

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *	
Increase in harbor fund is related to the potential influx of funds from the Urban Renewal Agency to pay for the Harbor Restoration Project shortfall. Personnel charges increased due to COLA. New transfers created from Water, Sewer, Street, and Harbor funds into the General Fund to pay for personnel costs and materials and services related to general administration. New format for budget consolidated into the General Fund.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed 2022-2023	Rate or Amount Approved 2023-2034
Permanent Rate Levy (rate limit _____ per \$1,000)	0	0	0
Local Option Levy	0	0	0
Levy For General Obligation Bonds	256,357	58,094	166,231

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,485,000	\$0
Other Bonds		\$0
Other Borrowings		\$0
Total	\$1,485,000	\$0

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
494,513	2,564,698	2,612,861	ADMINISTRATION	3,988,912	3,674,312	3,674,312
10,488	227,320	409,773	PARKS AND RECREATION	513,100	513,100	513,100
4,494	12,865	15,365	PARKS AND RECREATION SDC	25,365	25,365	25,365
101	-	4,902	SALMON ENHANCEMENT	5,002	5,002	5,002
519,283	2,804,883	3,042,901	TOTAL GENERAL FUND RESOURCES	4,532,379	4,217,779	4,217,779
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENSE BY OBJECT	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
			PERSONNEL SERVICES			
207,091	247,114	305,602	ADMINISTRATION	1,382,716	1,383,353	1,457,199
207,091	247,114	305,602	TOTAL PERSONNEL SERVICES	1,382,716	1,383,353	1,457,199
			MATERIALS & SERVICES			
167,883	299,852	427,694	ADMINISTRATION	966,544	914,524	923,259
18,982	18,982	59,000	PARKS AND RECREATION	58,027	58,027	58,027
241	200	800	SALMON ENHANCEMENT	1,000	1,000	2,600
			TOTAL MATERIALS & SERVICES	1,025,571	973,551	983,886
			CAPITAL OUTLAY			
252,752		205,000	ADMINISTRATION	62,000	62,000	76,000
3,779	89,261	280,000	PARKS AND RECREATION	411,000	370,700	373,200
			SALMON ENHANCEMENT			
256,532	89,261	485,000	TOTAL CAPITAL OUTLAY	473,000	432,700	449,200
			TRANSFERS			
		269,953	GF - PARKS & RECREATION	200,000	200,000	200,000
	218,836		GF - HARBOR FUND			
	19,073		GF - STREETS			
	218,836	4,902	GF - SALMON ENHANCEMENT			
-	456,745	274,855	TOTAL TRANSFERS	200,000	200,000	200,000
			CONTINGENCY			
	185,000	500,000	ADMINISTRATION	300,000	300,000	300,000
	75,000	215,369	PARKS AND RECREATION	100,000	100,000	100,000
-	260,000	715,369	TOTAL CONTINGENCIES	400,000	400,000	400,000
463,623	1,053,120	1,780,826	TOTAL GENERAL FUND EXPENDITURES	3,481,287	3,389,604	3,490,286
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	OTHER GENERAL FUND REQUIREMENTS	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	329,869		RESERVE ACCOUNT TOTALS	229,365	229,365	229,365
			ADMINISTRATION	200,000	200,000	200,000
			PARKS AND RECREATION SDC	25,365	25,365	25,365
			SALMON ENHANCEMENT	4,000	4,000	4,000
			UNAPPROPRIATED ENDING FUND BALANCE	721,727	498,810	398,128
-	329,869	-	TOTAL RESERVE AND UNAPPROPRIATED FUNDS	951,092	728,175	627,493
627,967	1,995,229	2,268,320	TOTAL GENERAL FUND REQUIREMENTS	4,532,379	4,217,779	4,217,779
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	GENERAL FUND EXPENDITURES BY PROGRAM	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
627,726	1,448,284	1,443,198	ADMINISTRATION	3,111,260	3,059,877	3,156,459
-	216,875	824,322	PARKS AND RECREATION	469,027	428,727	431,227
			PARKS AND RECREATION SDC			
241	200	800	SALMON ENHANCEMENT	1,000	1,000	2,600
627,967	1,665,360	2,268,320	TOTAL GENERAL FUND EXPENDITURES	3,581,287	3,489,604	3,590,286

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	ADMINISTRATION PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,444,203	1,970,953	010-300	01-30-100	BEGINNING FUND BALANCE	1,970,953	1,970,953	1,970,953
				01-30-103	PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECEIVED			
143,030	817,818	462,408	010-412	01-30-104	TRANSFERS FROM STREET, TRANSIENT, URBAN RENEWAL & ENTERPRISE FUNDS	1,686,659	1,347,459	1,347,459
		462,408			HARBOR FUND	244,186	244,186	244,186
					STREET FUND	112,276	123,076	123,076
					SEWER FUND	349,888	349,888	349,888
					WATER FUND	380,310	380,310	380,310
					TRANSIENT ROOM TAX FUND	600,000	250,000	250,000
189,055	159,013	78,700	010-402	01-31-100	FRANCHISE FEES	188,600	188,600	188,600
					CENTURYTEL OF OREGON	3,200	3,200	3,200
					CENTRAL LINCOLN PUD	81,000	81,000	81,000
					LS NETWORKS	5,900	5,900	5,900
					NW NATURAL	39,500	39,500	39,500
					NORTH LINCOLN SANITARY SERVICE	22,500	22,500	22,500
					WAVEDIVISION	36,500	36,500	36,500
9,182	6,687	9,800	010-406	01-32-100	LAND USE/PERMIT FEES	15,000	15,000	15,000
			010-480	01-32-200	GRANT		2,500	2,500
			010-485	01-32-300	LIQUOR LICENSES		100	100
25,984	31,608	28,000	010-401	01-33-100	BUSINESS LICENSE	30,000	30,000	30,000
1,548	1,036	1,100	010-404	01-33-200	CIGARETTE TAXES	1,100	1,100	1,100
57,909	40,112	21,700	010-407	01-33-300	MARIJUANA TAX	21,000	43,000	43,000
30,813	23,213	23,700	010-403	01-33-400	LIQUOR TAXES	26,500	26,500	26,500
32,106	22,178	16,500	010-405	01-34-100	STATE REVENUE SHARING	28,000	28,000	28,000
4,887	18,812		010-400	01-38-100	INTEREST INCOME	17,000	17,000	17,000
	17		010-490	01-38-900	MISCELLANEOUS REVENUE	500	500	500
			010-495	01-38-820	SAFETY INCENTIVE PROGRAM REIMBURSEMENT	2,300	2,300	2,300
			010-496	01-38-830	NEAR SHORE ACTION TEAM	1,300	1,300	1,300
494,513	2,564,698	2,612,861			TOTAL ADMINISTRATION PROGRAM RESOURCES	3,988,912	3,674,312	3,674,312
					PARKS AND RECREATION PROGRAM RESOURCES			
	218,836	405,173	060-408	01-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & URBAN RENEWAL	500,000	500,000	500,000
	218,836	15,500			TRANSFER FROM GENERAL FUND	200,000	200,000	200,000
		309,673			TRANSFER FROM TRANSIENT TAX	300,000	300,000	300,000
		80,000			TRANSFER FROM URBAN RENEWAL			
378	275		060-400	01-31-305	INTEREST INCOME			
	4,811		060-460	01-31-310	COMMUNITY HALL RENTAL FEES	5,000	5,000	5,000
10,000	3,291	4,500	060-461	01-31-315	MEMORIAL PLAQUE SALES	8,000	8,000	8,000
85	107	100	060-462	01-31-320	DONATIONS & GIFTS	100	100	100
26			060-490	01-31-325	MISCELLANEOUS			
			060-480	01-31-330	GRANTS			
10,488	227,320	409,773			TOTAL PARKS AND RECREATION PROGRAM RESOURCES	513,100	513,100	513,100
					PARKS AND RECREATION SDC PROGRAM RESOURCES			
	4,494	12,865		01-31-400	BEGINNING PARK SYSTEM DEVELOPMENT CHARGES (SDC) PROGRAM BALANCE	15,365	15,365	15,365
					BEGINNING SDC-R BALANCE			
					BEGINNING SDC-I BALANCE			

4,494	8,371	2,500	060-453	01-31-450	PARK SYSTEM DEVELOPMENT CHARGES (SDC) FEES	10,000	10,000	10,000
					PARK SDC-R FEES			
					PARK SDC-I FEES			
4,494	12,865	15,365			TOTAL PARKS AND RECREATION SDC PROGRAM RESOURCES	25,365	25,365	25,365

					SALMON ENHANCEMENT PROGRAM RESOURCES			
			070-300	01-37-100	BEGINNING FUND BALANCE	4,902	4,902	4,902
100		4,902	070-395	01-37-104	TRANSFER FROM GENERAL			
1			070-428	01-39-100	DONATIONS & CONTRIBUTIONS	100	100	100
101	-	4,902			TOTAL SALMON ENHANCEMENT PROGRAM RESOURCES	5,002	5,002	5,002

4,494	12,865	15,365			RESTRICTED FUNDS (SDC'S)	25,365	25,365	25,365
505,103	2,792,018	3,027,536			AVAILABLE RESOURCES	4,507,014	4,192,414	4,192,414
509,597	2,804,883	3,042,901			TOTAL GENERAL FUND RESOURCES	4,532,379	4,217,779	4,217,779

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	ADMINISTRATION PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted 2023-202
					PERSONNEL SERVICES			
32,423	38,058	39,200	010-502	01-40-110	CITY RECORDER	82,397	82,397	87,4
26,152	26,505	27,707	010-500	01-40-111	PUBLIC WORKS DIRECTOR	95,555	95,555	101,3
11,707	26,368	29,348	010-505	01-40-112	DEPUTY CITY RECORDER	61,701	61,701	65,4
11,109	13,548	9,886	010-503	01-40-113	ACCOUNTING SPECIALIST	50,903	50,903	54,0
5,391	5,299	4,740	010-504	01-40-114	UTILITY BILLING/OFFICE ASSISTANT	40,684	40,684	43,1
4,939	5,219	5,481	010-506	01-40-115	HARBORMASTER	56,452	56,452	59,8
		5,862	010-507	01-40-120	WASTEWATER TREATMENT PLANT LEAD	60,373	60,373	62,1
			010-508	01-40-121	WASTEWATER TREATMENT PLANT OPERATOR	51,589	51,589	54,7
			010-501	01-40-122	WATER PLANT OPERATOR	65,193	65,193	69,1
2,951	3,127	5,999	010-509	01-40-123	UTILITY WORKER 1	57,673	57,673	61,1
	949		010-510	01-40-124	UTILITY WORKER 2	50,304	50,304	53,3
22,232	33,126	13,647	010-511	01-40-125	MAINTENANCE WORKER/ASSISTANT HARBORMASTER	51,910	51,910	55,0
		23,489	010-512	01-40-126	MAINTENANCE WORKER/PARKS	39,251	39,251	41,6
4	154		010-513	01-40-127	TEMPORARY/SEASONAL	6,500	6,500	6,5
431	2,480	2,000	010-514	01-40-128	OVERTIME	3,500	3,500	29,5
12,629	15,294	26,814	010-520	01-40-130	PAYROLL TAXES	115,539	115,539	118,6
25,178	29,326	46,301	010-526	01-40-131	PERS	206,206	206,206	206,2
47,716	45,838	55,000	010-524	01-40-132	MEDICAL INSURANCE	260,000	260,000	260,0
4,229	1,824	9,928	010-522	01-40-133	DISABILITY INSURANCE AND WORKERS COMP	26,385	27,022	27,0
			010-527	01-40-134	SUPPLEMENTAL MEDICAL INSURANCE - HSA EMPLOYEE CONTRIBUTION			
		200	010-528	01-40-135	LIFE INSURANCE	600	600	6
207,091	247,114	305,602			TOTAL PERSONNEL SERVICES	1,382,716	1,383,353	1,457,1
					MATERIALS & SERVICES			
			010-663	01-40-210	ACCOUNTING & AUDIT	30,820	30,820	30,8
2,860	2,414	10,000	010-645	01-40-211	ADVERTISING / BIDS PUBLICATION / LEGAL NOTICES	3,900	3,900	3,9
					GENERAL	1,500	1,500	1,5
					PLANNING/LAND USE	2,400	2,400	2,4
6,383	6,275	13,849	010-601	01-40-212	PROPERTY/CASUALTY/LOSS INSURANCE	91,065	91,065	100,5
					SAIF (WORKERS COMP)	16,000	16,000	16,0
					CIS TRUST	73,000	73,000	82,4
					CNA SURETY	65	65	
					ASSURED PARTNERS (POLLUTION,)	2,000	2,000	2,0
			010-691	01-40-213	CITY HALL BUILDING	10,780	10,780	8,7
					AED	200	200	2
					JANITORIAL	2,880	2,880	2,8
					MISCELLANEOUS	700	700	7
					RECORDS MANAGEMENT/BASEMENT PURGE	7,000	7,000	5,0
		3,510	010-668	01-40-214	CONTRACTED SERVICES	39,280	40,910	40,9
					BILLING/UTILITY SYSTEM ANNUAL COST	7,000	7,000	7,0
					CODE HOSTING AND UPDATES	2,500	2,500	2,5
					LINCOLN COUNTY PLANNING & BUILDING	2,300	2,300	2,3
					MILLIMAN (VIA CIS)		1,200	1,2
					NATIONAL BUSINESS SOLUTIONS	5,000	5,000	5,0
					PEST CONTROL	900	900	9

					OREGON CASCADES WEST COG - TECH SUPPORT	2,500	2,500	2,500
					PITNEY BOWES	564	564	564
					PORTLAND STATE UNIVERSITY (SALARY SURVEY)	7,986	7,986	7,986
					SHRED-IT	850	850	850
					SHORT TERM RENTAL MONITORING/COMPLIANCE	5,000	5,000	5,000
					TCB ANSWERING SERVICE	1,180	1,180	1,180
					WEBSITE	1,800	2,230	2,230
					ZOOM	1,700	1,700	1,700
4,853	4,976	31,250	010-651	01-40-215	UTILITIES & GARBAGE	16,675	16,675	16,675
					CENTRAL LINCOLN PUD	3,500	3,500	3,500
					AT&T TELECONFERENCE SYSTEM	500	500	500
					CENTURY LINK	2,275	2,275	2,275
					KONICA MINOLTA BUSINESS SOLUTIONS	2,900	2,900	2,900
					NW NATURAL	1,500	1,500	1,500
					NORTH LINCOLN SANITARY SERVICE	3,000	3,000	3,000
					VERIZON WIRELESS	3,000	3,000	3,000
7,538	2,915	3,670	010-662	01-40-216	MERCHANT FEES	10,000	10,000	10,000
8,000	27,000	33,000	010-682	01-40-217	COMMUNITY SUPPORT	34,500	30,850	30,850
	3,000				FLEET OF FLOWERS	3,000	3,000	3,000
	8,000				FOOD PANTRY	10,000	10,000	10,000
					FRIENDS OF OTTER ROCK	5,000	1,350	1,350
	16,000				NEIGHBORS FOR KIDS	16,000	16,000	16,000
					MISCELLANEOUS	500	500	500
			010-640	01-40-220	POSTAGE AND SHIPPING	4,405	4,405	4,405
7,355	13,055	23,815	010-635	01-40-221	MATERIALS & SUPPLIES	9,000	9,000	9,000
					GENERAL	1,500	1,500	1,500
					OFFICE SUPPLIES	2,500	2,500	2,500
					SAFETY EQUIPMENT/PPE	5,000	5,000	5,000
			010-692	01-40-222	OFFICE EQUIPMENT AND SOFTWARE	2,900	2,900	2,900
					COPIER LEASE	2,300	2,300	2,300
					PITNEY BOWES	600	600	600
	132	10,000	010-675	01-40-224	CITY COUNCIL	2,500	2,500	2,500
1,334	8,252	25,200	010-676	01-40-225	EDUCATION & TRAINING	3,500	3,500	3,500
2,916	1,176		010-678	01-40-226	MEETINGS & TRAVEL	15,000	15,000	15,000
3,269	4,145	4,500	010-628	01-40-227	DUES & SUBSCRIPTIONS	6,859	6,859	6,859
					AMAZON BUSINESS	150	150	150
					DEPOE BAY CHAMBER OF COMMERCE	200	200	200
					LEAGUE OF OREGON CITIES	1,600	1,600	1,600
					ENGINEERING NEWS RECORD SUBSCRIPTION	108	108	108
					GOVERNMENT ETHICS COMMISSION	450	450	450
					GOVERNMENT FINANCIAL OFFICERS ASSOCIATION	160	160	160
					INTERNATIONAL INSTITUTE OF MUNICIPAL RECORDERS	185	185	185
					MISCELLANEOUS	300	300	300
					OREGON ASSOCIATION OF MUNICIPAL RECORDERS	180	180	180
					OREGON CITY/COUNTY MANAGERS ASSOCIATION	100	100	100
					OREGON CASCADES WEST COG	2,500	2,500	2,500
					OREGON MAYOR'S ASSOCIATION	106	106	106

					POST OFFICE BOX	140	140	140
					SAFE DEPOSIT BOX	80	80	80
					SPIDEROAK	350	350	350
					STATE FORESTER	100	100	100
					YOUTUBE MEMBERSHIP	150	150	150
15,319	51,223		010-661	01-40-230	LEGAL SERVICES	55,000	55,000	55,000
			010-694	01-40-233	MILEAGE	250	250	250
106,774	162,292	229,850	010-664	01-40-235	CONSULTANTS - PLANNING	264,000	214,000	214,000
					CITY PLANNER	69,000	69,000	69,000
					COMPREHENSIVE / LAND USE UPDATES	100,000	70,000	70,000
					GRANT WRITING SPECIALISTS	50,000	50,000	50,000
					OFFICE REDESIGN - ADMINISTRATION	45,000	25,000	25,000
			010-660	01-40-210	CONSULTANTS - ENGINEERING	125,000	125,000	125,000
300	702	19,100	010-630	01-40-238	REPAIRS & MAINTENANCE	2,500	2,500	2,500
		10,000	010-670	01-40-239	CONTRIBUTIONS & EVENTS	3,500	3,500	3,500
			010-680	01-40-240	LINCOLN COUNTY SHERIFF'S OFFICE	190,000	190,000	190,000
			010-681	01-40-241	CELL PHONE REIMBURSEMENT	210	210	210
		450	010-700	01-40-242	SPECIAL ELECTIONS			
349	2,170	7,500	010-688	01-40-243	EMERGENCY PREPAREDNESS	40,000	40,000	40,000
	10,485		010-725	01-40-244	NEAR SHORE ACTION TEAM			1,300
634	226	2,000	010-695	01-40-810	MISCELLANEOUS	1,000	1,000	1,000
167,883	299,852	427,694			TOTAL MATERIALS & SERVICES	966,544	914,524	923,259
					CAPITAL OUTLAY			
4,544		35,000	010-814	01-40-710	FACILITIES IMPROVEMENTS	55,000	55,000	55,000
					STORAGE CABINETS - COUNCIL CHAMBERS	15,000	15,000	15,000
					TECHNOLOGY, AUDIO SERVICE & SECURITY UPGRADE	30,000	30,000	30,000
					BASEMENT WIRING & OTHER UPGRADES	10,000	10,000	10,000
		7,500		01-40-711	INFORMATIONAL SIGN			
248,209		155,000	010-801	01-40-712	LAND ACQUISITION			
		7,500	010-815	01-40-713	EQUIPMENT	7,000	7,000	21,000
					COMPUTERS / SOFTWARE	7,000	7,000	7,000
					F150 PICK-UP			14,000
252,752	-	205,000			TOTAL CAPITAL OUTLAY	62,000	62,000	76,000
					TRANSFERS			
			010-910	01-40-910	TRANSFER TO GENERAL FUND PARKS FUND	200,000	200,000	200,000
	218,836		010-930	01-40-911	TRANSFER TO HARBOR FUND			
	19,073		010-920	01-40-912	TRANSFER TO STREETS			
	218,836	4,902	010-970	01-40-913	TRANSFER TO SALMON ENHANCEMENT FUND			
-	456,745	4,902			TOTAL TRANSFERS	200,000	200,000	200,000
					CONTINGENCY			
	185,000	500,000	010-150	01-40-800	OPERATING CONTINGENCY	300,000	300,000	300,000
	329,869		010-160	01-40-805	RESERVED FOR FUTURE EXPENDITURE	200,000	200,000	200,000
627,726	1,188,711	1,443,198			TOTAL ADMINISTRATION PROGRAM EXPENDITURES	3,111,260	3,059,877	3,156,459
(118,130)	1,616,172	1,599,703			Unappropriated Ending Balance	1,421,119	1,157,902	1,061,320
627,726	1,188,711	1,443,198			TOTAL ADMINISTRATION REQUIREMENTS	3,111,260	3,059,877	3,156,459

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION PROGRAM EXPENDITURES	Proposed FY 2023- 2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,482	262	5,500	060-639	01-45-210	PARKS MAINTENANCE	15,000	15,000	15,000
3,987		5,000	060-630	01-45-211	BUILDING MAINTENANCE	5,000	5,000	5,000
4,823	5,359	10,000	060-615	01-45-212	UTILITIES & GARBAGE	13,000	13,000	13,000
5,690	5,547	6,500	060-601	01-45-213	INSURANCE			
		1,000	060-637	01-45-214	MEMORIAL WALL MAINTENANCE & SUPPLIES	6,200	6,200	6,200
371		1,000	060-692	01-45-215	SMALL TOOLS & EQUIPMENT	1,300	1,300	1,300
4,495		10,000	060-660	01-45-216	PROFESSIONAL SERVICES	2,200	2,200	2,200
39		500	060-662	01-45-217	MERCHANT FEES			
4,653	4,792	5,000	060-665	01-45-218	RESTROOM LEASE (WOODMARK)	5,800	5,800	5,800
		500	060-695	01-45-219	MISCELLANEOUS	1,000	1,000	1,000
2,990	2,407	3,000	060-634	01-45-220	RESTROOM MAINTENANCE & SUPPLIES	3,000	3,000	3,000
4,667	4,480	5,500	060-635	01-45-221	SUPPLIES/OFFICE SUPPLIES	1,027	1,027	1,027
1,627	2,520	3,500	060-638	01-45-221	VEHICLE MAINTENANCE & FUEL	3,500	3,500	3,500
780	810	2,000	060-640	01-45-222	EQUIPMENT MAINTENANCE	1,000	1,000	1,000
5,469	5,228		060-610	01-45-223	ELECTRICAL EXPENSE			
18,982	31,406	59,000			TOTAL MATERIALS & SERVICES	58,027	58,027	58,027
					CAPITAL OUTLAY			
		269,953		01-45-740	TRANSFER TO GENERAL FUND			
	76,337	80,000	060-613	01-45-741	PARK IMPROVEMENTS	192,500	152,200	152,200
					CABINETS IN COMM HALL	7,500	7,500	7,500
					COMMUNITY HALL BACK DECK COVER	25,000	25,000	25,000
					RESURFACE PLAYGROUND	150,000	75,000	75,000
					WINCHELL STREET LOOKOUT TRAIL	10,000	9,000	9,000
					ELLINGSON STREET OPEN SPACE		700	700
					REPAIR/REPLACE 2ND/NORTH BRIDGE		35,000	35,000
		200,000	060-821	01-45-742	LAND ACQUISITION	200,000	200,000	200,000
				01-45-743	MUSEUM IMPROVEMENTS			
3,779	8,050		060-816	01-45-744	MEMORIAL WALL			
	4,874		060-815	01-45-745	EQUIPMENT	18,500	18,500	21,000
					FORKLIFT - HEAVY DUTY	5,500	5,500	5,500
					PLAYGROUND EQUIPMENT	13,000	13,000	13,000
					F150 TRUCK			2,500
3,779	89,261	549,953			TOTAL CAPITAL OUTLAY	411,000	370,700	373,200
22,761	120,667	608,953			TOTAL PARKS AND RECREATION PROGRAM EXPENDITURES	469,027	428,727	431,227

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION SDC PROGRAM EXPENDITURES	Proposed FY 2023- 2024	Approved FY 2023-2024	Adopted FY 2023-2024
			060-700	01-46-201	SDC-R			
			060-701	01-46-760	SDC-I			
-	-	-			TOTAL CAPITAL OUTLAY	-	-	-
-	-	-			TOTAL PARKS AND RECREATION SDC PROGRAM EXPENDITURES	-	-	-
22,761	120,667	608,953			TOTAL PARKS AND RECREATION EXPENDITURES	469,027	428,727	431,227
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	PARKS AND RECREATION SUMMARY	Proposed FY 2023- 2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	75,000	215,369	060-150	01-46-760	OPERATING CONTINGENCY	100,000	100,000	100,000
	21,208				RESERVED FOR FUTURE EXPENDITURES			
-	96,208	215,369			TOTAL RESERVE ACCOUNTS	100,000	100,000	100,000
-	96,208	215,369			TOTAL OTHER PARKS AND RECREATION REQUIREMENTS	100,000	100,000	100,000
22,761	216,875	824,322			TOTAL PARKS AND RECREATION REQUIREMENTS	569,027	528,727	531,227

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SALMON ENHANCEMENT PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
241	200	800	070-630	01-56-210	FIN CLIPPING EVENT	800	800	800
					SUPPLIES	250	250	250
					ADVERTISING/PROMOTION	550	550	550
			070-635	01-56-220	MISCELLANEOUS	200	200	1,800
241	200	800			TOTAL MATERIALS & SERVICES	1,000	1,000	2,600
241	200	800			TOTAL SALMON ENHANCEMENT PROGRAM EXPENDITURES	1,000	1,000	2,600

AGATE BEACH CLOSURE FUND - 013

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	116,729	113,929	013-300	07-54-100	BEGINNING FUND BALANCE	113,929	113,929	113,929
38	13			07-54-500	INTEREST			
1,337	954		013-413	07-54-600	NORTH LINCOLN SANTIARY SERVICE	1,600	1,600	1,600
1,337	117,683	113,929			TOTAL RESOURCES	115,529	115,529	115,529
1,337	117,683	113,929			TOTAL AGATE BEACH CLOSURE FUND RESOURCES	115,529	115,529	115,529

1,337	117,683	113,929			TOTAL AGATE BEACH CLOSURE FUND REQUIREMENTS	115,529	115,529	115,529
-------	---------	---------	--	--	---	---------	---------	---------

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,332	3,014	4,200	013-605	07-54-210	SOLID WASTE CONSORTIUM	6,000	6,000	6,000
					MONTHLY PERCENTAGE		3,900	3,900
					INSURANCE (ANNUAL)		2,100	2,100
4,332	3,014	4,200			TOTAL MATERIALS & SERVICES	6,000	6,000	6,000
4,332	3,014	4,200			TOTAL AGATE BEACH CLOSURE EXPENDITURES	6,000	6,000	6,000

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	AGATE BEACH CLOSURE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
			013-160	07-540-760	RESERVED FOR FUTURE EXPENDITURES	109,529	109,529	109,529
-	-	-			TOTAL RESERVE ACCOUNTS	109,529	109,529	109,529
(2,995)	114,669				UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
(2,995)	114,669	-			TOTAL OTHER AGATE BEACH CLOSURE FUND REQUIREMENTS	109,529	109,529	109,529

1,337	117,683	4,200			TOTAL AGATE BEACH CLOSURE FUND	115,529	115,529	115,529
-------	---------	-------	--	--	--------------------------------	---------	---------	---------

TRANSIENT ROOM TAX FUND 012

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		1,127,000	012-300	12-29-800	BEGINNING FUND BALANCE	1,313,000	1,313,000	1,313,000
906	333		012-400	12-38-100	INTEREST RECEIVED			
1,271,267	1,063,226	1,315,000	012-428	12-31-105	TRANSIENT ROOM TAX	2,000,000	2,000,000	2,000,000
			012-490	12-38-900	MISC REVENUE			
			012-412	12-38-900	TRANSFERS FROM GENERAL, STREET & HARBOR FUNDS			
1,272,173	1,063,559	2,442,000			TOTAL TRANSIENT ROOM TAX FUND RESOURCES	3,313,000	3,313,000	3,313,000

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
4,823	3,856	201,655		03-70-210	SHERIFF CONTRACT			
		5,000	012-665	03-70-211	MAINTENANCE	25,000	25,000	25,000
		2,300	012-670	03-70-212	SUPPLIES	2,800	2,800	2,800
	100,672			03-70-213	TOURISM			
	43,146			03-70-214	CITY SERVICES			
	443			03-70-215	TSUANMI SIRENS MAINTENANCE			
19,187				03-70-216	PUBLIC SAFETY			
24,010	148,117	208,955			TOTAL MATERIALS & SERVICES	27,800	27,800	27,800
					CAPITAL OUTLAY			
			012-810	03-70-710	BAY STREET TO WILLIAMS SIDEWALK	500,000	500,000	500,000
					TOTAL CAPITAL OUTLAY	500,000	500,000	500,000
					TRANSFERS			
	674,000	1,289,900	012-910	03-70-910	TRANSFERS	860,000	1,160,000	1,160,000
	674,000	402,408			TRANSFER TO GENERAL FUND	250,000	250,000	250,000
		309,673			TRANSFER TO HARBOR FUND	310,000	310,000	310,000
		268,146			TRANSFER TO STREET FUND	300,000	300,000	300,000
		309,673			TRANSFER TO PARKS FUND		300,000	300,000
	674,000	1,289,900			TOTAL TRANSFERS	860,000	1,160,000	1,160,000
					CONTINGENCY			
				03-70-800	OPERATING CONTINGENCY	500,000	500,000	500,000
					TOTAL CONTINGENCY	500,000	500,000	500,000
24,010	822,117	1,498,855			TOTAL TRANSIENT ROOM TAX FUND EXPENDITURES	1,887,800	2,187,800	2,187,800

TRANSIENT ROOM TAX FUND 012

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	TRANSIENT ROOM TAX FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				03-70-760	CIP PROJECT LIST			
-	-	-			TOTAL RESERVE ACCOUNTS	-	-	-
					UNAPPROPRIATED ENDING FUND BALANCE	1,425,200	1,125,200	1,125,200
-	-	-			TOTAL OTHER TRANSIENT ROOM TAX FUND REQUIREMENTS	1,425,200	1,125,200	1,125,200
24,010	822,117	1,498,855			TOTAL TRANSIENT ROOM TAX FUND REQUIREMENTS	3,313,000	3,313,000	3,313,000

STREET PROGRAM 020

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		794,090	020-300	02-29-800	BEGINNING FUND BALANCE	800,000	800,000	800,000
138	45		020-400	02-38-100	INTEREST RECEIVED			
	190,073	468,146	020-408	02-31-300	TRANSFERS FROM GENERAL & TRT FUNDS & UR CAP PROJECT	300,000	300,000	300,000
	190,073				TRANSFER FROM GENERAL FUND			
		200,000			TRANSFER FROM URBAN RENEWAL CAP PROJECT FUND			
		268,146			TRANSFER FROM TRANSIENT ROOM TAX FUND	300,000	300,000	300,000
112,743	120,191	90,000	020-420	02-30-500	STATE HIGHWAY TAX APORTIONMENT	95,000	95,000	98,000
			020-490	02-38-900	MISC. STREET REVENUE	150	150	150
		100,000	020-480	02-32-100	GRANTS	100,000	100,000	100,000
112,881	310,309	1,920,382			TOTAL STREET PROGRAM RESOURCES	1,295,150	1,295,150	1,298,150

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	35,208	56,678		02-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE	87,000	87,000	87,000
28,260	37,316	19,900	020-422	02-31-500	STREET SYSTEM DEVELOPMENT CHARGES (SDC) FEES	70,000	70,000	70,000
6,948	21,150	10,422	020-423	02-31-501	STORM DRAIN SYSTEM DEVELOPMENT CHARGES (SDC) FEES	16,500	16,500	30,000
35,208	93,674	87,000			STREET SDC PROGRAM RESOURCES	173,500	173,500	187,000
148,089	403,982	2,007,382			TOTAL STREET FUND RESOURCES	1,468,650	1,468,650	1,485,150

STREET PROGRAM 020

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
5,740	5,653	6,560	020-601	02-60-210	INSURANCE			
34,726	31,621	27,450	020-615	02-60-211	UTILITIES & GARBAGE	28,355	28,355	28,355
					CENTRAL LINCOLN PUD	23,000	23,000	23,000
					CENTURYLINK	1,100	1,100	1,100
					NORTH LINCOLN SANITARY SERVICE	4,255	4,255	4,255
832	36		020-620	02-60-212	SIGNS	4,081	4,081	4,081
5,025	11,462	32,000	020-630	02-60-213	MAINTENANCE & REPAIRS	5,240	5,240	5,240
					GENERAL	2,240	2,240	2,240
					RESTRIPING	2,000	2,000	2,000
					STORM DRAINS	1,000	1,000	1,000
			020-625	02-60-214	CONTRACTED SERVICES			
				02-60-215	MERCHANT FEES			
2,724	10,589	22,300	020-635	02-60-216	MATERIALS & SUPPLIES	3,000	3,000	3,000
5,873	1,950	15,000	020-660	02-60-217	CONSULTING - ENGINEERING	50,000	50,000	50,000
	697	5,000	020-692	02-60-218	SMALL TOOLS & EQUIPMENT	1,380	1,380	1,380
			020-678	02-60-219	MEETINGS & TRAVEL			
175			020-676	02-60-220	EDUCATION & TRAINING			
			020-645	02-60-221	TREE MAINTENANCE	15,000	15,000	15,000
1,737	1,642	3,450	020-638	02-60-222	VEHICLE MAINTENANCE & SUPPLIES	2,200	2,200	2,200
338	4,777	8,000	020-640	02-60-223	EQUIPMENT MAINTENANCE & RENTAL	3,000	3,000	3,000
		1,500	020-695	02-60-224	MISCELLANEOUS	1,000	1,000	1,000
57,169	68,429	121,260			TOTAL MATERIALS & SERVICES	113,256	113,256	113,256
					CAPITAL OUTLAY			
7,331	52,387	561,054	020-813	02-60-711	IMPROVEMENTS	685,000	685,000	685,000
					DITCH MAINTENANCE (DOUGLAS & SOUTH POINT STREETS)	35,000	35,000	35,000
					OVERLAYS (BRISCO, CRESCENT, CRAIG PLACE, LANGE, FLORAL & TERRY PLACE)	75,000	75,000	75,000
					BAY STREET TO HWY 101	500,000	500,000	500,000
					LINGCODE (VISTA STREET) PARKING LOT	75,000	75,000	75,000
	8,772		020-815	02-60-712	EQUIPMENT	6,500	6,500	19,000
					F150 PICKUP			16,000
					HEAVY DUTY FORKLIFT		3,000	3,000
				02-60-713	URA			
		16,000	020-810	02-60-714	EMERGENCY CULVERTS/STORM DRAIN CONSTRUCTION			
7,331	61,160	577,054			TOTAL CAPITAL OUTLAY	691,500	691,500	704,000
					TRANSFERS			
		161,016	020-910	02-60-910	TRANSFER TO GENERAL FUND PERSONNEL SERVICES	111,076	111,076	111,076
		4,800			5% CITY RECORDER	4,120	4,120	4,120
		21,019			20% PUBLIC WORKS DIRECTOR	19,111	19,111	19,111
		1,198			0% DEPUTY CITY RECORDER			
		9,886			0% ACCOUNTING SPECIALIST			
					0% UTILITY BILLING/OFFICE ASSISTANT			
		11,723			0% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR			
					0% WASTEWATER PLANT OPERATOR			
					0% WATER PLANT OPERATOR			

STREET PROGRAM 020

		16,312			30% UTILITY WORKER 1	17,302	17,302	17,302
		13,685			10% UTILITY WORKER 2	5,030	5,030	5,030
					0% HARBORMASTER			
		11,255			25% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	2,596	2,596	2,596
					5% MAINTENANCE WORKER	3,925	3,925	3,925
					% TEMPORARY/SEASONAL	2,000	2,000	2,000
		1,000			% OVERTIME	1,500	1,500	1,500
		70,138			% BENEFITS (BASED ON PUBLISHED RATES)	55,492	55,492	55,492
			020-920	02-60-920	TRANSFER TO GENERAL FUND MATERIALS & SERVICES	1,200	12,000	12,000
-	-	161,016			TOTAL TRANSFERS	112,276	123,076	123,076
					CONTINGENCY			
		174,177	020-800	02-60-800	OPERATING CONTINGENCY	174,177	174,177	174,177
64,500	129,589	1,033,507			TOTAL STREET PROGRAM EXPENDITURES	1,091,209	1,102,009	1,114,509
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
		80,000	020-818	02-65-201	SDC-R	80,000	80,000	80,000
					PROJECT			
			020-817	02-65-202	SDC-I			
					PROJECT			
			020-819	02-65-203	STORM DRAIN CONSTRUCTION			
-	-	80,000			TOTAL STREET SDC PROGRAM EXPENDITURES	80,000	80,000	80,000

64,500	129,589	1,113,507			TOTAL STREET FUND EXPENDITURES	1,171,209	1,182,009	1,194,509
---------------	----------------	------------------	--	--	---------------------------------------	------------------	------------------	------------------

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	STREET FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				02-60-760	RESERVE FOR FUTURE EXPENDITURES			
-	-	-			TOTAL RESERVE ACCOUNTS	-	-	-
83,589	274,393	893,875			UNAPPROPRIATED ENDING FUND BALANCE	297,441	286,641	290,641
83,589	274,393	893,875			TOTAL OTHER STREET FUND REQUIREMENTS	297,441	286,641	290,641

148,089	403,982	2,007,382			TOTAL STREET FUND REQUIREMENTS	1,468,650	1,468,650	1,485,150
----------------	----------------	------------------	--	--	---------------------------------------	------------------	------------------	------------------

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR TAX FUND RESOURCESS	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
	254,346	2,213,755	030-102	03-29-800	BEGINNING FUND BALANCE	2,500,000	2,500,000	2,500,000
1	48	3,000	030-400	03-38-100	INTEREST RECEIVED			
	218,836	559,673	030-410	03-31-300	TRANSFER FROM TRANSIENT ROOM TAX FUND	310,000	310,000	310,000
157,336			030-408	03-31-325	TRANSFER FROM UR PROJECT FUND	1,200,000	1,200,000	1,200,000
78,551	34,275	51,000	030-431	03-38-101	MOORAGE - RESERVED	70,000	70,000	70,000
10,893	6,306	10,000	030-432	03-38-102	MOORAGE - UNRESERVED	10,000	10,000	10,000
219,969	245,258	478,500	030-436	03-38-103	FUEL SALES	300,000	300,000	300,000
	9,088	8,500	030-433	03-38-104	ELECTRICITY SURCHARGE	8,000	8,000	8,000
27,425	26,500	27,000	030-434	03-38-105	LEASES	27,000	27,000	27,000
8,215	15,468	15,000	030-435	03-38-106	LAUNCH FEES	15,000	15,000	15,000
2,475		1,606,089	030-480	03-32-100	GRANTS	1,606,089	1,606,089	1,606,089
928	288		030-490	03-38-107	MISC REVENUE	1,500	1,500	1,500
505,794	810,412	4,972,517			TOTAL HARBOR FUND RESOURCESS	6,047,589	6,047,589	6,047,589

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
					MATERIALS & SERVICES			
9,916	9,731	9,476	030-601	03-70-210	INSURANCE			
8,886	8,236	28,050	030-615	03-70-211	UTILITIES & GARBAGE	32,425	32,425	32,425
					CENTRAL LINCOLN PUD	16,000	16,000	16,000
					CENTURYLINK	1,425	1,425	1,425
					NORTH LINCOLN SANITARY SERVICE	15,000	15,000	15,000
641	641	2,240	030-628	03-70-212	MEMBERSHIP & DUES	1,000	1,000	1,000
		28,050	030-630	03-70-213	HARBOR MAINTENANCE & FUEL STATION	36,000	38,000	38,000
16,573	14,783				ELECTRICAL	5,000	5,000	5,000
					JETTY ROCK REPLACEMENT	10,000	10,000	10,000
					READER BOARD UPDATE	1,000	1,000	1,000
5,968	6,953				REPAIRS & MAINTENANCE	3,000	5,000	5,000
1,171	971				RESTROOMS	2,000	2,000	2,000
					SEAWALL CRACK REPAIR	15,000	15,000	15,000
			030-625	03-70-214	CONTRACTED SERVICES	1,700	1,700	1,700
					T & L CHEMICAL TOILET	700	700	700
					VENTEK INTERNATIONAL	1,000	1,000	1,000
	2,435	2,990	030-662	03-70-215	MERCHANT FEES			
2,600	5,665	20,185	030-635	03-70-216	MATERIALS & SUPPLIES	5,500	5,500	5,500
18,271	1,813	145,400	030-660	03-70-217	CONSULTING - ENGINEERING	300,000	300,000	300,000
867	134		030-692	03-70-218	SMALL TOOLS & EQUIPMENT	15,500	6,500	6,500
					AED	10,000	1,000	1,000
					GENERATOR (LARGE CAPACITY)	3,500	3,500	3,500
					WELDER WITH FEED	2,000	2,000	2,000
			030-678	03-70-219	MEETINGS & TRAVEL	600	600	600
		2,500	030-676	03-70-220	EDUCATION & TRAINING	1,900	1,900	1,900
3,500	3,605	4,850	030-668	03-70-221	LEASE EXPENSES (ROBISON)	4,000	4,000	4,000
2,425	2,638	2,500	030-638	03-70-222	VEHICLE MAINTENANCE & SUPPLIES	6,000	6,000	6,000
					FUEL	3,000	3,000	3,000
					MAINTENANCE & SUPPLIES	3,000	3,000	3,000
147,744	221,461	419,900	030-636	03-70-223	FUEL	300,000	300,000	250,000
			030-663	03-70-224	PERMITS & FEES	750	750	750
6,418	3,705		030-640	03-70-225	EQUIPMENT MAINTENANCE & RENTAL	2,000	2,000	2,000
161		1,500	030-695	03-70-226	MISCELLENOUS	1,500	1,500	1,500
19,443	282,772	667,641			TOTAL MATERIALS & SERVICES	708,875	701,875	651,875
					CAPITAL OUTLAY			
	54,973	250,000	030-811	03-70-710	FACILITIES IMPROVEMENTS	6,000	6,000	6,000
					LIFT STATION PUMP REPLACEMENT	6,000	6,000	6,000
158,162		3,040,445	030-812	03-70-711	DOCK REPLACEMENT/IMPROVEMENTS	4,300,000	4,300,000	4,300,000
	12,266	10,000	030-815	03-70-712	EQUIPMENT	16,500	16,500	23,500
					FISH CLEANING TABLE	5,500	5,500	5,500
					FORKLIFT - HEAVY DUTY	11,000	11,000	15,000
					F150 PICK-UP			3,000
158,162	67,239	3,306,945			TOTAL CAPITAL OUTLAY	4,322,500	4,322,500	4,329,500

					TRANSFERS			
	7,316	210,777	030-910	03-70-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	239,186	239,186	239,186
					10% CITY RECORDER	8,240	8,240	8,240
					10% PUBLIC WORKS DIRECTOR	9,556	9,556	9,556
					40% DEPUTY CITY RECORDER	24,680	24,680	24,680
					10% ACCOUNTING SPECIALIST	5,090	5,090	5,090
					0% UTILITY BILLING/OFFICE ASSISTANT			
					70% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR			
					90% WASTEWATER PLANT OPERATOR			
					7% WATER PLANT OPERATOR			
					2% UTILITY WORKER 1	1,153	1,153	1,153
					5% UTILITY WORKER 2	2,515	2,515	2,515
					80% HARBORMASTER	45,162	45,162	45,162
					50% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	28,551	28,551	28,551
					5% MAINTENANCE WORKER	1,963	1,963	1,963
	4,066				% TEMPORARY/SEASONAL	2,000	2,000	2,000
	3,250				% OVERTIME	4,500	4,500	4,500
					% BENEFITS (BASED ON PUBLISHED RATES)	105,776	105,776	105,776
			030-920	03-70-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	5,000	5,000	5,000
			030-940	03-70-940	TRANSFER TO SEWER FUND			
			030-950	03-70-950	TRANSFER TO WATER SERVICE FUND			
-	7,316	210,777			TOTAL TRANSFERS	244,186	244,186	244,186
					CONTINGENCY			
	3,000	509,744	030-805	03-70-800	OPERATING CONTINGENCY	509,744	509,744	509,744
177,605	360,326	4,695,107			TOTAL HARBOR FUND EXPENDITURES	5,785,305	5,778,305	5,735,305
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	HARBOR FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-20243	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
				03-70-760	CIP PROJECT LIST			
-	-	-			TOTAL RESERVE ACCOUNTS	-	-	-
	450,086	277,410			UNAPPROPRIATED ENDING FUND BALANCE	262,284	269,284	312,284
-	450,086	277,410			TOTAL OTHER HARBOR FUND REQUIREMENTS	262,284	269,284	312,284
177,605	810,412	4,972,517			TOTAL HARBOR FUND REQUIREMENTS	6,047,589	6,047,589	6,047,589

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER ENTERPRISE PROGRAM FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,578,813	1,486,543	040-300	04-29-800	BEGINNING FUND BALANCE	1,500,000	1,500,000	1,500,000
608	188		040-400	04-38-100	INTEREST RECEIVED			
13,000	19,500		040-430	04-38-200	TRANSFERS FROM OTHER FUNDS			
1,738	2,920	1,740	040-455	04-31-105	SEWER INSTALLATION/CONNECTION CHARGES	2,500	2,500	2,500
507,973	577,066	550,000	040-450	04-31-106	SEWER USER FEES	650,000	650,000	650,000
3,190	3,447	4,150	040-492	04-31-112	PREVIOUSLY LEVIED TAXES TO BE RECEIVED	4,150	4,150	4,150
80,490	89,040	55,788	040-491	04-31-113	CURRENT PROPERTY TAXES	55,788	55,788	55,788
1,115	811	1,013	040-493	04-31-114	NONRESIDENT TAXES	1,000	1,000	1,000
309,181	334,884	250,000	040-445	04-38-500	GLENEDEN BEACH CONTRACT	350,000	350,000	350,000
137,257	135,836	136,822	040-449	04-38-501	GLENEDEN DEBT SERVICE	136,822	136,822	136,822
2,671			040-490	04-38-900	MISC REVENUE	500	500	500
1,057,224	2,742,504	2,486,056			TOTAL WASTEWATER PROGRAM RESOURCES	2,700,760	2,700,760	2,700,760

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	32,908	84,071	040-175	04-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			128,960
32,908	51,163	20,000	040-453	04-29-500	SEWER SYSTEM DEVELOPMENT CHARGES (SDC) FEES			40,000
32,908	84,071	104,071			TOTAL WASTEWATER SDC PROGRAM RESOURCES	-	-	168,960

	84,071	104,071			RESTRICTED FUNDS (SDCs)	-	-	168,960
	2,742,504	2,486,056			AVAILABLE RESOURCES	2,700,760	2,700,760	2,700,760
1,090,132	2,826,575	2,590,127			TOTAL WASTEWATER ENTERPRISE FUND RESOURCES	2,700,760	2,700,760	2,869,720

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WASTEWATER ENTERPRISE PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
18,910	18,597	21,867	040-601	04-80-210	INSURANCE			
75,914	74,883	78,250	040-615	04-80-211	UTILITIES & GARBAGE	101,700	101,700	101,700
					CENTRAL LINCOLN PUD	74,500	74,500	74,500
					CENTURYLINK	3,200	3,200	3,200
					NORTH LINCOLN SANITARY SERVICE	24,000	24,000	24,000
3,316	3,702	5,700	040-628	04-80-212	MEMBERSHIPS & DUES	550	550	550
39,061	14,260	78,950	040-630	04-80-213	PLANT MAINTENANCE & REPAIRS	135,200	135,200	135,200
					CHEMICALS	52,200	52,200	52,200
					REPAIRS/SERVICE	83,000	83,000	83,000
			040-625	04-80-214	CONTRACTED SERVICES	3,000	3,000	3,000
					ESRI	450	450	450
					FERGUSON WATERWORKS	1,500	1,500	1,500
					ON CALL (LOCATES)	500	500	500
					VALLEY FIRE CONTROL	550	550	550
8,243	2,876	3,670	040-662	04-80-215	MERCHANT FEES			
38,866	32,196	66,595	040-635	04-80-216	MATERIALS & SUPPLIES	15,000	15,000	15,000
33,745	23,060	80,400	040-660	04-80-217	CONSULTING - ENGINEERING	75,000	75,000	75,000
707	1,493		040-692	04-80-218	SMALL TOOLS & EQUIPMENT	5,000	5,000	5,000
			040-678	04-80-219	MEETINGS & TRAVEL	3,000	3,000	3,000
655	104	7,000	040-676	04-80-220	EDUCATION & TRAINING	3,500	3,500	3,500
2,519	220		040-690	04-80-221	LABORATORY & SUPPLIES	5,500	5,500	5,500
					TESTING	500	500	500
					SUPPLIES/EQUIPMENT	5,000	5,000	5,000
1,731	3,275		040-638	04-80-222	VEHICLES MAINTENANCE & SUPPLIES	2,500	2,500	2,500
			040-639	04-80-223	FUEL	4,000	4,000	4,000
			040-663	04-80-224	PERMITS & FEES	4,300	4,300	4,300
13,164	13,583		040-640	04-80-225	EQUIPMENT MAINTENANCE & RENTAL	2,500	2,500	2,500
136	258	49,500	040-695	04-80-226	MISCELLANEOUS	1,500	1,500	1,500
45,780	52,781		040-631	04-80-227	BIOSEDIDS/SLUDGE DISPOSAL	30,000	30,000	30,000
	19,746		040-632	04-80-228	INFLUENT & INFILTRATION REDUCTION			
221,936	171,390	391,932			TOTAL MATERIALS & SERVICES	392,250	392,250	392,250
					CAPITAL OUTLAY			
		44,000	040-814	04-80-710	BUILDING IMPROVEMENTS			
	11,846	22,500	040-815	04-80-712	EQUIPMENT	47,000	47,000	50,500
		22,500			UTILITY TRUCK			3,500
					RAS WET WELL LID	6,000	6,000	6,000
					INCUBATOR	10,000	10,000	10,000
					SAMPLERS	20,000	20,000	20,000
					HEAVY DUTY FORKLIFT	6,000	6,000	6,000
					PUMPS	5,000	5,000	5,000
		200,000	040-814	04-80-713	PLANT IMPROVEMENTS	370,000	370,000	370,000
					WWTP PAINTING	25,000	25,000	25,000
					CATWALK REPLACEMENT	150,000	150,000	150,000
					CYCLONE FENCE	35,000	35,000	35,000
					GRIT PUMP & AUGER SYSTEM	75,000	75,000	75,000
					PLANT SECURITY UPGRADES	85,000	85,000	85,000

244,988	74,481	500,000	040-825	04-80-714	WW COLLECTION IMPROVEMENTS	380,000	380,000	380,000
					EDGEWATER PUMP STATION BUILDING/LITTLE WHALE COVE	150,000	150,000	150,000
					SEWER LINE REPLACEMENTS	150,000	150,000	150,000
					I & I REDUCTION	80,000	80,000	80,000
244,988	86,327	766,500			TOTAL CAPITAL OUTLAY	797,000	797,000	800,500
					DEBT SERVICE			
13,000	16,000		040-949	04-80-609	TRANSFER TO SANITARY BOND FUND			
115,000	120,000	225,000	049-701	04-80-610	2012 GO BOND PRINCIPAL PAYMENT	225,000	225,000	225,000
40,415	36,290	10,900	049-702	04-80-615	2012 GO BOND INTEREST PAYMENT	10,900	10,900	10,900
168,415	172,290	235,900			TOTAL DEBT SERVICE	235,900	235,900	235,900
					CONTINGENCY			
	100,000	239,619	040-800	04-90-800	OPERATING CONTINGENCY	239,619	239,619	239,619
	100,000	239,619			TOTAL CONTINGENCY	239,619	239,619	239,619
					TRANSFERS			
	9,750	288,492	040-910	04-80-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	324,668	324,668	324,668
					5% CITY RECORDER	4,244	4,244	4,244
					20% PUBLIC WORKS DIRECTOR	20,277	20,277	20,277
					0% DEPUTY CITY RECORDER			
					10% ACCOUNTING SPECIALIST	5,090	5,090	5,090
					40% UTILITY BILLING/OFFICE ASSISTANT	16,274	16,274	16,274
					70% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR	42,261	42,261	42,261
					90% WASTEWATER PLANT OPERATOR	46,430	46,430	46,430
					7% WATER PLANT OPERATOR	4,564	4,564	4,564
					18% UTILITY WORKER 1	10,381	10,381	10,381
					18% UTILITY WORKER 2	9,055	9,055	9,055
					5% HARBORMASTER	2,823	2,823	2,823
					6% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	3,115	3,115	3,115
					5% MAINTENANCE WORKER	3,925	3,925	3,925
					% TEMPORARY/SEASONAL	3,000	3,000	3,000
					% OVERTIME	10,000	10,000	10,000
					% BENEFITS (BASED ON PUBLISHED RATES)	143,230	143,230	143,230
			040-920	04-80-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	25,220	25,220	25,220
13,000					TRANSFER (SDC) TO SEWER BOND FUND			
13,000	9,750	288,492			TOTAL TRANSFERS	349,888	349,888	349,888
648,339	539,756	1,922,443			TOTAL WASTEWATER PROGRAM EXPENDITURES	2,014,657	2,014,657	2,018,157

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SEWER ENTERPRISE SDC EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
13,000	16,000		040-810	04-85-610	SDC-R			
			040-812	04-85-202	SDC-I			
13,000	16,000	-			TOTAL SDC EXPENDITURES	-	-	-
13,000	16,000	-			TOTAL SEWER SDC PROGRAM EXPENDITURES	-	-	-

661,339	555,756	1,922,443			TOTAL SEWER UTILITY ENTERPRISE FUND EXPENDITURES	2,014,657	2,014,657	2,018,157
---------	---------	-----------	--	--	--	-----------	-----------	-----------

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	SEWER ENTERPRISE UTILITY FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	368,984			04-80-760	CIP PROJECT LIST			
				04-80-761	G.O. REFUNDING SERIES 2012 UNAPPROPRIATED BALANCE			
-	368,984	-			TOTAL RESERVE ACCOUNTS	-	-	-
428,793	1,901,835	667,684			UNAPPROPRIATED ENDING FUND BALANCE	686,103	686,103	851,563
428,793	2,270,819	667,684			TOTAL OTHER SEWER FUND REQUIREMENTS	686,103	686,103	851,563

1,090,132	2,826,575	2,590,127			TOTAL SEWER FUND REQUIREMENTS	2,700,760	2,700,760	2,869,720
-----------	-----------	-----------	--	--	-------------------------------	-----------	-----------	-----------

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER UTILITY ENTERPRISE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	1,435,072	1,235,639	050-300	05-29-800	BEGINNING FUND BALANCE	1,410,555	1,410,555	1,410,555
639	12,000		050-400	05-38-100	INTEREST RECEIVED			
22,217	12,751		050-430	05-38-200	TRANSFERRED IN FROM OTHER FUNDS			
6,616	12,363	4,500	050-455	05-31-105	INSPECTION & CONNECTION FEES	8,000	8,000	8,000
136,108	150,446			05-33-100	PROPERTY TAXES - CURRENT YEAR			
4,962	5,718			05-33-200	PROPERTY TAXES - PREVIOUS YEAR			
691,100	739,816	721,000	050-450	05-31-106	WATER USER FEES	900,000	900,000	900,000
10,225	7,980		050-490	05-38-900	MISC REVENUE	3,500	3,500	3,500
-	166,382		050-480	05-32-120	GRANT REVENUE	166,382	166,382	166,382
16,000	16,000			05-38-600	BOND DEPOSIT			
887,867	2,558,527	1,961,139			TOTAL WATER PROGRAM RESOURCES	2,488,437	2,488,437	2,488,437

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER SDC PROGRAM RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	48,487	107,496	050-185	05-29-100	BEGINNING SYSTEM DEVELOPMENT CHARGES (SDC) BALANCE			153,487
					BEGINNING SDC-R BALANCE			
					BEGINNING SDC-I BALANCE			
48,487	59,009	20,000	050-453	05-29-500	WATER SYSTEM DEVELOPMENT CHARGES (SDC) FEES			35,000
					WATER SDC-R FEES			
					WATER SDC-I FEES			
48,487	107,496	127,496			TOTAL WATER SDC PROGRAM RESOURCES	-	-	188,487

48,487	107,496	127,496			RESTRICTED FUNDS (SDC'S)	-	-	188,487
887,867	2,558,527	1,961,139			AVAILABLE RESOURCES	2,488,437	2,488,437	2,488,437
936,354	2,666,023	2,088,635			TOTAL WATER UTILITY ENTERPRISE FUND RESOURCES	2,488,437	2,488,437	2,676,924

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER UTILITY ENTERPRISE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
18,283	18,037	21,138		05-90-210	INSURANCE			
3,129	3,821	5,700	050-628	05-90-211	MEMBERSHIPS & DUES	3,500	3,500	3,500
			050-630	05-90-212	OPERATION & MAINTENANCE (O&M) TRANSMISSION LINES	25,000	25,000	25,000
					REPAIRS	20,000	20,000	20,000
					SPRING STREET METER INSTALLATION (CONSTRUCTION)	5,000	5,000	5,000
	41,535	106,225	050-631	05-90-213	OPERATION & MAINTENANCE (O&M) WATER TREATMENT PLANT	65,700	65,700	65,700
4,703	29,003	30,000			UTILITIES	30,000	30,000	30,000
19,681	12,532	76,225			MAINTENANCE	20,000	20,000	20,000
					CHEMICALS	10,000	10,000	10,000
					EQUIPMENT	5,000	5,000	5,000
					GARBAGE	700	700	700
20,515	30,048	47,095	050-635	05-90-214	MATERIALS & SUPPLIES	25,000	25,000	25,000
8,470	2,876	3,670		05-90-215	MERCHANT FEES			
			050-625	05-90-216	CONTRACTED SERVICES	10,900	10,900	10,900
					CORRPRO	850	850	850
					CREATIVE LANDSCAPE & MAINTENANCE (BACKFLOW TESTING)	500	500	500
					FERGUSON WATERWORKS	1,500	1,500	1,500
					HACH	7,600	7,600	7,600
					ONE CALL CONCEPTS (LOCATES)	150	150	150
					VALLEY FIRE CONTROL	300	300	300
14,204	5,726	60,400	050-660	05-90-217	CONSULTING - ENGINEERING	75,000	75,000	75,000
					COLLINS 8" MAIN REPLACEMENT	55,000	55,000	55,000
					ONE CALL CONCEPTS (LOCATES)	150	150	150
					VALLEY FIRE CONTROL	300	300	300
130	2,163		050-692	05-90-218	SMALL TOOLS & EQUIPMENT	5,000	5,000	5,000
	1,741		050-678	05-90-219	MEETINGS & TRAVEL	2,500	2,500	2,500
840	1,115	6,000	050-676	05-90-220	EDUCATION & TRAINING	3,000	3,000	3,000
3,386	3,113		050-690	05-90-221	LAB SERVICES & SUPPLIES	15,000	15,000	15,000
2,157	18,344		050-638	05-90-222	VEHICLE MAINTENANCE & SUPPLIES	3,000	3,000	3,000
			050-639	05-90-223	FUEL	3,100	3,100	3,100
626	1,787		050-640	05-90-224	EQUIPMENT MAINTENANCE & RENTAL	1,000	1,000	1,000
76	31	1,500	050-695	05-90-225	MISCELLANEOUS	1,000	1,000	1,000
71,816	130,338	251,728			TOTAL MATERIALS & SERVICES	294,150	294,150	294,150
					CAPITAL OUTLAY			
14,955	19,971	22,500	050-815	05-90-710	EQUIPMENT	22,200	22,200	29,700
					HEAVY DUTY FORKLIFT	7,000	7,000	7,000
					PUMPS	7,200	7,200	7,200
					TURBIDOMETER	8,000	8,000	8,000
					F150 TRUCK			7,500
4,812	820	399,456	050-817	05-90-711	WATER DISTRIBUTION	315,500	315,500	315,500
					ROUTE 5 NEW METER BOXES & LIDS	175,000	175,000	175,000
					SHELL AVENUE WATER LINE REPLACEMENT	65,000	65,000	65,000
					ROCKY CREEK HYDRANT REPLACEMENT	7,500	7,500	7,500
					ROCKY CREEK 6" TOTALIZER, METER & KNIFE SWITCH	18,000	18,000	18,000
					WELL (NORTH) REHABILITATION	50,000	50,000	50,000
	20,000	75,000	050-820	05-90-712	SERVICE VEHICLE			

				05-90-713	FIRE METER - EASTRIDGE DEVELOPMENT	20,000	20,000	20,000
9,935		315,000	050-825	05-90-714	WATER TREATMENT PLANT	382,000	382,000	382,000
					BACKWASH POND TANK	30,000	30,000	30,000
					CATHODIC PROTECTION SYSTEM (BOTH TANKS)	45,000	45,000	45,000
					FOUNDATION & WATER FILTER REPLACEMENT	250,000	250,000	250,000
					PAINT NORTH WATER TANK	50,000	50,000	50,000
					TANK CLEANING	7,000	7,000	7,000
29,702	40,791	811,956			TOTAL CAPITAL OUTLAY	739,700	739,700	747,200
					TRANSFERS			
	6,251			05-90-930	TRANSFER TO WATER DEBT SERVICE FUND			
16,000	16,000			05-90-931	TRANSFER TO WATER BOND FUND			
	22,766		050-959	05-90-932	TRANSFER TO MIROCO FUND			
		348,129	050-910	05-90-910	TRANSFER TO GENERAL FUND - ADMIN PERSONNEL SERVICES	350,310	350,310	350,310
					5% CITY RECORDER	4,244	4,244	4,244
					20% PUBLIC WORKS DIRECTOR	20,277	20,277	20,277
					0% DEPUTY CITY RECORDER			
					10% ACCOUNTING SPECIALIST	5,401	5,401	5,401
					40% UTILITY BILLING/OFFICE ASSISTANT	18,242	18,242	18,242
					30% LEAD WASTEWATER PLANT OPERATOR/FIELD SUPERVISOR	19,217	19,217	19,217
					10% WASTEWATER PLANT OPERATOR	5,474	5,474	5,474
					80% WATER PLANT OPERATOR	55,336	55,336	55,336
					18% UTILITY WORKER 1	26,924	26,924	26,924
					18% UTILITY WORKER 2	17,079	17,079	17,079
					5% HARBORMASTER	2,995	2,995	2,995
					6% ASSISTANT HARBORMASTER/MAINTENANCE WORKER	4,402	4,402	4,402
					5% MAINTENANCE WORKER	4,110	4,110	4,110
					5% TEMPORARY/SEASONAL	3,000	3,000	3,000
					5% OVERTIME	10,000	10,000	10,000
					% BENEFITS (BASED ON PUBLISHED RATES)	153,609	153,609	153,609
			050-920	05-90-920	TRANSFER TO GENERAL FUND ADMINISTRATION - MATERIALS & SERVICES	30,000	30,000	30,000
16,000	45,017	348,129			TOTAL TRANSFERS	380,310	380,310	380,310
					DEBT SERVICE			
	100,000		059-701	05-90-610	2012 GO BOND LOAN PAYMENT	125,000	125,000	125,000
			059-702	05-90-611	2012 GO BOND INTEREST PAYMENT	35,000	35,000	35,000
-	100,000	-			TOTAL DEBT SERVICE	160,000	160,000	160,000
					CONTINGENCY			
	100,000	100,000	050-180	05-90-800	OPERATING CONTINGENCY	100,000	100,000	100,000
117,518	416,146	1,511,813			TOTAL WATER PROGRAM EXPENDITURES	1,674,160	1,674,160	1,681,660

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER SDC PROGRAM EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
3,288	1,101		050-810	05-95-610	SDC-R		50,000	50,000
			050-812	05-95-611	SDC-I			
3,288	1,101	-			TOTAL SDC EXPENDITURES	-	50,000	50,000
3,288	1,101	-			TOTAL WATER SDC PROGRAM EXPENDITURES	-	50,000	50,000
120,806	417,246	1,511,813			TOTAL WATER ENTERPRISE FUND EXPENDITURES	1,674,160	1,724,160	1,731,660
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	WATER ENTERPRISE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	279,865			05-90-760	CIP PROJECT LIST			
-	279,865	-		-	TOTAL RESERVE ACCOUNTS	-	-	-
815,548	1,968,912	576,822			UNAPPROPRIATED ENDING FUND BALANCE	814,277	764,277	945,264
	2,709,940	576,822			TOTAL OTHER WATER FUND REQUIREMENTS	814,277	764,277	945,264
120,806	3,127,186	2,088,635			TOTAL WATER ENTERPRISE FUND REQUIREMENTS	2,488,437	2,488,437	2,676,924

Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND RESOURCES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
	37,020	30,000	054-300	54-29-800	BEGINNING FUND BALANCE	30,000	30,000	30,000
14	8		054-400	54-32-100	INTEREST			
	22,766		054-450	54-32-200	TRANSFERRED FROM OTHER FUNDS			
-	59,794	30,000			TOTAL RESOURCES	30,000	30,000	30,000
-	59,794	30,000			TOTAL MIROCO WATER RESERVE FUND RESOURCES	30,000	30,000	30,000
14	59,794	30,000			TOTAL MIROCO WATER RESERVE FUND RESOURCES	30,000	30,000	30,000
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND EXPENDITURES	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					MATERIALS & SERVICES			
				07-54-210	MICORO BOND SHARE			
					TRANSFERS			
	6,251		054-950	07-54-220	TRANSFER TO WATER FUND			
-	6,251	-			TOTAL EXPENDITURES	-	-	-
-	6,251	-			TOTAL MIROCO WATER RESERVE EXPENDITURES	-	-	-
Actual FY 2020-2021	Actual FY 2021-2022	Adopted FY 2022-2023	Vision Account #	Account #	MIROCO WATER RESERVE FUND SUMMARY	Proposed FY 2023-2024	Approved FY 2023-2024	Adopted FY 2023-2024
					RESERVE ACCOUNTS			
	53,545	30,000	054-200	07-540-760	RESERVE FOR FUTURE EXPENDITURES	30,000	30,000	30,000
-	53,545	30,000			TOTAL RESERVE ACCOUNTS	30,000	30,000	30,000
14	(2)	-			UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
-	53,545	30,000			TOTAL OTHER MIROCO WATER RESERVE FUND REQUIREMENTS	30,000	30,000	30,000
-	59,796	30,000			TOTAL MIROCO WATER RESERVE FUND	30,000	30,000	30,000

**Supplemental Information
Materials and Services Summary**

Expenditures Across Funds

**City of Depoe Bay, Oregon
Budget Year 2023-24**

		FUND								
	Description	Total	General	Parks	Transient	URA	Street	Harbor	Sewer	Water
1	Consultants - Engineering	625,000	125,000				50,000	300,000	75,000	75,000
2	Consultants - Planning	214,000	214,000							
3	Personnel	1,283,871	199,392	59,240			111,076	239,186	324,668	350,310
4	Legal Services	75,000	55,000			20,000				
5	Advertising/Bids/Legal Notices	3,900	3,900							
6	Utilities & Garbage	222,835	16,675	13,000			28,335	32,425	101,700	30,700
7	Accounting/Audit	30,820	30,820							
8	Memberships and Dues	12,409	6,859			500		1,000	550	3,500
9	Insurance	91,065	91,065							
10	Repairs and Maintenance	323,840	2,500	27,200	25,000		5,240	38,000	135,200	90,700
11	Contributions and events	3,500	3,500							
12	Merchant fees	10,000	10,000							
13	Contracted Services	56,510	40,910					1,700	3,000	10,900
14	City Council	2,500	2,500							
15	Education & Training	11,900	3,500					1,900	3,500	3,000
16	Meetings & Travel	21,100	15,000					600	3,000	2,500
17	Miscellaneous	7,000	1,000	1,000			1,000	1,500	1,500	1,000
18	Materials & Supplies Transfers	72,220					12,000	5,000	25,220	30,000
19	Emergency Preparedness	40,000	40,000							
20	Supplies	62,127	9,000	1,027	2,800	800	3,000	5,500	15,000	25,000
21	Postage and Shipping	4,405	4,405							
22	Lincoln County Sheriff's Office	190,000	190,000							
23	Leases	9,800		5,800				4,000		
24	Capital: Heavy Duty Forklift	36,500		5,500			3,000	15,000	6,000	7,000
25	Capital: F150 Truck	46,500	14,000.00	2,500.00			16,000.00	3,000.00	3,500.00	7,500.00
26										
27	Totals	\$ 3,456,802	\$ 1,079,026	\$ 115,267	\$ 27,800	\$ 21,300	\$ 229,651	\$ 648,811	\$ 697,838	\$ 637,110

General Fund
TRT Fund
Harbor Fund
Street Fund
Sewer Fund
Water Fund
Urban Renewal Cap Project Fund

Transferred To:						
General Fund	Parks Program	Street Fund	Harbor Fund	URA Cap Proj Fund	Total	
	\$ 200,000.00				\$	200,000.00
\$ 250,000.00	\$ 300,000.00	\$ 300,000.00	\$ 310,000.00		\$	1,160,000.00
\$ 244,185.64					\$	244,185.64
\$ 123,076.00					\$	123,076.00
\$ 349,887.75					\$	349,887.75
\$ 380,310.00					\$	380,310.00
			\$ 1,200,000.00		\$	1,200,000.00
\$ 1,347,459	\$ 500,000	\$ 300,000	\$ 1,510,000	\$ -	\$	3,657,459

FY 2023-2024

	Allocation Percentages							General	Street	Parks	Harbor	Sewer	Water	Total
	General	Street	Parks	Harbor	Sewer	Water								
Public Works Director	0.20	0.20	0.10	0.10	0.20	0.20	1.00	20,277	20,277	10,138	10,138	20,277	20,277	101,384
Lead Waste Water Plant Operator Lead /Field Supervisor					0.70	0.30	1.00	-	-	-	-	43,533	18,657	62,190
Waste Water Plant Operator					0.90	0.10	1.00	-	-	-	-	49,262	5,474	54,736
Water Plant Operator	0.13				0.07	0.80	1.00	8,992	-	-	-	4,842	55,336	69,170
Utility Worker		0.30	0.06	0.02	0.18	0.44	1.00	-	18,357	3,671	1,224	11,014	26,924	61,191
Utility Worker	0.20	0.10	0.15	0.05	0.18	0.32	1.00	10,674	5,337	8,006	2,669	9,607	17,079	53,372
Harbormaster	0.10			0.80	0.05	0.05	1.00	5,990	-	-	47,917	2,995	2,995	59,896
Maintenance Worker	0.25	0.05	0.50	0.05	0.05	0.10	1.00	10,411	2,082	20,822	2,082	2,082	4,164	41,645
Maintenance Worker	0.11	0.10	0.15	0.50	0.06	0.08	1.00	6,058	5,508	8,262	27,538	3,305	4,406	55,077
City Recorder	0.60	0.05	0.15	0.10	0.05	0.05	1.00	52,454	4,371	13,113	8,742	4,371	4,371	87,423
Accounting Specialist	0.70			0.10	0.10	0.10	1.00	37,806	-	-	5,401	5,401	5,401	54,009
Utility Billing/Office Assistant	0.20				0.40	0.40	1.00	8,633	-	-	-	17,266	17,266	43,166
Deputy City Recorder	0.60			0.40			1.00	39,279	-	-	26,186	-	-	65,465
	1.25	1.59	1.49	2.49	2.68	3.50	13.00	200,574	55,933	64,013	131,897	173,955	182,350	808,723
FICA @.0765								15,344	4,279	4,897	10,090	13,308	13,950	61,867
State Unemployment @ .07								14,040	3,915	4,481	9,233	12,177	12,765	56,611
Workers Comp (estimated @ .03%)								6,017	1,678	1,920	3,957	5,219	5,471	24,262
								35,401	9,872	11,298	23,280	30,703	32,185	142,740
Health Insurance (estimated)								30,000	30,000	25,000	44,000	62,000	69,000	260,000
Life Insurance (estimated)								100	100	100	100	100	100	600
Retirement - PERS (estimated at 28%)								56,161	15,661	17,924	36,931	48,708	51,058	206,206
LTD (estimated)								400	250	325	350	750	650	2,725
								86,661	46,011	43,349	81,381	111,558	120,808	469,531
Total Personal Services								322,637	111,816	118,660	236,558	316,216	335,343	1,441,230

RESOLUTION 540-23

A RESOLUTION ADOPTING THE 2023-2024 BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES FOR FISCAL YEAR 2023-2024

ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of Depoe Bay hereby adopts the budget for fiscal year 2023-2024 in the total of **\$21,380,018** now on file at City Hall.

MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2023 and for the purposes shown below, are hereby appropriated.

	Proposed	Approved	Adopted
GENERAL FUND	3,581,287	3,489,604	3,590,286
ADMINISTRATION	2,611,260	2,559,877	2,656,459
PARKS AND RECREATION	469,027	428,727	431,227
SALMON ENHANCEMENT	5,000	5,000	6,600
INTERFUND TRANSFERS	200,000	200,000	200,000
CONTINGENCY	600,000	600,000	600,000
AGATE BEACH CLOSURE	115,529	115,529	115,529
OPERATIONS	6,000	6,000	6,000
CONTINGENCY	109,529	109,529	109,529
TRANSIENT TAX	3,313,000	3,313,000	3,313,000
OPERATIONS	527,800	527,800	527,800
TRANSFERS	860,000	1,160,000	1,160,000
CONTINGENCY	500,000	500,000	500,000
UNAPPROPRIATED FUNDS	1,425,200	1,125,200	1,125,200
STREET FUND	1,468,650	1,468,650	1,485,150
OPERATIONS	884,756	884,756	897,256
TRANSFERS	112,276	123,076	123,076
CONTINGENCY	174,177	174,177	174,177
UNAPPROPRIATED FUNDS	297,441	286,641	290,641
HARBOR FUND	6,047,589	6,047,589	6,047,589
OPERATIONS	5,031,375	5,024,375	4,981,375
TRANSFERS	244,186	244,186	244,186
CONTINGENCY	509,744	509,744	509,744
UNAPPROPRIATED FUNDS	262,284	269,284	312,284
SEWER ENTERPRISE UTILITY FUND	2,700,760	2,700,760	2,869,720
OPERATIONS	1,189,250	1,189,250	1,192,750
DEBT SERVICE	235,900	235,900	235,900
TRANSFERS	349,888	349,888	349,888
CONTINGENCY	239,619	239,619	239,619
UNAPPROPRIATED FUNDS	686,103	686,103	851,563

WATER ENTERPRISE UTILITY FUND	2,488,437	2,488,437	2,676,924
OPERATIONS	1,033,850	1,083,850	1,091,350
DEBT SERVICE	160,000	160,000	160,000
TRANSFERS	380,310	380,310	380,310
CONTINGENCY	100,000	100,000	100,000
UNAPPROPRIATED FUNDS	814,277	764,277	945,264
MIROCO	30,000	30,000	30,000
OPERATIONS	-	-	-
RESERVE	30,000	30,000	30,000
Total 2023-2024 Appropriated Funds	16,229,946	16,492,063	16,573,245
Total Unappropriated Funds	4,906,425	4,289,408	4,586,273
Total Reserve Funds	234,000	234,000	234,000
Total 2023-2024 Adopted Budget	21,370,371	21,015,471	21,393,518

IMPOSING AND CATERGORIZING TAXES

BE IT RESOLVED, that the City Council of the City of Depoe Bay hereby imposes the following ad valorem property taxes for the tax yeae 2023-2024 upon the assessed value of all taxable property within the City

(1) In the amount of \$55,758 for debt service for general obligation bonds.

BE IT RESOLVED, that the taxes imposed are hereby categorized for the purposes of Article XI, section 11b as:

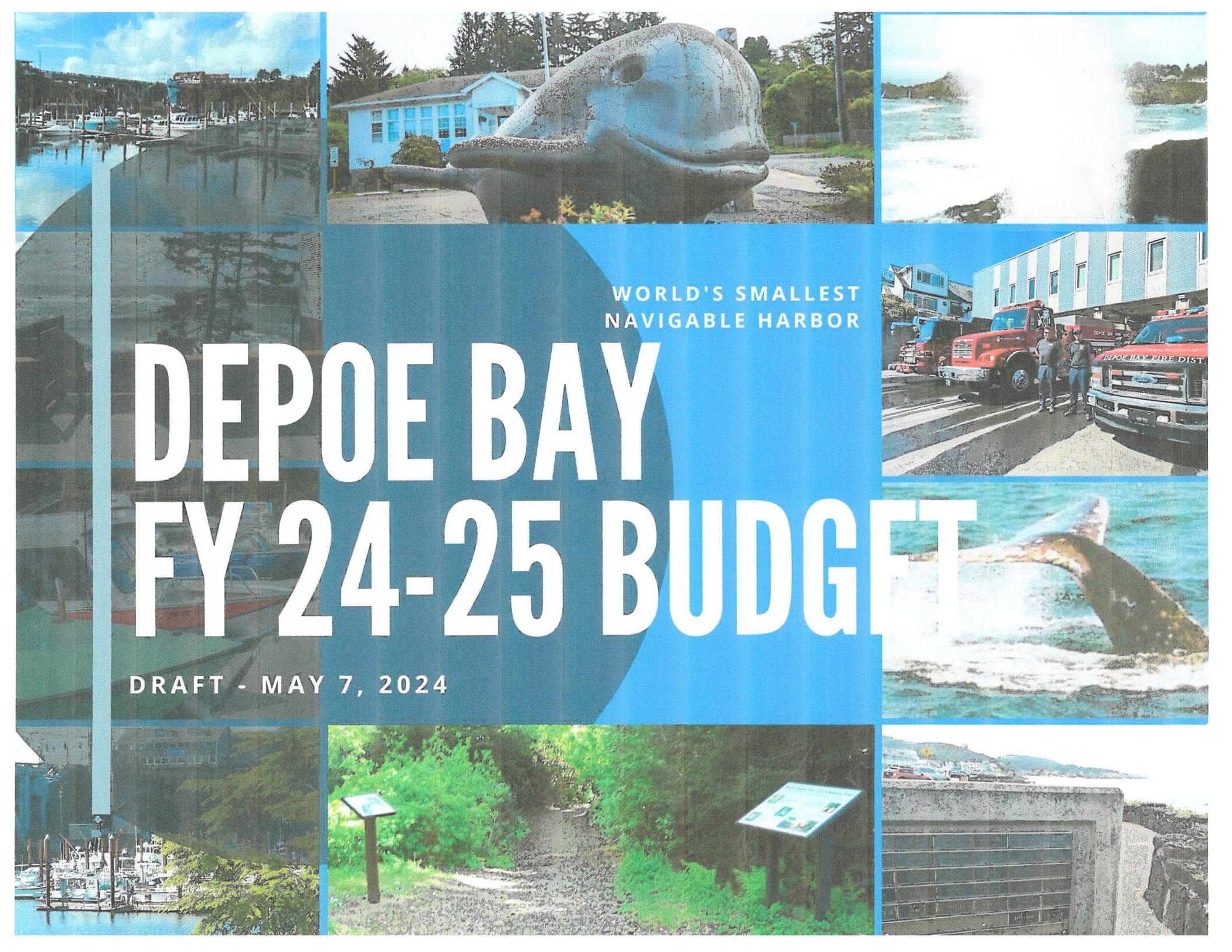
	General Government	Excluded from	Limitation
Sanitary Debt Service	\$0	\$0	\$55,758
Water Debt Service	\$0	\$0	\$0
Category Totals	\$0	\$0	\$0

Resolved and adopted by the Council this _____ day of June, 2023.

ATTEST:

Kathy Short, Mayor
City of Depoe Bay

Kimberly Wollenburg
City Recorder



DEPOE BAY FY 24-25 BUDGET

WORLD'S SMALLEST
NAVIGABLE HARBOR

DRAFT - MAY 7, 2024