

CITY OF ROCKAWAY BEACH



CITY MANAGER'S BUDGET MESSAGE FISCAL YEAR 2017-2018

Honorable Mayor, Council, Budget Committee, and Citizens of Rockaway Beach:

The City of Rockaway Beach thanks all involved in this process for your positive interest in formulating a Budget that will reflect the needs and capabilities of the City of Rockaway Beach. The proposed Budget Document presented to you here, and the approved Budget that will result from our process and be forwarded to the City Council for adoption, is a plan, an estimate to the best of our collective ability, as to what the City's needs are and how we intend to meet them. The State of Oregon requires that cities submit a balanced budget based on estimated resources and expenditures. The limitations imposed by revenues and fund balances will determine what expenditures can be made, what staffing levels can be, and what projects can be funded. While complying with Oregon Local Budget Law, we have made every effort to make this Budget understandable to you and your fellow Citizens. We will do our best to answer any and all questions during this process.

The Proposed Budget preserves the City's essential functions and services. The following are considerations bearing upon the City Budget:

- **The General Fund** is significantly revenue-limited again this year, although actual increases in TRT revenues will directly benefit General Fund resources. Additional General Fund facts are:
- The City **property tax rate is \$0.988/\$1,000** of assessed value and is the second lowest for all cities in Tillamook County;
- **Property tax revenues** are projected to increase slightly for next fiscal year, with an estimated increase of **3%** to the General Fund, slightly more than the increase in last year's Budget;
- Fuel prices continue at about the same level as previous years, and budget estimates reflect the price remaining fairly flat;
- **PERS** costs will increase by approximately **20%** per biennial period, affecting this and future Budgets. The City contribution to PERS depends on which Group an Employee belongs to. The Tier I/II contribution rates for FY 17/18 are 16.82 for General Service and 23.47 for Police/Fire, while OPSRP rates are 11.55% and 16.32% respectively. Rates are set every 2 years and the City did anticipate a 20% or higher increase.
- The annual contractual COLA increase for all City Employees is budgeted at a maximum of **3%** for the budget period, but could be less pending Union Contract negotiations which are in progress.
- **State Revenue Sharing** dollars are projected to increase slightly;
- **TRT** receipts increases will likely be up slightly this year, meaning a small increase in funds available for General Fund requirements such as Police, Fire, Parks and Recreation; and for Project and Equipment Reserve and Streets requirements;
- **Health insurance premiums** will increase by **Unknown amounts** for medical and dental, while Workers' Compensation premiums will increase by **7.5%**;
- Other Insurance rates are mostly up. Categories of insurance include: Liability/Auto Liability insurance, and Auto Physical Damage. Property insurance premiums are down.
- **City Enterprise Funds** (water and sewer) are not adequately funded and yet the Budget again contains no utility rate increases. The City has, however, completed a Water and Sewer Rate Study which is

mandatory before any Water/Sewer utility rate increase can occur. We intend to ask the Council to raise water and sewer rates during the coming Budget Year and provide for an annual raise inflationary raise. You should also note, that except as a loan with certain conditions, Enterprise Funds cannot be spent for General Fund requirements;

This Budget is, as always, conservative--revenue estimates are not unrealistic or overly optimistic, nor are expenditures unrealistically low. I believe that the actual revenue and expenditure numbers for the coming year will be better than the Budget. As is the case every year, the goal is to end the fiscal year with higher ending fund balances in all Funds, but most importantly in the General Fund, and we will aggressively move to spend less than appropriated.

We have again included for your information a consolidated listing of Debt Service requirements--money the City owes various entities for projects funded in the past or for outstanding loans. The debt service funds are fairly straight forward and are funded to service the required payments.

Water Improvements Debt Service continues to bear the additional burden of the **\$615,030** loan which was part of the ARRA funding package for the Jetty Creek Water Treatment Plant (WTP) Improvement. This will continue until the payoff in 2032.

The City still has a long list of paving projects and this budget includes a **\$50,000** grant that we hope to receive from ODOT under the Small Cities Allocation (SCA) program to help pave the next street on our priority list. We received no funding from ODOT under SCA during the 2012-2013, 2013-2014 and 2014-2015 Budget Years yet completed a major street project this year past year. Increased TRT revenues enable the City to allocate more funds for streets which, as we all know, are heavily used by Tourists.

Transient Room Tax actual revenue will increase slightly. **2 percent** of the total tax collected must still be allocated for Media Advertising and City advertising as has previously been the case. This advertising is a vital component of the promotion of tourism and will ensure that prospective tourists receive information about our City and the events and activities that occur here. The remaining **7 percent** must, by Statute, be divided into **5 percent** and **2 percent** portions, with specific rules as to how those percentages may be spent. There is a bill before the Legislature to allow transfer of more TRT funds to the General Fund, although that would mean less money for advertising and promotion. It would be in the City's best interests to increase the TRT to the 10 percent level, as permitted by State Law. We will pursue that option this Summer.

Again, thank you for your work on this important process. I believe the Budget Proposal presented to you meets the City's needs.

Respectfully,

Lars Gare
City Manager

History of Rockaway Beach - compiled by Rosemary Walker, former City Recorder

In the beginning . . . before the jetties were built in the early 1900's, there was a wide sandy beach all the way from Garibaldi to Nehalem Bay. This beach served as the only access to this area, which was then known as "Garibaldi Beaches." The area remained nearly isolated to all but a few hearty souls, who would drive up the beach by horse and wagon or walk during low tide. After several unsuccessful plans for a railroad line from Portland to Tillamook, the Pacific Railway and Navigation Company, promoted by Elmer E. Lytle, opened to Hillsboro in 1906, and the first steam engine was delivered to the Tillamook end about 1907. The coastal land homestead claims, once considered near worthless, took on a new value, and a flurry of subdividing into townsites took place from 1909 on. In 1909 some Bay City Residents incorporated as the Rockaway Beach Company, subdivided all the land and renamed it Rockaway Beach. About 1910, the Pacific Railway and Navigation line ran flatcars as far as Salmonberry, and the first train from Portland arrived in Tillamook in October, 1911. The railroad was the vital factor in the development of the Rockaway area.

The American sailing ship, the "Emily Reed" left Newcastle, New South Wales, Australia late in 1907 carrying 2,110 tons of coal. On February 18, 1908 she hit a sandbar in the pounding surf on the "Garibaldi Beach" two miles south of Nehalem Bay. Seven men lost their lives in the wreck. The captain, his wife, and four of the crew decided to chance swimming ashore in the early morning darkness with a rope tied to the wreckage should they not make land. But jumping overboard, they found that their feet could touch bottom, and they could walk ashore. The strangest story of this disaster was that of four men, including the ship's cook, who could have waded ashore. Instead, they took to a life boat and were carried far out to sea. Drifting for days with no food or water, the cook finally died, and the other three landed in Neah Bay Washington, inside the Strait of Juan de Fuca, more than two hundred miles from the wreck.

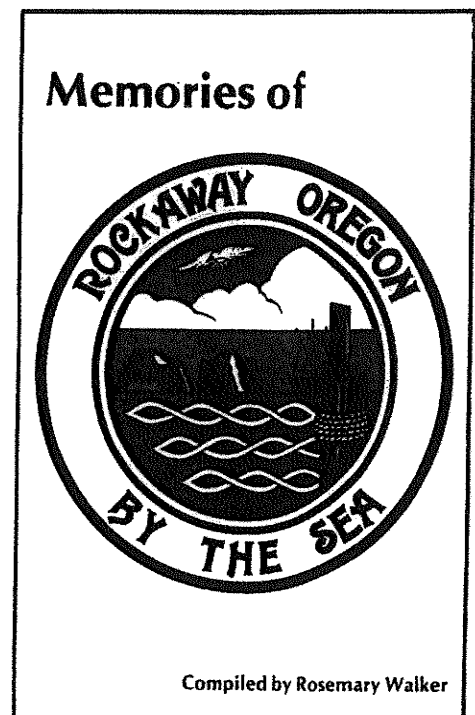
The train from Portland back in the teens and 20's was the main mode of transportation to the coastal communities. It was an all day, dusty, long trip by car over gravel and plank roads, so the old steam trains played an important role in those early days. The train left Portland around 9 a.m. and arrived in the Rockaway area about 2:30 p.m. An extra engine was used to help it over the summit. The first passenger train came to Rockaway in 1912. At all the beach resorts in those days, it was quite an occasion when the Friday afternoon train arrived, bringing the daddies who were joining their families for the weekend, thus earning the name of "Daddy-Train." Rockaway Beach town site was part of the original George Higgenbotham homestead, and all of the Joseph Harrison homestead except government lot 1, section 5, which was to become Elmore Park.

The natatorium was opened in 1926 and the dance hall was opened in 1927. Started in 1924, the "nat" was one of the main reasons Rockaway became one of the most popular vacation spots on the Oregon coast. It had the only heated ocean water swimming pool. It was 50 feet by 80 feet with a fountain showering the swimmers with hot salt water, and a wading pool for tots at the shallow end. Swimmers could get a "beach check" and go out for a dip in the ocean, and then return to the warm pool, or go home for lunch and then return to finish the all day swim by 10:00 PM. There was also a bowling alley on the second floor adjoining the spectators section.

By 1940 the residents of the Rockaway Beach area began to realize the need for a local government authority to provide some law and order to deal with the often overly exuberant holiday crowds, some chance at getting the deteriorating wooden sidewalks repaired, a sure way to keep the street lights going, fire protection with equipment, an adequate water supply, and that biggest of all problems, the overflowing cesspools and outhouses making life less than pleasant.

In February 1941, Tom Ratcliffe and Chet Couchman had twice the number of signatures necessary to petition the court. On April 15, 1941, the incorporation of the City of Rockaway was declared by the Tillamook County Court. Sam Moulton, who once served as Mayor of the City of Tillamook, was the first mayor of the City of Rockaway. Minnie Peck served as his City Recorder.

The extensive compilation by Ms. Walker concludes as follows: *"This publication is dedicated to Virginia Carroll, Barry Mammano and David May, the finest Council Members it has been my pleasure to know, and to Mayor Kenneth O. Christensen, who served this City so well for 18 years as councilman and mayor, and has given so much of his time and worry over the welfare of Rockaway."*



City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5

Rockaway Beach, OR 97136

(503) 355-2291

FAX (503) 355-8221



Budget Calendar FY 2017-2018

March 8, 2017	Appoint Budget Officer at Council Meeting.
March 8, 2017	Appoint Budget Committee Member at Council Meeting.
March 8, 2017	Post Budget Committee Meeting on website.
March 8, 2017	Publish 1st notice of Budget Committee Meeting.
March 29, 2017	Publish 2nd notice of Budget Committee Meeting.
March 29, 2017	Send reminders to Budget Committee Members.
April 12, 2017	First Budget Committee Meeting: <ul style="list-style-type: none">1. Election of Chair & Secretary2. Receive Budget Message3. Public Hearing on proposed uses, State Revenue Sharing.4. Budget Officer presents proposed budget.
April 26, 2017	Second Budget Committee Meeting: Receive Public Testimony
April 27, 2017	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for May 3 rd publication the approved budget summary.
May 10, 2017	Third Budget Committee Meeting: <ul style="list-style-type: none">Final AdjustmentsApprove BudgetTax Levy
May 10, 2017	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 11, 2017	Submit LB 50 Budget to County Assessor and County Clerk - Due by July 15

**ROCKAWAY BEACH 2017-2018 BUDGET COMMITTEE
CITIZEN MEMBERS**

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
Laura Owens	6/20	1
Geoff Grace	6/20	2
Janet McIntire	6/18	3
Dave May	6/19	4
Linda Olson	6/19	6

ROCKAWAY BEACH CITY COUNCIL

		<u>ELCTD/APPTD DT</u>	<u>TERM END</u>
Joanne Aagaard	Mayor	1/11/17	12/31/18
Jonathan Beeman	1	1/11/17	12/31/20
Sue Wilson	2	1/11/17	12/31/20
Kristine Hayes	3	1/11/17	12/31/20
Terry Walhood	4	1/12/11	12/31/18
James Doyle	5	1/11/17	12/31/20

STAFF

Lars Gare, City Manager/Budget Officer

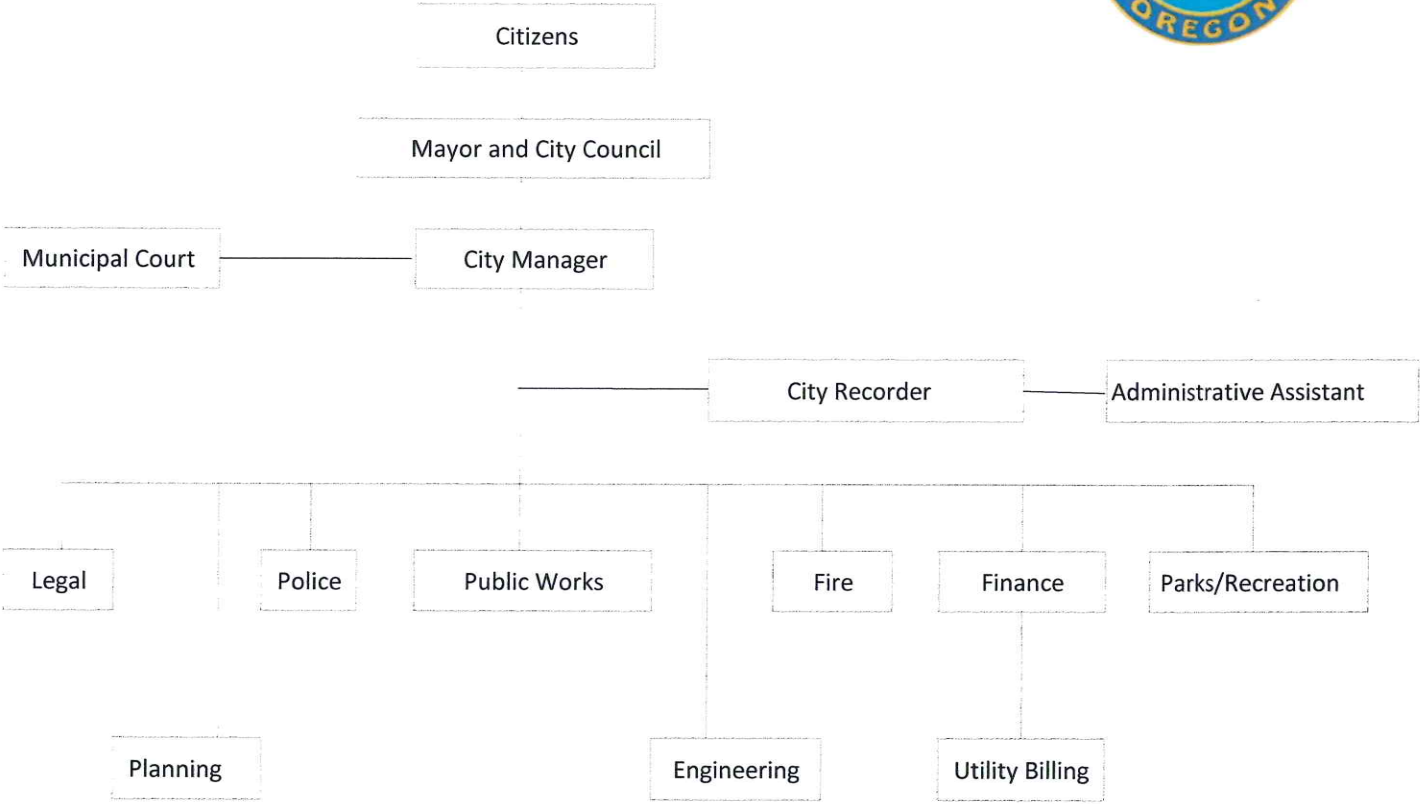
Terri Michel, City Recorder

Marni Johnston, Finance Officer

City of Rockaway Beach, Oregon

Organization Chart

Jul-17



CITY OF ROCKAWAY BEACH



Miscellaneous Statistics

April 1, 2017

Miles of Roads	27.2
Miles of Culinary Water Lines	29.1
Gallons of Water Storage Capacity	3,300,000
Gallons of Water Delivered Annually	109,500,000
Gallons of Effluent Treated Annually	91,250,000
Number of Water Connections	2,358
Number of Streetlights	187
Number of Fire Hydrants	145
Acres of Parks Maintained	52.3

City of Rockaway Beach Oregon
Population Estimate
Last Seventeen Years

<u>Year</u>	<u>Population</u>	<u>% Change</u>
2017	1335	0.0%
2016	1335	0.8%
2015	1325	0.0%
2014	1325	0.0%
2013	1325	0.4%
2012	1320	0.0%
2011	1320	0.6%
2010	1312	-4.9%
2009	1380	0.4%
2008	1375	1.1%
2007	1360	1.1%
2006	1345	0.0%
2005	1345	1.9%
2004	1320	1.5%
2003	1300	0.8%
2002	1290	0.0%
2001	1290	1.2%

source: League of Oregon Cities Shared Revenue Estimates

Comparative Tax Rates

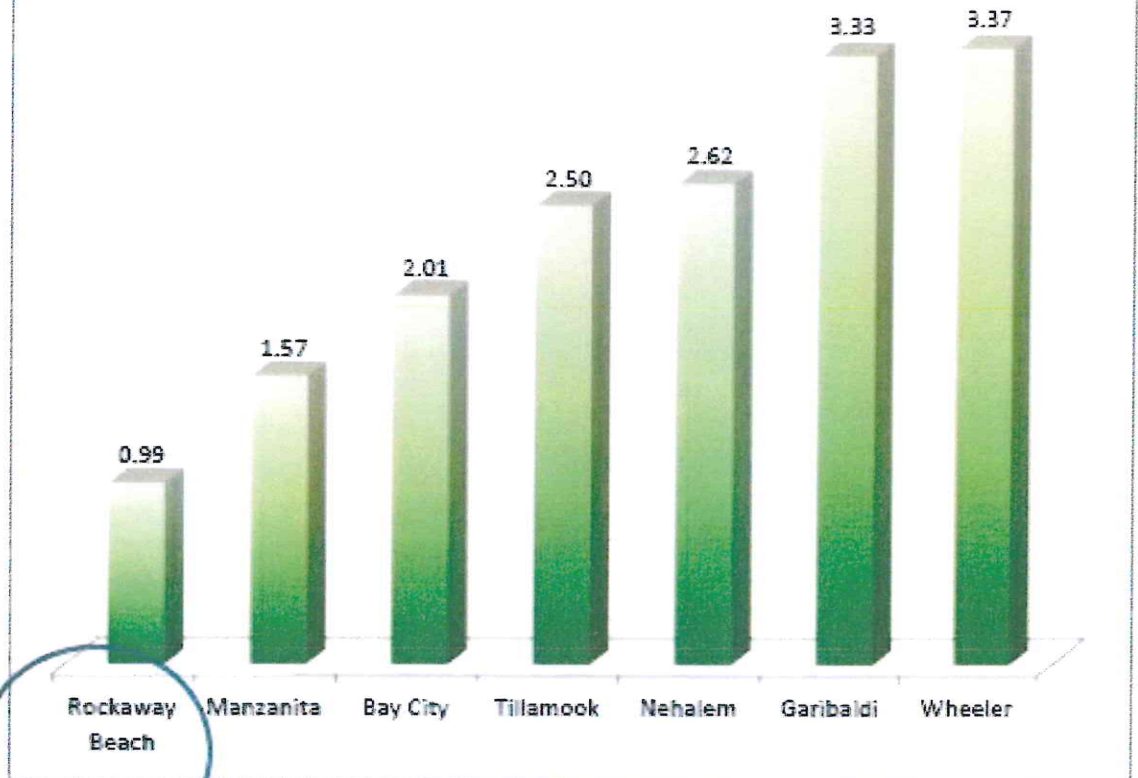
source: Tillamook
County Assessor

Cities in Tillamook County

Tax Rate and Fire Combined

Tax and Fire Combined

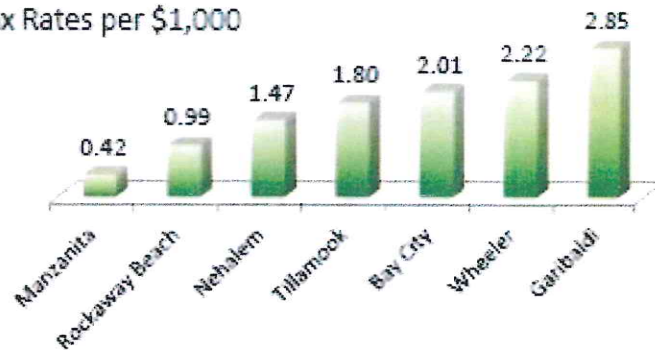
Rockaway Beach	0.99
Manzanita	1.57
Bay City	2.01
Tillamook	2.50
Nehalem	2.62
Garibaldi	3.33
Wheeler	3.37



Tax Rates per \$1,000

Tax Rates per \$1,000

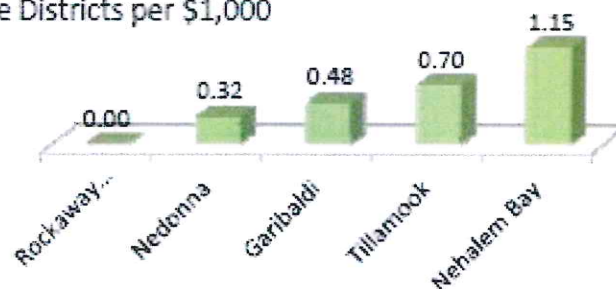
Manzanita	0.42
Rockaway Beach	0.99
Nehalem	1.47
Tillamook	1.80
Bay City	2.01
Wheeler	2.22
Garibaldi	2.85



Fire Districts per \$1,000

Fire Districts per \$1,000

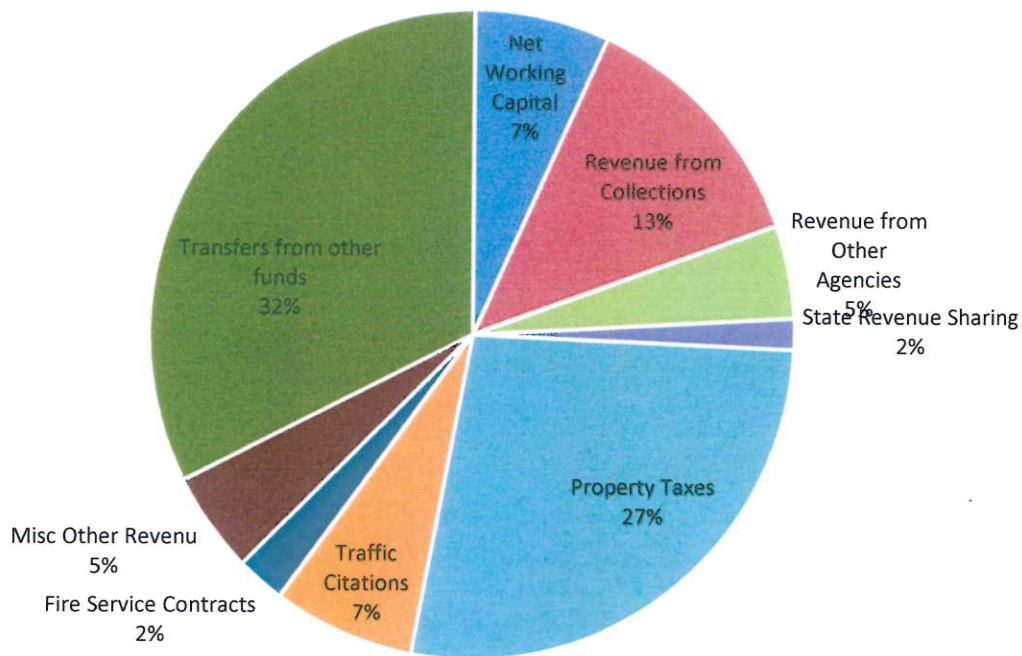
Rockaway Beach	0.00
Nedonna	0.32
Garibaldi	0.48
Tillamook	0.70
Nehalem Bay	1.15



Long Term Debt Report - Updated March 1, 2017

water pmts \$	180,755	(1) & (3) & (6)
sewer pmts \$	190,260	(2)
Gen Fund pmts \$	96,842	(4) & (5) & (7)
total debt pmts \$	467,856	

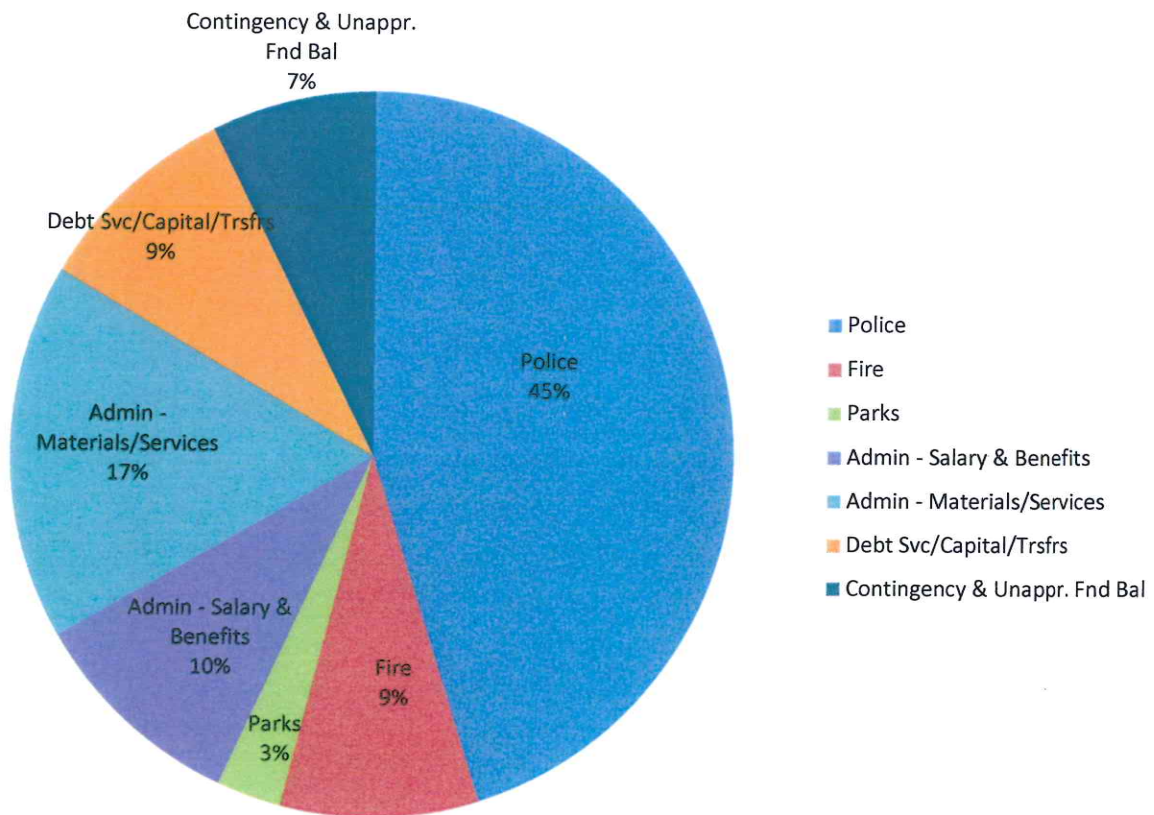
General Fund: Where the Money Comes From



- Net Working Capital
- Revenue from Collections
- Revenue from Other Agencies
- State Revenue Sharing
- Property Taxes
- Traffic Citations
- Fire Service Contracts
- Misc Other Revenue
- Transfers from other funds

Net Working Capital	\$108,500	8%
Revenue from Collections	\$172,200	12%
Revenue from Other Sources/Agencies	\$73,600	5%
State Revenue Sharing	\$23,000	2%
Property Taxes	\$363,000	26%
Traffic Citations	\$95,000	7%
Fire Service Contracts	\$32,550	2%
Misc Other Revenue	\$51,450	4%
Transfers from other funds	\$464,200	34%
	<u>\$1,383,500</u>	

General Fund: Where the Money Goes



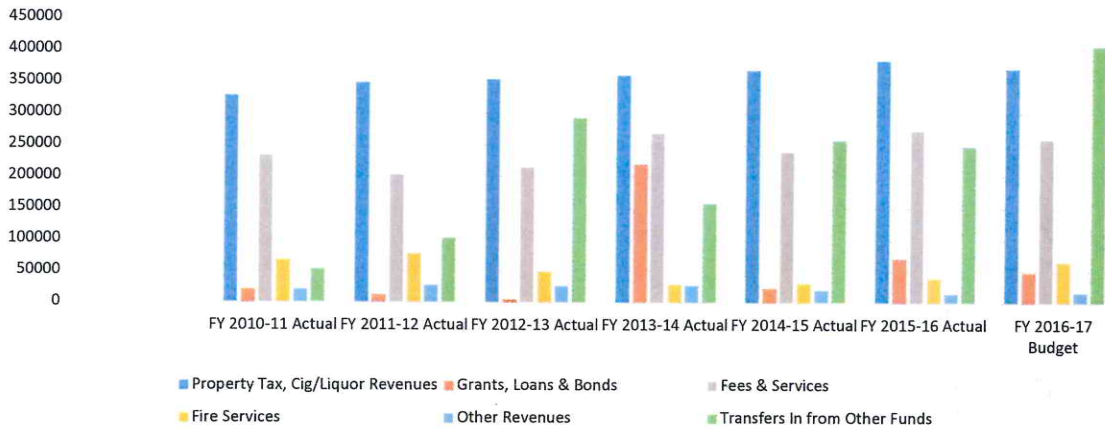
Police	\$624,406	45%
Fire	\$123,275	9%
Parks	\$40,000	3%
Admin - Salary & Benefits	\$134,952	10%
Admin - Materials/Services	\$232,115	17%
Debt Svc/Capital/Trsfers	\$126,800	9%
Contingency & Unappr. Fnd Bal	\$101,952	7%

\$1,383,500

General Fund Revenues and Expenditures

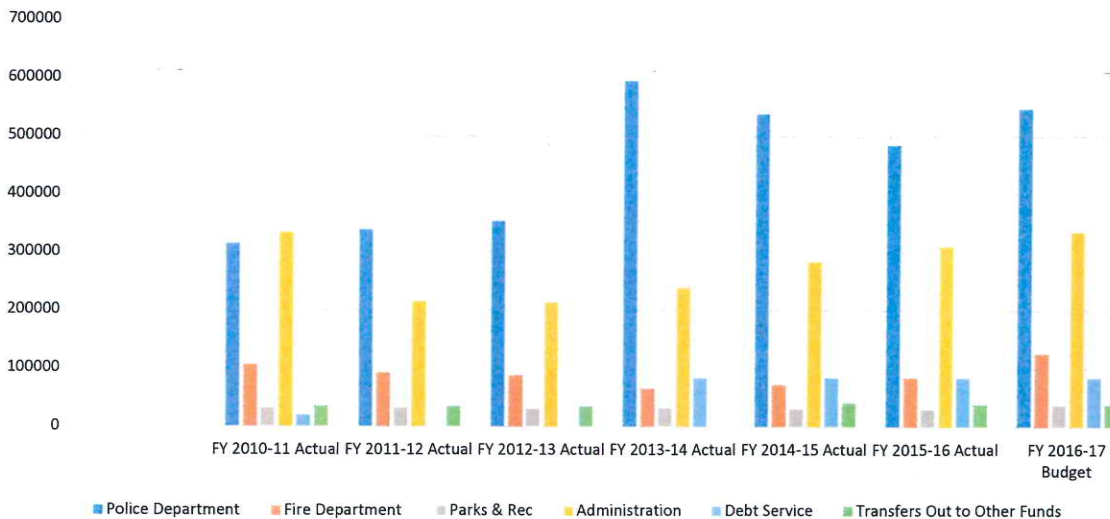
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Revenues	Actual	Actual	Actual	Actual	Actual	Actual	Budget
Property Tax, Cig/Liquor Revenues	328,369	348,729	354,409	361,044	369,015	384,055	371,380
Grants, Loans & Bonds	21,679	13,277	5,759	220,540	24,230	71,331	49,525
Fees & Services	234,192	203,790	214,986	269,144	240,041	273,860	259,925
Fire Services	68,442	78,038	50,006	30,595	31,963	40,375	66,000
Other Revenues	21,414	28,019	27,244	28,255	20,875	14,949	17,100
Transfers In from Other Funds	53,675	103,000	293,442	158,000	258,000	248,600	407,500
Total Fund Revenue	727,770	774,854	945,846	1,067,579	944,124	1,033,171	1,171,430

General Fund Revenues



	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Expenditures	Actual	Actual	Actual	Actual	Actual	Actual	Budget
Police Department	315,164	338,889	354,111	595,257	539,251	485,496	548,473
Fire Department	107,604	93,783	89,296	66,619	73,130	85,886	127,000
Parks & Rec	32,077	33,242	31,399	32,732	31,696	30,909	38,400
Administration	334,729	216,416	214,505	240,682	285,110	311,467	336,050
Debt Service	20,766	0	0	85,060	85,060	85,060	85,100
Transfers Out to Other Funds	36,000	36,000	36,000	0	42,000	39,100	39,100
Total Fund Expenditures	846,339	718,330	725,311	1,020,351	1,056,248	1,037,918	1,174,123

General Fund Expenditures



**RESOURCES
GENERAL FUND
FUND 100**

CITY OF ROCKAWAY BEACH

HISTORICAL DATA				GL Acct		Budget For Next Year 2017-2018			
ACTUAL		Adopted Budget This Year 2016-2017	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014-2015	First Preceding 2015-2016							RESOURCES	
1	277,900	317,400	85,000		Net Working Capital	108,500	108,500	108,500	1
2					OTHER RESOURCES				2
3	312,500	320,000	330,000	4010	Current Property Taxes (estimated to be received)	350,000	350,000	350,000	3
4	12,100	6,000	12,800	4020	Delinquent Property Taxes (previously levied)	13,000	13,000	13,000	4
5	324,600	326,000	342,800		Total Property Taxes	363,000	363,000	363,000	5
6					REVENUE FROM COLLECTIONS				6
7	121,200	122,400	130,000	4060	Licenses & Franchise Fees	140,000	140,000	140,000	7
8	100	0	0	4082	NKN - School Permit Tax	0	0	0	8
9	14,100	13,000	13,500	4085	Land Use/Ordinance Fees	18,000	18,000	18,000	9
10	79,400	79,400	89,400	4100	Fines+Citations: Trfc, Prkng, Ord Viol	95,000	95,000	95,000	10
11	1,100	1,100	1,100	4185	Fire Permits	200	200	200	11
12	1,900	1,500	1,500	4146	Utilities reimb - Health Dept	1,500	1,500	1,500	12
13	10,400	10,400	10,525	4142	First Floor Office rent - Health Dept	10,500	10,500	10,500	13
14	700	700	1,200	4850	Assessments 2001 Sidewalk LID	0	0	0	14
15	200	200	200	4860	Int on 2001 Sidewalk LID	0	0	0	15
16	0	600	2,000	4145	Refundable Deposits	2,000	2,000	2,000	16
17	229,100	229,300	249,425		Total Revenue from Collections	267,200	267,200	267,200	17
18					REVENUES FROM OTHER AGENCIES				18
19	12,000	12,000	7,500	4175	Misc Grants - Gen Fund	500	500	500	19
20	0	3,600	5,600	4183	PD Revenue	5,600	5,600	5,600	20
21	4,100	15,600	6,000	4178	Police Grants	6,000	6,000	6,000	21
22	15,400	15,600	19,500	4185	State Revenue Sharing	23,000	23,000	23,000	22
23	7,400	7,400	0	4177	Grants - Fire Dept	0	0	0	23
24	16,200	18,600	21,000	4040	Liquor Tax - OLCC	22,900	22,900	22,900	24
25	0	0	0	4060	Marijuana Tax	24,000	24,000	24,000	25
26	1,700	1,300	1,580	4050	Cigarette Tax	1,600	1,600	1,600	26
27	5,000	5,000	6,000	4170	9-1-1 Funds pass thru rev = exp	0	0	0	27
28	3,000	3,000	3,000	4180	Coastal Zone Planning Grant	3,000	3,000	3,000	28
29	600	600	7,925	4179	ODOT/Oregon Impact Overtime - Police	9,500	9,500	9,500	29
30	0	25,000	0	4182	TLT Grants	500	500	500	30
31	65,400	107,700	78,105		Total Revenue From Other Agencies	96,600	96,600	96,600	31
32					Use of Money and Property				32
33	9,200	11,100	5,500	4120.01	Interest on Invested Funds - GF	8,000	8,000	8,000	33
34	600	600	2,000	4141.00	Community/Civic Center Rental-SR Cntr	2,250	2,250	2,250	34
35	9,800	11,700	7,500		Total Use of Money And Property	10,250	10,250	10,250	35
36					CHARGES FOR CURRENT SERVICES				36
37					Fire Protection Contracts				37
38	21,600	22,800	22,100	4091	Nedonna Fire Dist	23,500	23,500	23,500	38
39	7,900	8,300	8,100	4092	Twin Rocks Water Dist	8,550	8,550	8,550	39
40	500	500	500	4093	OR State Forestry Dept	500	500	500	40
41	30,000	31,600	30,700		Total Charges For Current Services	32,550	32,550	32,550	41
42					OTHER REVENUE				42
43	0	2,000	4,000	4170	Police Dept Donations & Fund Raisers	14,000	14,000	14,000	43
44	11,000	11,000	11,000	4160	Prk & Rec Donations & Fund Raisers	10,000	10,000	10,000	44
45	6,000	7,000	9,500	4150	Misc Revenues	6,000	6,000	6,000	45
46	600	500	500	4190	Surplus Property	1,000	1,000	1,000	46
47	500	200	200	4195	City Beautification Fund Raiser(s)	100	100	100	47
48	200	200	200	4110	Fireworks Donation	100	100	100	48
49	0	30,000	30,000	4169	Conflagration Reimbursement	10,000	10,000	10,000	49
50	18,300	50,900	55,400		Total Other Revenue	41,200	41,200	41,200	50
51					TRANSFER IN				51
52	0	39,000	13,600	4038	TRT - <30% of 2% CTY> Capital Outlay PW	2,500	2,500	2,500	52
53	20,000	20,000	25,000	4032	Sewer - Civic Center Operations	25,000	25,000	25,000	53
54	20,000	20,000	25,000	4037	Water - Civic Center Operations	25,000	25,000	25,000	54
55	60,000	60,000	60,000	4055	TRT <5%> - USDA City Hall Loan	60,000	60,000	60,000	55
56	48,000	28,000	172,100	4030	TRT <5%> - Police	204,500	204,500	204,500	56
57	0	8,400	24,000	4030	TRT <30% of 2% CTY> - Police	29,500	29,500	29,500	57
58	32,000	36,200	36,400	4036	TRT <5%> - Parks & Rec	36,800	36,800	36,800	58
59	6,000	8,000	5,000	4052	TRT <30% of 2% CTY> - City Beautification	3,000	3,000	3,000	59
60	0	29,000	43,000	4053	TRT <5%> - Fire Dept	74,500	74,500	74,500	60
61	0	0	3,400	4033	TIF Roads and Streets - PD	3,400	3,400	3,400	61
62	72,000	0	0	4100	TIF Sewer SDC - PD Loan 10 yrs 0% int	0	0	0	62
63	258,000	248,600	407,500		Total Transfer In	464,200	464,200	464,200	63
64	935,200	1,323,200	1,256,430		TOTAL RESOURCES	1,383,500	1,383,500	1,383,500	64

GENERAL FUND - POLICE
Fund 100.15

CITY OF ROCKAWAY BEACH

	HISTORICAL DATA			GL Acct		Budget For Next Year 2017-2018			
	ACTUAL		Adopted Budget This Year 2016-2017						
	Second Preceding Year 2014-2015	First Preceding 2015-2016				REQUIREMENTS			
						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					PERSONNEL SERVICES				1
2	50,500	75,600	80,000	5052	Police Chief	87,800	85,200	85,200	2
3	59,100	54,100	55,000	5060	Police Sergeant (1FT)	59,314	59,314	59,314	3
4	117,835	101,540	96,448	5053	Officers: Step 1 - 10 (2FT)	111,492	111,492	111,492	4
5	0	0	7,500	5061	Code Enforcement	0	0	0	5
6	13,130	5,400	10,000	5064	Part Time Officer	10,000	10,000	10,000	6
7	25,400	17,000	17,000	5065	Overtime	18,500	18,500	18,500	7
8	10,765	7,000	7,000	5068	On call	7,000	7,000	7,000	8
9	4,700	4,700	7,925	5069	ODOT Overtime	3,000	3,000	3,000	9
10	281,430	265,340	280,873		Total Wages	297,106	294,506	294,506	10
11	5,200	8,700	500	5075	Accrued Vacation-Hol-CT	500	500	500	11
12	127,400	130,400	139,400	5152	Payroll Expenses	206,000	206,000	206,000	12
13	414,030	404,440	420,773		Total Personal Services	503,606	501,006	501,006	13
14	4.0	4.0	4.25		Total Full-Time Equivalent (FTE)	4.25	4.25	4.25	14
15					MATERIALS AND SERVICES				15
16	4,900	5,500	5,500	6530	Telephone & internet	6,200	6,200	6,200	16
17	4,000	6,900	6,900	6550	Materials & Supplies	7,000	7,000	7,000	17
18	3,100	3,100	3,100	6551	Uniforms	3,100	3,100	3,100	18
19	800	960	1,000	6552	Uniform Cleaning	1,000	1,000	1,000	19
20	1,000	1,500	1,500	6563	Major Investigations	1,500	1,500	1,500	20
21	2,800	3,000	4,100	6570	Ins: Vehicle, Liability, Equipment etc	4,100	4,100	4,100	21
22	8,500	11,500	11,500	6580	Fuel & Oil	10,500	10,500	10,500	22
23	12,115	5,500	5,500	6581	Vehicle Maint & Repair	7,000	7,000	7,000	23
24	13,850	6,500	8,000	6582	Electronics maintenance & repair	8,000	8,000	8,000	24
25	3,500	4,000	4,000	6915	Travel & Training - Staff	5,000	5,000	5,000	25
26	500	1,000	1,000	6535	Medical	1,000	1,000	1,000	26
27	2,000	2,000	2,000	6110	Electricity	1,500	1,500	1,500	27
28	7,000	8,500	8,500	6520	Building Maintenance	8,500	8,500	8,500	28
29	51,505	0	0	6525	Building Renovation	0	0	0	29
30	0	0	0	65**	Attorney	4,000	4,000	4,000	30
31	115,570	59,960	62,600		Total Materials & Services	68,400	68,400	68,400	31
32					DEBT SERVICE				32
33	0	7,200	7,200	8516	Interfund Loan Swr SDC 0% pmt 3 of 10	7,200	7,200	7,200	33
34	11,900	11,900	11,900	8515	PD Station purchase, TLC CU	11,900	11,900	11,900	34
35					(pmts due 1/10 & 7/10 until 15 yr balloon)				35
36	7,800	7,800	0	7527	PD Vehicle Leases	17,300	17,300	17,300	36
37	19,700	26,900	19,100		Total Debt Service	36,400	36,400	36,400	37
38					CAPITAL OUTLAY				38
39	0	13,600	6,000	7526	PD Grant Funded Capital Projects	6,000	6,000	6,000	39
40	0	3,500	40,000	7525	PD Capital Purchases	10,000	10,000	10,000	40
41	0	17,100	46,000		Total Capital Outlay	16,000	16,000	16,000	41
42	549,300	508,400	548,473		TOTAL REQUIREMENTS	624,406	621,806	621,806	42

GENERAL FUND - FIRE
Fund 100.16

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	REQUIREMENTS	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Approved By Budget Committee	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1					PERSONNEL SERVICES				1
2	5,200	5,200	5,200	5062	Record Keeping	5,200	5,200	5,200	2
3	700	30,000	30,000	5076	Conflagration Pay	10,000	10,000	10,000	3
4	10,000	12,000	12,000	5061	Volunteer Stipends	17,000	17,000	17,000	4
5	6,700	7,100	8,500	5152	Payroll Expenses	9,000	9,000	9,000	5
6	22,600	54,300	55,700		Total Personal Services	41,200	41,200	41,200	6
7	0	0	0		Total Full-Time Equivalent (FTE)	0	0	0	7
8					MATERIALS AND SERVICES				8
9			3,300	6110	Electricity	3,300	3,300	3,300	9
10	1,700	1,900	1,800	6530	Telephone & Internet	1,800	1,800	1,800	10
11	800	825	825	6535	Medical	825	825	825	11
12	8,900	15,000	10,000	6555	Supplies and Gear	10,000	10,000	10,000	12
13	6,200	6,400	8,325	6570	Ins: Vehicle, Liab, Equip, Bldg	8,350	8,350	8,350	13
14	3,900	4,000	4,000	6580	Fuel & Oil	4,000	4,000	4,000	14
15	500	500	750	6582	Electronic Maint & Repair	1,000	1,000	1,000	15
16	8,000	10,000	6,700	6630	Building Maintenance	6,700	6,700	6,700	16
17	6,100	5,500	6,100	6660	Safety Training, First Aid	6,100	6,100	6,100	17
18	4,900	5,000	5,000	6670	Required Equip Testing	5,000	5,000	5,000	18
19	15,700	6,700	7,500	6690	Vehicle Maint. & Repair	10,000	10,000	10,000	19
20	3,500	350	0	6597	Disaster Strn +Tsunami Siren	0	0	0	20
21	60,200	56,175	54,300		Total Materials & Services	57,075	57,075	57,075	21
22					CAPITAL OUTLAY				22
23	10,000	6,000	17,000	7621	Fire Equipment & Capital Outlay	10,000	10,000	41,000	23
24	10,000	6,000	17,000		Total Capital Outlay	10,000	10,000	41,000	24
25					TRANSFER OUT				25
26									26
27	0	0	0		Total Transfer Out	0	0	0	27
28	92,800	116,475	127,000		TOTAL REQUIREMENTS	108,275	108,275	139,275	28

PARKS AND RECREATION

Fund 100.19

	Historical Data			GL Acct		Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017			REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2014-2015	First Preceding 2015-2016								
1					PERSONNEL SERVICES				1	
2	7,435	8,500	9,900	5056	Extra Labor - Rec Youth - Min wage	10,000	10,000	10,000	2	
3	10,765	11,100	11,550	5063	Recreational Director	13,000	13,000	13,000	3	
4	18,200	19,600	21,450		Total Wages	23,000	23,000	23,000	4	
5	4,300	4,700	5,100	5152	Payroll Expenses	5,150	5,150	5,150	5	
6	22,500	24,300	26,550		Total Personal Services	28,150	28,150	28,150	6	
7	0.65	0.65	0.65		Total Full-Time Equivalent (FTE)	0.65	0.65	0.65	7	
8					MATERIALS & SERVICES				8	
9	50	50	50	6631	Dues	50	50	50	9	
10	1,500	2,000	1,500	6100	Sporting Equip/Art Supplies	1,500	1,500	1,500	10	
11	2,500	3,000	3,000	6103	Fund Raisers Exp	3,000	3,000	3,000	11	
12	2,900	3,500	3,500	6102	Field Trips	3,500	3,500	3,500	12	
13	160	200	100	6915	Travel & Training - Staff	100	100	100	13	
14	190	200	200	6105	Scholarships	200	200	200	14	
15	3,500	3,500	3,500	6113	Parks & Rec Activities	3,500	3,500	3,500	15	
16	10,800	12,450	11,850		Total Materials & Services	11,850	11,850	11,850	16	
17					Capital Outlay				17	
18									18	
19	0	0	0		Total Capital Outlay	0	0	0	19	
20	33,300	36,750	38,400		TOTAL REQUIREMENTS	40,000	40,000	40,000	20	

GENERAL FUND-ADMINISTRATION
Fund 100.18

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	REQUIREMENTS	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1					PERSONNEL SERVICES				1
2	11,800	10,300	5,500	5050	Court Clerk + Muni Judge	7,000	7,000	7,000	2
3	2,700	3,400	0	5054	Code Enforcement	0	0	0	3
4	34,500	38,800	41,800	5057	Office Employees	51,724	51,724	51,724	4
5	1,900	2,600	1,500	5065	Overtime	3,500	3,500	3,500	5
6	17,800	18,500	21,600	5062	City Manager	22,000	22,000	22,000	6
7	1,400	1,400	1,400	5085	Council Stipend	1,400	1,400	1,400	7
8	70,100	75,000	71,800		Total Wages	85,624	85,624	85,624	8
9	6,300	6,500	500	5075	Accrued Vacation/Comp Time	4,000	4,000	4,000	9
10	31,800	38,700	42,800	5152	Payroll Expenses	45,328	45,328	45,328	10
11	108,200	120,200	115,100		Total Personal Services	134,952	134,952	134,952	11
12	1.1	1.1	1.1		Total Full-Time Equivalent (FTE)	1.1	1.1	1.1	12
13					MATERIALS AND SERVICES				13
14	37,000	37,000	40,000	6410	Planning & Zoning-City Planner	45,000	45,000	45,000	14
15	4,000	6,000	5,000	6411	City Engineer/Land Use	7,500	7,500	7,500	15
16	6,000	6,000	6,000	6430	9-1-1 funds	0	0	0	16
17	0	0	1,000	6530	Telephone	1,390	1,390	1,390	17
18	3,000	0	0	6455	Emergency Management Contract	0	0	0	18
19	2,600	2,800	3,850	6570	Ins: Liability,Bldg,Equip,Bonding, etc	3,900	4,200	4,200	19
20	23,600	35,000	29,000	6571	Computers, Server and Technology	26,000	26,000	26,000	20
21	1,500	600	500	6577	Ordinance Update	500	500	500	21
22	3,300	4,000	3,000	6596	Emergency Services	14,000	14,000	3,000	22
23	7,600	8,000	3,000	6666	City Beautification	3,000	3,000	3,000	23
24	0	16,500	1,000	6667	Storm Damage Repairs	1,000	1,000	1,000	24
25	1,200	1,500	1,500	6725	Tillamook County - Fines	1,750	1,750	1,750	25
26	5,000	4,000	4,000	6726	OR Dept. of Revenue - Fines	4,225	4,225	4,225	26
27	800	0	0	6727	OR Judicial Dept - Fines	100	100	100	27
28	40,300	52,700	48,000	6830	City Hall Operations	48,000	48,000	48,000	28
29	3,300	4,000	4,000	6831	Dues: City/Officials/Staff	5,000	5,000	5,000	29
30	2,400	2,500	3,600	6835	Bank Fees	3,800	3,800	3,800	30
31	400	500	1,500	6840	Court Costs	1,000	1,000	1,000	31
32	18,000	8,800	15,000	6850	Attorney & Legal Fees	21,500	21,500	21,500	32
33	12,200	4,000	6,000	6870	Auditor & Bond	6,000	6,000	6,000	33
34	2,000	2,200	1,500	6880	Advertising	1,850	1,850	1,850	34
35	6,200	6,500	6,200	6890	Stationery & Supplies	6,500	6,500	6,500	35
36	1,100	0	0	6910	Travel & Training - City Officials	0	0	0	36
37	500	0	0	6912	Travel & Training - Appointed Officials	0	0	0	37
38	4,900	6,600	6,600	6915	Travel & Training - Staff	6,600	6,600	6,600	38
39	5,800	15,000	4,000	6920	City Hall Building Maint - Inside	7,000	7,000	7,000	39
40	1,000	1,000	500	6932	City Manager Fund	500	500	500	40
41	2,000	2,000	2,000	6931	City Council/Mayor Expense	2,000	2,000	2,000	41
42		600	2,000	6440	Refundable Deposits	2,000	2,000	2,000	42
43	8,000	8,000	8,000	6954	Senior Meals	8,000	8,000	8,000	43
44	500	1,500	2,000	6954	Library	2,000	2,000	2,000	44
45	500	1,000	0	6954	Race of Champions	1,000	1,000	1,000	45
46	0	0	500	6954	International Police Museum	500	500	500	46
47	1,200	750	500	6951	Ordinance Enforcement	500	500	500	47
48	205,900	239,050	209,750		Total Materials & Services	232,115	232,415	221,415	48
	Historical Data								
	Actual		Adopted Budget This Year 2016-2017	GL Acct	REQUIREMENTS	Proposed By Budget Officer	Proposed By Budget Officer	Approved By Budget Committee	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
49					Debt Service				49
50	20,800	20,800	20,800	7510	Parking Lot Payment, due 3/16 & 9/15	20,800	20,800	20,800	50
51	64,300	64,300	64,300	8518	USDA Loan CH-CC, 37 yr, 4.5%, due 6/24	64,300	64,300	64,300	51
52	85,100	85,100	85,100		Total Debt Service	85,100	85,100	85,100	52
53					CAPITAL OUTLAY				53
54	10,200	0	0		Kyocera copier	0	0	0	54
55	0	8,000	0	8000	Sea View Lake Capital Projects	0	0	0	55
56	0	0	11,200	8000	Capital Projects - PW	2,500	2,500	2,500	56
57	0	15,000	0	8000	City Hall Capital Projects	0	0	0	57
58	10,200	23,000	11,200		Total Capital Outlay	2,500	2,500	2,500	58
59					TRANSFER OUT				59
60	3,000	41,000	0	8036	Project & Equip Reserve	0	0	0	60
61	3,000	3,100	3,100	8043	Roads & Streets Fund, Rev Shar	3,200	3,200	3,200	61
62	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	36,000	36,000	36,000	62
63			0		Roads & Streets - wayside playground	0	0	0	63
64	42,000	80,100	39,100		Total Transfer Out	39,200	39,200	39,200	64
65					CONTINGENCY				65
66	0	1,000	2,000	7999	GF - Contingency	2,000	2,000	2,000	66
67	0	1,000	2,000		Total Contingency	2,000	2,000	2,000	67
68					Reserved for Future Expenditures				68
69	38,900	43,200	66,800	1008	USDA required loan reserve	66,800	66,800	66,800	69
70	47,400	69,925	13,507		GF - Ending Non-Restricted Fund Balance	33,152	35,452	30,452	70
71	86,300	113,125	80,307		Total Unappropriated End Fund Balance	99,952	102,252	97,252	71
72	578,600	661,575	542,557		Total Administration Requirements	595,819	598,419	582,419	72

FORM LB-11

This fund is authorized and established by resolution / ordinance number
 2004-480, date 04-28-04
 specified purposes: Fire Dept Major Equipment Acquisitions

Year this reserve fund will be reviewed to be continued or abolished.
 Date can not be more than 10 years after establishment.
 Review Year 2014

FIRE EQUIPMENT RESERVE
FUND 140

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1	81,900	94,000	124,100		WORKING CAPITAL	137,292	137,292	137,292	1
2	100	100	100	4120	Interest on Invested Funds	100	100	100	2
3					TRANSFER IN				3
4	12,000	30,000	15,000	4030	TRT Fund <5%>	15,000	15,000	15,000	4
5	12,000	30,000	15,000		Total Transfer In	15,000	15,000	15,000	5
6	94,000	124,100	139,200		TOTAL RESOURCES	152,392	152,392	152,392	6
7					REQUIREMENTS				7
8					CAPITAL OUTLAY				8
9	0	20,000	25,000	7625.00	Vehicle & Equipment Maintenance	25,000	25,000	25,000	9
10			11,000	7621.00	Fire Equipment & Capital Outlay	50,000	50,000	50,000	10
11					Ending Balance (prior years)				11
12	94,000	104,100	103,200		Reserved for Future Expenditures	77,392	77,392	77,392	12
13	94,000	124,100	139,200		TOTAL REQUIREMENTS	152,392	152,392	152,392	13

This fund is authorized and established by resolution / ordinance
number 2004-480 on 04-28-04
specified purposes: GASB34 funding

**PROJECT AND EQUIP RESERVE
FUND 210**

Year this reserve fund will be reviewed to be continued or
abolished. Date can not be more than 10 years after establishment.
Review Year 2018

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2014-2015	First Preceding 2015-2016							
1	111,500	104,800	101,100		Working Capital	282,100	282,100	282,100	1
2	2	100	250	4120	Interest on Invested Funds	250	250	250	2
3	0	28,400	618,500	4184	Grants - Tourism Facilities	398,500	398,500	398,500	3
4					TRANSFER IN				4
5	5	2,000	0	4039	Roads & Streets	0	0	0	5
6	6	15,000	15,000	4051	Water Operating Fund	15,000	15,000	15,000	6
7	7	15,000	15,000	4032	Sewer Operating Fund	15,000	15,000	15,000	7
8	0	79,000	60,000	4030	TRT <From 5%>	0	0	0	8
9	0	35,000	200,850	4030	TRT <From 70% of 2% CTY>	140,232	140,232	140,232	9
10	0	8,200	0	4030	TRT <From 30% of 2% CTY>	0	0	0	10
11	3,000	41,000	0	4026	General Fund	0	0	0	11
12	3,018	195,200	290,850		Total Transfer In	170,232	170,232	170,232	12
13	114,520	328,500	1,010,700		TOTAL RESOURCES	851,082	851,082	851,082	13
14					REQUIREMENTS				14
15					CAPITAL OUTLAY				15
16					Projects and Equipment:				16
17	25,000	30,000	50,000	7574	Public Works vehicle	140,000	140,000	140,000	17
18	0	30,000	0	7564	PD vehicle(s)	0	0	0	18
19	0	24,000	18,200	7563	FD Capital Projects	0	0	0	19
20	0	35,000	18,500	7567	Civic Facility Capital Projects	0	0	0	20
21	0	41,000	200,850	7577	Tourism Facilities Capital Projects	308,750	308,750	308,750	21
22	0	28,400	600,000	7578	Tourism Facilities Grants	398,500	398,500	398,500	22
23	25,000	188,400	887,550		Total Capital Outlay	847,250	847,250	847,250	23
24					TRANSFER OUT				24
	0	14,000	0	8041.00	transfer to Roads - Storm Damage Repair	0	0	0	25
	16,800	0	0		transfer to Roads for brush cutter	0	0	0	26
27	16,800	14,000	0		Total Transfers Out	0	0	0	27
28	0	8,200	0		Reserved for Future Expenditures - FD Capital	0	0	0	28
29	104,800	117,900	123,150		Reserved for Future Expenditures - PW Capital	0	0	0	29
30		126,100	123,150	1000	Total Reserved for Future Expenditures	3,832	3,832	3,832	30
31	146,600	320,300	1,010,700		TOTAL REQUIREMENTS	851,082	851,082	851,082	31

ROADS & STREETS FUND 300

CITY OF ROCKAWAY BEACH

Historical Data				GL Acct	RESOURCES	Budget For Next Year 2017-2018		
Actual		Adopted Budget This Year 2016-2017	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2014-2015	First Preceding 2015-2016							
1	18,100	31,500	51,160		FUND BALANCE- unrestricted	63,000	63,000	63,000
2	0	0	63129		FUND BALANCE- Restricted ODOT Funds	45,468	45,468	45,468
3	0	0	1496		FUND BALANCE- Restricted Bike/Ped Funds	2,285	2,285	2,285
4	18100	31500	115785		Total Fund Balance	110,753	110,753	110,753
5	0	0			REVENUE FROM OTHER AGENCIES			
6	69300	76000	75900	4340	State Street Revenue - ODOT	75,900	75,900	75,900
7	0	0	770	2985	Restricted Bike/Pedestrian Funds ODOT	770	770	770
8	50000	50000	50000	4183	Small City Allotment Grant	50,000	50,000	50,000
9	0	0	100000	4182	Grants & Reimbursements Roads & Streets	178,250	178,250	178,250
10	1000	1000	500	4185	Licenses Permits & Fees	500	500	500
11	120300	127000	227170		Total Revenue From Other Agencies	305,420	305,420	305,420
12					USES OF MONEY AND PROPERTY			
13	100	100	430	4120	Interest on Invested Funds	430	430	430
14	0	0	0		TRANSFERS IN:			
15	0	16500	22400	4030	TRT <From 2% CTY>	25,000	25,000	25,000
16	16800	0	0	4025	TIF P&E Reserve Fund	0	0	0
17	40000	85000	108800	4030	TRT <From 5%>	110,000	110,000	110,000
18	36000	36000	36000	4038	General Fund <TPUD Fran 2% of the 4%>	36,000	36,000	36,000
19	0	0	0		General Fund - Wayside playground	0	0	0
20	25000	32000	32000	4034	Water Op Fund	32,000	32,000	32,000
21	25000	32000	32000	4035	Sewer Op Fund	32,000	32,000	32,000
22	3000	3100	3100	4039	GF - State Revenue Sharing	3,200	3,200	3,200
23	145800	204700	234300		Total Transfer In	238,200	238,200	238,200
24					CAPITAL OUTLAY			
25		11000	0	4182	O.E.M. Grant	0	0	0
26	0	11000	0		Total Capital Outlay			
27	138500	374200	577685	32	TOTAL RESOURCES	654,803	654,803	654,803
28					REQUIREMENTS			
29					PERSONNEL SERVICES			
30	8600	9100	10300	5082	City Manager	10,918	10,918	10,918
31	6800	7600	9200	5058	Public Works Director	9,300	9,300	9,300
32	41500	42500	50300	5055	Maintenance Worker Wages	51,300	51,300	51,300
33	400	500	500	5085	Council Stipend	500	500	500
34	3100	3500	0	5054	Code Enforcement - Rds	0	0	0
35	2000	2200	2200	5056	Extra Labor - Temp	6,000	6,000	6,000
36	900	2000	2000	5065	Overtime	2,000	2,000	2,000
37	63300	67400	74500		Total Wages	80,018	80,018	80,018
38	39800	47300	47900	5152	Payroll Expenses	48,000	48,000	48,000
39	3600	3600	3700	5075	Accrued Vacation/Comp Time	5,000	5,000	5,000
40	106700	118300	126100		Total Personal Services	133,018	133,018	133,018
41	1	1	1		Total Full-Time Equivalent (FTE)	1.00	1.00	1.00
42					MATERIALS & SERVICES			
43	15000	18000	18000	6800	Road Materials, Sup & Services	19,000	19,000	19,000
44	21000	21000	23000	6572	Street Lighting	23,000	23,000	23,000
45	1800	3000	3000	6125	Electricity: Wayside, City Park	3,000	3,000	3,000
46	2500	3200	3400	6570	Ins/Vehicle, Liability, Equip, Bldg	3,600	3,600	3,600
47	1500	1500	1500	6592	Parking Lease-Port of Tillamook Bay	1,500	1,500	1,500
48	500	1400	2266	6610	Sidewalks, Curbs, bikeways	2,285	2,285	2,285
49	1700	1700	1700	6620	Street Signs	2,100	2,100	2,100
50	0	27500	500	6667	Storm Damage Repairs	500	500	500
51	4800	4800	4800	6690	Vehicle Maint, Supplies & Repair	5,300	5,300	5,300
52	5100	5100	5100	6580	Fuel & Oil	5,500	5,500	5,500
53	8000	8000	8000	6600	Drainage, Flood Control & Slides	25,000	25,000	25,000
54	500	500	500	6131	Nature Preserve	500	500	500
55	8500	15000	17000	6130	Wayside & Park Maintenance	21,000	21,000	21,000
56	70,900	110,700	88,766		Total Materials & Services	112,285	112,285	112,285
57					CAPITAL OUTLAY			
58	50000	50000	50000	7501	Rds-Sts Projects from Grants	50,000	50,000	50,000
59	25000	56000	139029	7502	Rds-Sts Projects - Paving etc	238,000	238,000	238,000
60			100000	7501	Washington Street Crosswalk	98,000	98,000	98,000
61		11000	0	7505	OEM Grant	0	0	0
62	10000	10000	5000	7547	Juniper Street Stabilization	5,000	5,000	5,000
63	85000	127000	294029		Total Capital Outlay	391,000	391,000	391,000
64					TRANSFER OUT			
65	2000	2000	0	8036	Proj & Equip Reserve	0	0	0
66	0	0	3400	8067	General Fund PD	3,400	3,400	3,400
67	2000	2000	3400		Total Transfer Out	3,400	3,400	3,400
68	4000	0	0	7999	Contingency	0	0	0
69	0	1496	0		Reserved for Bike Paths and Trails	0	0	0
70					Ending Balance (prior years)			
71	15,700	12,200	65,390		Unappr Ending Fund Balance	15,100	15,100	15,100
72	280,300	370,200	577,685		REQUIREMENTS TOTAL	654,803	654,803	654,803

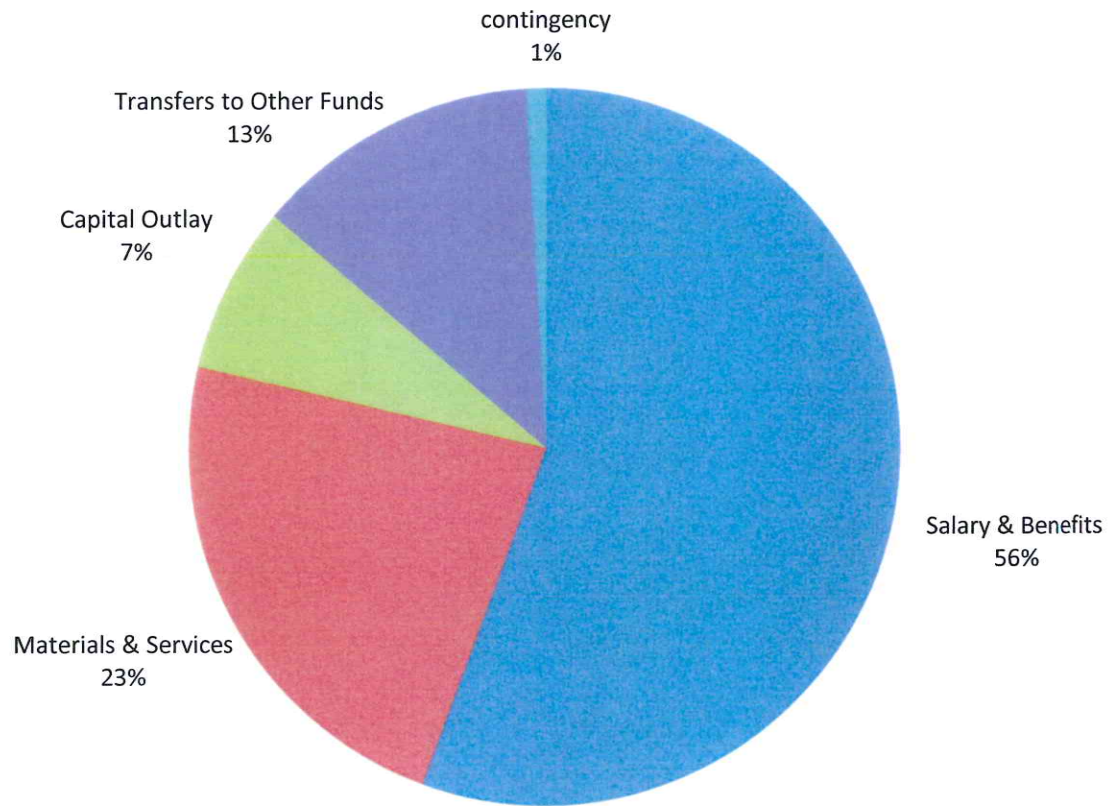
TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

FUND 390

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2014-2015	First Preceding 2015-2016							
					RESOURCES				
1					BEGINNING FUND BALANCE:				
2					*CASH ON HAND(CASH BASIS), OR				2
3					* WORKING CAPITAL (ACCRUAL BASIS)				3
4	55,400	62,700	62,700		Bal Fwd - Improvement	89,489	89,489	89,489	4
5	100	100	100	4120	EARNINGS FROM TEMPORARY INVESTMENTS	100	100	100	5
6				4935	Reimbursement Fees				6
7	3,000	3,000	3,000	4940	Improvement Fees	3,000	3,000	3,000	7
8	58,500	65,800	65,800		Total Resources	92,589	92,589	92,589	8
9					REQUIREMENTS				9
10				7880	Contract Materials - Improvement				10
11				7885	Contract Materials - Reimbursement				11
12	0	0	0		Total Capital Outlay	0	0	0	12
13					TRANSFER OUT				13
14									14
15	0	0	0		Total Transfers Out	0	0	0	15
16					Unap Bal - Reimbursement				16
17	58,500	65,800	65,800		Unap Bal - Improvement	92,589	92,589	92,589	17
18					FUND BALANCE - PRIOR YEARS				18
19	58,500	65,800	65,800		UNAPPROPRIATED FUND BALANCE	92,589	92,589	92,589	19
20	58,500	65,800	65,800		TOTAL REQUIREMENTS	92,589	92,589	92,589	20

Water Fund: Where the Money Goes



Salary & Benefits	\$591,690	56%
Materials & Services	\$245,000	23%
Capital Outlay	\$80,000	8%
Transfers to Other Funds	\$137,000	13%
contingency	\$10,000	1%
	<u>\$1,063,690</u>	

**WATER OPERATING
FUND 400**

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2014-2015	First Preceding 2015-2016							
1	433,800	462,200	456,000		FUND BALANCE	239,400	239,400	239,400	1
2					CHARGES FOR CURRENT SERVICES				2
3	734,500	736,500	732,000	4540	Water Service Base Rate	732,000	732,000	732,000	3
4	5,200	5,200	6,200	4550	New Water Connections	6,200	6,200	6,200	4
5	65,000	65,000	69,000	4560	Master Plan Reserve Fund	69,000	69,000	69,000	5
6	804,700	806,700	807,200		Total Charges for Current Svcs	807,200	807,200	807,200	6
7					USE OF MONEY AND PROPERTY				7
8	400	200	1,500	4120	Interest on Invested Funds	3,000	3,000	3,000	8
9					OTHER REVENUE				9
10	6,400	5,000	9,500	4150	Misc turn on-off/acct chng/metr read fees	15,000	15,000	15,000	10
11	1,245,300	1,274,100	1,274,200		Total Resources	1,064,600	1,064,600	1,064,600	11
12					REQUIREMENTS				12
13					PERSONNEL SERVICES				13
14	30,900	32,100	36,050	5082	City Manager	38,250	38,250	38,250	14
15	33,900	38,100	44,000	5058	Public Works Director	46,500	46,500	46,500	15
16	89,100	93,500	101,200	5057	Office Employees	104,500	104,500	104,500	16
17	89,300	91,500	102,040	5055	Maintenance Workers	109,500	109,500	109,500	17
18	51,500	57,500	61,200	5059	Plant Operator	52,000	52,000	52,000	18
19	2,000	2,000	2,000	5056	Extra Labor - Temp	2,000	2,000	2,000	19
20	1,000	1,000	1,000	5067	Emergency Management	1,000	1,000	1,000	20
21	4,300	4,300	4,300	5054	Code Enforcement	4,300	4,300	4,300	21
22	1,400	1,400	1,400	5085	Council Stipend	1,400	1,400	1,400	22
23	1,000	1,000	2,000	5064	Standby	2,000	2,000	2,000	23
24	10,500	14,000	10,000	5065	Overtime	14,000	14,000	14,000	24
25	314,900	336,400	365,190		Total Wages	375,450	375,450	375,450	25
26	154,600	163,100	170,600	5152	Payroll Expenses	201,240	201,240	201,240	26
27	23,400	24,600	25,700	5075	Accumulated Vacation/Comp Time	15,000	15,000	15,000	27
28	492,900	524,100	561,490		Total Personal Services	591,690	591,690	591,690	28
29	4.70	4.70	4.70		Total Full-Time Equivalent (FTE)	4.70	4.70	4.70	29
30					MATERIALS AND SERVICES				30
31	31,300	31,300	31,300	6110	Electricity	33,000	33,000	33,000	31
32	1,000	1,000	1,000	6455	Emergency Services	1,000	1,000	1,000	32
33	1,800	1,800	1,800	6520	Building Maintenance	2,000	2,000	2,000	33
34	8,000	8,000	8,000	6530	Telephone/Telemetry	8,500	8,500	8,500	34
35	29,500	27,000	27,000	6534	Plant Chemicals and Supplies	28,000	28,000	28,000	35
36	11,900	11,900	13,600	6551	Administration & Billing	14,000	14,000	14,000	36
37	19,600	24,400	26,400	6570	Ins: Vehicle, Liability, Equip, Bldg.	28,000	28,000	28,000	37
38	6,700	8,300	10,000	6574	Audit	10,000	10,000	10,000	38
39	8,800	8,800	8,800	6580	Fuel & Oil	10,000	10,000	10,000	39
40	-	66,500	500	6667	Storm Damage Repairs	1,000	1,000	1,000	40
41	5,200	5,900	11,000	6690	Vehicle & Equipment Maintenance	12,000	12,000	12,000	41
42	8,600	8,600	8,600	6745	Required Testing	9,000	9,000	9,000	42
43	48,900	52,000	52,000	6750	System Maintenance and Supplies	54,000	54,000	54,000	43
44	1,800	1,800	1,800	6831	Dues-Certif-Permits-Licenses	2,000	2,000	2,000	44
45	8,400	9,500	9,500	6850	Attorney & Legal	9,500	9,500	9,500	45
46	8,000	9,500	9,500	6851	Engineering	11,000	11,000	11,000	46
47	2,500	2,500	2,500	6915	Travel and Training - Staff	4,000	4,000	4,000	47
48	6,800	6,800	7,200	6945	Meter Readers 60%	7,500	7,500	7,500	48
49	500	500	500	6951	Ordinance Enforcement	500	500	500	49
50	209,300	286,100	231,000		Total Materials & Services	245,000	245,000	245,000	50
51					REQUIREMENTS				51
52					CAPITAL OUTLAY				52
53	85,000	85,000	110,000	7601	Improvement and New Lines	80,000	80,000	80,000	53
54	85,000	85,000	110,000		Total Capital Outlay	80,000	80,000	80,000	54
55					TRANSFERS OUT				55
56	24,000	24,000	24,000	8023	'81 - '98 Water Revenue Bonds				56
57	20,000	20,000	25,000	8027	GF for Civic Ctr Operations	25,000	25,000	25,000	57
58	15,000	15,000	15,000	8036	Project and Equipment Reserve	15,000	15,000	15,000	58
59	25,000	32,000	32,000	8030	Roads & Streets	32,000	32,000	32,000	59
60	60,000	65,000	65,000	8045	Water Master Plan Reserve Fund	65,000	65,000	65,000	60
61	144,000	156,000	161,000		Total Transfers Out	137,000	137,000	137,000	61
62	30,000	10,000	30,000		Contingency	10,000	10,000	10,000	62
63					Ending Balance (prior years)				63
64	284,100	212,900	180,710		Unappropriated Ending Fund Bal.	910	910	910	64
65	1,245,300	1,274,100	1,274,200		TOTAL REQUIREMENTS	1,064,600	1,064,600	1,064,600	65

This fund is authorized and established by resolution / ordinance number
 2004-480 date _04-28-04_ specified purposes: Funding Future Repairs,
 Replacement and Expansion of Water System.

WATER MASTER PLAN RESERVE FUND 420

Year this reserve fund will be reviewed to be continued or abolished. Date can
 not be more than 10 years after establishment. Review Year 2014

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016								
1	659,700	714,100	635,700		WORKING CAPITAL	357,600	357,600	357,600	1	
2					USE OF MONEY AND PROPERTY				2	
3	1,200	1,200	1,200	4120	Interest on Invested Funds	5,000	5,000	5,000	3	
4					TRANSFER IN				4	
5	60,000	65,000	65,000	4030	Water Operating Utility Fund	65,000	65,000	65,000	5	
6	60,000	65,000	65,000		Total Transfer In	65,000	65,000	65,000	6	
7					Jetty Creek OWEB grant				7	
8	720,900	780,300	701,900		TOTAL RESOURCES	427,600	427,600	427,600	8	
9					REQUIREMENTS				9	
10					CAPITAL OUTLAY				10	
11	4,000	4,000	0	7559	Water Rights perfection	0	0	0	11	
12	90,000	145,000	0	7555	Priority I projects per master plan	185,000	185,000	185,000	12	
13	30,000	45,000	45,000	7557	Jetty Creek OWEB Impound Grant Match	45,000	45,000	45,000	13	
14		0	360,000	7555	Jetty Creek Water plant improvement	0	0	0	14	
15					Other financing source - contributed capital				15	
16	124,000	194,000	405,000		Total Capital Projects	230,000	230,000	230,000	16	
17	30,000	30,000	30,000	7999.00	Contingency	30,000	30,000	30,000	17	
18					Ending Balance (Prior years)				18	
19	566,900	556,300	266,900		Reserved for Future Expenditures	167,600	167,600	167,600	19	
20	720,900	780,300	701,900		TOTAL REQUIREMENTS	427,600	427,600	427,600	20	

**1981 WATER REVENUE BOND
1998 REFUNDING WATER REVENUE
FUND 430**



Bond Debt Payments are for:
Revenue Bonds
General Obligation Bonds
City Of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2017-2018				
	Actual		Adopted Budget This Year 2016-2017			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2014-2015	First Preceding 2015-2016								
2	57,200	66,300	64,300		FUND BALANCE	53,908	53,908	53,908	2	
4					USE OF MONEY AND PROPERTY				4	
5	100	100	75	4120	Interest on Invested Funds	100	100	100	5	
8					TRANSFER IN				8	
9	24,000	24,000	24,000	4030	Water Operating	0	0	0	9	
10		0	0	4049	Water SDC	0	0	0	10	
13	81,300	90,400	88,375		Total Resources	54,008	54,008	54,008	13	
8					REQUIREMENTS				8	
15					DEBT SERVICE (07/15/2018)				15	
16	20,000	25,000	25,000	8510	Principal, Due 7/15	25,000	25,000	25,000	16	
17	8,400	8,400	8,400	8511	Interest, Due 7/15 & 1/16	8,400	8,400	8,400	17	
18	6,500	6,500	6,500	8510	Bonds Called not redeemed	6,500	6,500	6,500	18	
19	500	500	500	8514	Administrative Fees	500	500	500	19	
20	35,400	40,400	40,400		Total Debt Service	40,400	40,400	40,400	20	
25					Ending Balance (Prior Years)				25	
26	45,900	50,000	47,975		Unappropriated Ending Fund Bal.	13,608	13,608	13,608	26	
32	81,300	90,400	88,375		TOTAL REQUIREMENTS	54,008	54,008	54,008	32	

WATER IMPROVEMENTS DEBT SERVICE
FUND 470

City of Rockaway Beach

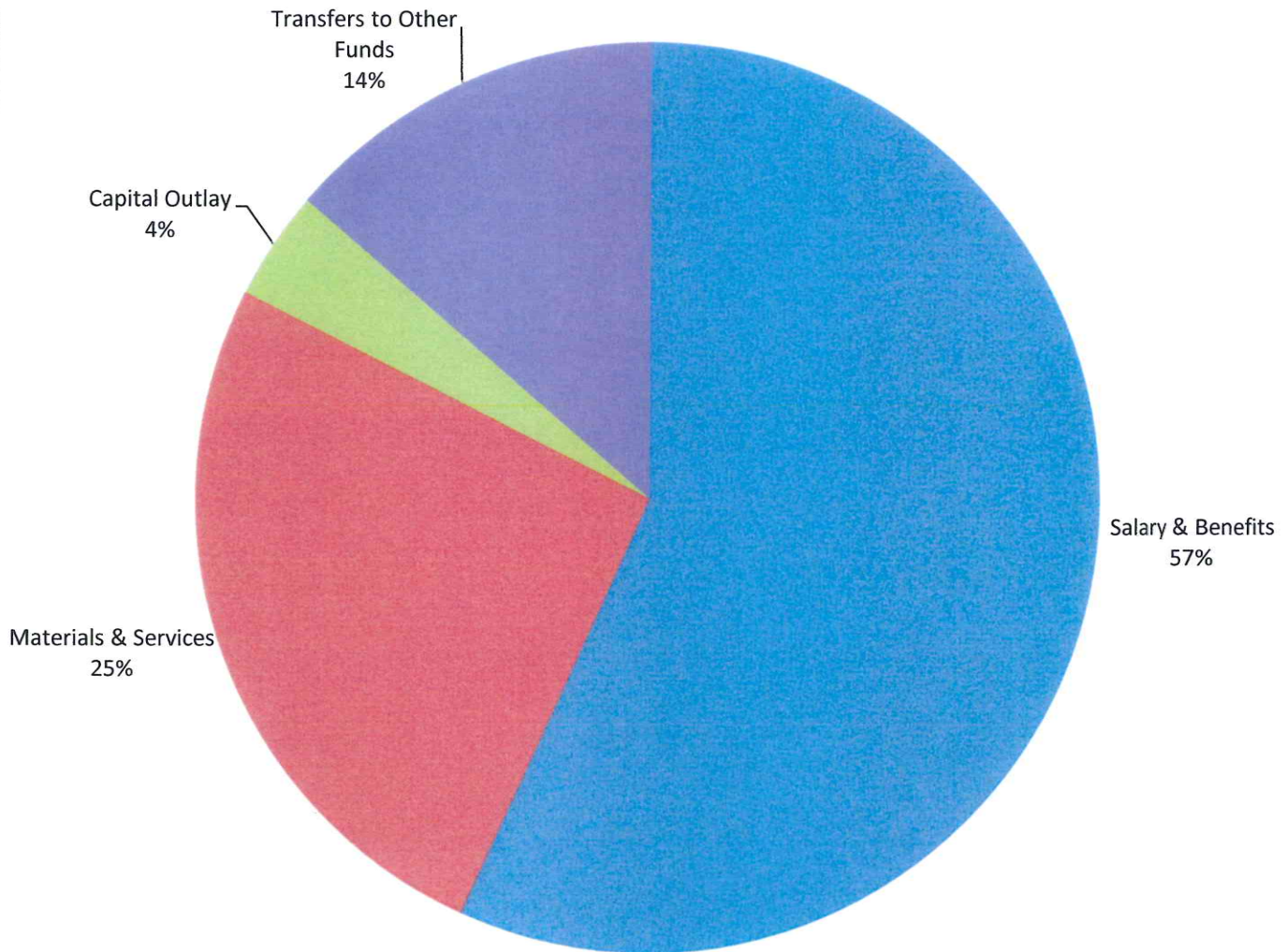
	Historical Data			GL Acct		Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
					RESOURCES				
1	285,100	294,200	306,900		FUND BALANCE	329,440	329,440	329,440	1
2					USE OF MONEY AND PROPERTY				2
3	700	700	900	4120	Interest on Invested Funds	900	900	900	3
4					Collections From Utility Billing				4
5	113,100	113,100	113,100	4550	Water Dbt Svc Billed \$5.00 mo. reservoir	113,100	113,100	113,100	5
6	23,000	23,000	23,000	4550	Water DS Billed \$3.79 mon wtr plant	23,000	23,000	23,000	6
7	421,900	431,000	443,900		TOTAL RESOURCES	466,440	466,440	466,440	7
8					REQUIREMENTS				8
9					DEBT SERVICE				9
10	60,000	60,000	60,000	8510	McMillian Crk-Wtr Res-Princ.	60,000	60,000	60,000	10
11	33,200	33,200	33,200	8511	McMillian Crk-Wtr Res-Int.	33,200	33,200	33,200	11
12	24,700	24,700	24,700	8520	Jetty Crk Wtr Plant - Principal	26,551	26,551	26,551	12
13	18,200	18,200	18,200	8521	Jetty Crk Wtr Plant - Interest	14,790	14,790	14,790	13
14	136,100	136,100	136,100		Total Debt Service	134,541	134,541	134,541	14
15					Ending Balance (prior Years)				15
16	285,800	294,900	307,800		Unappropriated Ending Fund Bal	331,899	331,899	331,899	16
17	421,900	431,000	443,900		TOTAL REQUIREMENTS	466,440	466,440	466,440	17

WATER SYSTEMS DEVELOPMENT CHARGE
FUND 490

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1					BEGINNING FUND BALANCE:				
2	8,200	6,000	11,100		Bal Fwd - Reimbursement	0	0	0	2
3	79,000	100,000	161,500		Bal Fwd - Improvement	291,000	291,000	291,000	3
4	200	124	750	4120	Interest on Invested Funds	750	750	750	4
5	3,600	3,000	5,000	4935	Reimbursement Fees	5,000	5,000	5,000	5
6	34,000	30,000	60,000	4940	Improvement Fees	60,000	60,000	60,000	6
7	125,000	139,124	238,350		TOTAL RESOURCES	356,750	356,750	356,750	7
8					REQUIREMENTS				8
9	10,000	10,000	10,000	7880	Contract Materials - Improvement	50,000	50,000	50,000	9
10	2,400	2,400	2,400	7885	Contract Materials - Reimbursement	10,000	10,000	10,000	10
11	12,400	12,400	12,400		Total Capital Outlay	60,000	60,000	60,000	11
12					Transfers Out To:				12
13									13
14	0	0	0		Total Transfers Out	0	0	0	14
15	9,500	6,662	14,075		Unap Bal - Reimbursement	0	0	0	15
16	103,100	120,062	211,875		Unap Bal - Improvement	296,750	296,750	296,750	16
17					FUND BALANCE - PRIOR YEARS				17
18	112,600	126,724	225,950		UNAPPROPRIATED FUND BALANCE	296,750	296,750	296,750	18
19	125,000	139,124	238,350		TOTAL REQUIREMENTS	356,750	356,750	356,750	19

Sewer Fund: Where the Money Goes



Salary & Benefits	\$589,500	55%
Materials & Services	\$266,500	25%
Capital Outlay	\$40,000	4%
Transfers to Other Funds	\$142,000	13%
contingency	\$30,000	3%
	<u>\$1,068,000</u>	

**SEWER OPERATING
FUND 500**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1					USE OF MONEY AND PROPERTY				1
2	772,300	817,000	893,900		FUND BALANCE	738,200	738,200	738,200	2
3					CHARGES FOR CURRENT SERVICES				3
4	701,500	703,000	703,000	4640	Sewer Service Base Rate	703,000	703,000	703,000	4
5	72,300	72,400	72,400	4660	Sewer Master Plan	72,400	72,400	72,400	5
6	1,900	2,400	3,500	4650	New Sewer Connections	3,500	3,500	3,500	6
7	775,700	777,800	778,900		Total Charges for Current Svcs	778,900	778,900	778,900	7
8					USE OF MONEY AND PROPERTY				8
9	800	800	3,000	4121	Interest on Invested Funds	5,000	5,000	5,000	9
10					OTHER REVENUE				10
11	1,400	1,400	1,400	4150	Miscellaneous Revenue	1,400	1,400	1,400	11
12	1,550,200	1,597,000	1,677,200		TOTAL RESOURCES	1,523,500	1,523,500	1,523,500	12
13					REQUIREMENTS				13
14					PERSONNEL SERVICES				14
15	31,100	32,000	37,200	5082	City Manager	38,000	38,000	38,000	15
16	27,300	30,500	37,800	5058	Public Works Director	38,000	38,000	38,000	16
17	89,100	91,200	101,200	5057	Office Employees	105,000	105,000	105,000	17
18	50,900	56,000	61,200	5059	Plant Operator	73,000	73,000	73,000	18
19	79,400	79,500	85,300	5055	Maintenance Workers	86,000	86,000	86,000	19
20	1,500	1,500	1,500	5085	Council Stipend	1,500	1,500	1,500	20
21	2,000	2,000	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	21
22	5,000	4,000	4,000	5054	Code Enforcement	4,000	4,000	4,000	22
23	800	2,000	4,000	5064	Standby	4,000	4,000	4,000	23
24	7,500	9,000	12,000	5065	Overtime	14,000	14,000	14,000	24
25	294,600	307,700	346,200		Total Wages	365,500	365,500	365,500	25
26	133,700	165,300	171,900	5152	Payroll Expenses	209,000	209,000	209,000	26
27	24,600	19,000	20,000	5075	Accumulated Vacation/Comp Time	15,000	15,000	15,000	27
28	452,900	492,000	538,100		Total Personal Services	589,500	589,500	589,500	28
29	4.60	4.60	4.60		Total Full-Time Equivalent (FTE)	4.60	4.60	4.60	29
30					MATERIALS AND SERVICES				30
31	30,000	30,000	33,000	6110	Electricity	35,000	35,000	35,000	31
32	1,000	1,000	1,000	6455	Emergency Services	1,000	1,000	1,000	32
33	4,500	4,500	500	6520	Building Maintenance	4,500	4,500	4,500	33
34	3,800	4,560	4,560	6530	Telephone & Telemetry	4,800	4,800	4,800	34
35	11,900	11,900	13,500	6551	Administration & Billing	14,000	14,000	14,000	35
36	22,000	27,900	30,200	6570	Ins: Vehicle, Liability, Equip, Bldg.	32,000	32,000	32,000	36
37	9,800	9,800	9,800	6580	Fuel & Oil	12,000	12,000	12,000	37
38	44,600	50,540	54,000	6750	System Maintenance and Supplies	60,000	60,000	60,000	38
39	24,800	24,800	24,800	6534	Plant Chemicals and Supplies	31,000	31,000	31,000	39
40	5,500	8,700	7,000	6850	Attorney & Legal	7,000	7,000	7,000	40
41	6,700	8,300	10,000	6574	Audit	10,000	10,000	10,000	41
42	8,800	8,800	8,800	6690	Vehicle Maint, Supplies & Repair	11,000	11,000	11,000	42
43	14,500	14,500	25,000	6740	I & I Work	26,000	26,000	26,000	43
44	2,600	2,600	3,000	6745	Required Testing	3,500	3,500	3,500	44
45	3,700	3,700	700	6831	Dues - Certifications	700	700	700	45
46	6,900	8,400	8,400	6851	Engineering	4,000	4,000	4,000	46
47	3,500	3,500	3,500	6915	Travel and Training - Staff	3,600	3,600	3,600	47
48	4,800	4,800	4,800	6945	Meter Readers 40%	5,000	5,000	5,000	48
49	1,400	1,400	1,400	6951	Ordinance Enforcement	1,400	1,400	1,400	49
50	210,800	229,700	243,960		Total Materials and Services	266,500	266,500	266,500	50
51					CAPITAL OUTLAY				51
52					Project Grant Match				52
53	30,000	30,000	30,000	7601	Improvement and New Lines	30,000	30,000	30,000	53
54	10,000	10,000	10,000	7681	Vehicle and Equipment	10,000	10,000	10,000	54
55	40,000	40,000	40,000		Total Capital Outlay	40,000	40,000	40,000	55
56					TRANSFERS OUT				56
57	20,000	20,000	25,000	8027	GF City Hall/Civic Ctr Operating	25,000	25,000	25,000	57
58	15,000	15,000	15,000	8036	Project and Equipment Reserve	15,000	15,000	15,000	58
59	25,000	32,000	32,000	8030	Roads & Streets	32,000	32,000	32,000	59
60	70,000	140,000	70,000	8033	Sewer Master Plan	70,000	70,000	70,000	60
61	130,000	207,000	142,000		Total Transfers Out	142,000	142,000	142,000	61
62	30,000	30,000	30,000		Contingency	30,000	30,000	30,000	62
63					Ending Balance (prior years)				63
64	686,500	598,300	683,140		Unappropriated Ending Fund Bal.	455,500	455,500	455,500	64
65	1,550,200	1,597,000	1,677,200		TOTAL REQUIREMENTS	1,523,500	1,523,500	1,523,500	65

**SEWER MASTER PLAN RESERVE
 FUND 520**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1	431500	522600	589600		FUND BALANCE	740000	740000	740000	1
2					USE OF MONEY AND PROPERTY				2
3	1100	1100	1500	4121	Interest on Invested Funds	2500	2500	2500	3
4					TRANSFER IN				4
5	0	0	0	4060	Trsfr in from sewer SDC for master plan	0	0	0	5
6	70000	140000	70000	4039	Sewer Operating Fund	70000	70000	70000	6
7	70000	140000	70000		Total Transfer In	70000	70000	70000	7
8	502600	663700	661100		TOTAL RESOURCES	812500	812500	812500	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	0	225000	225000	7555	Projects Per Master Plan:	225000	225000	225000	11
12	300000	75000	75000	7556	Lift Station/Infrastructure	75000	75000	75000	12
13	0	0	0	7561	Sewer Master Plan Update	0	0	0	13
14	30000	30000	30000	7559	Other Projects/Grant Match	0	0	0	14
15	330000	330000	330000		Total Capital Projects	300000	300000	300000	15
16	10000	10000	15000	7999	Contingency	15000	15000	15000	16
17					Ending Balance (prior Years)				17
18	162600	353700	316100		Reserved for Future Expenditures	497500	497500	497500	18
19	502600	693700	661100		TOTAL EXPENDITURES	812500	812500	812500	19

**SEWER IMPROVEMENTS DEBT SERVICE
FUND 560**

City of Rockaway Beach

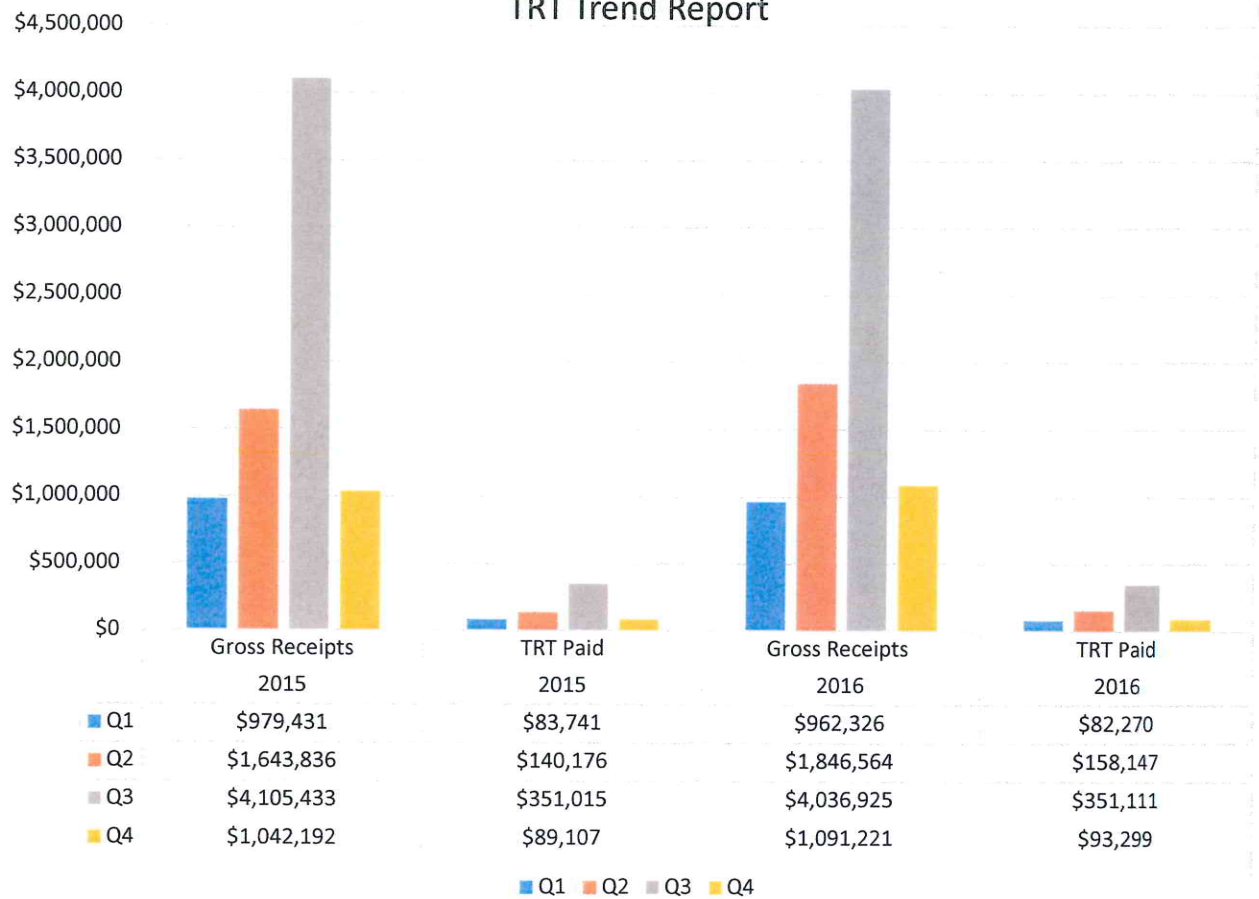
	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2016-2017			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1	358,700	294,000	423,600		Fund Balance	401,300	401,300	401,300	1
2					USE OF MONEY AND PROPERTY				2
3	600	600	400	4120.56	Interest on Invested Funds	100	100	100	3
4					Collections From Utility Billing				4
5	223,000	223,000	223,000	4650.56	Sewer Outfall Debt Svc billed	223,000	223,000	223,000	5
6	582,300	517,600	647,000		Total Resources	624,400	624,400	624,400	6
7					REQUIREMENTS				7
8					DEBT SERVICE (4-01-2025)				8
9	139,400	139,400	139,400	8510.56	Principal (Oct 1 & Apr 1)	152,000	152,000	152,000	9
10	54,300	54,300	54,300	8511.56	Interest (2.94%)	39,000	39,000	39,000	10
11	10,900	10,900	10,900	8514.56	Loan Fee (0.5%)	6,500	6,500	6,500	11
12	204,600	204,600	204,600		Total Payments	197,500	197,500	197,500	12
13	96,100	96,100	96,100		Required Loan Reserve	96,100	96,100	96,100	13
14	96,100	96,100	96,100		Total Reserve	96,100	96,100	96,100	14
15					Ending Balance (prior years)				15
16	281,600	216,900	346,300		Unappropriated Ending Fund Bal	330,800	330,800	330,800	16
17	582,300	517,600	647,000		TOTAL REQUIREMENTS	624,400	624,400	624,400	17

**SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2017-2018			
	Actual		Adopted Budget This Year 2015-2016			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2014-2015	First Preceding 2015-2016							
1					BEGINNING FUND BALANCE:				1
2					*CASH ON HAND(CASH BASIS), OR				2
3					* WORKING CAPITAL (ACCRUAL BASIS)				3
4	629,200	576,700	747,600		Bal Fwd - Reimbursement -	187,931	187,931	187,931	4
5	507,900	458,900	373,200		Bal Fwd - Improvement	953,034	953,034	953,034	5
6	4,800	3,800	4,500	4120.59	Earnings from Interest	0	0	0	6
7		7,200	7,200	4125.00	Interfund Loan PD \$72K 0% 10yrs	7,200	7,200	7,200	7
8	4,400	3,400	10,000	4935.59	Reimbursement Fees	10,000	10,000	10,000	8
9	7,900	6,000	21,000	4940.59	Improvement Fees	21,000	21,000	21,000	9
10	1,154,200	1,056,000	1,163,500		TOTAL RESOURCES	1,179,165	1,179,165	1,179,165	10
11					REQUIREMENTS				11
12					CAPITAL OUTLAY				12
13	300,000	300,000	300,000	7880.59	Contract Materials - Improvement	300,000	300,000	300,000	13
14	200,000	200,000	200,000	7885.59	Contract Materials - Reimbursement	200,000	200,000	200,000	14
15	500,000	500,000	500,000		Total Capital Outlay	500,000	500,000	500,000	15
16					Transfers Out To:				16
17				8033.59	Trsfr to WW Master Plan for plan update (reim)				17
18	0	0	0		Total Transfers Out	0	0	0	18
19	436,000	311,360	442,600		Unappr Bal - Reimbursement	452,800	452,800	452,800	19
20	218,200	244,640	220,900		Unappr Bal - Improvement	226,365	226,365	226,365	20
21					FUND BALANCE - PRIOR YEARS	0	0	0	21
22	654,200	556,000	663,500		UNAPPROPRIATED FUND BALANCE	679,165	679,165	679,165	22
23	1,154,200	1,056,000	1,163,500		TOTAL REQUIREMENTS	1,179,165	1,179,165	1,179,165	23

TRT Trend Report



In 2016 there was a 2.138% increase in the sum of gross receipts when compared to 2015 (up \$166,144.00)
 The sum of Total TRT Paid in 2016 was up 3.131% from 2015 (up \$20,788.00).

**TRANSIENT ROOM TAX
FUND 800**

City of Rockaway Beach

Historical Data				GL Acct	RESOURCES	Budget For Next Year 2017-2018			
Actual		Adopted Budget This Year 2016-2017	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2014-2015	First Preceding 2015-2016								
1					USE OF MONEY AND PROPERTY				1
2	90,400	323,000	621,900		FUND BALANCE	302,350	302,350	302,350	2
3					REVENUE FROM COLLECTIONS 9%				3
4	250,000	251,600	279,800	4710.80	Room Tax Collections 5%	340,000	340,000	340,000	4
5	71,400	100,600	111,900	4711.80	Room Tax Col - Advertising 2%	135,000	135,000	135,000	5
6		70,400	78,300	4712.00	Room Tax Col - 70% of 2% CTY	94,500	94,500	94,500	6
7		30,200	33,600	4712.00	Room Tax Col - 30% of 2% CTY	40,500	40,500	40,500	7
8	1,300	2,000	1,000	4709.80	Pen & Int Delinquent	1,500	1,500	1,500	8
9	0	0	0	4121.00	T-shirt Revenue	500	500	500	9
10	322,700	454,800	504,600		Total Revenue from Collections	612,000	612,000	612,000	10
11					USE OF MONEY AND PROPERTY				11
12	100	100	500	4120.80	Interest on Invested Funds	0	0	0	12
13	413,200	777,900	1,127,000		TOTAL RESOURCES	914,350	914,350	914,350	13
14					REQUIREMENTS				14
15					MATERIALS & SERVICES				15
16					Tourism Promotion:				16
17					2% Portion				17
18	39,000	60,000	71,700	6533.80	Advertising - media	70,000	70,000	70,000	18
19	10,000	25,000	25,000	6535.80	Advertising/Tourism	33,000	33,000	33,000	19
20	6,100	10,000	10,000	6534.80	Advertising - websites and apps	10,000	10,000	10,000	20
21	14,000	25,000	38,000	6534.80	Advertising - other	20,000	20,000	20,000	21
22	7,200	10,000	14,000	6998.00	Bad Debt - 2% portion	15,000	15,000	15,000	22
23	1,200	1,200	1,500	6536.80	Rockaway Lions - July 4th Event	3,000	3,000	3,000	23
24	16,500	19,500	25,000	6537.80	Fireworks - July 4th Event	35,000	35,000	35,000	24
25		4,000	4,000	6538.80	Tourism Promo and Facilities	4,000	4,000	4,000	25
26					5% Portion				26
27	18,000	10,000	10,500	6998.00	Bad Debt Expense	10,000	10,000	10,000	27
28	112,000	164,700	199,700		Total Materials & Services	200,000	200,000	200,000	28
29					CAPITAL OUTLAY - 5%				29
30									30
31	0	0	0		Total Capital Outlay	0	0	0	31
32					TRANSFER OUT - 5%				32
33		39,000	0	8025.00	GF - Capital Outlay PW	0	0	0	33
34	48,000	28,000	172,100	8024.80	GF - Police	204,500	204,500	204,500	34
35		29,000	43,000	8046.00	GF - Fire	74,500	74,500	74,500	35
36	6,000	0	5,000	8044.80	GF - City Beautification	3,000	3,000	3,000	36
37	32,000	36,200	36,400	8037.80	GF - Parks & Recreation	36,800	36,800	36,800	37
38	40,000	85,000	108,800	8041.80	Roads & Streets Fund	110,000	110,000	110,000	38
39	12,000	30,000	15,000	8026.80	Fire Equip Reserve	15,000	15,000	15,000	39
40		79,000	60,000	8036.80	Project & Equip Reserve Fund	0	0	0	40
41	60,000	60,000	60,000	8025.80	General Fund - USDA loan service	60,000	60,000	60,000	41
42					TRANSFER OUT - 70% of 2% CTY				42
43		35,000	200,850	8036.00	Project & Equip Reserve Fund - PW	140,232	140,232	140,232	43
44					TRANSFER OUT - 30% of 2% CTY				44
45		8,000	0	8044.80	GF - City Beautification	3,000	3,000	0	45
46		8,200	0	8036.80	Project & Equip Reserve Fund	0	0	0	46
47			13,600	8025.00	GF - Capital Projects PW	2,500	2,500	2,500	47
48		8,400	24,000	8024.80	GF - Police	29,500	29,500	29,500	48
49		16,500	22,400	8041.80	Roads & Streets Fund	25,000	25,000	25,000	49
50	198,000	462,300	761,150		Total Transfer Out	704,032	704,032	701,032	50
51	24,000	25,000	10,000	6999.00	Contingency	0	0	0	51
52		60,800	0		Reserved for Future Expenditures - Trsm Fac	0	0	0	52
53					Ending Balance (prior Years)				53
54	79,200	65,100	156,150		Unappropriated Ending Fund Bal.	10,318	10,318	13,318	54
55	413,200	777,900	1,127,000		TOTAL REQUIREMENTS	914,350	914,350	914,350	55