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

Staff is pleased to present to you the proposed operating budget for Fiscal Year 2019-2020. Oregon budget law (ORS294.403) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. As required by law, the budget is balanced and proposes a spending plan for the coming year which is based upon projected resources and operational needs of the City.

As always, restrictions imposed by revenues and fund balances will govern what expenditures can be made, staffing levels, and projects that can be funded. My hope is that 2019-2020 will be a year of planning and developing strategies for tackling improvements needed by the community while developing creative ways to fund budgets beyond the next 2-year projections. Public Works has budgeted to make improvements to water, sewer and roads by replacing and updating aging infrastructure. The City is in the process of implementing a comprehensive Short-Term Rental plan creating more defined structure for existing and new rental units while planning for the continued ebb and flow of short-term rentals, leveling the field for all participating transient lodging services while creating an equitable business license fee scale to serve all merchants in the City. The City is also preparing to propose a new Emergency Services Fee to allow the hiring a full time Fire Chief for the community as recommended by the consultant.

Key Issues or Trends.

- The City's main revenue streams consist of water/sewer service charges, property taxes and transient room taxes which all appear to be coming in above the levels budgeted in the current fiscal year.
- January 2019 was the first year of a 5-year plan to incrementally increase water rates by 3% which resulted in a \$1.00/month increase to users and will alleviate the need for any large increase to water rates in the near future. The needs of the sewer system may require that rates be reevaluated sometime in the future, but not in the proposed Fiscal Year. It should be noted that sewer rates have not been increased in the last 10 years.
- The economy continues to grow but could ultimately flatten over time, which is why revenues should not be exaggerated or overly inflated.
- The General Fund is revenue-limited, although there is an anticipated increase in TRT (TLT) revenues which will benefit General Fund. It will, however, be temporary as the number of unregulated rentals become compliant and the collection of past due room tax revenues level off.
- The City property tax rate is \$0.988/\$1,000.00 of assessed value. The combined rate of tax, bonds and districts illustrates that the City is the lowest for all cities in Tillamook County. PERS rates increase every 2 years. The next PERS increase will go into effect July 1, 2019.

- The continued surge in temporary RV permits has led staff to believe a fee should be attached to the 4-day permits, which could help to cover code enforcement costs.

Assumptions — Preparation of the budget is made with the input and recommendations of the Budget Committee, City Council, and City Staff. These assumptions include:

Resources — The City's revenue projections are based upon standardized calculations:

- Transient Room Taxes are projected to increase temporarily this year as a result of the short-term rentals and a recently added to the tax collection pool at the rate of 10% and also as a result of the continued use of STR Helper and staff diligence following up delinquent and new accounts.
- The following revenues are projected to slightly increase in FY 2018-2020 due to economic conditions and historic trends:

Liquor Tax Revenues, ODOT Highway/State Tax Revenues, Other Taxes
Land Use/Ordinance Fees
Property Tax Revenue
Water rate increase of 3% of base rate established in 2018
Increase in Fire District Contract Fees for Fire Protection Services
Increase in Business License Fee for Short-Term Rental Operators

Expenditures The City's revenue projections are based upon standardized calculations:

- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreement. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed at a rate determined within each contract. The budgeted amount will not exceed the maximum step of the corresponding pay range and will include a 3.0% COLA.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.
- Grants funded projects in FY 2019-2020 will include a DLCD Resiliency Grant and an OPRD Local Government Grant Program and Recreational Trails Program Grant for Phase 2 of the Nature Preserve project. Once completed the Nature Preserve Capital Project will be the jewel of the City.

As always, this budget is conservative revenue estimates are not unrealistic or overly optimistic, nor are the expenditures unrealistically low. Budget Committee members need to keep in mind the budget is a plan and should not be viewed as an accounting report. Committee Members and other readers are to examine and study this document in detail and comment on the level of services it seeks to provide. Thank you for your work on this necessary process.

Respectfully,

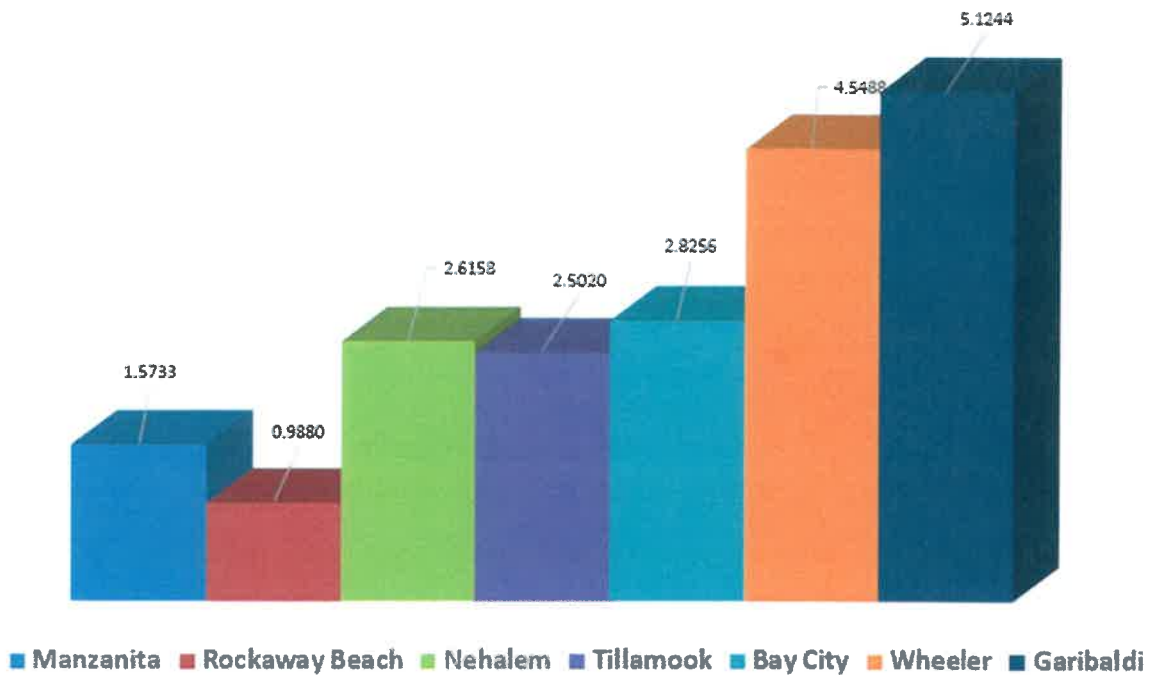


City Manager/Budget Officer



2018-2019 Tax Year

Tax, Fire and Bond Combined Tax Rates per \$1,000



Tax Rates per \$1,000

Manzanita	0.4233
Rockaway Beach	0.9880
Nehalem	1.4658
Tillamook	1.8021
Bay City	2.4375
Wheeler	2.2213
Garibaldi	4.1968

Fire Districts per \$1,000

Rockaway Beach	0.0000
Nedonna	0.3000
Garibaldi	0.4813
Tillamook	0.6999
Nestucca RFD	0.9176
Netarts-Oceanside RFD	1.6207
Tillamook Fire Dist	0.6999
Cannon Beach RFD	0.4731
N Lincoln Fire & Rescue	1.5183
Nehalem Bay Fire & Rescue	1.1500

Bond Rates per \$1,000

Manzanita	0.0000
Rockaway Beach	0.0000
Nehalem	0.0000
Tillamook	0.0000
Bay City	0.3881
Wheeler	1.1775
Garibaldi	0.4463

Tax, Fire and Bond Combined

Manzanita	1.5733
Rockaway Beach	0.9880
Nehalem	2.6158
Tillamook	2.5020
Bay City	2.8256
Wheeler	4.5488
Garibaldi	5.1244

Source:
Tillamook
County
Assessor



ROCKAWAY BEACH 2019-2020 BUDGET COMMITTEE



CITIZEN MEMBERS

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
Mary Daugherty	6/20	1
Penny Cheek	6/20	2
Janet McIntire	6/22	3
Dave May	6/19	4
Patrick McIntire	6/20	5
Linda Olson	6/19	6

ROCKAWAY BEACH CITY COUNCIL

			<u>ELCTD/APPTD DT</u>	<u>TERM END</u>
Jonathan Beeman	1		1/11/17	12/31/20
Sue Wilson	2	Interim Mayor	1/11/17	12/31/20
Kristine Hayes	3		1/11/17	12/31/20
Terry Walhood	4		1/12/11	12/31/22
James Doyle	5		1/11/17	12/31/20

Terri Michel, City Manager/Budget Officer



Budget Calendar FY 2019-2020

March 13, 2019	Appoint Budget Officer at Council Meeting.
March 13, 2019	Post Budget Committee Meeting on website.
March 13, 2019	Publish 1st notice of Budget Committee Meeting.
March 27, 2019	Publish 2nd notice of Budget Committee Meeting.
March 27, 2019	Send reminders to Budget Committee Members.
April 10, 2019	First Budget Committee Meeting: <ol 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 24, 2019	Second Budget Committee Meeting: Receive Public Testimony
April 24, 2019	Publish LB 1 – Final Hearing Notice.
May 8, 2019	Third Budget Committee Meeting: Final Adjustments Approve Budget Tax Levy
May 8, 2019	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 9, 2019	Submit LB 50 Budget to County Assessor and County Clerk - Due by July 15



FUND ACCOUNT NUMBER LISTING



GENERAL FUND

Fund 100 - GENERAL FUND

The General Fund accounts for all financial resources of the City, except those required to be accounted for in another fund. The primary sources of revenue are property taxes, licenses, permits, and fees.

SPECIAL REVENUE FUNDS

Fund 300 - ROADS and STREETS

The Roads and Streets Fund accounts for monies expended for maintenance and improvement of the City's roads and streets. The primary source of revenue is from state highway revenues.

Fund 390 -TRANSPORTATION SDC

The Transportation SDC Fund is used to accumulate funds for future system development costs. The primary sources of revenue are permits and fees.

Fund 800 - TRANSIENT ROOM TAX

The Transient Room Tax Fund accounts for funds received and expended in connection with transient room tax.

DEBT SERVICE FUNDS

Fund 430 - WATER REVENUE BOND FUND

The 1981 Water Revenue Bond Fund accounts for the repayment of the City's long-term debt. The primary sources of revenue are transfers from other funds. The primary use of revenue is for the payment of principal and interest due on long-term debt.

Fund 470 - WATER IMPROVEMENTS DEBT SERVICE

The Water Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary sources of revenue are user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

Fund 560 - SEWER DEBT SERVICE

The Sewer Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary source of revenue is user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

CAPITAL PROJECTS FUNDS

Fund 140 - FIRE EQUIPMENT RESERVE FUND

The Fire Equipment Reserve Fund is used to accumulate funds for future fire equipment purchases. The primary sources of revenue are transfers from other funds.

Fund 150 - DONATIONS RESERVE FUND

The Donations Reserve Fund allows donations to be used for the specific purpose which the donor intended.

Fund 160 – DEBT SERVICE RESERVE FUND

The Debt Service Reserve Fund holds funds which will be used to make loan payments due in future budget years.

Fund 210 - PROJECT AND EQUIPMENT RESERVE FUND

The Project and Equipment Reserve Fund accounts for the funding of equipment purchases. The primary sources of revenue are transfers from other funds.

Fund 420 - WATER MASTER PLAN

The Water Master Plan Reserve Fund is used to account for major infrastructure projects benefitting the City's culinary water system. The primary sources of revenue are transfers from other funds.

Fund 520 - SEWER MASTER PLAN

The Sewer Master Plan Reserve Fund accounts for major infrastructure projects in the wastewater collection and treatment system. The primary sources of revenue are transfers from other funds.

ENTERPRISE FUNDS

Fund 400 - WATER OPERATING

The Water Operating Fund accounts for the resources and expenses related to the supply, treatment, and distribution of water. The primary source of revenue is user fees.

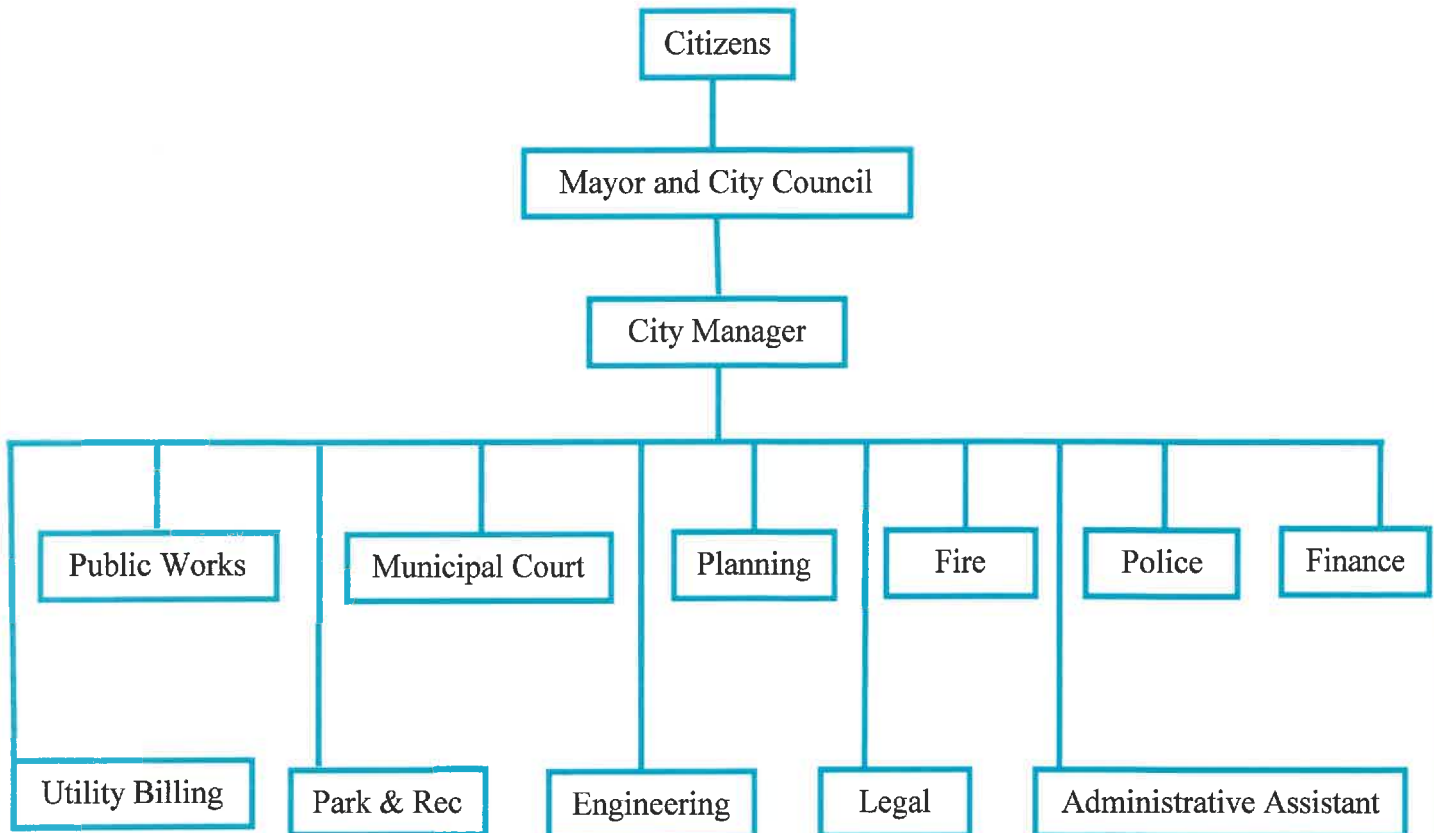
Fund 500 - SEWER OPERATING

The Sewer Operating Fund accounts for the resources and expenses related to the collection and treatment of wastewater. The primary source of revenue is user fees.

Fund 590 - SEWER SDC

The Water SDC Fund is used to accumulate funds for future water system development costs. The primary source of revenue is system development charges.

City of Rockaway Beach Organization Chart FY 2019-2020



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.

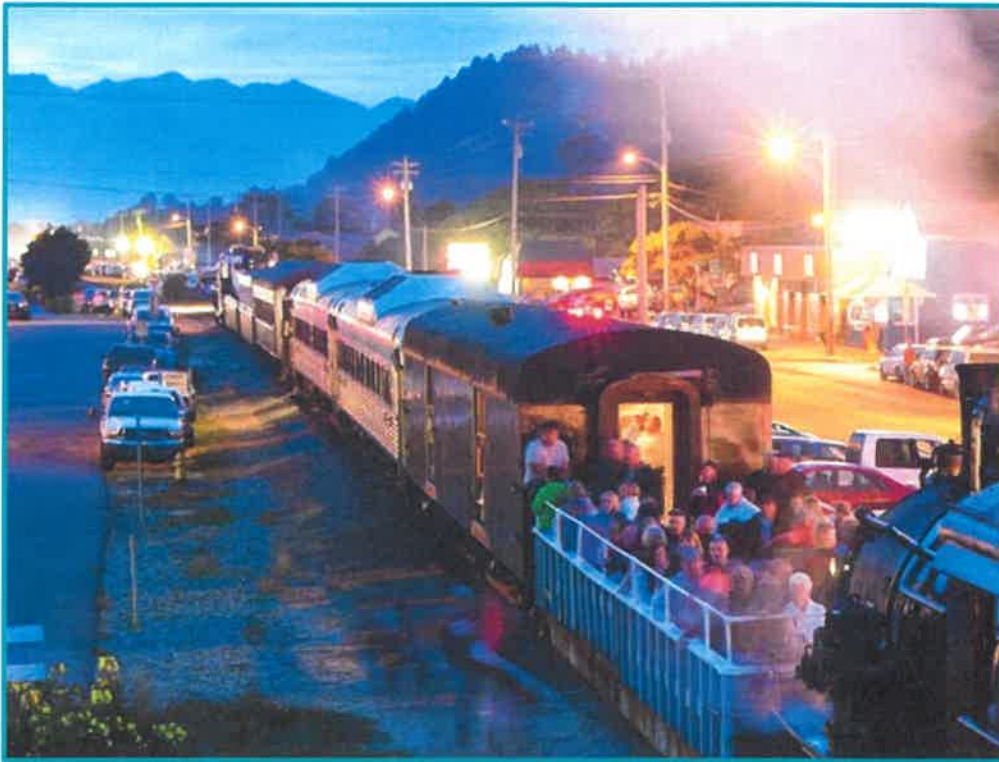
The train from Portland back in the teens and 20's was the main mode of transportation to the coastal communities. It was an all day, dusty, long trip by car over gravel and plank roads, so the old steam trains played an important role in those early days. The train left Portland around 9 a.m. and arrived 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

Miscellaneous Statistics



Miles of Road	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

Long Term Debt Report - Updated thru June 30, 2019

<u>Loan Name</u>	<u>fund</u>	<u>current amt</u> (original amt)	<u>payment</u> (amt may vary)	<u>frequency</u>	<u>rate</u>	<u>term</u>	<u>source</u>	<u>agent/holder</u>	<u>loan #</u>	<u>date</u> <u>originated</u>	<u>date</u> <u>matures</u>	<u>payment</u> <u>date(s)</u>
1 Waste Water Improvement (Water Treatment Outfall)	560	\$1,039,583.00 \$2,700,000	\$95,130	semi-annual	2.94%	20 yr	sewer surcharge	DEQ	#78281	6/30/04	6/30/24	10/19, 4/20
2 Water Improvement Debt Svc. (McMillan Creek Reservoir)	470	\$240,000.00 \$900,000	\$36,480	semi-annual	4.8%	15 yr	Water Surcharge	US Bank commercial loan svcs	#00000034	5/15/08	5/15/23	10/14, 4/15
3 City Hall Civic Center USDA	110	\$1,011,972.00 \$1,148,300	\$64,294 (41993+22301)	annual	4.5%	37 yr	TRT	USDA 2 loans - 715k & 280k	97/03 & 97/04	6/24/09	6/24/2046	6/15 (auto debit)
4 Anchor St. Parking Lot	100	\$160,053.00 \$240,000	\$10,382.97	semi-annual	6%	20 yr	TRT	George Dunford, Theodore Simms	na	3/2/09	3/2/29	9/19, 3/20
5 ARRA Water Treatment Plant	470	\$439,065.00 \$615,030	\$41,339.67	annual	3%	20 yr	Water SDC Water Operating	Oregon IFA	SZ9002	12/1/2012	12/1/31	12/19
6 220 N Highway 101 Police Bldg	10	\$161,860.00 \$188,000	\$5,890.80	semi-annual	3.90%	* * 25 yr amort, 15 yr balloon	TRT	TLCFCU	na	3/6/2014	3/5/2029	7/19, 1/20
7 2017 Ford Expedition	10	\$8,082 \$29,505	\$8,082.00	annual	6.45%		Ford Credit	Ford Credit	9061301	8/30/2016	8/30/2019	8/30
8 2016 F-150 4x4 PU	10	\$9,209.00 \$33,301.00	\$9,209.00	annual	5.95		Ford Credit	Ford Credit	9061300	11/18/2016	11/18/2019	11/19
Totals: Current		\$3,069,824.00										
Original		\$5,854,136										





**City of Rockaway Beach
General Fund History and Projections**

• Difference due to rounding

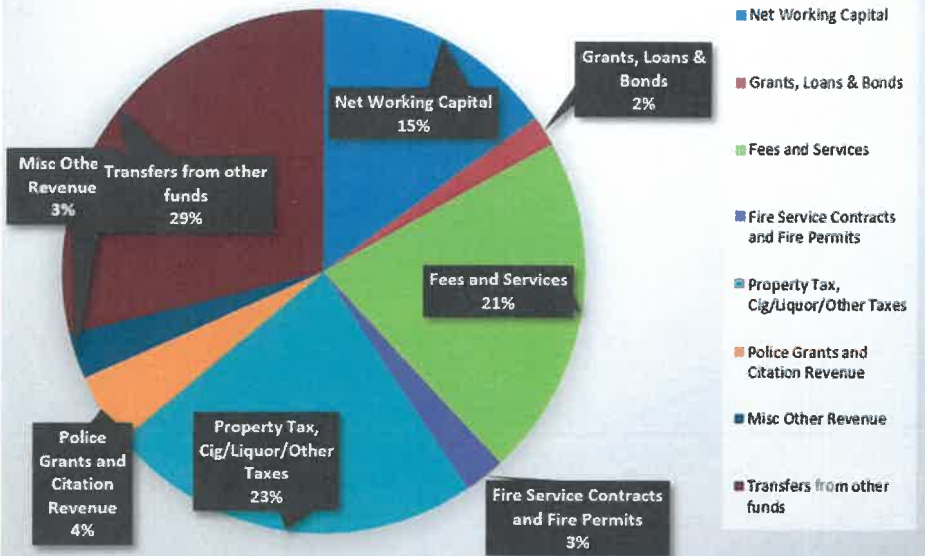
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 19-20 Proposed Budget	FY 20-21 Projected Budget	FY 21-22 Projected Budget	FY 22-23 Projected Budget	FY 23-24 Projected Budget
Beginning Fund Balance			440,740	300,000	254,100	76,671	-145,931	-417,112
Resources								
Property Tax, Cig/Liq/MJ Revenues	395,774	448,333	435,100	466,100	475,422	484,930	494,629	504,522
Grants, Loans & Bonds	38,686	20,983	46,800	37,000	37,740	38,495	39,265	40,050
Fees & Services	184,602	283,222	188,550	420,200	428,604	437,176	445,920	454,838
Fire Services	36,475	78,584	44,450	50,550	51,561	52,592	53,644	54,717
Other Revenues	25,523	44,771	23,050	57,050	58,191	59,355	60,542	61,753
Police Dept Related Revenues	153,536	131,416	108,000	87,500	89,250	91,035	92,856	94,713
Transfers In from Other Funds	407,500	464,200	386,800	573,723	435,000	443,700	452,574	461,625
Total Fund Revenue	1,242,096	1,471,509	1,232,750	1,692,123	1,575,768	1,607,283	1,639,429	1,672,218
Expenditures								
Police Department	567,980	582,479	586,951	620,500	645,004	678,096	713,016	759,362
Fire Department	89,719	168,147	143,650	317,500	331,343	347,030	363,539	387,169
Parks & Rec	36,403	39,641	40,800	46,650	48,980	51,781	54,767	58,327
Administration	324,749	314,667	524,748	620,475	594,970	620,079	646,387	688,402
Debt Service	85,060	83,400	85,100	85,100	85,100	85,100	85,100	85,100
Transfers Out to Other Funds	39,100	85,100	45,800	45,800	45,800	45,800	45,800	39,400
Total Fund Expenditures	1,143,011	1,273,434	1,427,049	1,736,025	1,751,197	1,827,886	1,908,609	2,017,760
Contingency	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Estimated Ending Fund Balance			300,000	254,100	76,671	(145,931)	(417,112)	(764,654)
Resources minus Expenditures				(43,900)	(175,429)	(220,603)	(269,180)	(345,543)



ROCKAWAY BEACH

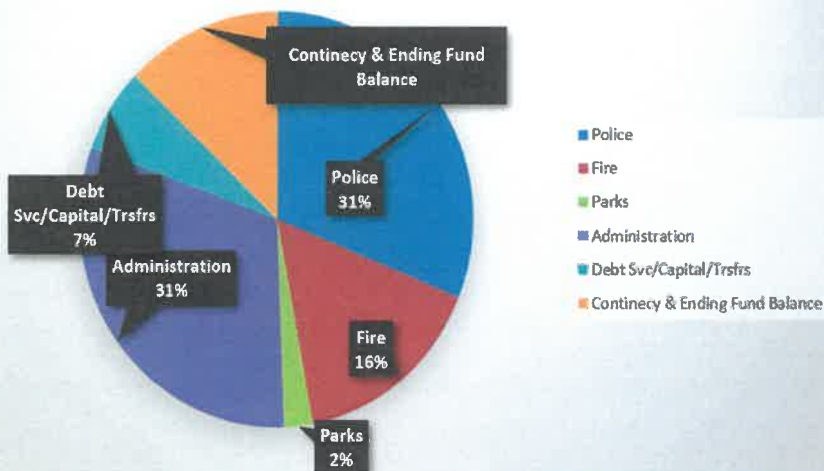


GENERAL FUND: WHERE THE MONEY COMES FROM



Net Working Capital	\$300,000	15%
Grants, Loans & Bonds	\$37,000	2%
Fees and Services	\$420,200	21%
Fire Service Contracts and Fire Permits	\$50,550	3%
Property Tax, Cig/Liquor/Other Taxes	\$466,100	23%
Police Grants and Citation Revenue	\$87,500	4%
Misc Other Revenue	\$57,050	3%
Transfers from other funds	\$573,725	29%
	\$1,992,125	

General Fund: Where the Money Goes



Police	\$620,500	31%
Fire	\$317,500	16%
Parks	\$46,650	2%
Administration	\$620,475	31%
Debt Svc/Capital/Trsfers	\$130,900	7%
Continecy & Ending Fund Balance	\$256,100	13%
	\$1,992,125	



**RESOURCES
GENERAL FUND
FUND 100**

CITY OF ROCKAWAY BEACH

HISTORICAL DATA				GL Acct	RESOURCES	Budget For Next Year 2019-2020			
ACTUAL		Adopted Budget This Year 2018-2019	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2016-2017	First Preceding 2017-2018								
1	181,104	280,250	318,000		Net Working Capital	300,000	300,000	300,000	1
2					OTHER RESOURCES				2
3	356,346	379,079	362,000	4010	Current Property Taxes (estimated to be received)	385,000	385,000	385,000	3
4	17,004	11,301	12,500	4020	Delinquent Property Taxes (previously levied)	12,500	12,500	12,500	4
5	373,350	390,380	374,500		Total Property Taxes	397,500	397,500	397,500	5
6					REVENUE FROM COLLECTIONS				6
7	133,200	177,505	135,000	4060	Licenses & Franchise Fees	235,000	235,000	235,000	7
8	23,550	75,372	25,000	4085	Land Use/Ordinance Fees	25,000	25,000	25,000	8
9	116,270	101,227	72,000	4100	Fines+Citations: Trfc, Prkng, Ord Viol	76,000	76,000	76,000	9
10	1,160	5,066	500	4110	Old Court Collections	1,000	1,000	1,000	10
11	145	225	150	4185	Fire Permits	200	200	200	11
12	3,322	2,805	3,300	4146	Utilities reimb - Health Dept	3,000	3,000	3,000	12
13	10,515	10,515	10,500	4142	First Floor Office rent - Health Dept	10,500	10,500	10,500	13
14	0	0	250	4145	Refundable Deposits	500	500	500	14
15	0	0	0	4186	Emergency Services Fee	145,000	145,000	145,000	15
16	288,162	372,715	246,700		Total Revenue from Collections	496,200	496,200	496,200	16
17					REVENUES FROM OTHER AGENCIES				17
18	0	0	20,000	4175	Misc Grants - Gen Fund	15,000	15,000	15,000	18
19	4,079	7,071	6,500	4183	Police Department Revenue: Fingerprinting, Rent	6,500	6,500	6,500	19
20	900	10,438	22,000	4178	Police Grants	5,000	5,000	5,000	20
21	20,436	20,983	23,000	4185	State Revenue Sharing	22,000	22,000	22,000	21
22	20,752	19,991	23,000	4040	Liquor Tax - OLCC	25,000	25,000	25,000	22
23	9,530	35,234	36,000	4060	Other Tax	42,000	42,000	42,000	23
24	1,671	1,681	1,600	4050	Cigarette Tax	1,600	1,600	1,600	24
25	0	0	0	4170	9-1-1 Funds pass thru rev = exp	0	0	0	25
26	0	0	3,700	4180	Coastal Zone Planning Grant	0	0	0	26
27	6,767	5,744	7,000	4179	ODOT/Oregon Impact Overtime - Police	0	0	0	27
28	18,250	0	100	4182	TLT Grants	0	0	0	28
29	82,385	101,142	142,900		Total Revenue From Other Agencies	117,100	117,100	117,100	29
30					Use of Money and Property				30
31	15,928	33,253	16,000	4120.01	Interest on Invested Funds - GF	38,000	38,000	38,000	31
32	2,885	2,701	1,000	4141.00	Community/Civic Center Rental-SR Cntr	2,500	2,500	2,500	32
33	18,813	35,954	17,000		Total Use of Money And Property	40,500	40,500	40,500	33
34					CHARGES FOR CURRENT SERVICES				34
35					Fire Protection Contracts				35
36	23,469	24,173	24,750	4091	Nedonna Fire Dist	30,000	30,000	30,000	36
37	8,559	8,814	9,000	4092	Twin Rocks Water Dist	10,000	10,000	10,000	37
38	500	501	500	4093	OR State Forestry Dept	500	500	500	38
39	32,528	33,488	34,250		Total Charges For Current Services	40,500	40,500	40,500	39
40					OTHER REVENUE				40
41	14,830	1,872	0	4170	Police Dept Fund Raisers	0	0	0	41
42	10,970	13,662	13,500	4160	Prk & Rec Fund Raisers	10,000	10,000	10,000	42
43	9,745	4,200	6,000	4150	Misc Revenues	6,000	6,000	6,000	43
44	0	7,461	1,000	4190	Surplus Property	500	500	500	44
45	10	0	50	4195	City Beautification Fund Raiser(s)	50	50	50	45
46	62	584	50	4110	Fireworks Donation	50	50	50	46
47	3,802	44,808	10,000	4169	Conflagration Reimbursement	10,000	10,000	10,000	47
48	39,419	72,587	30,600		Total Other Revenue	26,600	26,600	26,600	48
49					TRANSFER IN				49
50	13,600	2,500	11,000	4038	TRT - <30% of 2% CTY> Capital Outlay PW	16,115	16,115	16,115	50
51	25,000	25,000	25,000	4092	Sewer - Civic Center Operations	25,000	25,000	25,000	51
52	25,000	25,000	25,000	4027	Water - Civic Center Operations	25,000	25,000	25,000	52
53	60,000	60,000	60,000	4055	TRT <5%> - USDA City Hall Loan	64,000	64,000	64,000	53
54	172,100	204,500	93,300	4030	TRT <5%> - Police	175,650	175,650	175,650	54
55	24,000	29,500	11,000	4030	TRT <30% of 2% CTY> - Police	16,115	16,115	16,115	55
56	36,400	36,800	36,800	4036	TRT <5%> - Parks & Rec	32,000	32,000	32,000	56
57	5,000	3,000	3,000	4052	TRT <30% of 2% CTY> - City Beautification	3,000	3,000	3,000	57
58	43,000	74,500	93,300	4053	TRT <5%> - Fire Dept	175,650	175,650	175,650	58
59	3,400	3,400	0	4033	TIF Roads and Streets	0	0	0	59
60	0	0	11,000	4053	TRT - <30% of 2% CTY> FIRE	16,115	16,115	16,115	60
61	0	0	5,800	4053	TRT - <30% of 1% CTY> FIRE	8,360	8,360	8,360	61
62	0	0	5,800	4038	TRT - <30% of 1% CTY> Capital Outlay PW	8,360	8,360	8,360	62
63	0	0	5,800	4030	TRT <30% of 1% CTY> - Police	8,360	8,360	8,360	63
64	407,500	464,200	386,800		Total Transfer In	573,725	573,725	573,725	64
65	1,423,261	1,750,716	1,550,750		TOTAL RESOURCES	1,992,125	1,992,125	1,992,125	65

GENERAL FUND - POLICE
Fund 100.15

CITY OF ROCKAWAY BEACH

	HISTORICAL DATA			GL Acct	REQUIREMENTS	Budget For Next Year 2019-2020			
	ACTUAL		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
1					PERSONNEL SERVICES				1
2	79,866	84,730	89,237	5052	Police Chief	93,000	93,000	93,000	2
3	94,615	84,089	63,035	5060	Police Sergeant (1FT)	67,000	67,000	67,000	3
4	50,705	56,080	56,879	5053	Officers: Step 1 - 10 (1FT)	60,000	60,000	60,000	4
5	7,500	7,331	0	5061	Code Enforcement	0	0	0	5
6	10,062	0	0	5064	Reserve Officer	10,000	10,000	10,000	6
7	22,194	21,613	20,000	5065	Overtime	26,000	26,000	26,000	7
8	14,007	12,180	15,000	5066	On call	15,000	15,000	15,000	8
9	8,261	4,967	7,000	5069	ODOT Overtime	0	0	0	9
10	287,210	270,990	251,151		Total Wages	271,000	271,000	271,000	10
11	0	10,402	13,000	5075	Accrued Vacation-Hol-CT	500	500	500	11
12	158,865	165,534	169,900	5152	Payroll Expenses	183,000	183,000	183,000	12
13	446,075	446,926	434,051		Total Personal Services	454,500	454,500	454,500	13
14	4.25	4.25	3.00		Total Full-Time Equivalent (FTE)	3.25	3.25	3.25	14
15					MATERIALS AND SERVICES				15
16	7,006	7,263	9,300	6530	Telephone & Technology	15,000	15,000	15,000	16
17	13,975	9,417	10,000	6550	Materials & Supplies	10,000	10,000	10,000	17
18	2,875	2,604	3,100	6551	Uniforms	3,100	3,100	3,100	18
19	1,112	880	1,200	6552	Uniform Cleaning	250	250	250	19
20	1,335	2,045	1,500	6563	Major Investigations	2,200	2,200	2,200	20
21	3,444	5,077	7,000	6570	Ins: Vehicle, Liability, Equipment etc	7,200	7,200	7,200	21
22	5,986	7,559	7,000	6580	Fuel & Oil	9,000	9,000	9,000	22
23	4,081	7,139	5,500	6581	Vehicle Maint & Repair	7,500	7,500	7,500	23
24	10,101	12,333	15,000	6582	Electronics maintenance & repair	15,000	15,000	15,000	24
25	4,775	5,621	5,000	6915	Travel & Training - Staff	6,000	6,000	6,000	25
26	0	30	1,000	6535	Medical	1,000	1,000	1,000	26
27	2,244	2,155	2,400	6110	Electricity	2,550	2,550	2,550	27
28	219	15,886	8,500	6520	Building Maintenance	20,000	20,000	20,000	28
29	0	7,775	6,800	6540	Attorney	8,000	8,000	8,000	29
30	57,153	85,784	83,300		Total Materials & Services	106,800	106,800	106,800	30
31					DEBT SERVICE				31
32	7,200	44,200	13,400	8516	Interfund Loan Swr SDC 0% final pmnt	0	0	0	32
33	11,782	11,782	11,900	8515	PD Station purchase, TLC CU	11,900	11,900	11,900	33
34					(pmnts due 1/10 & 7/10 until \$98k 15 yr balloon in 2029)				34
35	0	17,290	17,300	7527	PD Vehicle Leases - (final pmnts)	17,300	17,300	17,300	35
36	18,982	73,272	42,600		Total Debt Service	29,200	29,200	29,200	36
37					CAPITAL OUTLAY				37
38	7,464	10,999	22,000	7526	PD Grant Funded Capital Projects	5,000	5,000	5,000	38
39	38,306	9,697	5,000	7525	PD Capital Purchases	25,000	25,000	25,000	39
40	45,770	20,696	27,000		Total Capital Outlay	30,000	30,000	30,000	40
41	567,980	626,678	586,951		TOTAL REQUIREMENTS	620,500	620,500	620,500	41

GENERAL FUND - FIRE
Fund 100.16

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2019-2020				
	Actual		Adopted Budget This Year 2018-2019			REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee		Approved By Budget Committee
	Second Preceding 2016-2017	First Preceding 2017-2018								
1					PERSONNEL SERVICES				1	
2	5,100	5,100	5,200	5062	Record Keeping	3,500	3,500	3,500	2	
3	0	0	0	5052	Fire Chief	82,000	82,000	82,000	3	
4	3,555	44,474	10,000	5076	Conflagration Pay	10,000	10,000	10,000	4	
5	11,956	16,997	17,000	5061	Volunteer Stipends	17,000	17,000	17,000	5	
6	8,017	8,948	9,600	5152	Payroll Expenses	72,000	72,000	72,000	6	
7	28,628	75,519	41,800		Total Personal Services	184,500	184,500	184,500	7	
8	0	0	0		Total Full-Time Equivalent (FTE)	1.00	1.00	1.00	8	
9					MATERIALS AND SERVICES				9	
10	2,221	2,660	3,370	6110	Electricity	3,500	3,500	3,500	10	
11	1,777	1,942	1,840	6530	Telephone & Technology	2,700	2,700	2,700	11	
12	180	0	840	6535	Medical	1,000	1,000	1,000	12	
13	17,746	29,169	10,200	6555	Supplies and Gear	18,000	18,000	18,000	13	
14	7,388	8,351	12,000	6570	Ins: Vehicle, Liab, Equip, Bldg	13,000	13,000	13,000	14	
15	2,555	2,073	4,100	6580	Fuel & Oil	4,500	4,500	4,500	15	
16	483	265	1,050	6582	Electronic Maint & Repair	1,500	1,500	1,500	16	
17	3,281	19,806	6,850	6630	Building Maintenance	20,000	20,000	20,000	17	
18	547	4,520	6,300	6660	Training	8,000	8,000	8,000	18	
19	6,204	5,068	5,100	6670	Required Equip Testing	5,300	5,300	5,300	19	
20	5,837	7,850	10,200	6690	Vehicle Maint. & Repair	10,500	10,500	10,500	20	
21	48,219	81,704	61,850		Total Materials & Services	88,000	88,000	88,000	21	
22					CAPITAL OUTLAY				22	
23	12,872	10,925	40,000	7621	Fire Department Capital Outlay	45,000	45,000	45,000	23	
24	12,872	10,925	40,000		Total Capital Outlay	45,000	45,000	45,000	24	
25	89,719	168,148	143,650		TOTAL REQUIREMENTS	317,500	317,500	317,500	25	

PARKS AND RECREATION
Fund 100.19

Page 5

	Historical Data			GL Acct	REQUIREMENTS	Budget For Next Year 2019-2020		
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding 2016-2017	First Preceding 2017-2018	This Year 2018-2019					
1					PERSONNEL SERVICES			
2	7,174	14,356	14,000	5056	Extra Labor - Rec Youth	14,500	14,500	14,500
3	14,020	10,856	10,200	5063	Recreational Director	10,500	10,500	10,500
4	21,194	25,212	24,200		Total Wages	25,000	25,000	25,000
5	4,671	3,854	4,900	5152	Payroll Expenses	5,500	5,500	5,500
6	25,865	29,066	29,100		Total Personal Services	30,500	30,500	30,500
7	0.65	0.65	0.65		Total Full-Time Equivalent (FTE)	0.85	0.85	0.85
8					MATERIALS & SERVICES			
9	10	12	50	6831	Dues	50	50	50
10	1,533	1,337	1,550	6100	Sporting Equip/Art Supplies	3,000	3,000	3,000
11	3,091	2,400	3,000	6103	Fund Raisers Exp	3,000	3,000	3,000
12	2,976	3,201	3,500	6102	Field Trips	6,000	6,000	6,000
13	0	0	100	6915	Travel & Training - Staff	100	100	100
14	0	0	0	6105	Scholarships	0	0	0
15	2,928	3,625	3,500	6113	Parks & Rec Activities	4,000	4,000	4,000
16	10,538	10,675	11,700		Total Materials & Services	16,150	16,150	16,150
17	36,403	39,641	40,800		TOTAL REQUIREMENTS	46,650	46,650	46,650

LB-30

Transfers from trt

GENERAL FUND-ADMINISTRATION
Fund 100.18

CITY OF ROCKAWAY BEACH

Historical Data				GL Acct	REQUIREMENTS	Budget For Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2016-2017	First Preceding 2017-2018								
1					PERSONNEL SERVICES				1
2	1,738	2,138	7,000	5050	Court Clerk + Muni Judge	7,000	7,000	7,000	2
3	41,716	41,850	49,552	5057	Office Employees	58,000	58,000	58,000	3
4	814	392	4,000	5065	Overtime	4,000	4,000	4,000	4
5	19,730	19,701	72,000	5082	City Manager	77,000	77,000	77,000	5
6	1,170	1,080	1,400	5085	Council Stipend	1,400	1,400	1,400	6
7	65,168	65,161	133,952		Total Wages	147,400	147,400	147,400	7
8	0	0	10,000	5075	Accrued Vacation/Comp Time	10,000	10,000	10,000	8
9	27,060	40,096	67,042	5152	Payroll Expenses	73,500	73,500	73,500	9
10	92,228	105,257	210,994		Total Personal Services	230,900	230,900	230,900	10
11	1.10	1.10	1.75		Total Full-Time Equivalent (FTE)	1.75	1.75	1.75	11
12					MATERIALS AND SERVICES				12
13	40,600	51,621	45,000	6410	Planning & Zoning-City Planner	57,000	57,000	57,000	13
14	5,459	2,442	5,500	6411	City Engineer/Land Use	6,500	6,500	6,500	14
15	0	0	0	6430	9-1-1 funds	0	0	0	15
16	1,431	1,548	1,700	6530	Telephone	2,500	2,500	2,500	16
17	3,682	3,357	3,000	6570	Ins: Liability,Bldg,Equip,Bonding, etc	3,500	3,500	3,500	17
18	20,222	11,688	38,000	6571	Computers, Server and Technology	45,000	45,000	45,000	18
19	4,400	0	100	6577	Ordinance Update	1,000	1,000	1,000	19
20	0	0	3,000	6596	Emergency Services	3,000	3,000	3,000	20
21	2,204	2,424	3,000	6686	City Beautification	3,000	3,000	3,000	21
22	0	0	100	6667	Storm Damage Repairs	100	100	100	22
23	1,506	2,871	1,750	6725	Tillamook County - Fines	5,000	5,000	5,000	23
24	4,263	9,018	20,000	6726	OR Dept. of Revenue - Fines	20,000	20,000	20,000	24
25	0	0	0	6727	OR Judicial Dept - Fines	0	0	0	25
26	49,609	50,580	52,000	6830	City Hall Operations	55,000	55,000	55,000	26
27	3,539	3,341	4,000	6831	Dues: City/Officials/Staff	4,000	4,000	4,000	27
28	2,328	3,748	3,800	6835	Bank Fees	3,800	3,800	3,800	28
29	1,054	146	1,200	6840	Court Costs	1,000	1,000	1,000	29
30	44,593	53,639	38,000	6850	Attorney & Legal Fees	80,000	80,000	80,000	30
31	6,000	6,000	7,000	6870	Auditor & Bond	7,000	7,000	7,000	31
32	1,574	633	1,850	6880	Advertising	1,900	1,900	1,900	32
33	6,305	7,342	6,600	6890	Stationery & Supplies	7,500	7,500	7,500	33
34	2,071	5,932	6,330	6915	Travel & Training - Staff	6,500	6,500	6,500	34
35	10,176	11,746	8,000	6920	City Hall Building Maint	8,000	8,000	8,000	35
36	794	1,367	500	6932	City Manager Fund	500	500	500	36
37	3,593	2,737	3,700	6931	City Council/Mayor Expense	3,700	3,700	3,700	37
38	613	293	250	6440	Refundable Deposits	500	500	500	38
39	8,000	8,000	8,000	6954	Senior Meals	8,000	8,000	8,000	39
40	1,500	2,000	2,000	6954	Library	2,000	2,500	2,500	40
41	0	0	11,575	6951	Ordinance Enforcement	11,600	11,600	11,600	41
42	1,000	1,000	333	6954	Race of Champions	0	0	0	42
43	0	500	333	6954	International Police Museum	0	0	0	43
44	0	0	333	6954	Emergency Management Committee	2,000	2,000	2,000	44
45	226,516	243,973	276,954		Total Materials & Services	349,600	350,100	350,100	45
46					Debt Service				46
47	20,766	20,285	20,800	7510	Parking Lot Payment, due 3/16 & 9/15	20,800	20,800	20,800	47
48	64,294	64,294	64,300	8518	USDA Loan CH-CC, 37 yr, 4.5%, due 6/24	64,300	64,300	64,300	48
49	85,060	84,579	85,100		Total Debt Service	85,100	85,100	85,100	49
50					CAPITAL OUTLAY				50
51	6,005	2,500	16,800	8000	Capital Projects - PW	24,475	24,475	24,475	51
52	0	0	20,000	8001	Grant Funded Capital Projects	15,000	15,000	15,000	52
53	6,005	2,500	36,800		Total Capital Outlay	39,475	39,475	39,475	53
54					TRANSFER OUT				54
55	3,100	3,200	0	8043	Roads & Streets Fund, Rev Shar	0	0	0	55
56	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	36,000	36,000	36,000	56
57	0	0	9,800	8045	Debt Service Reserve - PD Baloon Pmnt Res	9,800	9,800	9,800	57
58	39,100	39,200	45,800		Total Transfer Out	45,800	45,800	45,800	58
59					CONTINGENCY				59
60	0	0	2,000	7899	GF - Contingency	2,000	2,000	2,000	60
61	0	0	2,000		Total Contingency	2,000	2,000	2,000	61
62					Reserved for Future Expenditures				62
63	0	0	66,800	1008	USDA required loan reserve	66,800	66,800	66,800	63
64	0	0	54,901		GF - Ending Non-Restricted Fund Balance	187,800	187,300	187,300	64
65	280,250	440,740			Ending balance (Prior Years)				65
66	0	0	121,701		Total Unappropriated End Fund Balance	254,600	254,100	254,100	66
67	448,909	475,509	779,349		Total Administration Requirements	1,007,475	1,007,475	1,007,475	67

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

**FIRE EQUIPMENT RESERVE
FUND 140**

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 2019-2020		
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding 2016-2017	First Preceding 2017-2018						
1	137,292	152,768	167,850		WORKING CAPITAL	184,500	184,500	184,500
2	476	763	350	4120	Interest on Invested Funds	500	500	500
3			0		TRANSFER IN			
4	15,000	15,000	15,000	4030	TRT Fund <5%>	15,000	15,000	15,000
5	15,000	15,000	15,000		Total Transfer In	15,000	15,000	15,000
6	152,768	168,531	183,200		TOTAL RESOURCES	200,000	200,000	200,000
7					REQUIREMENTS			
8					MATERIALS AND SERVICES			
9	0	0	25,000	7625.00	Vehicle & Equipment Maintenance	0	0	0
10					CAPITAL OUTLAY			
11	0	0	50,000	7621.00	Fire Equipment & Capital Outlay	0	0	0
12	152,768	168,531			Ending Balance (prior years)			
13	0	0	108,200		Reserved for Future Expenditures	200,000	200,000	200,000
14	0	0	183,200		TOTAL REQUIREMENTS	200,000	200,000	200,000

This fund is authorized and established by resolution / ordinance number 18-666 date April 11, 2018 specified purposes: Donations

**DONATIONS RESERVE
FUND 150**

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

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
	RESOURCES								
1	0	0	0		WORKING CAPITAL	5,225	5,225	5,225	1
2	0	0	25	4120	Interest on Invested Funds	25	25	25	2
3	0	0	1,000	4005	Donations - Park and Rec	1,000	1,000	1,000	3
4	0	0	0	4006	Donations - P&R Scholarships	0	0	0	4
5	0	0	5,000	4007	Donations - Police	5,000	5,000	5,000	5
6	0	0	6,025		TOTAL RESOURCES	11,250	11,250	11,250	6
7					REQUIREMENTS				7
8					MATERIALS AND SERVICES				8
9	0	0	0	7625	P&R Expense	0	0	0	9
10	0	0	1,000	7626	P&R Scholarships	1,000	1,000	1,000	10
11					CAPITAL OUTLAY				11
12	0	0	5,000	7621	Police Department Capital Projects	5,000	5,000	5,000	12
13	0	0	6,000		Total Capital Outlay	6,000	6,000	6,000	13
14	0	0	0		Ending Balance (prior years)	0	0	0	14
15	0	0	25		Reserved for Future Expenditures	5,250	5,250	5,250	15
16	0	0	6,025		TOTAL REQUIREMENTS	11,250	11,250	11,250	16

This fund is authorized and established by resolution / ordinance number
18-657 date May 9, 2018
specified purposes: Debt Service Loan Payments

Debt Service Reserve Fund
FUND 160

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

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2018-2017	First Preceding 2017-2018							
1	0	0	0		WORKING CAPITAL	9,810	9,810	9,810	1
2	0	0	10	4120	Interest on Invested Funds	10	10	10	2
3					TRANSFER IN				3
4	0	0	9,800	4030	TIF - General Fund	9,800	9,800	9,800	4
5	0	0	9,800		Total Transfer In	9,800	9,800	9,800	5
6	0	0	9,810		TOTAL RESOURCES	19,620	19,620	19,620	6
7					CAPITAL OUTLAY	0	0	0	7
8	0	0	0			0	0	0	8
9	0	0	0		Total Capital Outlay	0	0	0	9
10			9,810		Reserved for Future Expenditures	19,620	19,620	19,620	10
11	0	0	0		Ending Balance (prior years)	0	0	0	11
12	0	0	9,810		TOTAL REQUIREMENTS	19,620	19,620	19,620	12

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 2014

City of Rockaway Beach

Historical Data				GL Acct		Budget For Next Year 2019-2020			
Actual		Adopted Budget This Year 2018-2019	RESOURCES			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
First Preceding 2016-2017	First Preceding 2017-2018								
1	76,430	237,241	601,000		Working Capital	138,330	138,330	138,330	1
2	565	907	500	4120	Interest on Invested Funds	800	800	800	2
3	0	142,901	50,000	4184	Grants - Tourism Facilities	390,000	390,000	390,000	3
4					TRANSFER IN				4
5	0	0	0	4039	Roads & Streets	0	0	0	5
6	15,000	15,000	0	4051	Water Operating Fund	0	0	0	6
7	15,000	15,000	0	4052	Sewer Operating Fund	0	0	0	7
8	60,000	0	93,300	4030	TRT <From 5%>	117,100	117,100	117,100	8
9	200,850	140,232	135,793	4030	TRT <From 70% of 2% CTY>	195,040	195,040	195,040	9
10	0	0	67,897	4030	TRT <From 70% of 1% CTY>	97,520	97,520	97,520	10
11	0	0	11,000	4030	TRT <From 30% of 2% CTY>	16,115	16,115	16,115	11
12	0	0	5,800	4030	TRT <From 30% of 1% CTY>	8,360	8,360	8,360	12
13	0	0	0	4026	General Fund	0	0	0	13
14	290,850	170,232	313,790		Total Transfer In	434,135	434,135	434,135	14
15	367,845	551,281	965,290		TOTAL RESOURCES	963,265	963,265	963,265	15
16					REQUIREMENTS				16
17					CAPITAL OUTLAY				17
18					Projects and Equipment:				18
19	49,291	122,952	0	7574	Public Works vehicle	0	0	0	19
20	18,000	0	0	7563	FD Capital Projects	0	0	0	20
21	0	0	0	7579	Public Works Capital Projects	280,000	280,000	280,000	21
22	8,936	0	25,000	7567	Civic Facility Capital Projects	10,000	10,000	10,000	22
23	40,642	268,630	845,000	7577	Tourism Facilities Capital Projects	282,560	282,560	282,560	23
24	13,735	72	50,000	7578	Tourism Facilities Grants	390,000	390,000	390,000	24
25	130,604	391,854	920,000		Total Capital Outlay	962,560	962,560	962,560	25
26					TRANSFER OUT				26
27	0	0	0	8041	Transfer to Roads - Storm Damage Repair				27
28	0	0	22,500	8034	Water Operating Fund	0	0	0	28
29	0	0	22,500	8031	Sewer Operating Fund	0	0	0	29
30	0	0	45,000		Total Transfer Out	0	0	0	30
31	0	0	0		Reserved for Future Expenditures - FD Capital	0	0	0	31
32	0	0	0		Reserved for Future Expenditures - PW Capital	705	705	705	32
33	237,241	159,427			Ending Balance (Prior Years)				33
34			290	1000	Total Reserved for Future Expenditures	705	705	705	34
35	130,604	551,281	965,290		TOTAL REQUIREMENTS	963,265	963,265	963,265	35

**ROADS & STREETS
FUND 300**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual	First Preceding 2016-2017	Adopted Budget			Proposed By	Approved By	Adopted By	
	Second Preceding 2015-2016		This Year 2018-2019			Budget Officer	Budget Committee	Governing Body	
1	190,604	288,897	345,834		FUND BALANCE- unrestricted	319,306	319,306	319,306	1
2	0	0	72,982		FUND BALANCE- Restricted ODOT Funds	73,336	73,336	73,336	2
3	0	0	3,084		FUND BALANCE- Restricted Bike/Ped Funds	4,737	4,737	4,737	3
4	190,604	288,897	422,000		Total Fund Balance	397,379	397,379	397,379	4
5					REVENUE FROM OTHER AGENCIES				5
6	79,995	85,224	96,700	4,340	State Street Revenue - ODOT	99,000	99,000	99,000	6
7	0	0	1,000	2,985	Restricted Bike/Pedestrian Funds ODOT	1,000	1,000	1,000	7
8	70,546	0	50,000	4,183	Small City Allotment Grant	0	0	0	8
9	1,240	163,116	0	4,182	Grants & Reimbursements Roads & Streets	0	0	0	9
10	0	350	500	4,185	Licenses Permits & Fees	0	0	0	10
11	151,781	248,690	148,200		Total Revenue From Other Agencies	100,000	100,000	100,000	11
12					USES OF MONEY AND PROPERTY				12
13	1,824	3,952	1,500	4,120	Interest on Invested Funds	4,000	4,000	4,000	13
14			0		TRANSFERS IN:				14
15	22,400	25,000	11,000	4,030	TRT <From 2% CTY>	16,115	16,115	16,115	15
16	0	0	0	4,025	TIF P&E Reserve Fund	0	0	0	16
17	108,800	110,000	93,300	4,030	TRT <From 5%>	117,100	117,100	117,100	17
18	0	0	5,800	4,030	TRT - <30% of 1% CTY> Roads and Streets	8,360	8,360	8,360	18
19	36,000	36,000	36,000	4,038	General Fund <TPUD Fran 2% of the 4%>	36,000	36,000	36,000	19
20	32,000	32,000	0	4,034	Water Op Fund	0	0	0	20
21	32,000	32,000	0	4,035	Sewer Op Fund	0	0	0	21
22	3,100	3,200	0	4,039	GF - State Revenue Sharing	0	0	0	22
23	234,300	238,200	146,100		Total Transfer In	177,575	177,575	177,575	23
24	578,509	779,739	717,800		32. TOTAL RESOURCES	678,954	678,954	678,954	24
25					REQUIREMENTS				25
26					PERSONNEL SERVICES				26
27	9,865	5,076	11,200	5,082	City Manager	10,500	10,500	10,500	27
28	8,303	9,225	9,600	5,058	Public Works Director	10,100	10,100	10,100	28
29	24,793	25,821	52,500	5,055	Maintenance Worker Wages	58,050	58,050	58,050	29
30	390	360	500	5,085	Council Stipend	500	500	500	30
31	0	0	0	5,054	Code Enforcement - Rds	825	825	825	31
32	0	0	5,000	5,056	Extra Labor - Temp	5,000	5,000	5,000	32
33	270	483	2,000	5,065	Overtime	2,000	2,000	2,000	33
34	43,621	40,965	80,800		Total Wages	86,975	86,975	86,975	34
35	24,925	23,450	48,500	5,152	Payroll Expenses	53,500	53,500	53,500	35
36	0	253	2,000	5,075	Accrued Vacation/Comp Time	2,000	2,000	2,000	36
37	68,546	64,668	131,300		Total Personal Services	142,475	142,475	142,475	37
38	1.00	1.00	0.75		Total Full-Time Equivalent (FTE)	0.75	0.75	0.75	38
39					MATERIALS & SERVICES				39
40	21,176	31,367	19,000	6,800	Road Materials, Sup & Services	23,000	23,000	23,000	40
41	16,952	18,280	23,000	6,572	Street Lighting	23,700	23,700	23,700	41
42	1,890	1,995	3,000	6,125	Electricity: Wayside, City Park	3,000	3,000	3,000	42
43	2,687	2,500	2,500	6,570	Ins/Vehicle, Liability, Equip, Bldg	2,650	2,650	2,650	43
44	0	1,777	1,500	6,592	Parking Lease-Port of Tillamook Bay	1,500	1,500	1,500	44
45	0	1,531	3,084	6,610	Sidewalks, Curbs, bikeways	4,000	4,000	4,000	45
46	4,235	2,388	4,600	6,620	Street Signs	4,600	4,600	4,600	46
47	0	765	500	6,667	Storm Damage Repairs	500	500	500	47
48	7,361	6,482	7,500	6,690	Vehicle Maint, Supplies & Repair	7,500	7,500	7,500	48
49	3,039	2,926	5,500	6,580	Fuel & Oil	6,000	6,000	6,000	49
50	6,860	11,219	10,000	6,600	Drainage, Flood Control & Slides	10,000	10,000	10,000	50
51	0	0	500	6,131	Nature Preserve	500	500	500	51
52	11,931	21,345	17,000	6,130	Wayside & Park Maintenance	25,000	25,000	25,000	52
53	76,131	102,575	97,684		Total Materials & Services	111,950	111,950	111,950	53
54					CAPITAL OUTLAY				54
55	17,790	130,501	50,000	7,501	Rds-Sts Projects from Grants	0	0	0	55
56	123,745	68,137	350,000	7,502	Rds-Sts Projects - Paving etc	350,000	350,000	350,000	56
57	0	0	0	7,501	Washington Street Crosswalk	0	0	0	57
58	0	0	0	7,561	Public Works vehicle	20,000	20,000	20,000	58
59	0	0	0	7,547	Juniper Street Stabilization	0	0	0	59
60	141,535	198,638	400,000		Total Capital Outlay	370,000	370,000	370,000	60
61					TRANSFER OUT				61
62	0	0	0	8,036	Proj & Equip Reserve	0	0	0	62
63	3,400	3,400	0	8,067	General Fund PD	0	0	0	63
64	3,400	3,400	0		Total Transfer Out	0	0	0	64
65	0	0	50,000	7,999	Contingency	30,000	30,000	30,000	65
66	0	0	0		Reserved for Bike Paths and Trails				66
67	288,897	410,458			Ending Balance (prior years)				67
68	0	0	38,816		Unappr Ending Fund Balance	24,529	24,529	24,529	68
69	289,612	369,281	717,800		REQUIREMENTS TOTAL	678,954	678,954	678,954	69

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

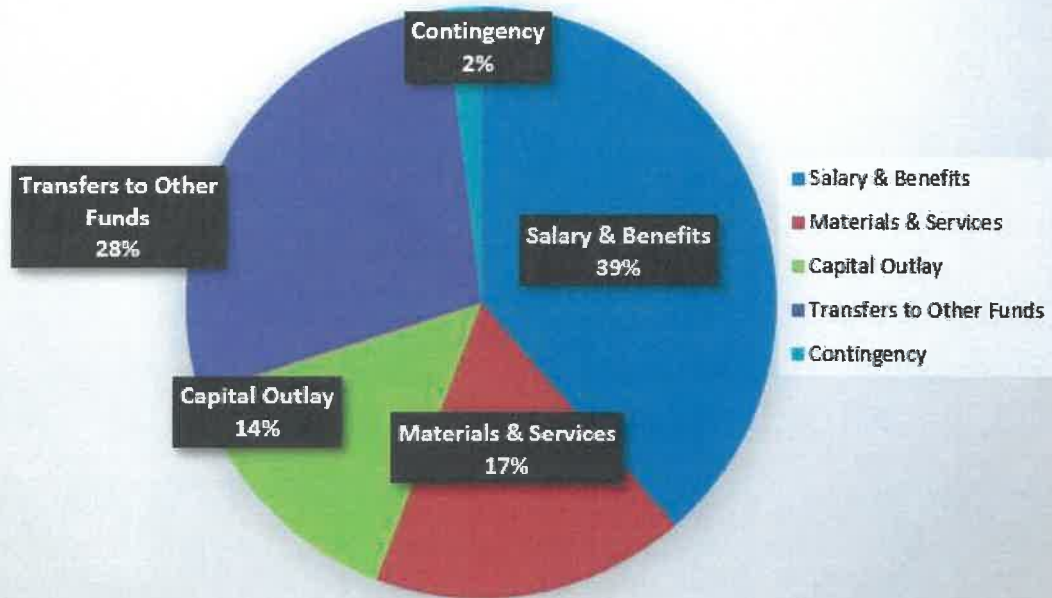
FUND 390

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2019-2020			
	Actual Second Preceding 2016-2017	First Preceding 2017-2018	Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES				
1					BEGINNING FUND BALANCE:				1
2					*CASH ON HAND(CASH BASIS), OR				2
3					* WORKING CAPITAL (ACCRUAL BASIS)				3
4	83,844	95,946	100,880		Bal Fwd - Improvement	113,725	113,725	113,725	4
5	402	645	350	4120	Interest on Invested Funds	500	500	500	5
6	0	0	0	4935	Reimbursement Fees	0	0	0	6
7	11,700	10,000	4,000	4940	Improvement Fees	10,000	10,000	10,000	7
8	95,946	106,591	105,230		Total Resources	124,225	124,225	124,225	8
9					REQUIREMENTS				9
10	0	0	0	7880	Contract Materials - Improvement	100,000	100,000	100,000	10
11	0	0	0	7885	Contract Materials - Reimbursement	0	0	0	11
12	0	0	0		Total Capital Outlay	100,000	100,000	100,000	12
13					TRANSFER OUT				13
14									14
15	0	0	0		Total Transfers Out	0	0	0	15
16					Unap Bal - Reimbursement				16
17	0	0	105,230		Unap Bal - Improvement	24,225	24,225	24,225	17
18	95,946	106,591			FUND BALANCE - PRIOR YEARS				18
19	0	0	105,230		UNAPPROPRIATED FUND BALANCE	24,225	24,225	24,225	19
20	0	0	105,230		TOTAL REQUIREMENTS	124,225	124,225	124,225	20



Water Fund: Where the Money Goes



Salary & Benefits	\$585,838	39%
Materials & Services	\$263,000	17%
Capital Outlay	\$217,500	14%
Transfers to Other Funds	\$425,000	28%
Contingency	\$30,000	2%

\$1,521,338



**WATER OPERATING
FUND 400**

City of Rockaway Beach

Historical Data				GL Acct	Budget For Next Year 2019-2020				
Actual		Adopted Budget This Year 2018-2019	RESOURCES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2015-2016	First Preceding 2016-2017								
1	373,857	326,185	206,195		FUND BALANCE	553,081	553,081	553,081	1
2					CHARGES FOR CURRENT SERVICES				2
3	756,203	910,511	878,000	4540	Water Service Base Rate	1,025,000	1,025,000	1,025,000	3
4	16,985	16,110	7,000	4550	New Water Connections	10,000	10,000	10,000	4
5	70,641	71,872	69,000	4560	Master Plan Reserve Fund	72,000	72,000	72,000	5
6	843,829	998,493	954,000		Total Charges for Current Svcs	1,107,000	1,107,000	1,107,000	6
7					USE OF MONEY AND PROPERTY				7
8	3,632	5,889	3,000	4120	Interest on Invested Funds	6,000	6,000	6,000	8
9					TRANSFER IN				9
10	0	0	0	4047	Water Revenue Bond	13,828	13,828	13,828	10
11	0	0	22,500	4032	P&E Reserve	0	0	0	11
12					OTHER REVENUE				12
13	25,661	22,654	15,000	4150	Misc turn on-off/acct chng/metr read fees	15,000	15,000	15,000	13
14	1,246,979	1,353,221	1,200,695		Total Resources	1,694,909	1,694,909	1,694,909	14
15					REQUIREMENTS				15
16					PERSONNEL SERVICES				16
17	34,528	24,928	12,000	5082	City Manager	10,300	10,300	10,300	17
18	41,515	46,125	48,800	5058	Public Works Director	50,200	50,200	50,200	18
19	95,112	96,911	94,600	5057	Office Employees	84,200	84,200	84,200	19
20	80,947	87,545	92,300	5055	Maintenance Workers	126,400	126,400	126,400	20
21	62,234	63,688	71,500	5059	Plant Operator	57,000	57,000	57,000	21
22	0	0	2,000	5056	Extra Labor - Temp	2,000	2,000	2,000	22
23	0	3,708	1,000	5067	Emergency Management	1,000	1,000	1,000	23
24	4,428	2,150	4,300	5054	Code Enforcement	2,338	2,338	2,338	24
25	1,170	1,080	1,400	5085	Council Stipend	1,400	1,400	1,400	25
26	0	0	2,000	5064	Standby	2,000	2,000	2,000	26
27	5,098	0	14,000	5065	Overtime	14,000	14,000	14,000	27
28	325,032	326,135	343,900		Total Wages	350,838	350,838	350,838	28
29	150,683	174,074	204,000	5152	Payroll Expenses	215,000	215,000	215,000	29
30	315	1,568	22,000	5075	Accumulated Vacation/Comp Time	20,000	20,000	20,000	30
31	476,030	501,777	569,900		Total Personal Services	585,838	585,838	585,838	31
32	4.70	4.70	4.70		Total Full-Time Equivalent (FTE)	4.50	4.50	4.50	32
33					MATERIALS AND SERVICES				33
34	29,890	31,129	33,500	6110	Electricity	34,500	34,500	34,500	34
35	0	0	1,000	6455	Emergency Services	1,000	1,000	1,000	35
36	380	847	2,000	6520	Building Maintenance	2,000	2,000	2,000	36
37	4,542	4,280	9,000	6530	Telephone/Telemetry	9,500	9,500	9,500	37
38	20,194	18,687	28,000	6534	Plant Chemicals and Supplies	28,000	28,000	28,000	38
39	12,370	7,890	16,000	6551	Administration & Billing	17,500	17,500	17,500	39
40	23,509	24,000	24,000	6570	Ins: Vehicle, Liability, Equip, Bldg.	25,000	25,000	25,000	40
41	10,000	7,784	10,000	6574	Audit	11,000	11,000	11,000	41
42	5,704	5,484	7,000	6560	Fuel & Oil	7,000	7,000	7,000	42
43	0	0	500	6567	Storm Damage Repairs	500	500	500	43
44	5,149	5,868	12,000	6590	Vehicle & Equipment Maintenance	13,500	13,500	13,500	44
45	6,606	6,485	9,000	6745	Required Testing	9,000	9,000	9,000	45
46	56,842	54,262	55,000	6750	System Maintenance and Supplies	65,000	65,000	65,000	46
47	400	418	2,000	6831	Dues-Certif-Permits-Licenses	2,000	2,000	2,000	47
48	9,008	8,285	12,000	6850	Attorney & Legal	12,000	12,000	12,000	48
49	11,965	7,945	12,000	6851	Engineering	12,000	12,000	12,000	49
50	3,921	3,418	4,300	6915	Travel and Training - Staff	4,500	4,500	4,500	50
51	7,252	8,323	7,500	6945	Meter Readers 60%	8,500	8,500	8,500	51
52	0	0	500	6951	Ordinance Enforcement	500	500	500	52
53	207,732	195,105	245,300		Total Materials & Services	263,000	263,000	263,000	53
54					REQUIREMENTS				54
55					CAPITAL OUTLAY				55
56	0	0	0	7602	Water Facilities Capital Outlay	45,000	45,000	45,000	56
57	76,032	558	122,500	7601	Improvement and New Lines	122,500	122,500	122,500	57
58	0	0	0	7661	Public Works Vehicles	50,000	50,000	50,000	58
59	76,032	558	122,500		Total Capital Outlay	217,500	217,500	217,500	59
60					TRANSFERS OUT				60
61	24,000	0	12,450	8023	'81 - '98 Water Revenue Bonds	0	0	-	61
62	25,000	25,000	25,000	8027	GF for Civic Ctr Operations	25,000	25,000	25,000	62
63	15,000	15,000	0	8036	Project and Equipment Reserve	0	0	-	63
64	32,000	32,000	0	8030	Roads & Streets	0	0	-	64
65	65,000	65,000	65,000	8046	Water Master Plan Reserve Fund	400,000	400,000	400,000	65
66	161,000	137,000	102,450		Total Transfers Out	425,000	425,000	425,000	66
67	0	0	30,000		Contingency	30,000	30,000	30,000	67
68	326,185	518,781			Ending Balance (prior years)				68
69			130,545		Unappropriated Ending Fund Bal.	173,571	173,571	173,571	69
70	920,794	834,440	1,200,695		TOTAL REQUIREMENTS	1,694,909	1,694,909	1,694,909	70

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 2019-2020				
	Actual		Adopted Budget This Year 2018-2019			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding 2016-2017	First Preceding 2017-2018								
1	693,275	371,776	163,476		WORKING CAPITAL	199,016	199,016	199,016	1	
2					USE OF MONEY AND PROPERTY				2	
3	6,984	11,192	6,000	4120	Interest on Invested Funds	6,000	6,000	6,000	3	
4					TRANSFER IN				4	
5	65,000	65,000	65,000	4030	Water Operating Utility Fund	400,000	400,000	400,000	5	
6	65,000	65,000	65,000		Total Transfer In	400,000	400,000	400,000	6	
7					Jetty Creek OWEB grant				7	
8	765,259	447,968	234,476		TOTAL RESOURCES	605,016	605,016	605,016	8	
9					REQUIREMENTS				9	
10					CAPITAL OUTLAY				10	
11	0	0	0	7559	Water Rights perfection	0	0	0	11	
12	0	73,465	220,000	7555	Priority I projects per master plan	375,000	375,000	375,000	12	
13	33,483	44,487	0	7557	Jetty Creek OWEB Impound Grant Match	0	0	0	13	
14	360,000	0	0	7555	Jetty Creek Water plant improvement	0	0	0	14	
15	0	0	0		Other financing source - contributed capital	0	0	0	15	
16	393,483	117,952	220,000		Total Capital Projects	375,000	375,000	375,000	16	
17	0	0	10,000	7899.00	Contingency	30,000	30,000	30,000	17	
18	371,776	330,016			Ending Balance (Prior years)				18	
19	0	0	4,476		Reserved for Future Expenditures	200,016	200,016	200,016	19	
20	765,259	447,968	234,476		TOTAL REQUIREMENTS	605,016	605,016	605,016	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 2019-2020			
Actual		Adopted Budget This Year 2018-2019	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2016-2017	First Preceding 2017-2018								
					RESOURCES				
1	58,466	53,977	13,700		FUND BALANCE	13,828	13,828	13,828	1
2					USE OF MONEY AND PROPERTY				2
3	174	279	0	4120	Interest on Invested Funds	0	0	0	3
4					TRANSFER IN				4
5	24,000	0	12,450	4030	Water Operating	0	0	0	5
6	0	0	0	4049	Water SDC	0	0	0	6
7	82,640	54,256	26,150		Total Resources	13,828	13,828	13,828	7
8					REQUIREMENTS				8
9					DEBT SERVICE (07/15/2018)				9
10	25,000	25,000	25,000	8510	Principal, Due 7/15	0	0	0	10
11	3,188	1,913	640	8511	Interest, Due 7/15 & 1/16	0	0	0	11
12	0	0	0	8510	Bonds Called not redeemed	0	0	0	12
13	475	475	500	8514	Administrative Fees	0	0	0	13
14	28,663	27,388	26,140		Total Debt Service	0	0	0	14
15					TRANSFER OUT				15
16	0	0	0	8023	Water Operating Fund	13,828	13,828	13,828	16
17	53,977	26,868			Ending Balance (Prior Years)				17
18	0	0	10		Unappropriated Ending Fund Bal.	0	0	0	18
19	82,640	54,256	26,150		TOTAL REQUIREMENTS	13,828	13,828	13,828	19

WATER IMPROVEMENTS DEBT SERVICE
FUND 470

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2019-2020				
	Actual		Adopted Budget This Year 2018-2019			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding 2016-2017	First Preceding 2017-2018								
1	325,657	347,649	285,900		FUND BALANCE	391,670	391,670	391,670	1	
2					USE OF MONEY AND PROPERTY				2	
3	1,680	1,964	1,000	4120	Interest on Invested Funds	1,300	1,300	1,300	3	
4					Collections From Utility Billing				4	
5	141,212	143,689	136,100	4550	Water Dbt Svc	142,000	142,000	142,000	5	
6	468,549	493,302	423,000		TOTAL RESOURCES	534,970	534,970	534,970	6	
7					REQUIREMENTS				7	
8					DEBT SERVICE				8	
9	60,000	60,000	60,000	8510	McMillian Crk-Wtr Res-Princ.	60,000	60,000	60,000	9	
10	19,560	16,552	20,000	8511	McMillian Crk-Wtr Res-Int.	20,000	20,000	20,000	10	
11	25,777	26,551	27,348	8520	Jetty Crk Wtr Plant - Principal	27,348	27,348	27,348	11	
12	15,562	14,789	13,992	8521	Jetty Crk Wtr Plant - Interest	13,992	13,992	13,992	12	
13	120,899	117,892	121,340		Total Debt Service	121,340	121,340	121,340	13	
14	347,650	375,410			Ending Balance (prior Years)				14	
15	0	0	301,660		Unappropriated Ending Fund Bal	413,630	413,630	413,630	15	
16	120,899	117,892	423,000		TOTAL REQUIREMENTS	534,970	534,970	534,970	16	

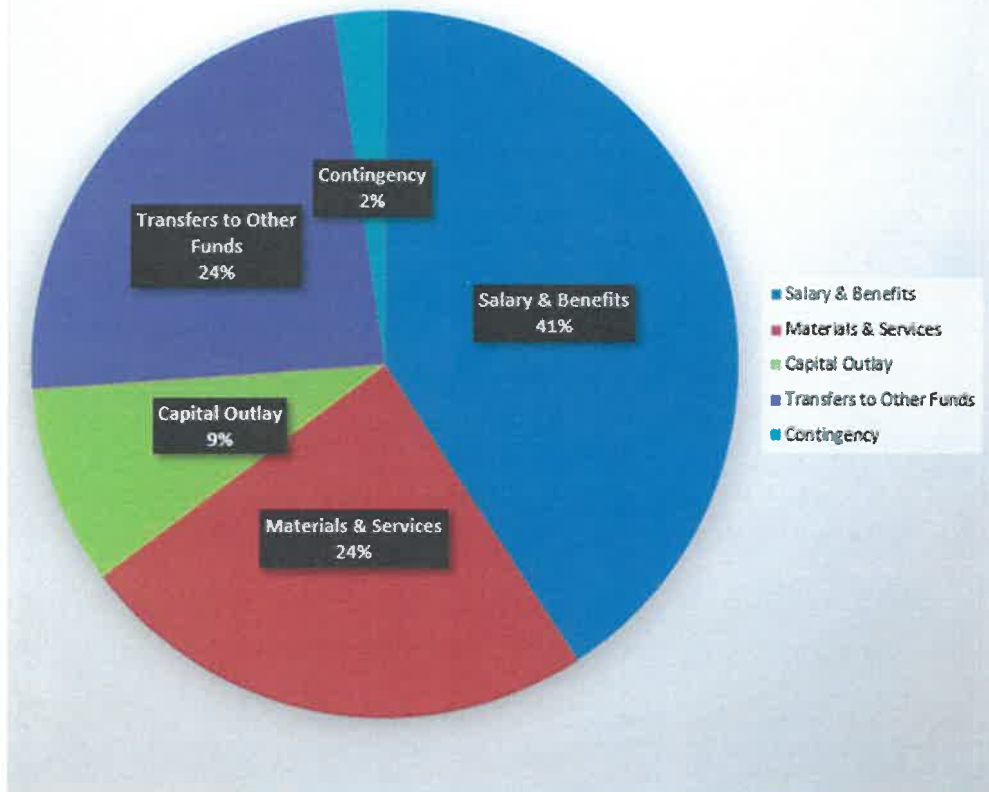
**WATER SYSTEMS DEVELOPMENT CHARGE
FUND 490**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2018-2019		
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding 2016-2017	First Preceding 2017-2018						
					RESOURCES			
1	244,693	315,650			BEGINNING FUND BALANCE:			
2	0	0	68,160		Bal Fwd - Reimbursement	69,719	69,719	69,719
3	0	0	252,000		Bal Fwd - Improvement	342,205	342,205	342,205
4	1,360	1,664	750	4120	Interest on Invested Funds	1,100	1,100	1,100
5	6,624	8,280	6,600	4835	Reimbursement Fees	7,000	7,000	7,000
6	71,100	88,875	71,000	4940	Improvement Fees	78,000	78,000	78,000
7	323,777	414,469	398,510		TOTAL RESOURCES	498,024	498,024	498,024
8					REQUIREMENTS			
9	8,127	0	250,000	7880	Contract Materials - Improvement	350,000	350,000	350,000
10	0	0	50,000	7885	Contract Materials - Reimbursement	75,000	75,000	75,000
11	8,127	0	300,000		Total Capital Outlay	425,000	425,000	425,000
12					Transfers Out To:			
13								
14	0	0	0		Total Transfers Out	0	0	0
15	0	0	25,135		Unap Bal - Reimbursement	2,269	2,269	2,269
16	0	0	73,375		Unap Bal - Improvement	70,755	70,755	70,755
17	315,650	414,469			FUND BALANCE - PRIOR YEARS			
18	0	0	98,510		UNAPPROPRIATED FUND BALANCE	73,024	73,024	73,024
19	8,127	0	398,510		TOTAL REQUIREMENTS	498,024	498,024	498,024



Sewer Fund: Where the Money Goes



Salary & Benefits	\$514,950	41%
Materials & Services	\$303,300	24%
Capital Outlay	\$115,000	9%
Transfers to Other Funds	\$300,000	24%
Contingency	\$30,000	2%
	\$1,263,250	



**SEWER OPERATING
FUND 500**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
1					USE OF MONEY AND PROPERTY				1
2	951,045	913,314	680,300		FUND BALANCE	829,903	829,903	829,903	2
3					CHARGES FOR CURRENT SERVICES				3
4	728,100	742,405	728,000	4640	Sewer Service Base Rate	756,500	756,500	756,500	4
5	72,213	75,732	74,000	4660	Sewer Master Plan	75,000	75,000	75,000	5
6	12,910	9,860	13,000	4650	New Sewer Connections	13,000	13,000	13,000	6
7	813,223	827,997	815,000		Total Charges for Current Svcs	844,500	844,500	844,500	7
8					USE OF MONEY AND PROPERTY				8
9	7,646	12,252	7,000	4121	Interest on Invested Funds	13,000	13,000	13,000	9
10					OTHER REVENUE				10
11	0	0	22,500	4032	TIF P&E Reserve	0	0	0	11
12	978	2,665	1,000	4150	Miscellaneous Revenue	1,000	1,000	1,000	12
13	1,772,892	1,756,228	1,525,800		TOTAL RESOURCES	1,688,403	1,688,403	1,688,403	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	34,528	24,928	5,300	5062	City Manager	5,300	5,300	5,300	16
17	33,212	36,900	39,000	5058	Public Works Director	40,150	40,150	40,150	17
18	95,112	96,911	91,000	5057	Office Employees	91,000	91,000	91,000	18
19	62,382	63,138	72,000	5059	Plant Operator	65,000	65,000	65,000	19
20	80,985	87,741	89,000	5055	Maintenance Workers	92,600	92,600	92,600	20
21	1,170	1,080	1,500	5085	Council Stipend	1,500	1,500	1,500	21
22	0	0	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	22
23	4,428	2,000	4,000	5054	Code Enforcement	4,400	4,400	4,400	23
24	0	0	2,000	5064	Standby	2,000	2,000	2,000	24
25	4,547	3,513	7,000	5065	Overtime	7,000	7,000	7,000	25
26	316,364	316,211	312,800		Total Wages	310,950	310,950	310,950	26
27	145,298	169,873	182,600	5152	Payroll Expenses	189,000	189,000	189,000	27
28	473	1,910	15,000	5075	Accumulated Vacation/Comp Time	15,000	15,000	15,000	28
29	462,135	487,994	510,400		Total Personal Services	514,950	514,950	514,950	29
30	4.60	4.60	4.70		Total Full-Time Equivalent (FTE)	4.70	4.70	4.70	30
31					MATERIALS AND SERVICES				31
32	35,303	33,023	37,000	6110	Electricity	37,000	37,000	37,000	32
33	0	0	1,000	6455	Emergency Services	1,000	1,000	1,000	33
34	0	6,734	4,500	6520	Building Maintenance	7,000	7,000	7,000	34
35	3,239	2,805	5,000	6530	Telephone & Telemetry	5,500	5,500	5,500	35
36	12,163	6,738	16,000	6551	Administration & Billing	16,000	16,000	16,000	36
37	26,866	31,607	25,000	6570	Ins: Vehicle, Liability, Equip, Bldg.	35,000	35,000	35,000	37
38	5,704	5,441	12,000	6580	Fuel & Oil	12,000	12,000	12,000	38
39	69,199	65,607	60,000	6750	System Maintenance and Supplies	68,000	68,000	68,000	39
40	30,410	25,260	34,000	6534	Plant Chemicals and Supplies	30,000	30,000	30,000	40
41	9,008	7,260	10,000	6850	Attorney & Legal	10,000	10,000	10,000	41
42	5,000	7,784	10,000	6574	Audit	11,000	11,000	11,000	42
43	11,292	4,946	13,000	6890	Vehicle Maint, Supplies & Repair	13,000	13,000	13,000	43
44	5,406	6,766	27,000	6740	I & I Work	27,000	27,000	27,000	44
45	3,779	13,302	4,000	6745	Required Testing	15,000	15,000	15,000	45
46	100	418	700	6831	Dues - Certifications	700	700	700	46
47	217	4,915	4,000	6851	Engineering	5,000	5,000	5,000	47
48	2,792	2,234	3,600	6915	Travel and Training - Staff	3,600	3,600	3,600	48
49	4,835	5,891	5,500	6945	Meter Readers 40%	6,000	6,000	6,000	49
50	0	0	1,400	6851	Ordinance Enforcement	500	500	500	50
51	225,313	230,731	273,700		Total Materials and Services	303,300	303,300	303,300	51
52					CAPITAL OUTLAY				52
53	0	0	0	7740	Sewer Facilities Capital Outlay	45,000	45,000	45,000	53
54	32,130	14,500	30,000	7601	Improvement and New Lines	30,000	30,000	30,000	54
55	0	0	10,000	7661	Vehicle and Equipment	40,000	40,000	40,000	55
56	32,130	14,500	40,000		Total Capital Outlay	115,000	115,000	115,000	56
57					TRANSFERS OUT				57
58	25,000	25,000	25,000	8027	GF City Hall/Civic Ctr Operating	25,000	25,000	25,000	58
59	15,000	15,000	0	8036	Project and Equipment Reserve	0	0	0	59
60	32,000	32,000	0	8030	Roads & Streets	0	0	0	60
61	70,000	70,000	70,000	8033	Sewer Master Plan	275,000	275,000	275,000	61
62	142,000	142,000	95,000		Total Transfers Out	300,000	300,000	300,000	62
63	0	0	30,000		Contingency	30,000	30,000	30,000	63
64	911,314	881,003			Ending Balance (prior years)				64
65	0	0	576,700		Unappropriated Ending Fund Bal.	425,153	425,153	425,153	65
66	861,578	875,225	1,525,800		TOTAL REQUIREMENTS	1,688,403	1,688,403	1,688,403	66

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 WasteWater System.

**SEWER MASTER PLAN RESERVE
 FUND 520**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
1	699,337	741,798	815,250		FUND BALANCE	525,539	525,539	525,539	1
2					USE OF MONEY AND PROPERTY				2
3	4,207	6,741	3,000	4,121	Interest on Invested Funds	4,000	4,000	4,000	3
4					TRANSFER IN				4
5	0	0	0	4,080	Trsfr in from sewer SDC for master plan	0	0	0	5
6	70,000	70,000	70,000	4,032	Sewer Operating Fund	275,000	275,000	275,000	6
7	70,000	70,000	70,000		Total Transfer In	275,000	275,000	275,000	7
8	773,544	818,539	888,250		TOTAL RESOURCES	804,539	804,539	804,539	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	23,581	0	300,000	7,555	Projects Per Master Plan:	300,000	300,000	300,000	11
12	0	0	75,000	7,556	Lift Station/Infrastructure	75,000	75,000	75,000	12
13	0	0	0	7,561	Sewer Master Plan Update	0	0	0	13
14	8,165	0	0	7,559	Other Projects/Grant Match	0	0	0	14
15	31,746	0	375,000		Total Capital Projects	375,000	375,000	375,000	15
16	0	0	15,000	7,999	Contingency	15,000	15,000	15,000	16
17	741,798	818,539			Ending Balance (prior Years)				17
18	0	0	498,250		Reserved for Future Expenditures	414,539	414,539	414,539	18
19	773,544	818,539	888,250		TOTAL EXPENDITURES	804,539	804,539	804,539	19

**SEWER IMPROVEMENTS DEBT SERVICE
FUND 560**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
1	445,669	478,033	503,500		Fund Balance	549,612	549,612	549,612	1
2					USE OF MONEY AND PROPERTY				2
3	0	0	100	4120.56	Interest on Invested Funds	100	100	100	3
4					Collections From Utility Billing				4
5	229,732	234,802	223,000	4650.56	Sewer Outfall Debt Svc billed	223,000	223,000	223,000	5
6	675,401	712,835	726,600		Total Resources	772,712	772,712	772,712	6
7					REQUIREMENTS				7
8					DEBT SERVICE (4-01-2025)				8
9	147,382	106,878	161,000	8510.56	Principal (Oct 1 & Apr 1)	161,000	161,000	161,000	9
10	42,877	77,022	30,000	8511.56	Interest (2.94%)	30,000	30,000	30,000	10
11	7,109	12,723	5,600	8514.56	Loan Fee (0.5%)	5,600	5,600	5,600	11
12	197,368	196,623	196,600		Total Payments	196,600	196,600	196,600	12
13	0	0	96,100		Required Loan Reserve	96,100	96,100	96,100	13
14	-	-	96,100		Total Reserve	96,100	96,100	96,100	14
15	478,033	516,212			Ending Balance (prior years)				15
16	-	-	433,900		Unappropriated Ending Fund Bal	480,012	480,012	480,012	16
17	197,368	196,623	726,600		TOTAL REQUIREMENTS	772,712	772,712	772,712	17

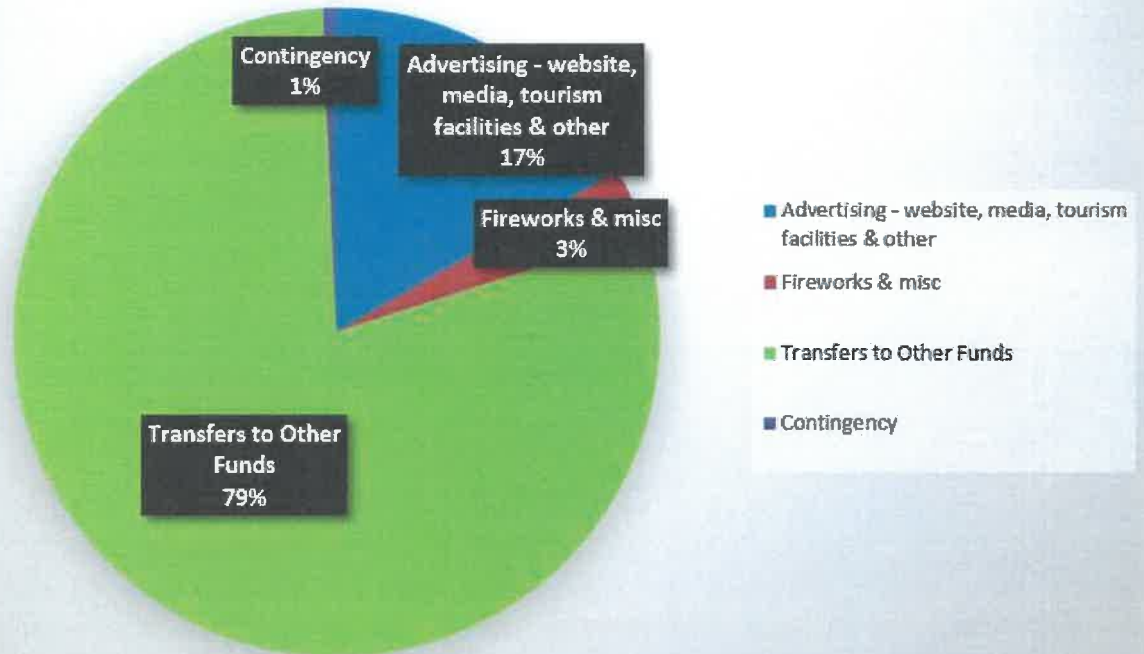
**SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual Second Preceding 2015-2016	First Preceding 2017-2018	Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					BEGINNING FUND BALANCE:				1
2					*CASH ON HAND(CASH BASIS), OR				2
3	1,140,965	1,188,794			* WORKING CAPITAL (ACCRUAL BASIS)				3
4	0	0	547,342		Bal Fwd - Reimbursement -	594,853	594,853	594,853	4
5	0	0	676,090		Bal Fwd - Improvement	766,192	766,192	766,192	5
6	9,256	11,256	0	4120.59	Interest on Invested Funds	6,000	6,000	6,000	6
7	7,200	44,200	13,400	4125.00	Interfund Loan PD	0	0	0	7
8	13,302	16,258	10,000	4935.59	Reimbursement Fees	10,000	10,000	10,000	8
9	23,805	29,095	21,000	4840.59	Improvement Fees	21,000	21,000	21,000	9
10	1,194,528	1,289,603	1,267,832		TOTAL RESOURCES	1,398,044	1,398,044	1,398,044	10
11					REQUIREMENTS				11
12					CAPITAL OUTLAY				12
13	5,733	0	300,000	7880.59	Contract Materials - Improvement	300,000	300,000	300,000	13
14	0	0	200,000	7885.59	Contract Materials - Reimbursement	200,000	200,000	200,000	14
15	5,733	0	500,000		Total Capital Outlay	500,000	500,000	500,000	15
16					Transfers Out To:				16
17	0	0	0	8033.59	Trsfr to WW Master Plan for plan update (reim)	0			17
18					Total Transfers Out	0	0	0	18
19	0	0	364,042		Unappr Bal - Reimbursement	404,853	404,853	404,853	19
20	0	0	403,790		Unappr Bal - Improvement	487,192	487,192	487,192	20
21	1,188,795	1,289,603	0		FUND BALANCE - PRIOR YEARS				21
22	-	-	767,832		UNAPPROPRIATED FUND BALANCE	898,044	898,044	898,044	22
23	5,733	0	1,267,832		TOTAL REQUIREMENTS	1,398,044	1,398,044	1,398,044	23



TRT Fund: Where the Money Goes



Advertising - website, media, tourism facilities & other	\$235,500	17%
Fireworks & misc	\$47,000	3%
Transfers to Other Funds	\$1,114,435	79%
Contingency	\$10,000	1%
	<hr/>	
	\$1,406,935	



**TRANSIENT ROOM TAX
FUND 800**

City of Rockaway Beach

Budget For Next Year 2019-2020

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-2019			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2016-2017	First Preceding 2017-2018							
1					USE OF MONEY AND PROPERTY				1
2	673,183	412,441	267,000		FUND BALANCE	492,591	496,467	496,467	2
3			11,322		Restricted for Advertising from Prior Years	3,876			3
4					REVENUE FROM COLLECTIONS 10%				4
5	377,580	449,588	361,000	4710.80	Room Tax Collections 5%	460,750	460,750	460,750	5
6	153,254	179,595	144,400	4711.80	Room Tax Col - Advertising 2%	184,300	184,300	184,300	6
7	107,278	125,717	101,080	4712.00	Room Tax Col - 70% of 2% CTY	129,010	129,010	129,010	7
8	45,976	53,878	43,320	4712.00	Room Tax Col - 30% of 2% CTY	55,290	55,290	55,290	8
9	0	32,180	50,540	4713.00	Room Tax Col - 70% of 1% CTY	64,505	64,505	64,505	9
10	0	13,791	21,660	4713.00	Room Tax Col - 30% of 1% CTY	27,645	27,645	27,645	10
11	1,330	1,709	1,500	4709.80	Pen & Int Delinquent	2,000	2,000	2,000	11
12	304	1,001	500	4121.00	T-shirt Revenue	500	500	500	12
13	685,722	857,459	724,000		Total Revenue from Collections	924,000	924,000	924,000	13
14					USE OF MONEY AND PROPERTY				14
15	3,065	4,913	500	4120.80	Interest on Invested Funds	4,000	4,000	4,000	15
16	1,361,970	1,274,813	1,002,822		TOTAL RESOURCES	1,424,467	1,424,467	1,424,467	16
17					REQUIREMENTS				17
18					MATERIALS & SERVICES				18
19					Tourism Promotion:				19
20					2% Portion				20
21	72,414	75,288	80,000	6533.80	Advertising - media	124,500	124,500	124,500	21
22	31,249	38,254	22,000	6535.80	Advertising/Tourism	30,000	30,000	30,000	22
23	799	12,391	15,000	6534.80	Advertising - websites and apps	16,000	16,000	16,000	23
24	35,352	37,360	22,000	6634.80	Advertising - other	25,000	25,000	25,000	24
25	19,800	0	20,000	6988.00	Bad Debt	25,000	25,000	25,000	25
26	1,218	1,218	1,500	6536.80	Rockaway Lions - July 4th Event	2,000	2,000	2,000	26
27	25,510	30,638	35,000	6537.80	Fireworks - July 4th Event	45,000	45,000	45,000	27
28	2,036	975	10,000	6538.80	Tourism Promo and Facilities	15,000	15,000	15,000	28
29	188,378	196,124	205,500		Total Materials & Services	282,500	282,500	282,500	29
30					CAPITAL OUTLAY - 5%				30
31									31
32	0	0	0		Total Capital Outlay	0	0	0	32
33					TRANSFER OUT - 5%				33
34	172,100	204,500	93,300	8024.80	GF - Police	175,650	175,650	175,650	34
35	43,000	74,500	93,300	8046.00	GF - Fire	175,650	175,650	175,650	35
36	5,000	3,000	0	8044.80	GF - City Beautification	0	0	0	36
37	36,400	36,800	36,800	8037.80	GF - Parks & Recreation	32,000	32,000	32,000	37
38	108,800	110,000	93,300	8041.80	Roads & Streets Fund	117,100	117,100	117,100	38
39	15,000	15,000	15,000	8026.80	Fire Equip Reserve	15,000	15,000	15,000	39
40	60,000	0	93,300	8036.80	Project & Equip Reserve Fund	117,100	117,100	117,100	40
41	60,000	60,000	60,000	8025.80	General Fund - USDA loan service	64,000	64,000	64,000	41
42					TRANSFER OUT - 70% of 2% CTY				42
43	200,850	140,232	135,793	8036.00	Project & Equip Reserve Fund - PW	195,040	195,040	195,040	43
44					TRANSFER OUT - 30% of 2% CTY				44
45	0	0	3,000	8044.80	GF - City Beautification	3,000	3,000	3,000	45
46	0	0	11,000	8036.80	Project & Equip Reserve Fund	16,115	16,115	16,115	46
47	13,600	2,500	11,000	8025.00	GF - Capital Projects PW	16,115	16,115	16,115	47
48	0	0	11,000	8046.00	GF - Fire	16,115	16,115	16,115	48
49	24,000	29,500	11,000	8024.80	GF - Police	16,115	16,115	16,115	49
50	22,400	25,000	11,000	8041.80	Roads & Streets Fund	16,115	16,115	16,115	50
51					TRANSFER OUT - 70% of 1% CTY				51
52	0	0	67,897	8036.00	Project & Equip Reserve Fund - PW	97,520	97,520	97,520	52
53					TRANSFER OUT - 30% of 1% CTY				53
54	0	0	5,800	8036.80	Project & Equip Reserve Fund	8,360	8,360	8,360	54
55	0	0	5,800	8025.00	GF - Capital Projects PW	8,360	8,360	8,360	55
56	0	0	5,800	8024.80	GF - Police	8,360	8,360	8,360	56
57	0	0	5,800	8046.00	GF - Fire	8,360	8,360	8,360	57
58	0	0	5,800	8041.80	Roads & Streets Fund	8,360	8,360	8,360	58
59	761,150	701,032	775,690		Total Transfer Out	1,114,435	1,114,435	1,114,435	59
60	0	0	0	6999.00	Contingency	10,000	10,000	10,000	60
61	0	0	0		Reserved for Future Expenditures - Trsm Fac	0	0	0	61
62	412,442	377,657			Ending Balance (prior Years)				62
63	0	0	21,633		Unappropriated Ending Fund Bal.	17,532	17,532	17,532	63
64	949,528	897,156	1,002,822		TOTAL REQUIREMENTS	1,424,467	1,424,467	1,424,467	64