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

Staff is pleased to present to you the proposed operating budget for Fiscal Year 2020/2021. 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 the 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. This year has placed the City, along with many other municipalities, in an unusual position subject to influences beyond our control. My hope is that in Fiscal Year 2020/2021 the City will be able to maintain essential services while at the same time, develop a plan for the long-term financial stability of the City.

Key Issues or Trends.

- This is a “barebones” budget. With many restrictions to tourism out of the City’s control, and the City’s dependence on this revenue, we should feel safe in assuming revenue will be down. Based on this fact, reductions were made to the budget in all departments in an effort to balance it and yet hold on to basic necessities important to the City’s core functions.
- The General Fund is revenue limited. 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.
- As proposed, this budget does not include funding for the Parks and Recreation Program.
- As proposed, this budget does not include funding for the new Community Grant program.
- On a high note, the revenue from the Emergency Services Fee allowed the City to hire a full time Fire Chief who will guide the department in a direction of advancement, which will benefit the department as well as the citizens and visitors of Rockaway Beach.

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:

- The City’s main revenue streams consist of water/sewer service charges, property taxes and transient room taxes. Almost all revenues are under the influence of COVID-19, which has created unknowns for staff.
- To date, water/sewer service charges appear to be coming in as expected.
- Property taxes may come in at a later or delayed time and we expect the transient room tax to be down from previous years.
- January 2020 marked the second year of the City’s 5-year plan to incrementally increase water rates by 3%. This resulted in approximately a \$1.00/month increase to users. This will alleviate the need for any large increase to water rates in the near future.

- Once again, the sewer system continues to operate under budget, and a rate increase is not needed in this Fiscal Year. The Committee should always keep in mind that an eventual increase is inevitable since sewer rates have not been increased in 11 years.

Expenditures – The City’s expenditure projections are based upon standardized calculations:

- The Police Department, Public Works and City Hall will likely continue to operate at reduced staffing levels for the 2020-2021 Fiscal year.
- Debt Service funds shall be allocated to cover the potential for large settlements, judgments, court costs or legal fees this Fiscal Year.
- 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 2.5% COLA.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.
- The largest grant funded project in FY 2020-2021 will be a \$100,000 Small City Allotment paving grant.

The COVID-19 pandemic could very well, and in many peoples’ eyes will, have a lasting negative impact on the economy and the City’s revenue. To this, staff has done its best to budget carefully and make the appropriate cuts and reductions in expenses.

As always, this budget is conservative. Revenue estimates are not unrealistic low 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 service it seeks to provide. Thank you for your work on this necessary process.

Respectfully,

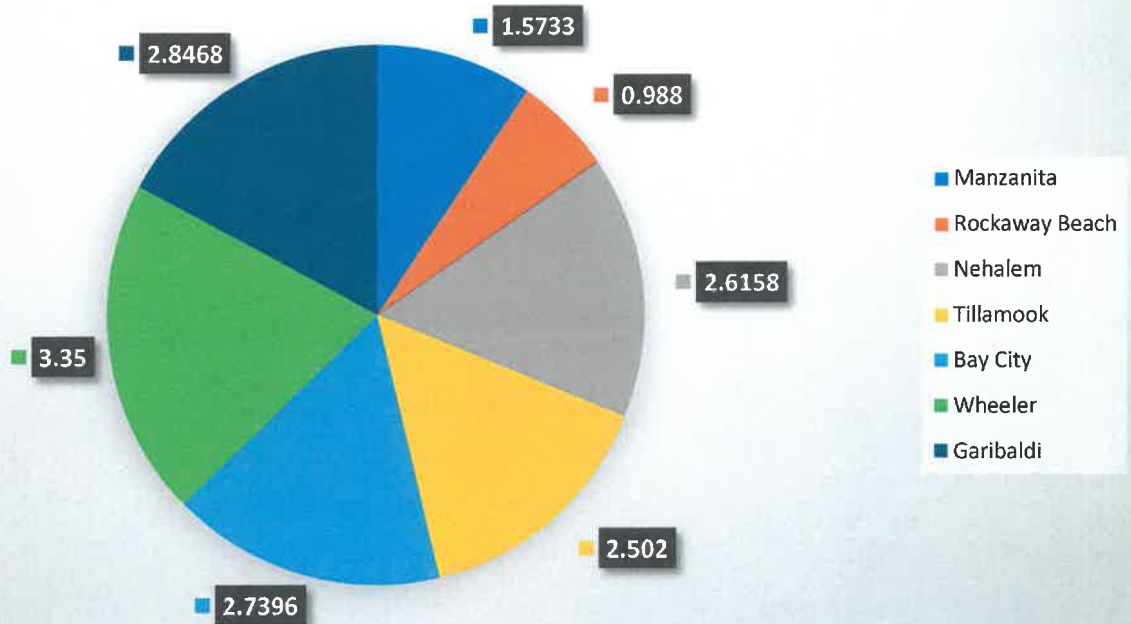


Luke Shepard

Pro-Tem City Manager/Budget Officer



2019-2020 Tax, Fire and Bond Combined Tax Rate per \$1,000



Tax Rate per \$1,000

Manzanita	.04233
Rockaway Beach	.09880
Nehalem	1.4658
Tillamook	1.8021
Bay City	2.4375
Wheeler	2.2213
Garibaldi	2.8468

Fire Districts per \$1,000

Rockaway Beach	.0000
Nedonna	.3000
Garibaldi	.4813
Tillamook Fire Dist	.6999
Nestucca RFD	1.5776
Netarts-Oceanside FD	1.6207
N Lincoln Fire Dist	1.5183
Nehalem Bay Fire	1.150

Bond Rates per \$1,000

Manzanita	.0000
Rockaway Beach	.0000
Nehalem	.0000
Tillamook	.0000
Bay City	.3021
Wheeler	1.1287
Garibaldi	.4274

Tax, Fire & Bond Combined

Manzanita	1.5733
Rockaway Beach	.09880
Nehalem	2.6158
Tillamook	2.5020
Bay City	2.7396
Wheeler	3.3500
Garibaldi	3.7555



ROCKAWAY BEACH 2020-2021 BUDGET COMMITTEE



CITIZEN MEMBERS

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
Mary Daugherty	6/20	1
Vacancy	6/20	2
Janet McIntire	6/22	3
Dave May	6/23	4
Patrick McIntire	6/20	5
Mary McGinnis	6/23	6

ROCKAWAY BEACH CITY COUNCIL

		<u>ELCTD/APPTD DT</u>	<u>TERM END</u>
Sue Wilson	Mayor	1/11/17	12/31/20
Jonathan Beeman	1	1/11/17	12/31/20
Tom Martine	2	7/10/19	12/31/20
Kristine Hayes	3	1/11/17	12/31/20
Terry Walhood	4	1/12/11	12/31/22
Penny Cheek	5	1/11/17	12/31/20

Luke Shepard, Interim City Manager/Budget Officer



Budget Calendar FY 2020-2021

March 11, 2020	Appoint Budget Officer at Council Meeting.
March 11, 2020	Re-Appoint Budget Committee Member at Council Meeting.
April 28, 2020	Appoint Budget Officer at Special Council Meeting.
May 1, 2020	Publish notice of Budget Committee Meeting on City website.
May 6, 2020	Send reminders to Budget Committee Members.
May 13, 2020	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.
May 27, 2020	Second Budget Committee Meeting: Receive Public Testimony
June 3, 2020	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for publication the approved budget summary.
June 10, 2020	Third Budget Committee Meeting: <ul style="list-style-type: none">Final AdjustmentsApprove BudgetTax Levy
June 10, 2020	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
June 11, 2020	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.

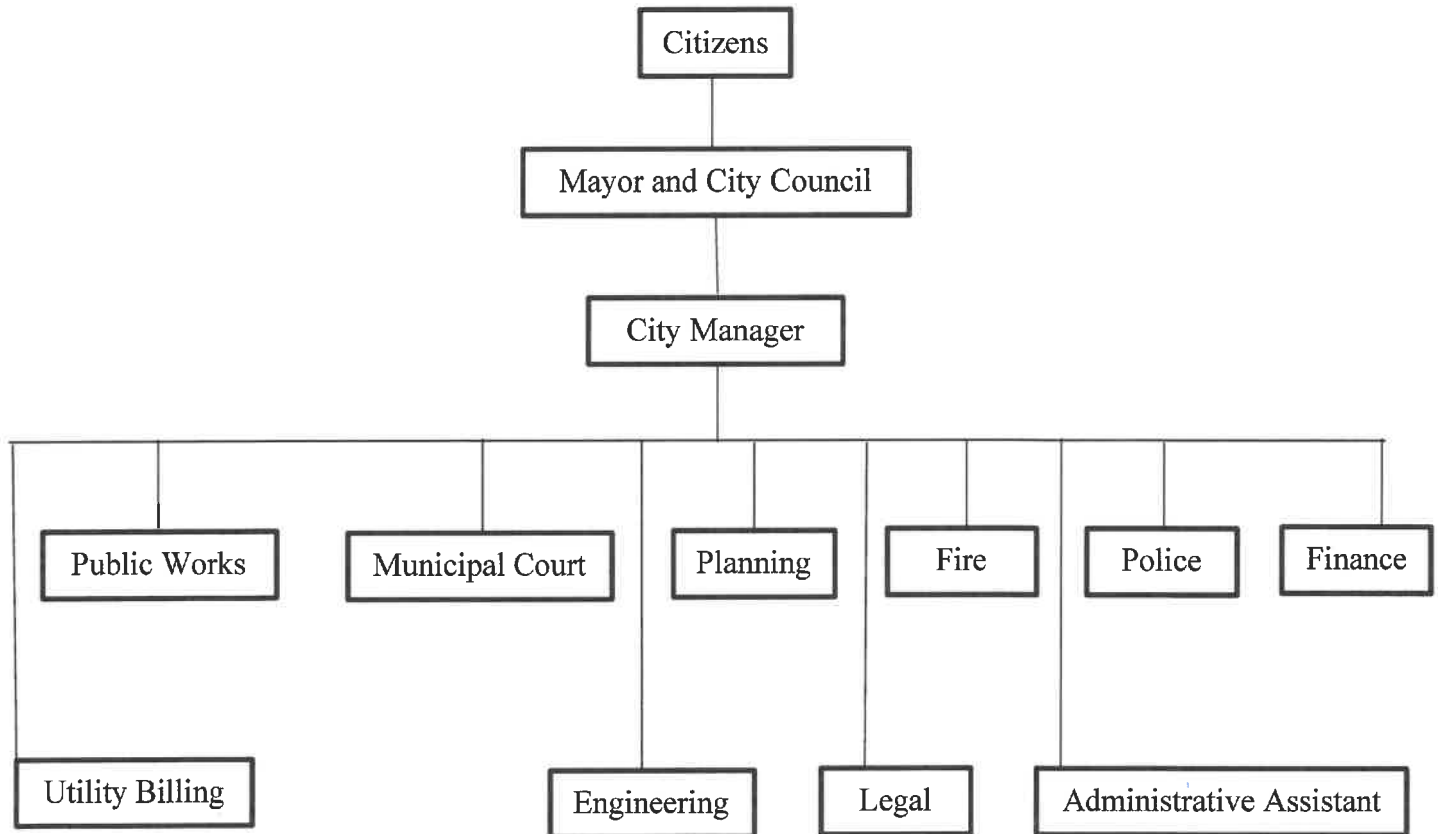
Fund 500 - SEWER OPERATING

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 2020-2021



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 lifeboat 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 saltwater, 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 spectator's 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	2,589
Number of Streetlights	187
Number of Fire Hydrants	155
Acres of Parks Maintained	52.3



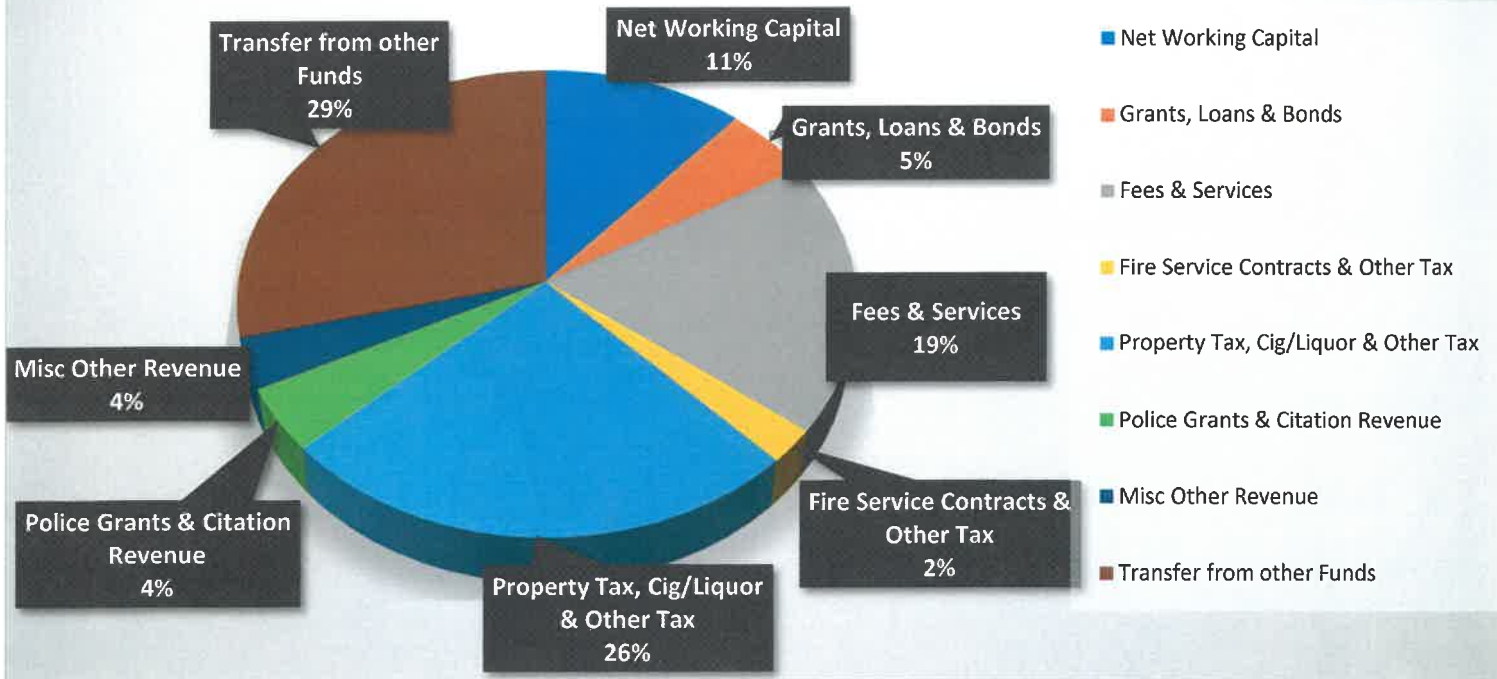


City of Rockaway Beach
Long Term Debt Report-Updated thru June 30, 20

<u>Loan Name</u>	<u>Fund</u>	<u>Current Amt</u> (original amount)	<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>
Wastewater Improvement (Water Treatment Outfall)	560	\$1,039,257.00 \$2,700,000	\$95,130.00	semi-annual	2.94%	20 yr	sewer Surcharge	DEQ	R78281	6/30/2004	6/30/2024	10/20, 4/21
Water Improvement Debt Svc. (McMillan Creek Res.)	470	\$180,000.00 \$900,000	\$34,320	semi-annual	4.80%	15 yr	Water Surcharge	US Bank Commercial Loan Svcs	34	5/15/2008	5/15/2023	10/20, 4/21
City Hall Civic Center USDA	110	\$973,617.00 \$1,148,300	\$64,294 (41,993 & 22,301)	annual	4.50%	37 yr	TRT	USDA (2 loans-75k & 280k)	97/03 97/04	6/24/2009	6/24/2046	6/20/2020 (auto debt)
Anchor Street Parking	100	\$142,802.00 \$240,000	\$10,382.97	semi-annual	6%	20 yr	TRT	George Dunford, Theodore Simms	n/a	3/2/2009	3/2/2029	9/20, 3/21
ARRA Water Treatment Plant	470	\$410,897	\$41,340	annual	3%	20 yr	Water SDC Water Operating	Oregon IFA	SZ9002	12/1/2012	12/1/1931	12/20/2020
220 N Hwy 101, Police Bldg	10	\$615,030 \$158,245 \$188,000	\$5,890.80	semi-annual	3.90%	15yr amort 15yr balloon	TRT	TLC/FCU	n/a	3/6/2014	3/5/2029	7/20, 1/21
Totals: Current Original		\$2,904,818 \$5,791,330.00										



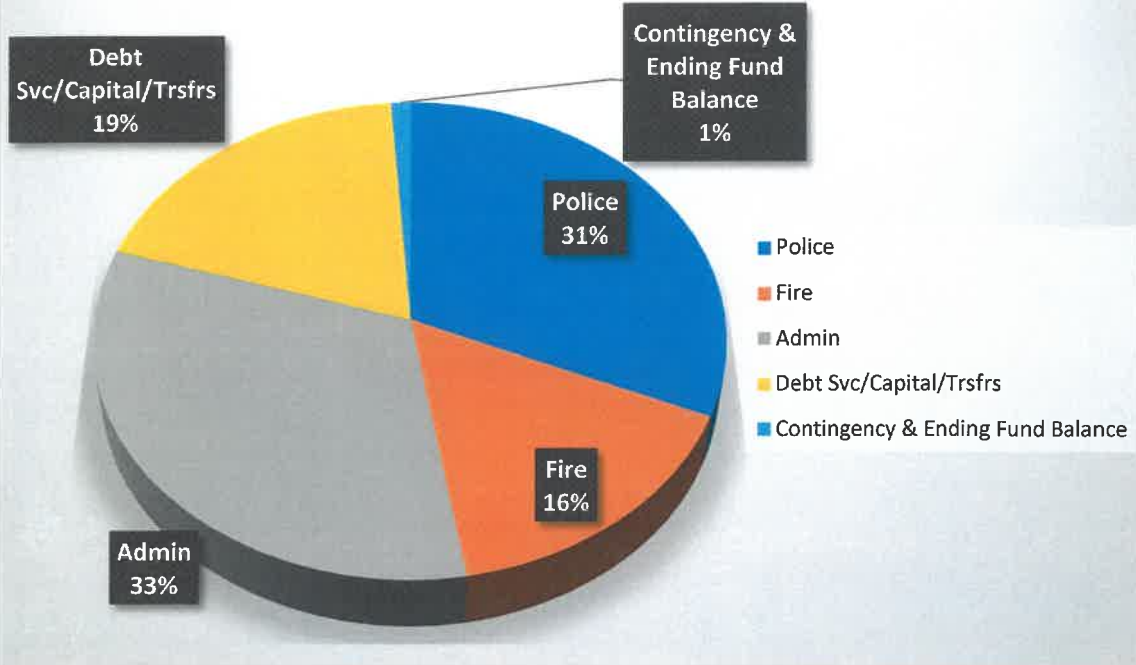
GENERAL FUND: WHERE THE MONEY COMES FROM



Net Working Capital	\$200,000	12%
Grants, Loans & Bonds	\$87,937	5%
Frees & Services	\$334,000	19%
Fire Service Contracts & Fire Permits	\$40,700	2%
Property Tax, Cig/Liquor & Other Tax	\$446,730	26%
Police Grants & Citation Revenue	\$77,000	5%
Misc Other Revenue	\$62,380	4%
Transfer from other Funds	\$505,100	29%
Total	\$1,753,847	



GENERAL FUND: WHERE MONEY GOES



Police	\$552,377	31%
Fire	\$277,783	16%
Admin	\$570,080	33%
Debt Svc/Capital/Trsfrs	\$333,737	19%
Contingency & Ending Fund Balance	\$19,870	1%
Total:	\$1,753,847	



RESOURCES

GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

Budget For Next Year 2020-2021

Historical Data				RESOURCE DESCRIPTION	Budget For Next Year 2020-2021			
Actual		Adopted Budget This Year Year 2019-2020	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
			GL ACCT					
1	280,250	440,740	160,372		Net Working Capital	200,000	200,000	200,000
2					OTHER RESOURCES			
3	379,079	390,160	385,000	4010	Current Property Taxes (estimated to be received)	376,000	376,000	376,000
4	11,301	11,546	12,500	4020	Delinquent Property Taxes (Previous Levied)	10,810	10,810	10,810
5	390,380	401,706	397,500		TOTAL PROPERTY TAXES	386,810	386,810	386,810
6					REVENUE FROM COLLECTIONS			
7	177,505	156,416	235,000	4060	Licenses & Franchise Fees	188,000	188,000	188,000
8	75,372	24,498	25,000	4085	Land Use/Ordinance Fees	23,500	23,500	23,500
9	101,227	87,405	76,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	76,000	76,000	76,000
10	5,066	2,381	1,000	4110	Old Court Citations	1,000	1,000	1,000
11	225	490	200	4185	Fire Permits	200	200	200
12	2,805	1,804	3,000	4148	Utilities reimb-Health Dept	1,900	1,900	1,900
13	10,515	10,515	10,500	4142	First Floor Office Rent-Health Dept	10,500	10,500	10,500
14	0	0	500	4145	Refundable Deposits	500	500	500
15	0	0	145,000	4186	Emergency Services Fee	120,000	120,000	120,000
16	372,715	283,509	496,200		TOTAL REVENUE FROM OTHER COLLECTIONS	421,600	421,600	421,600
17					REVENUES FROM OTHER AGENCIES			
18	0	0	15,000	4175	Misc. Grants-Gen Fund	72,937	72,937	72,937
19	7,071	4,307	6,500	4163	Police Department Revenue-Fingerprinting, Rent	6,500	6,500	6,500
20	10,438	9,842	5,000	4178	Police Grants	0	0	0
21	20,983	16,251	22,000	4165	State Revenue Sharing	20,680	20,680	20,680
22	19,991	16,796	25,000	4040	Liquor Tax-OLCC	18,000	18,000	18,000
23	35,234	43,669	42,000	4060	Other Tax	40,420	40,420	40,420
24	1,681	1,551	1,600	4050	Cigarette Tax	1,500	1,500	1,500
25	0	0	0	4170	9-1-1 Funds Pass thru rev=exp	0	0	0
26	0	14,000	0	4180	Coastal Zone Planning Grant	15,000	15,000	15,000
27	5,744	3,828	0	4179	ODOT/Oregon Impact Overtime-Police	0	0	0
28	0	0	0	4182	TLT Grants	0	0	0
29	101,142	110,244	117,100		TOTAL REVENUE FROM OTHER AGENCIES	175,037	175,037	175,037
30					USE OF MONEY AND PROPERTY			
31	33,253	56,514	38,000	4120.01	Interest on Invested Funds-GF	18,800	18,800	18,800
32	2,701	5,990	2,500	4141	Community/Civic Center Rental-SR Cntr	2,500	2,500	2,500
33	35,954	62,504	40,500		TOTAL USE OF MONEY AND PROPERTY	21,300	21,300	21,300
34		0			CHARGES FOR CURRENT SERVICES			
35					Fire Protection Contracts			
36	24,173	24,899	30,000	4091	Nedonna Fire Dist	30,000	30,000	30,000
37	8,814	9,080	10,000	4092	Twin Rocks Water Dist	10,000	10,000	10,000
38	501	500	500	4093	OR State Forestry Dept	500	500	500
39	33,488	34,479	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	40,500	40,500
40					OTHER REVENUE			
41	1,872	25	0	4170	Police Dept Fund Raisers	0	0	0
42	13,662	8,291	10,000	4160	Park & Rec Fund Raisers	0	0	0
43	4,200	26,625	6,000	4150	Misc Revenues	2,000	2,000	2,000
44	7,461	0	500	4190	Surplus Property	0	0	0
45	0	0	50	4195	City Beautification Fund Raisers	0	0	0
46	584	200	50	4110	Fireworks Donation	500	500	500
48			0	4200	Emergency MNG Fundraiser	1,000	1,000	1,000
48	44,808	0	10,000	4169	Conflagration Reimbursement	0	0	0
49	72,587	35,141	26,600		TOTAL OTHER REVENUE	3,500	3,500	3,500
50					TRANSFER IN			
51	2,500	11,000	16,115	4038	TRT < 30% of 2% CTY > Capitial Outlay PW	12,270	12,270	12,270
52	25,000	25,000	25,000	4032	Sewer - Civic Center Operations	45,000	45,000	45,000
53	25,000	25,000	25,000	4037	Water - Civic Center Operations	45,000	45,000	45,000
54	60,000	60,000	64,000	4055	TRT< 5% > - USDA City Hall Loan	64,000	64,000	64,000
55	204,500	93,300	175,650	4030	TRT < 5% > Police	145,923	145,923	145,923
56	29,500	11,000	16,115	4030	TRT < 30% of 2% CTY > Police	12,270	12,270	12,270
57	36,800	36,800	32,000	4036	TRT < 5% > Park & Rec	0	0	0
58	3,000	3,000	3,000	4052	TRT < 30 % of 2% CTY > City Beautification	3,000	3,000	3,000
59	74,500	93,300	175,650	5053	TRT < 5% > Fire Dept	145,923	145,923	145,923
60	3,400	0	0	5033	TIF Roads and Streets	0	0	0
61	0	11,000	16,115	4053	TRT <30 % of 2% CTY > Fire	12,270	12,270	12,270
62	0	5,800	8,360	4053	TRT < 30% of 1% CTY > Fire	6,714	6,714	6,714
63	0	5,800	8,360	4036	TRT < 30% of 1% CTY > Capital Outlay PW	6,365	6,365	6,365
64	0	5,800	8,360	4030	TRT < 30% of 1% CTY > Police	6,365	6,365	6,365
65	464,200	386,800	573,725		TOTAL TRANSFER IN	505,100	505,100	505,100
66	1,750,716	1,755,123	1,852,497		TOTAL RESOURCES	1,753,847	1,753,847	1,753,847

GENERAL FUND - POLICE
FUND 100.15

CITY OF ROCKAWAY BEACH

	Historical Data					REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
				GL ACCT	PERSONNEL SERVICES					
1	84,730	89,453	93,000	5052	Police Chief	94,670	94,670	94,670	1	
2	84,089	62,688	67,000	5060	Police Sergeant (1 FT)	70,040	70,040	70,040	2	
3	56,080	55,774	60,000	5053	Officers: Step 1-10 (1 FT)	64,032	64,032	64,032	3	
4	7,331	0	0	5061	Code Enforcement	0	0	0	4	
5	0	0	10,000	5064	Reserve Officer	0	0	0	5	
6	21,613	24,385	26,000	5065	Overtime	26,000	26,000	26,000	6	
7	12,180	14,595	15,000	5068	On Call	15,000	15,000	15,000	7	
8	4,967	2,241	0	5069	ODOT Overtime	0	0	0	8	
9	270,990	249,136	271,000		TOTAL WAGES	269,742	269,742	269,742	9	
10	10,402	13,764	500	5075	ACCRUED VACATION -HOL-CT	1,500	1,500	1,500	10	
11	165,534	155,973	183,000	5152	Payroll Expenses	206,135	206,135	206,135	11	
12	446,926	418,873	454,500		TOTAL PERSONNEL SERVICES	477,377	477,377	477,377	12	
13	4.25	3	3.25		TOTAL FULL-TIME EQUIVALENT (FTE)	3	3	3	13	
14					MATERIALS AND SERVICES				14	
15	7,263	6,355	15,000	6530	Telephone & Technology	15,000	15,000	15,000	15	
16	9,417	14,750	10,000	6550	Materials and Supplies	10,000	10,000	10,000	16	
17	2,604	2,030	3,100	6551	Uniforms	1,800	1,800	1,800	17	
18	880	560	250	6552	Uniform Cleaning	250	250	250	18	
19	2,045	1,055	2,200	6563	Major Investigations	2,200	2,200	2,200	19	
20	5,077	7,112	7,200	6570	Ins: Vehicle, Liability, Equipment etc	7,200	7,200	7,200	20	
21	7,559	7,756	9,000	6580	Fuel & Oil	9,000	9,000	9,000	21	
22	7,139	13,216	7,500	6581	Vehicle Maint & Repair	7,500	7,500	7,500	22	
23	12,333	14,584	15,000	6582	Electronics Maint & Repair	7,500	7,500	7,500	23	
24	5,621	5,002	6,000	6915	Travel & Training - Staff	4,000	4,000	4,000	24	
25	30	90	1,000	6535	Medical	1,000	1,000	1,000	25	
26	2,155	1,967	2,550	6110	Electricity	2,550	2,550	2,550	26	
27	15,886	9,956	20,000	6520	Building Maintenance	2,000	2,000	2,000	27	
28	7,775	5,877	8,000	6540	Attorney	5,000	5,000	5,000	28	
29	85,784	90,310	106,800		TOTAL MATERIALS & SERVICES	75,000	75,000	75,000	29	
30					DEBT SERVICE				30	
31	44,200	13,400	0	8516	Interfund Loan SWR SDC 0% final pmt	0	0	0	31	
32	11,782	11,782	11,900	8515	PD Station Purchase TLC CU	11,900	11,900	11,900	32	
33					(pmts due 1/10 & 7/10 until 98k 15 yr balloon in 2029)				33	
34	17,290	17,290	17,300	7527	PD Vehicle Leases - Final Pmt	0	0	0	34	
35	73,272	42,472	29,200		TOTAL DEBT SERVICE	11,900	11,900	11,900	35	
36					CAPITAL OUTLAY				36	
37	10,999	9,680	5,000	7526	PD Grant Funded Capital Projects	0	0	0	37	
38	9,697	2,762	25,000	7525	PD Capital Purchases	3,000	3,000	3,000	38	
39	20,696	12,442	30,000		TOTAL CAPITAL OUTLAY	3,000	3,000	3,000	39	
40	626,678	564,097	620,500		TOTAL REQUIREMENTS	567,277	567,277	567,277	40	

GENERAL FUND - FIRE

CITY OF ROCKAWAY BEACH

FUND 100.16

	Historical Data				REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
				GL Acct	PERSONNEL SERVICES				
1	5,100	4,885	3,500	5062	Record Keeping	4,000	4,000	4,000	1
2	0	0	82,000	5052	Fire Chief	87,125	87,125	87,125	2
3	44,474	0	10,000	5076	Conflagration Pay	0	0	0	3
4	16,997	16,998	17,000	5061	Volunteer Stipends	17,000	17,000	17,000	4
5	8,948	7,608	72,000	5152	Payroll Expenses	83,158	83,158	83,158	5
6	75,519	29,491	184,500		TOTAL PERSONNEL SERVICES	191,283	191,283	191,283	6
7	0	0	0		TOTAL FULL TIME EQUIVALNET (FTE)	1	1	1	7
8					MATERIALS AND SERVICES				8
9	2,660	2,527	3,500	6100	Electricity	3,500	3,500	3,500	9
10	1,942	1,206	2,700	6530	Telephone & Technology	2,700	2,700	2,700	10
11	0	352	1,000	6535	Medical	1,000	1,000	1,000	11
12	29,169	34,216	18,000	6555	Supplies & Gear	25,000	25,000	25,000	12
13	8,351	12,000	13,000	6570	Ins: Vehicle , Liab, Equip, Bldg	13,000	13,000	13,000	13
14	2,073	2,018	4,500	6580	Fuel & Oil	4,500	4,500	4,500	14
15	265	55	1,500	6582	Electronic Maint & Repair	1,500	1,500	1,500	15
16	19,806	7,649	20,000	6630	Building Maintenance	10,000	10,000	10,000	16
17	4,520	503	8,000	6660	Training	10,000	10,000	10,000	17
18	5,068	2,742	5,300	6670	Required Equip Testing	5,300	5,300	5,300	18
19	7,850	6,230	10,500	6690	Vehicle Maint & Repair	10,000	10,000	10,000	19
20	81,704	69,498	88,000		TOTAL MATERIALS AND SERVICES	86,500	86,500	86,500	20
21					CAPITAL OUTLAY				21
22	10,925	15,951	45,000	7621	Fire Department Capital Outlay	0	0	0	22
23	10,925	15,951	45,000		TOTAL CAPITAL OUTLAY	0	0	0	23
24	168,148	114,940	317,500		TOTAL REQUIREMENTS	277,783	277,783	277,783	24

150-504-030 (Rev 11-18)

GENERAL FUND - PARK & RECREATION

CITY OF ROCKAWAY BEACH

FUND 100.19

	Historical Data				REQUIREMENTS	Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
				GL Acct	PERSONNEL SERVICES				
1	14,356	12,466	14,500	5056	Extra Labor - Rec Youth -Min Wages	0	0	0	1
2	10,856	7,182	10,500	5063	Recreational Director	0	0	0	2
3	25,212	19,648	25,000		TOTAL WAGES	0	0	0	3
4	3,854	4,350	5,500		Payroll Expenses	0	0	0	4
5	29,066	23,998	30,500		TOTAL PERSONAL SERVICES	0	0	0	5
6	0.65	0.65	.85		Total Full-Time Equivalent (FTE)	0	0	0	6
7					MATERIALS & SERVICES				7
8	12	58	50	6831	Dues	0	0	0	8
9	1,337	828	3,000	6100	Sporting Equip/Art Supplies	0	0	0	9
10	2,400	1,691	3,000	6103	Fund Raisers Exp	0	0	0	10
11	3,201	3,222	6,000	6102	Field Trips	0	0	0	11
12	0	0	100	6915	Travel & Training - Staff	0	0	0	12
13	0	0	0	6105	Scholarships	0	0	0	13
14	3,625	3,141	4,000	6113	Parks & Rec Activities	0	0	0	14
15	10,575	8,940	16,150		TOTAL MATERIALS AND SERVICES	0	0	0	15
16	39,641	32,938	46,650		TOTAL REQUIREMENTS	0	0	0	17

150-504-030 (Rev 11-18)

FORM**LB-11**

Year this reserve fund will be reviewed to be continued or abolished.

This fund is authorized and established by resolution / ordinance number

2004-480 date 04-28-004

Date can not be more than 10 years after establishment.

Review Year: 2024

Specified purposes: Fire Dept Major Equipment Acquisitions

FIRE EQUIPMENT RESERVE

CITY OF ROCKAWAY BEACH

FUND 140

	Historical Data				RESOURCES	Budget for Next Year 2020-2021			
	Actual		Adopted Budget Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
				GL Acct					
1	152,768	168,531	184,679		WORKING CAPITAL	200,179	200,179	200,179	1
2	763	1,148	500	4120	Interest on Invested Funds	1,000	1,000	1,000	2
3					TRANSFER IN				3
4	15,000	15,000	15,000	4030	TRT Fund < 5% >	11,421	11,421	11,421	4
6	15,000	15,000	15,000		TOTAL TRANSFER IN	11,421	11,421	11,421	6
7	168,531	184,679	200,179		TOTAL RESOURCES	212,600	212,600	212,600	7
8					REQUIREMENTS				8
9					MATERIALS AND SERVICES				9
10	0	0	0	7625	Vehicle & Equipment Maintenance	45,000	45,000	45,000	10
11					CAPITAL OUTLAY				11
12	0	0	0	7621	Fire Equipment & Capital Outaly	65,000	65,000	65,000	12
13	168,531	184,679			Ending Balance (Prior Years)				13
14	0	0	200,179		Reserved for Future Expenditures	102,600	102,600	102,600	14
15	0	184,679	200,179		TOTAL REQUIREMENTS	212,600	212,600	212,600	15

FORM

LB-11

This fund is authorized and established by resolution / ordinance number:
18-666 on (date) 4/11/2018 for the following specified purpose: Donatio

Year this reserve fund will be reviewed to be continued or
abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

DONATION RESERVE

CITY OF ROCKAWAY BEACH

FUND 150

Historical Data				RESOURCES		Budget for Next Year 2020-2021			
Actual		Adopted Budget Year 2019-2020	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
1	0	0	6,655	GL Acct	WORKING CAPITAL	16,680	16,680	16,680	1
2	0	0	25	4120	Interest on Invested Funds	25	25	25	2
3	0	1,100	1,000	4005	Donations - Park & Rec	0	0	0	3
4	0	0	0		Donations - P&R Scholarships	0	0	0	4
5	0	5,555	9,000	4007	Donations - Police	5,000	5,000	5,000	5
6	0	6,655	16,680		TOTAL RESOURCES	21,705	21,705	21,705	6
7					REQUIREMENTS				7
8					MATERIALS AND SERVICES				8
9	0	0	0		P&R Expense	0	0	0	9
10	0	0	1,000	7626	P&R Scholarship Expense	0	0	0	10
11					Police Department Expense	19,000	19,000	19,000	11
12			1,000		TOTAL MATERIALS AND SERVICES	19,000	19,000	19,000	12
13					CAPITAL OUTLAY				13
14	0	0	5,000	7621	Police Department Capital Projects	0	0		14
15	0	0	5,000		TOTAL CAPITAL OUTLAY	0	0	0	15
16	0	6,655			Ending balance (prior years)				16
17	0	0	11,680		Reserved for Future Expenditures	2,705	2,705	2,705	17
18	0	6,655	16,680		TOTAL REQUIREMENTS	21,705	21,705	21,705	18

Year this reserve fund will be reviewed to be continued or abolished.

This fund is authorized and established by resolution / ordinance number

Date can not be more than 10 years after establishment.

18-667 on (date) 5/9/2018 for the following specified purpose:

Review Year: 2028

Debt Service Loan Payments

DEBT SERVICE RESERVE FUND

CITY OF ROCKAWAY BEACH

FUND 160

	Historical Data				RESOURCES	Budget for Next Year 2020-2021			
	Actual		Adopted Budget Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1	0	0	9,800		WORKING CAPITAL	19,610	19,610	19,610	1
2	0	0	10	4120	Interest on Invested Funds	10	10	10	2
3					TRANSFER IN				3
4	0	9,800	9,800	4030	TIF - General Fund	109,800	109,800	109,800	4
5	0	9,800	9,800		TOTAL TRANSFER IN	109,800	109,800	109,800	5
6	0	9,800	19,610		TOTAL RESOURCES	129,420	129,420	129,420	6
7					DEBT SERVICE				7
8	0	0	0	6850	Debt Service Attorney/Legal Fees/Court Cost	100,000	100,000	100,000	8
9					TOTAL DEBT SERVICE	100,000	100,000	100,000	9
10					CAPITAL OUTLAY				10
11	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	11
12	0		19,610		Reserved for Future Expenditures	29,420	29,420	29,420	12
13	0	9,800			Ending Balance (Prior Years)				13
14	0	9,800	19,610		TOTAL REQUIREMENTS	129,420	129,420	129,420	14

FORM

LB-11

This fund is authorized and established by resolution / ordinance number
2004-480 on (date) 4/28/04 for the following specified purpose:

GASB34 Funding

Year this reserve fund will be reviewed to be continued or
abolished.

Date can not be more than 10 years after establishment.

Review Year: 2024

PROJECT AND EQUIP RESERVE

CITY OF ROCKAWAY BEACH

FUND 210

	Historical Data			RESOURCES		Budget for Next Year 2020-2021			
	Actual		Adopted Budget Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1	237,241	159,427	234,903		WORKING CAPITAL	97,278	97,278	97,278	1
2	907	1,261	800	4120	Interest on Invested Funds	800	800	800	2
3	142,901	234,941	390,000	4184	Grants - Tourism Facilities	100,000	100,000	100,000	3
4					TRANSFER IN				4
5	0	0	0	4039	Roads & Streets	0	0	0	5
6	15,000	0	0	4051	Water Operating Fund	0	0	0	6
7	15,000	0	0	4032	Sewer Operating Fund	0	0	0	7
8	0	93,300	117,100	4030	TRT < From 5% >	83,667	83,667	83,667	8
9	140,232	135,793	195,040	4030	TRT < From 70% of 2% CTY >	150,151	150,151	150,151	9
10	0	67,897	97,520	4030	RT < From 70% of 1% CTY :	75,075	75,075	75,075	10
11	0	11,000	16,115	4030	TRT < From 30% of 2% CTY >	12,270	12,270	12,270	11
12	0	5,800	8,360	4030	TRT < From 30% of 1% CTY >	6,365	6,365	6,365	12
13	0	0	0	4026	General Fund	0	0	0	13
14	170,232	313,790	434,135		TOTAL TRANSFER IN	327,528	327,528	327,528	14
15	551,281	709,419	1,059,838		TOTAL RESOURCES	525,606	525,606	525,606	15
16					REQUIREMENTS				16
17					CAPITAL OUTLAY				17
18					Projects and Equipement:				18
19	122,952	0	0	7574	Public Works Vehilce	0	0	0	19
20	0	0	0	7563	FD Capital Projects	0	0	0	20
21	0	0	280,000	7579	Public Works Capital Projects	0	0	0	21
22	0	12,263	10,000	7567	Civic Facility Capital Projects	0	0	0	22
23	268,830	417,253	282,560	7577	Tourism Facilities Capital Projects	350,000	350,000	350,000	23
24	72	0	390,000	7578	Toursim Facilites Grants	100,000	100,000	100,000	24
25	391,854	429,516	962,560		TOTAL CAPITAL OUTLAY	450,000	450,000	450,000	25
26					TRANSFER OUT				26
27	0	0	0		Transfer to Roads - Storm Damage Repair	0	0	0	27
28	0	22,500	0		Water Operating Fund	0	0	0	28
29	0	22,500	0		Sewer Operating Fund	0	0	0	29
30	0	45,000	0		TOTAL TRANSFER OUT	0	0	0	30
31	0	0	0	8041	Reserved for Future Expenditures - FD Capital	0	0	0	31
32	0	0	705	8034	Reserved for Future Expenditures - PW Capital	0	0	0	32
33	159,427	234,903		8031	Ending Balance (Prior Years)				33
34			97,278	100	Total Reserved for Future Expenditures	75,606	75,606	75,606	34
35	551,281	709,419	1,059,838		TOTAL REQUIREMENTS	525,606	525,606	525,606	35

ROADS & STRÉETS

CITY OF ROCKAWAY BEACH

FUND 300

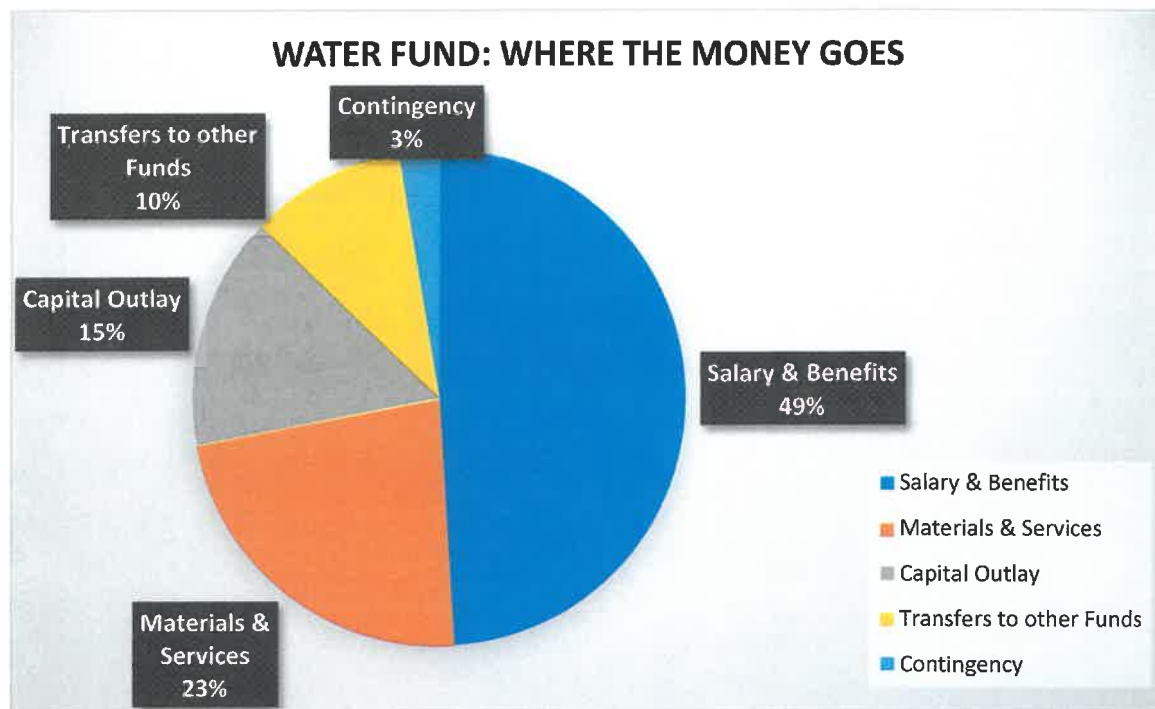
Historical Data				RESOURCES		Budget For Next Year 2020-2021		
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2017-2018	First Preceding Year 2018-2019							This Year 2019-2020
				GL ACCT				
1	288,897	410,458	355,649		FUND BALANCE- UNRESTRICTED	90,872	90,872	90,872
2	0	0	73,336		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0
3	0	0	4,737		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	737	737	737
4	288,897	410,458	433,722		TOTAL FUND BALANCE	91,609	91,609	91,609
5					REVENUE FROM OTHER AGENCIES			
6	85,224	98,323	99,000	4340	State Street Revenue - ODOT	99,000	99,000	99,000
7	0	983	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,000	1,000	1,000
8	0	0	0	4183	Small City Allotment Grant	100,000	100,000	100,000
9	163,116	102,785	0	4182	Grants & Reimbursements Roads & Streets	0	0	0
10	350	0	0	4185	Licenses Permits & Fees	0	0	0
11	248,690	202,091	100,000		TOTAL REVENUE FROM OTHER AGENCIES	200,000	200,000	200,000
12					USES OF MONEY AND PROPERTY			
13	3,952	8,155	4,000	4120	Interest on Invested Funds	4,000	4,000	4,000
14					TRANSFERS IN:			
15	25,000	11,000	16,115	4030	TRT < From 2% CTY >	12,270	12,270	12,270
16	0	0	0	4025	TIF P&E Reserve Fund	0	0	0
17	110,000	93,300	117,100	4030	TRT < From 5% >	89,159	89,159	89,159
18	0	5,800	8,360	4030	TRT < 30% of 1% of CTY > Roads & Streets	6,365	6,365	6,365
19	36,000	36,000	36,000	4038	General Fund < TPUD Fran 2% of the 4% >	36,000	36,000	36,000
20	32,000	0	0	4034	Water Op Fund	0	0	0
21	32,000	0	0	4035	Sewer Op Fund	0	0	0
22	3,200	0	0	4039	GF - State Revenue Sharing	0	0	0
23	242,152	146,100	177,575		TOTAL TRANSFER IN	143,794	143,794	143,794
24	779,739	766,804	715,297		TOTAL RESOURCES	439,403	439,403	439,403
25					REQUIREMENTS			
26					PERSONNEL SERVICES			
27	5,075	10,550	10,500	5082	City Manager	10,500	10,500	10,500
28	9,225	9,151	10,100	5058	Public Works Director	10,100	10,100	10,100
29	25,821	29,721	58,050	5055	Maintenance Worker Wages	58,050	58,050	58,050
30	360	330	500	5085	Council Stipend	500	500	500
31	0	0	825	5054	Code Enforcement - Rds	825	825	825
32	0	0	5,000	5056	Extra Labor - Temp	5,000	5,000	5,000
33	483	308	2,000	5065	Overtime	2,000	2,000	2,000
34	40,964	50,060	86,975		TOTAL WAGES	86,975	86,975	86,975
35	23,450	35,134	53,500	5152	Payroll Expenses	54,000	54,000	54,000
36	253	196	2,000	5075	Accrued Vacation/Comp Time	2,000	2,000	2,000
37	64,667	85,390	142,475		TOTAL PERSONNEL SERVICES	142,975	142,975	142,975
38	1	0.75	0.75		TOTAL FULL TIME EQUIVALENT (FTE)	0.75	0.75	0.75
39					MATERIALS & SERVICES			
40	31,367	15,055	23,000	6800	Roads Materials, Sup & Services	23,000	23,000	23,000
42	18,280	24,703	23,700	6572	Street Lighting	23,700	23,700	23,700
43	1,995	1,978	3,000	6125	Electricity: Wayside, City Park	3,000	3,000	3,000
44	2,500	2,500	2,650	6570	Ins/Vehicle, Liability, Equip, Bldg	2,650	2,650	2,650
45	1,777	1,355	1,500	6592	Parking Lease - Port of Tillamook Bay	1,500	1,500	1,500
46	1,531	3,512	4,000	6610	Sidewalks, Curb, Bikeways	4,000	4,000	4,000
47	2,388	2,978	4,600	6620	Street Signs	4,600	4,600	4,600
48	765	200	500	6667	Storm Damage Repairs	500	500	500
49	6,482	3,788	7,500	6690	Vehicle Maint, Supplies & Repair	7,500	7,500	7,500
50	2,926	3,037	6,000	6580	Fuel & Oil	6,000	6,000	6,000
51	11,219	6,950	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	10,000
52	0	0	500	6131	Nature Preserve	500	500	500
53	21,345	21,193	25,000	6130	Wayside & Park Maintenance	25,000	25,000	25,000
54	102,575	87,249	111,950		TOTAL MATERIALS & SERVICES	111,950	111,950	111,950
55					CAPITAL OUTLAY			
56	130,501	48,252	0	7502	Rds -Sts Projects from Grants	100,000	100,000	100,000
57	88,137	189,218	350,000	7502	Rds - Sts Projects - Paving etc	50,000	50,000	50,000
58	0	0	0	7501	Washington Street Crosswalk	0	0	0
59	0	0	20,000	7547	Public Works Vehicle	0	0	0
60	0	0	0		Juniper Street Stabilization	0	0	0
61	218,638	237,470	370,000		TOTAL CAPITAL OUTLAY	150,000	150,000	150,000
62					TRANSFER OUT			
63	0	0	0	8036	Project & Equipment Reserve	0	0	0
64	3,400	0	0	8067	General Fund PD	0	0	0
65	3,400	0	0		TOTAL TRANSFER OUT	0	0	0
66	0	0	30,000	7999	Contingency	34,478	34,478	34,478
67	0	0			Reserved for Bike Paths and Trails			
68	390,459	356,695			Ending Balance (Prior Years)			
69			60,872		Unappr Ending Fund Balance	0	0	0
70	776,339	766,804	715,297		REQUIREMENTS TOTAL	439,403	439,403	439,403

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE
FUND 390

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1					BEGINNING FUND BALANCE				1
2					*CASH ON HAND (CASH BASIS) OR				2
3					*WORKING CAPITAL (ACCRUAL BASIS)				3
4	95,946	106,591	127,872		Bal Fwd - Improvement	138,372	138,372	138,372	4
5	645	969	500	4120	Interest on Invested Funds	1,000	1,000	1,000	5
6	0	0	0	4935	Reimbursement Fees	0	0	0	6
7	10,000	20,312	10,000	4940	Improvement Fees	15,000	15,000	15,000	7
8	106,591	127,872	138,372		TOTAL RESOURCES	154,372	154,372	154,372	8
9					REQUIREMENTS				9
10	0	0	100,000	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	100,000		TOATL CAPITAL OUTLAY	100,000	100,000	100,000	12
13					TRANSFER OUT				13
14									14
15	0	0	0		TOTAL TRANSFERS OUT	0	0		15
16	0	0	0		Unap Bal - Reimbursement	0	0		16
17		0	38,372		Unap Bal - improvement	54,372	54,372	54,372	17
18	106,591	127,872			FUND BALANCE (PRIOR YEARS)				18
19			38,372		UNAPPROPRIATED FUND BALANCE	54,372	54,372	54,372	19
20	106,591	127,872	138,372		TOTAL REQUIREMENTS	154,372	154,372	154,372	20

150-504-030 (Rev 11-18)



Salary & Benefits	\$562,925	50%
Materials & Services	\$263,000	23%
Capital Outlay	\$175,000	15%
Transfers to other Funds	\$117,000	10%
Contingency	\$30,000	3%
Total	\$1,147,925	



WATER OPERATING
FUND 400

CITY OF ROCKAWAY BEACH

Historical Data					RESROUES	Budget For Next Year 2020-2021			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017- 2018	First Preceding Year 2018- 2019							This Year Year 2019-2020	
				GL ACCT					
1	326,185	518,781	897,970		FUND BALANCE	534,632	534,632	534,632	1
2					CHARGES FOR CURRENT SERVICES				2
3	910,511	1,083,078	1,025,000	4540	Water Service Base Rate	1,035,792	1,035,792	1,035,792	3
4	16,110	31,447	10,000	4550	New Water Connections	15,000	15,000	15,000	4
5	71,872	73,219	72,000	4560	Master Plan Reserve Fund	72,000	72,000	72,000	5
6	998,493	1,187,744	1,107,000		TOATL CHARGES FOR CURRENT SERVICES	1,122,792	1,122,792	1,122,792	6
7					USE OF MONEY AND PROPERTY				7
8	5,889	8,943	6,000	4120	Interest on Invested Funds	6,000	6,000	6,000	8
9					TRANSFER IN				9
10	0	0	13,828	4047	Water Revenue Bond	275	275	275	10
11	0	22,500	0	4032	P&E Reserve	0	0	0	11
12					OTHER REVENUE				12
13	22,654	18,396	15,000	4150	Misc turn on/off acct chng/meter read fees	15,000	15,000	15,000	13
14	1,353,221	1,756,364	2,025,970		TOTAL RESOURCES	1,678,699	1,678,699	1,678,699	14
15					REQUIREMENTS				15
16					PERSONNEL SERVICES				16
17	24,928	11,800	10,300	5082	City Manager	10,300	10,300	10,300	17
18	46,125	45,755	50,200	5058	Public Works Director	50,200	50,200	50,200	18
19	96,911	72,191	84,200	5057	Office Employees	84,200	84,200	84,200	19
20	87,545	99,343	126,400	5055	Maintenance Workers	126,400	126,400	126,400	20
21	63,688	59,026	57,000	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	3,708	0	1,000	5067	Emergency Management	1,000	1,000	1,000	23
24	2,150	0	2,338	5054	Code Enforcement	2,338	2,338	2,338	24
25	1,080	990	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	0	3,147	14,000	5065	Overtime	14,000	14,000	14,000	27
28	326,135	292,252	350,838		TOTAL WAGES	350,838	350,838	350,838	28
29	174,074	163,620	215,000	5152	Payroll Expenses	202,087	202,087	202,087	29
30	1,568	3,320	20,000	5075	Accumulated Vacation/Comp Time	10,000	10,000	10,000	30
31	501,777	459,192	585,838		TOTAL PERSONNEL SERVICES	562,925	562,925	562,925	31
32	4.7	4.7	4.5		TOTAL FULL - TIME EQUIVALENT (FTE)	4.5	4.5	4.5	32
33					MATERIALS AND SERVICES				33
34	31,129	27,618	34,500	6110	Electricity	34,500	34,500	34,500	34
35	0	1,128	1,000	6455	Emergency Services	1,000	1,000	1,000	35
36	847	53	2,000	6520	Building Maintenance	2,000	2,000	2,000	36
37	4,280	9,230	9,500	6530	Telephone/Telemetry	9,500	9,500	9,500	37
38	18,687	17,593	28,000	6534	Plant Chemicals and supplies	28,000	28,000	28,000	38
39	7,890	18,264	17,500	6551	Administration & Billing	17,500	17,500	17,500	39
40	24,000	24,000	25,000	6570	Ins: Vehicle, Liability, Equip, Bldg	25,000	25,000	25,000	40
42	7,784	10,000	11,000	6574	Audit	11,000	11,000	11,000	42
43	5,484	6,366	7,000	6580	Fuel & Oil	7,000	7,000	7,000	43
44	0	0	500	6667	Storm Damage Reparis	500	500	500	44
45	5,868	5,270	13,500	6690	Vehicle & Equipment Maintenance	13,500	13,500	13,500	45
46	6,485	8458	9,000	6745	Required Testing	9,000	9,000	9,000	46
47	54,262	44,471	65,000	6750	System Maintenance and Supplies	65,000	65,000	65,000	47
48	418	441	2,000	6831	Dues - Certif - Permits - Licenses	2,000	2,000	2,000	48
49	8,285	11,778	12,000	6850	Attorney & Legal	12,000	12,000	12,000	49
50	7,945	6,025	12,000	6851	Engineering	12,000	12,000	12,000	50
51	3,418	3,973	4,500	6915	Travel & Training - Staff	4,500	4,500	4,500	51
52	8,323	7,358	8,500	6945	Meter Readers 60%	8,500	8,500	8,500	52
53	0	0	500	6951	Ordinance Enforcement	500	500	500	53
54	195,105	202,026	263,000		TOTAL MATERIALS AND SERVICES	263,000	263,000	263,000	54
55					REQUIREMENTS				55
56					CAPITAL OUTLAY				56
57	0	0	45,000	7602	Water Facilities Capital Outlay	50,000	50,000	50,000	57
58	558	94,724	122,500	7601	Improve ment and New Lines	125,000	125,000	125,000	58
59	0	0	50,000	7661	Public Works Vehicles	0	0	0	59
60	558	94,724	217,500		TOTAL CAPITAL OUTLAY	175,000	175,000	175,000	60
61					TRANSFERS OUT				61
62	0	12,452	0	8023	81 -'98 Water Revenue Bond	0	0	0	62
63	25,000	25,000	25,000	8027	GF for Civic Ctr Operations	45,000	45,000	45,000	63
64	15,000	0	0	8036	Project & Equipment Reserve	0	0	0	64
65	32,000	0	0	8030	Roads & Streets	0	0	0	65
66	65,000	65,000	400,000	8045	Water Master Plan Reserve Fund	72,000	72,000	72,000	66
67	137,000	102,452	425,000		TOTAL TRANSFERS OUT	117,000	117,000	117,000	67
68	0		30,000		Contingency	30,000	30,000	30,000	68
69	518,781	897,970			Ending Balance (Prior Years)				69
70			534,632		Unappropriated Ending Fund Balance	530,774	530,774	530,774	70
71	1,353,221	1,756,364	2,025,970		TOTAL REQUIREMENTS	1,678,699	1,678,699	1,678,699	71

Year this reserve fund will be reviewed to be continued or abolished.

This fund is authorized and established by resolution / ordinance number

Date can not be more than 10 years after establishment.

2004-004 on (date)4/28/2004 for the following specified purpose:

Review Year: 2024

Funding Future Repairs , Replacement and Expansion of Water System

WATER MASTER PLAN RESERVE

CITY OF ROCKAWAY BEACH

FUND 420

FUND 420									
	Historical Data			GL Acct	RESOURCES	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1	371,776	330,016	203,833		WORKING CAPITAL	204,833	204,833	204,833	1
2					USE OF MONEY AND PROPERTY				2
3	11,192	17,643	6,000	4120	Interest on Invested Funds	10,000	10,000	10,000	3
4					TRANSFER IN				4
5	65,000	65,000	400,000	4030	Water Operating Utility Fund	72,000	72,000	72,000	5
6	65,000	65,000	400,000		TOTAL TRANSFER IN	72,000	72,000	72,000	6
7		6,970			Jetty Creek OWEB Grant	0	0	0	7
8	447,968	419,629	609,833		TOTAL RESOURCES	286,833	286,833	286,833	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	0	0	0	7559	Water Rights perfection	0	0	0	11
12	73,465	215,796	375,000	7555	Priority I Projects per Master Plan	200,000	200,000	200,000	12
13	44,487	0	0	7559	Jetty Creek OWEB Impound Grant Match	0	0	0	13
14	0	0	0	7555	Jetty Creek Water Plant Improvement	0	0	0	14
15	0	0	0		Other Finance Source - Contributed Capital	0	0	0	15
16	117,952	215,796	375,000		TOTAL CAPITAL PROJECTS	200,000	200,000	200,000	16
17	0	0	30,000	7999	Contingency	30,000	30,000	30,000	17
18	330,016	203,833			Ending Fund Balance (Prior Years)				18
19	0		204,833		Reserved for Future Expenditures	56,833	56,833	56,833	19
20	447,968	419,629	609,833		TOTAL REQUIREMENTS	286,833	286,833	286,833	20

Bond Debt Payments are for:

**1981 WATER REVENUE BOND
1998 REFUNDING WATER REVENUE**

FUND430

CITY OF ROCKAWAY BEACH

	Historical Data				RESOURCES	Budget for Next Year 2020-2021			
	Actual		Adopted Budget This Year 2019- 2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
				GL Acct					
1	53,977	26,868	14,103		FUND BALANCE	275	275	275	1
2					USE OF MONEY AND PROPERTY				2
3	279	420	0	4120	Interest on Invested Funds	0	0	0	3
4					TRANSFER IN				4
5	0	12,452	0	4030	Water Operating	0	0	0	5
6	0	0	0	4049	Water SDC	0	0	0	6
7	54,256	39,740	14,103		TOTAL RESOURCES	275	275	275	7
8					REQUIREMENTS				8
9					DEBT SERVICE (07/15/2018)				9
10	25,000	25,000	0	8510	Principal Due 7/15	0	0	0	10
11	1,913	637	0	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	75	0	0	8514	Administrative Fees	0	0	0	13
14	27,388	25,637	0		TOTAL DEBT SERVICES	0	0	0	14
15					TRANSFER OUT				15
16	0	0	13,828	8023	Water Operating Fund	275	275	275	16
17	26,868	14,103			Ending Balance (Prior Years)				17
18	0	0	275		Unappropriated Ending Fund Bal	0	0	0	18
19	54,256	39,740	14,103		TOTAL REQUIREMENTS	275	275	275	19

WATER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 470

	Historical Data					RESROUCES	Budget For Next Year 2020-2021			
	Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019								
1	347,649	375,410	408,716	GL Acct	FUND BALANCE	430,676		430,676	1	
2					USE OF MONEY AND PROPERTY				2	
3	1,964	1,911	1,300	4120	Interest on Invested Funds	1,500	1,500	1,500	3	
4					Collections From Utility Billing				4	
5	143,689	146,378	142,000	4550	Water Debt Sevice	140,000	140,000	140,000	5	
6	493,302	523,699	552,016		TOTAL RESOURCES	572,176	572,176	572,176	6	
7					REQUIREMENTS				7	
8					DEBT SERVICE				8	
9	60,000	60,000	60,000	8510	McMillion Creek Water Res Principal	60,000	60,000	60,000	9	
10	16,552	13,644	20,000	8511	McMillion Creek Water Res Interest	10,000	10,000	10,000	10	
11	26,551	27,347	27,348	8520	Jetty Creek Water Plant Principal	30,000	30,000	30,000	11	
12	14,789	13,992	13,992	8521	Jetty Creek Water Plant Interest	15,000	15,000	15,000	12	
13	117,892	114,983	121,340		TOTAL DEBT SERVICE	115,000	115,000	115,000	13	
14	375,410	408,716			Ending Balance (Prior Years)				14	
15	0	0	430,676		Unappropriated Ending Fund Bal	457,176	457,176	457,176	15	
16	493,302	523,699	552,016		TOTAL REQUIREMENTS	572,176	572,176	572,176	16	

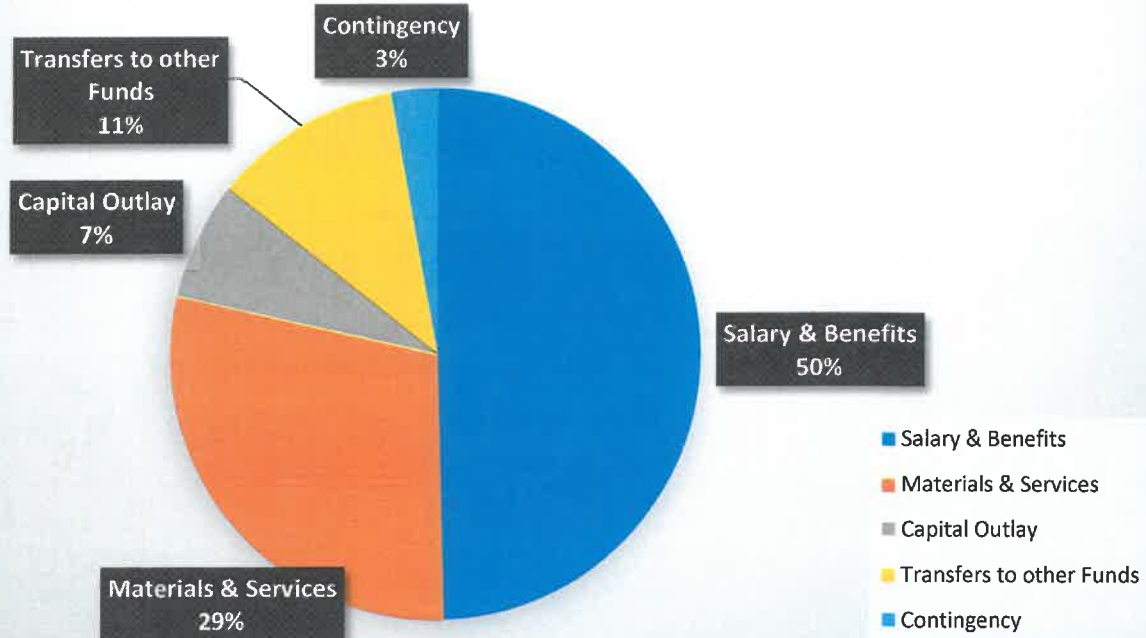
WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 490

	Historical Data			RESROUCES		Budget For Next Year 2020-2021			
	Actual		Adopted Budget						
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							This Year Year 2019-2020
				GL Acct					
1	315,650	414,469			BEGINNING FUND BALANCE:				1
2	0	0	69,719		Bal Fwd - Reimbursement	77,269	77,269	77,269	2
3	0	0	342,205		Bal Fwd - Improvement	70,755	70,755	70,755	3
4	1,664	1,779	1,100	4120	Interest on Invested Funds	1,100	1,100	1,100	4
5	8,280	12,144	7,000	4935	Reimbursement Fees	7,000	7,000	7000	5
6	88,875	130,570	78,000	4940	Improvement Fees	78,000	78,000	78,000	6
7	414,469	558,962	498,024		TOTAL RESOURCES	234,124	234,124	234,124	7
8					REQUIREMENTS				8
9	0	25,000	350,000	7880	Contract Materials - Improvement	70,000	70,000	70,000	9
10	0	50,000	75,000	7885	Contract Materials - Reimbursement	75,000	75,000	75,000	10
11	0	75,000	425,000		TOTAL CAPITAL OUTLAY	145,000	145,000	145,000	11
12					Transfer Out To:				12
13									13
14	0	0	0		TOTAL TRANSFER OUT	0	0	0	14
15	0	0	77,269		Unap Bal - Reimbursement	9,544	9,544	9,544	15
16	0	0	70,755		Unap Bal - Improvement	79,580	79,580	79,580	16
18	414,469	483,962			FUND BALANCE - PRIOR YEARS				18
19	0	0	73,024		UNAPPROPRIATED FUND BALANCE	89,124	89,124	89,124	19
20	0	558,962	498,024		TOTAL REQUIREMENTS	234,124	234,124	234,124	20

SEWER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$514,994	51%
Materials & Services	\$303,300	29%
Capital Outlay	\$75,000	7%
Transfers to other Funds	\$120,000	11%
Contingency	\$30,000	3%
Total	\$1,043,294	



SEWER OPERATING

CITY OF ROCKAWAY BEACH

FUND 500

	Historical Data			GL ACCT	RESROUCES	Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1					USE OF MONEY AND PROPERTY				1
2	913,314	881,003	1,021,971		FUND BALANCE	647,221	647,221	647,221	2
3					CHARGES FOR CURRENT SERVICES				3
4	742,405	749,159	756,500	4640	Sewer Service Base Rate	756,500	756,500	756,500	4
5	75,732	77,368	75,000	4660	Sewer Master Plan	75,000	75,000	75,000	5
6	9,860	22,830	13,000	4650	New Sewer Connections	13,000	13,000	13,000	6
7	827,997	849,357	844,500		TOTAL CHARGES FOR CURRENT Services	844,500	844,500	844,500	7
8					USE OF MONEY AND PROPERTY				8
9	12,252	18,437	13,000	4121	Interest on Invested Funds	13,000	13,000	13,000	9
10					OTHER REVENUE				10
11	0	22,500	0	4032	TIF P&E RESERVE				11
12	2,665	478	1,000	4150	Miscellaneous Revenue	1,000	1,000	1,000	12
13	1,756,228	1,771,775	1,880,471		TOTAL RESOURCES	1,505,721	1,505,721	1,505,721	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	24,928	5,280	5,300	5082	City Manager	9,744	9,744	9,744	16
17	36,900	36,604	40,150	5058	Public Works Director	40,150	40,150	40,150	17
18	96,911	72,191	91,000	5057	Office Employees	91,000	91,000	91,000	18
19	63,138	59,025	65,000	5059	Plant Operator	65,000	65,000	65,000	19
20	87,741	99,343	92,600	5055	Maintenance Workers	92,600	92,600	92,600	20
21	1,080	990	1,500	5085	Council Stipends	1,500	1,500	1,500	21
22	0	0	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	22
23	2,000	0	4,400	5054	Code Enforcement	0	0	0	23
24	0	0	2,000	5064	Standby	2,000	2,000	2,000	24
25	3,513	3,147	7,000	5065	Overtime	7,000	7,000	7,000	25
26	316,211	276,580	310,950		TOTAL WAGES	310,994	310,994	310,994	26
27	169,873	148,655	189,000	5152	Payroll Expenses	189,000	189,000	189,000	27
28	1,910	3,320	15,000	5075	Vacation Accrual/Comp Time	15,000	15,000	15,000	28
29	487,994	428,555	514,950		TOTAL PERSONNEL SERVICES	514,994	514,994	514,994	29
30	4.6	4.7	4.7		Total Full Time Equivalent (FTE)	4.7	4.7	4.7	30
31					MATERIALS AND SERVICES				31
32	33,023	32,035	37,000	6110	Electricity	37,000	37,000	37,000	32
33	0	750	1,000	6455	Emergency Services	1,000	1,000	1,000	33
34	6,734	782	7,000	6520	Building Maintenance	7,000	7,000	7,000	34
35	2,805	4,466	5,500	6530	Telephone & Telemetry	5,500	5,500	5,500	35
36	6,738	18,339	16,000	6551	Administration & Billing	16,000	16,000	16,000	36
37	31,607	24,365	35,000	6570	Ins: Vehicle, Liability, Equip, Bldg	35,000	35,000	35,000	37
38	5,441	5,802	12,000	6580	Fuel & Oil	12,000	12,000	12,000	38
39	65,607	41,093	68,000	6750	System Maintenance and Supplies	68,000	68,000	68,000	39
40	25,260	38,573	30,000	6534	Plant Chemicals and Supplies	30,000	30,000	30,000	40
41	7,260	10,322	10,000	6850	Attorney & Legal	10,000	10,000	10,000	41
42	7,784	8,250	11,000	6574	Audit	11,000	11,000	11,000	42
43	4,946	5,041	13,000	6690	Vehicle Maint, Supplies & Repair	13,000	13,000	13,000	43
44	6,766	6,051	27,000	6740	I & I Work	27,000	27,000	27,000	44
45	13,302	6,843	15,000	6745	Required Testing	15,000	15,000	15,000	45
46	418	441	700	6831	Dues - Certifications	700	700	700	46
47	4,915	5,471	5,000	6851	Engineering	5,000	5,000	5,000	47
48	2,234	1,423	3,600	6915	Travel & Training - Staff	3,600	3,600	3,600	48
49	5,891	4,905	6,000	6945	Meter Readers 40%	6,000	6,000	6,000	49
50	0	0	500	6951	Ordinance Enforcement	500	500	500	50
51	230,731	214,952	303,300		TOTAL MATERIALS AND SERVICES	303,300	303,300	303,300	51
52					CAPITAL OUTLAY				52
53	0	0	45,000	7740	Sewer Facilities Capital Outlay	45,000	45,000	45,000	53
54	14,500	8,982	30,000	7601	Improvement and NewLines	30,000	30,000	30,000	54
55	0	2,315	40,000	7661	Vehicle and Equipment	0			55
56	14,500	11,297	115,000		TOTAL CAPITAL OUTLAY	75,000	75,000	75,000	56
57					TRANSFERS OUT				57
58	25,000	25,000	25,000	8027	GF City Hall/Civic Ctr Operating	45,000	45,000	45,000	58
59	15,000	0	0	8036	Project and Equipment Reserve	0	0	0	59
60	32,000	0	0	8030	Roads & Streets	0	0	0	60
61	70,000	70,000	275,000	8033	Sewer Master Plan	75,000	75,000	75,000	61
62	142,000	95,000	300,000		TOTAL TRANSFERS OUT	120,000	120,000	120,000	62
63	0	0	30,000		Contingency	30,000	30,000	30,000	63
64	881,003	1,021,971			Ending Balance (Prior Years)				64
65	0		647,221		Unappropriated Ending Fund Bal.	462,427	462,427	462,427	65
66	1,756,228	1,771,775	1,880,471		TOTAL REQUIREMENTS	1,505,721	1,505,721	1,505,721	66

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2024

This fund is authorized and established by resolution / ordinance number

2004-480 on (date)4/28/2004 for the following specified purpose:
Funding Future Repairs , Replacement and Expansion of Waste Water System

SEWER MASTER PLAN RESERVE

CITY OF ROCKAWAY BEACH

FUND 520									
	Historical Data			GL Acct	RESOURCES	Budget for Next Year 2020-2021			
	Actual		Adopted Budget Year 2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1	741,798	818,539	678,413		FUND BALANCE	882,413	882,413	882,413	1
2					USE OF MONEY AND PROPERTY				2
3	6,741	9,446	4,000	4121	Interest on Invested Funds	4,000	4,000	4,000	3
4					TRASFER IN				4
5	0	0	0	4060	Trsfr in from Sewer SDC for Master Plan	0	0	0	5
6	70,000	70,000	275,000	4032	Sewer Operating Fund	75,000	75,000	75,000	6
7	70,000	70,000	275,000		TOTAL TRANSFER IN	75,000	75,000	75,000	7
8	818,539	897,985	957,413		TOTAL RESOURCES	961,413	961,413	961,413	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	0	200,000	300,000	7555	Projects Per Master Plan:	300,000	300,000	300,000	11
12	0	19,572	75,000	7556	Lift Station/ Infrastructure	300,000	300,000	300,000	12
13	0	0	0	7561	Sewer Master Plan Update	0	0	0	13
14	0	0	0	7559	Other Projects/Grant Match	0	0	0	14
15	0	219,572	375,000		TOTAL CAPITAL PROJECTS	600,000	600,000	600,000	15
16	0	0	15,000	7999	Contingency	15,000	15,000	15,000	16
17	818,539	678,413			Ending Balance (Prior Years)				17
18	0	0	582,413		Reserved for Future Expenditures	346,413	346,413	346,413	18
19	818,539	897,985	957,413		TOTAL EXPENDITURES	961,413	961,413	946,413	18

SEWER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 560

	Historical Data			RESROUCES		Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				GL Acct					
1	478,033	516,212	562,247		FUND BALANCE	588,747	588,747	588,747	1
2					USE OF MONEY AND PROPERTY				2
3	0	904	100	4150	Interest on Invested Funds	100	100	100	3
4					Collections from Sewer Billing				4
5	234,802	240,982	223,000	4650	Sewer Outfall Debe Svc Billed	225,000	225,000	225,000	5
6	712,835	758,098	785,347		TOTAL RESOURCES	813,847	813,847	813,847	6
7					REQUIREMENTS				7
8					DEBT SERVICE (4/01/2025)				8
9	106,878	156,242	161,000	8510	Principal (Oct 1 & April 1)	162,000	162,000	162,000	9
10	77,022	34,018	30,000	8511	Interest (2.94%)	50,000	50,000	50,000	10
11	12,723	5,591	5,600	8514	Loan Fee (.05%)	8,000	8,000	8,000	11
12	196,623	195,851	196,600		TOTAL PAYMENTS	220,000	220,000	220,000	12
13	0	96,100	96,100		Required Loan Reserve	96,100	96,100	96,100	13
14	0	96,100	96,100		Total Reserve	96,100	96,100	96,100	14
15	516,212	562,247			Ending Balance (Prior Years 0				15
16			588,747		Unappropriated Ending Fund Balance	497,747	497,747	497,747	16
17	712,835	758,098	785,347		TOTAL REQUIREMENTS	813,847	813,847	813,847	17

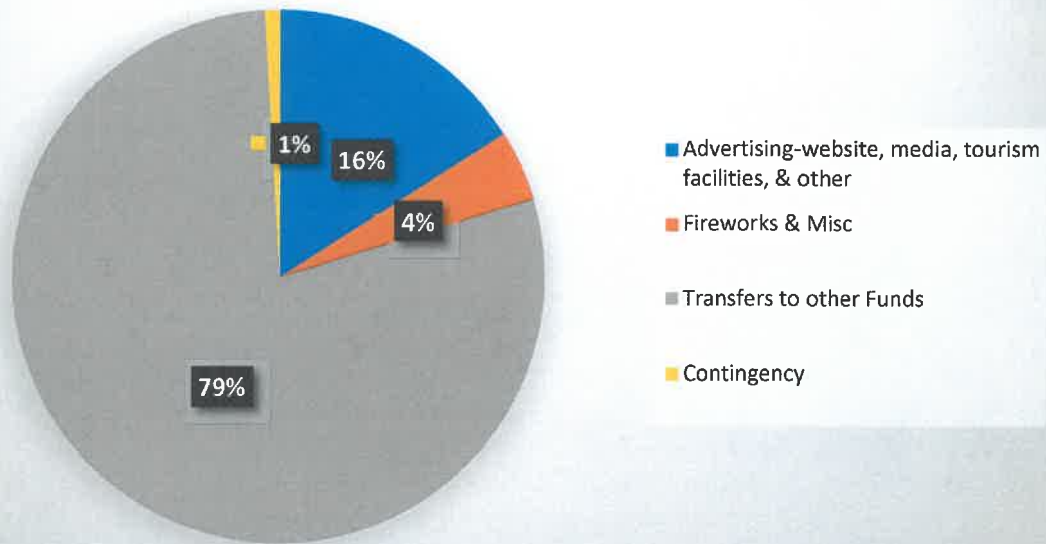
SEWER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 590

	Historical Data			GL Account	RESROUCES	Budget For Next Year 2020-2021			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019							
1					BEGINNING FUND BALANCE	927,631	927,631	927,631	1
2					*CASH ON HAND (CASH BASIS), OR				2
3	1,188,794	1,289,603			*WORKING CAPITAL (ACCRUAL BASIS)				3
4	0	0	605,504		Bal Fwd - Reimbursement	404,853	404,853	404,853	4
5	0	0	785,127		Bal Fwd - Improvement	487,192	487,192	487,192	5
6	11,256	11,080	6,000	4120	Interest on Invested Funds	6,000	6,000	6,000	6
7	44,200	13,400	0	4125	Interfund Loan PD	0	0	0	7
8	16,258	23,648	10,000	4935	Reimbursement Fees	23,650	23,650	23,650	8
9	29,095	52,900	21,000	4940	Improvement Fee	52,000	52,000	52,000	9
10	1,289,603	1,390,631	1,427,631		TOTAL RESOURCES	973,695	973,695	973,695	10
11					REQUIREMENTS				11
12					CAPITAL OUTLAY				12
13	0	0	300,000	7880	Contracted Materials - Improvement	150,000	150,000	150,000	13
14	0	0	200,000	7885	Contracted Materials - Reimbursement	400,000	400,000	400,000	14
15	0	0	500,000		TOTAL CAPITAL OUTLAY	550,000	550,000	550,000	15
16					TRANSFER OUT TO:				16
17	0	0	0		Trsfr to WW Master Plan for Plan update (reim)	0	0	0	17
18	0	0	0		TOTAL TRANSFER OUT	0	0	0	18
19	0	0	404,853		Unappr Bal - Reimbursement	31,503	31,503	31,503	19
20	0	0	487,192		Unappr Bal - Improvement	392,192	392,192	392,192	20
21	1,289,603	1,390,631			FUND BALANCE (PRIOR YEARS 0				21
22	0		927,631		UNAPPROPRIATED FUND BALANCE	423,695	423,695	423,695	22
23	0	1,390,631	1,427,631		TOTAL REQUIREMENTS	973,695	973,695	973,695	23

TRT FUND: WHERE THE MONEY GOES



Advertising-Website, Media, Tourism Facilities & Other	\$175,448	16%
Fireworks & Mics	\$46,620	4%
Transfers to other Funds	\$861,843	79%
Contingency	\$10,000	1%
Total	\$1,093,911	



TRANSIENT ROOM TAX

CITY OF ROCKAWAY BEACH

FUND 800

Historical Data					RESOURCES	Budget For Next Year 2020-2021			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2017-2018	First Preceding Year 2018-2019							This Year Year 2019-2020	
				GL ACCT					
1					USE OF MONEY AND PROPERTY				1
2	412,441	366,335	651,266		FUND BALANCE	186,167	186,167	186,167	2
3		11,322	3,876		Restricted for Advertising from Prior Years	8,346	8,346	8,346	3
4					REVENUE FROM COLLECTIONS 10%				4
5	449,588	536,479	460,750	4710	Room Tax Collections 5%	470,000	470,000	470,000	5
6	179,595	214,592	184,300	4711	Room Tax Collections - Advertising 2%	188,000	188,000	188,000	6
7	125,717	150,214	129,010	4712	Room Tax Collections - 70 % of 2% CTY	131,600	131,600	131,600	7
8	53,878	64,378	55,290	4712	Room Tax Collections - 30% of 2% CTY	56,400	56,400	56,400	8
9	32,180	75,106	64,505	4713	Room Tax Collections - 70% of 1% CTY	65,800	65,800	65,800	9
10	13,791	32,189	27,645	4713	Room Tax Collections - 30% of 1% CTY	28,200	28,200	28,200	10
11	1,709	165,881	2,000	4709	Pen & Int Delinquent	1,880	1,880	1,880	11
12	1,001	219	500	4121	T-Shirt Revenue	425	425	425	12
13	857,459	1,239,058	924,000		TOTAL REVENUE FROM COLLECTIONS	942,305	942,305	942,305	13
14					USE OF MONEY AND PROPERTY				14
15	4,913	7,392	4,000	4120	Interest on Invested Funds	4,000	4,000	4,000	15
16	1,274,813	1,624,107	1,583,142		TOTAL RESOURCES	1,140,818	1,140,818	1,140,818	16
17					REQUIREMENTS				17
18					MATERIALS AND SERVICES				18
19					TOURISM PROMOTION:				19
20					2% PORTION				20
21	75,288	89,573	124,500	6533	Advertising Media	105,788	105,788	105,788	21
22	38,254	28,558	30,000	6535	Advertising/Tourism	24,300	24,300	24,300	22
23	12,391	11,961	16,000	6534	Advertising - Website and Apps	12,960	12,960	12,960	23
24	37,360	34,313	25,000	6634	Advertising - Other	20,250	20,250	20,250	24
25	0	0	25,000	6998	Bad Debt	10,000	10,000	10,000	25
26	1,218	1,218	2,000	6536	Rockaway Lions - 4th of July Event	1,620	1,620	1,620	26
27	30,638	31,528	45,000	6537	Fireworks - July 4th Event	45,000	45,000	45,000	27
28	975	0	15,000	6538	Tourism Promo and Facilities	12,150	12,150	12,150	28
29	196,124	197,151	282,500		TOTAL MATERIALS AND SERVICES	232,068	232,068	232,068	29
30					CAPITAL OUTLAY - 5%				30
31									31
32	0	0	0		TOTAL CAPITAL OUTLAY 5%	0	0		32
33					TRANSFER OUT - 5%				33
34	204,500	93,300	175,650	8024	GF - Police	145,923	145,923	145,923	34
35	74,500	93,300	175,650	8046	GF - Fire	145,923	145,923	145,923	35
36	3,000	0	0	8044	GF - City Beautification	0	0	0	36
37	36,800	36,800	32,000		GF - Parks & Recreation	0	0	0	37
38	110,000	93,300	117,100	8041	Roads & Streets Fund	89,159	89,159	89,159	38
39	15,000	15,000	15,000	8026	Fire Equip Reserve	11,421	11,421	11,421	39
40	0	93,300	117,100	8036	Project & Equip Reserve Fund	83,667	83,667	83,667	40
41	60,000	60,000	64,000	8025	General Fund USDA Loan Service	64,000	64,000	64,000	41
42					TRANSFER OUT - 70% OF 2% CTY				42
43	140,232	135,793	195,040	8036	Project & Equip Reserve Fund - PW	150,151	150,151	150,151	43
45					TRANSFER OUT - 30% OF 2% CTY				45
46	0	3,000	3,000	8044	GF - City Beautification	3,000	3,000	3,000	46
47	0	11,000	16,115	8036	Project & Equip Reserve Fund	12,270	12,270	12,270	47
48	2,500	11,000	16,115	8025	GF - Capital Projects PW	12,270	12,270	12,270	48
49	0	11,000	16,155	8046	GF - Fire	12,270	12,270	12,270	49
50	29,500	11,000	16,115	8024	GF- Police	12,270	12,270	12,270	50
51	25,000	11,000	16,115	8041	Roads & Streets Fund	12,270	12,270	12,270	51
52					TRANSFER OUT 70% OF 1% CTY				52
53	0	67,897	97,520	8036	Project & Equip Reserve Fund - PW	75,075	75,075	75,075	53
54					TRANSFER OUT 30% OF 1% CTY				54
55	0	5,800	8,360	8036	Project & Equip Reserve Fund	6,365	6,365	6,365	55
56	0	5,800	8,360	8025	GF - Capital Projects PW	6,365	6,365	6,365	56
57	0	5,800	8,360	8024	GF - Police	6,365	6,365	6,365	57
58	0	5,800	8,360	8046	GF - Fire	6,714	6,714	6,714	58
59	0	5,800	8,360	8041	Roads & Streets Fund	6,365	6,365	6,365	59
60	701,032	775,690	1,114,475		TOTAL TRANSFER OUT	861,843	861,843	861,843	60
61	0	0	10,000	6999	Contingency	0	0	0	61
62	0	0	0		Reserved for Future Expenditures - Trsm Fac				62
63	377,657				Ending Balance (Prior Years)				63
64	0	651,266	186,167		Unappropriated Ending Fund Balance	46,907	46,907	46,907	64
65	1,274,813	1,624,107	1,583,142		TOTAL REQUIREMENTS	1,140,818	1,140,818	1,140,818	65