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City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5
Rockaway Beach, OR 97136
(503) 374-1752 FAX (503) 355-8221

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 2021/2022. 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. The COVID-19 pandemic is still with us, but its expected negative impact on City revenue has yet to materialize. The same cannot be said for some of our local business. While our current budget was developed on expected revenue shortfalls, this proposed budget looks to build back essential services and to continue to develop revenue streams where core services remain underfunded.

Key Issues or Trends.

- The General Fund is revenue limited. The City's 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.
- Funding for the Fire department was increased. Additional increases in subsequent years should be expected as the Fire Department's service potential is modernized and expanded to meet the needs of our growing community. It should be noted that additional revenue sources are under investigation, such as an operating bond. Grants have been identified that may bridge the funding gap until a long-term revenue source can be secured.
- Included in this budget is funding for a fourth police officer. This is the minimum level of staffing required should the City wish to continue to maintain and operate its own Police Department. Grant programs have been identified to supplement City revenue.
- As proposed, this budget does not include funding for the Parks and Recreation Program.
- As proposed, this budget does include funding for the new Community Grant program.
- Transient Room Tax revenue continues to trend upwards. Transient Room Tax collections this year, have already exceed total collections from the previous budget year. It is thought that revenues could further increase should the City allow the State of Oregon to Collect this tax on the City's behalf.

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.
- To date, water/sewer service charges appear to be coming in as expected.
- Property taxes appear to be coming in as estimated and on time. Transient room tax is coming in above estimates.

- January 2021 marked the third year of the City's 5-year plan to incrementally increase water base 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 12 years.

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

- Budgets of the Police and Fire Department have been increased as the need for these emergency services continue to grow along with the City's growth in visitors.
- The Public Works Department will maintain current staffing levels. Increases in visitors, especially in the summer months, will necessitate that some seasonal tasks be accomplished through service contracts.
- City Hall has continued to operate at a reduced staffing level with positive results. The limited Public access to City Hall as a result of COVID -19, has led to significant increases in productivity, with very little effect on the overall standard of service provided. It is now apparent that the convenience of in-person service used by a small percentage of our customers was consuming an outsized share of the City's administrative resources. The proposed budget includes funding for fully re-staffing City Hall. However, it should be noted that this may not be necessary should restrictions on in-person service remain in-place or reduced open hours at City Hall become policy.
- 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 2021-2022 is anticipated to be a \$1,750,000.00 Oregon Department of Transportation funded section of the Salmonberry Trail.
- You will notice an increase in the proposed training allocations. I want to ensure that the City of Rockaway Beach is staffed with highly trained employees capable of providing the highest standard of service to our customers and citizens. A knowledgeable and loyal workforce will ensure this municipality operates efficiently.

As always, this budget is conservative. Revenue estimates are not unrealistically 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.

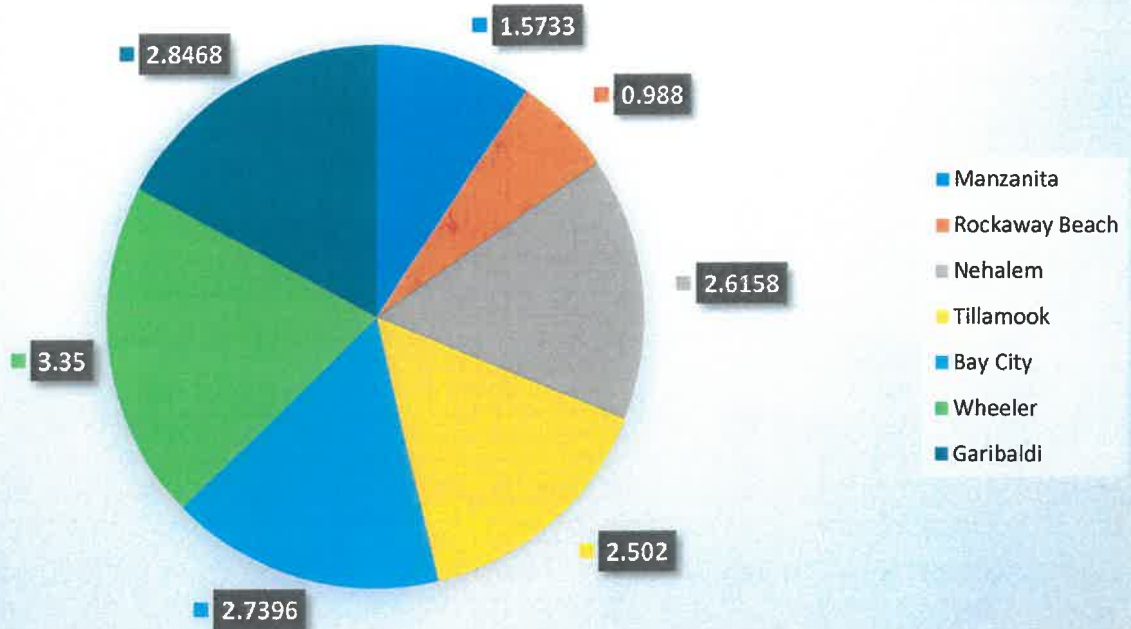
Respectfully,



Luke Shepard

City Manager/Budget Officer

2021-2022 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 2021-2022 BUDGET COMMITTEE



CITIZEN MEMBERS

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
David Elkins	6/24	1
Stephanie Winchester	6/24	2
Janet McIntire	6/22	3
Dave May	6/23	4
Patrick McIntire	6/24	5
Mary McGinnis	6/23	6

ROCKAWAY BEACH CITY COUNCIL

		<u>ELCTD/APPTD DT</u>	<u>TERM END</u>
Sue Wilson	Mayor	1/13/21	12/31/22
Keith Cantrell	1	1/13/21	12/31/25
Tom Martine	2	1/13/21	12/31/25
Kristine Hayes	3	1/13/21	12/31/25
Terry Walhood	4	1/09/19	12/31/22
Penny Cheek	5	1/13/21	12/31/25

Luke Shepard, City Manager/Budget Officer



Budget Calendar FY 2021-2022

March 10, 2021	Appoint Budget Officer at Council Meeting.
March 23, 2021	Publish 1 st notice of Budget Committee Meeting
March 24, 2021	Send reminders to Budget Committee Members.
March 30, 2021	Publish 2 nd notice of Budget Committee Meeting.
April 7, 2021	First Budget Committee Meeting: 1. Election of Chair & Secretary 2. Receive Budget Message 3. Public Hearing on proposed uses, State Revenue Sharing. 4. Budget Officer presents proposed budget.
April 21, 2021	Second Budget Committee Meeting: Receive Public Testimony
April 21, 2021	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for publication the approved budget summary.
May 12, 2021	Third Budget Committee Meeting: Final Adjustments Approve Budget Tax Levy
May 12, 2021	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 13, 2021	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, parks 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 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 tourism facilities. The primary sources of revenue are transfers from transient room tax 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.

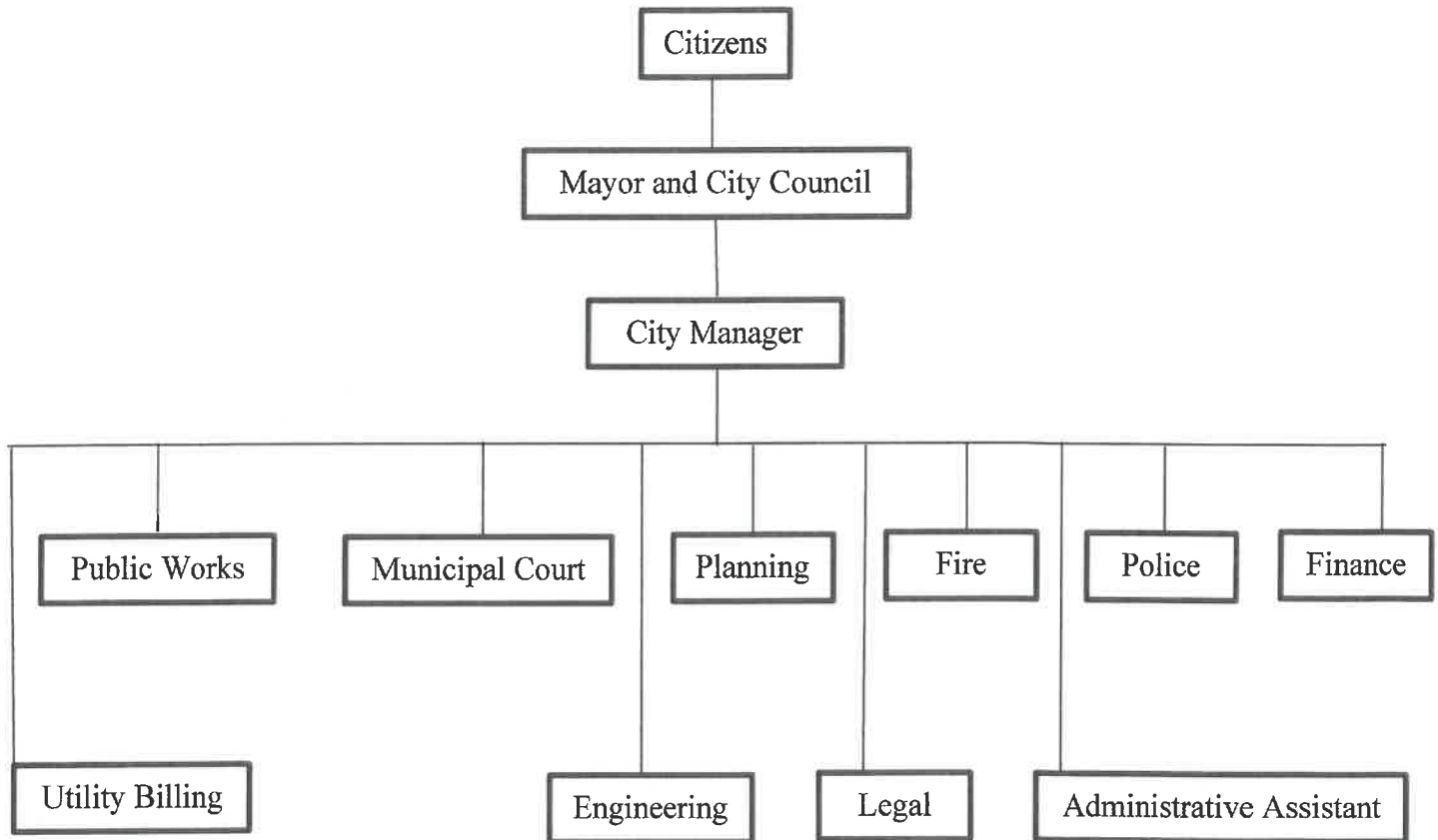
Fund 500 - SEWER OPERATING

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 2021-2022



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



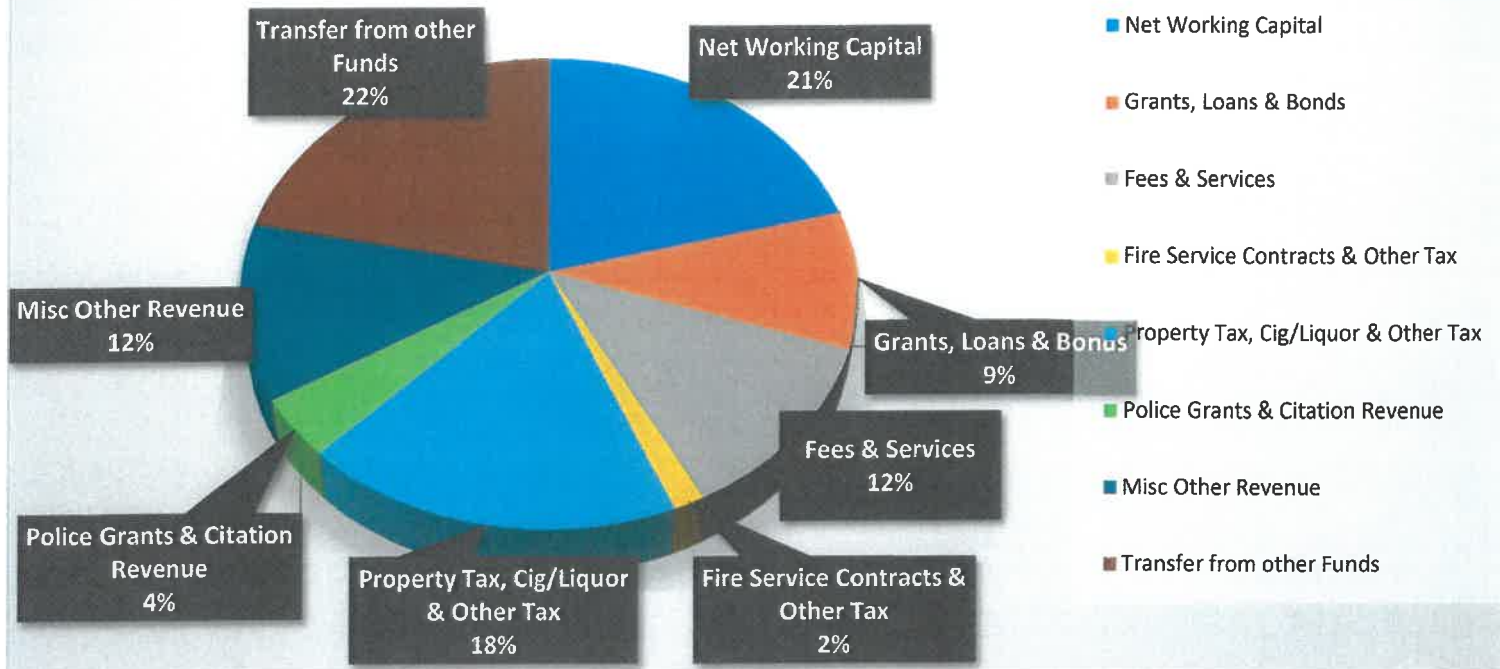


City of Rockaway Beach
Long Term Debt Report-Updated thru June 30, 21

<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>Dates</u>
Water Improvement Debt Svc. (McMillan Creek Res.)	470	\$180,000.00 \$900,000	\$34,320	semi-annual	4.80%	15yr	Water Surcharge	US Bnak Commercial Loan Services	34	5/15/2008	5/15/2023	10/21, 4/22
220 N Hwy 101, Police Bldg	10	\$188,000 \$150,957	\$5,890.80	semi-annual	3.90%	25yr amort, 15yr balloon	TRT	TLC/FCU	n/a	3/6/2014	3/5/2029	7/21, 1/22
2020 Bonds		\$2,190,000	\$316,698	semi-annual	2%	Varies		Zion Bank	n/a	12/8/2020	varies	8/1, 2/1
Totals: Current		\$2,520,957										
Original		\$3,278,000.00										



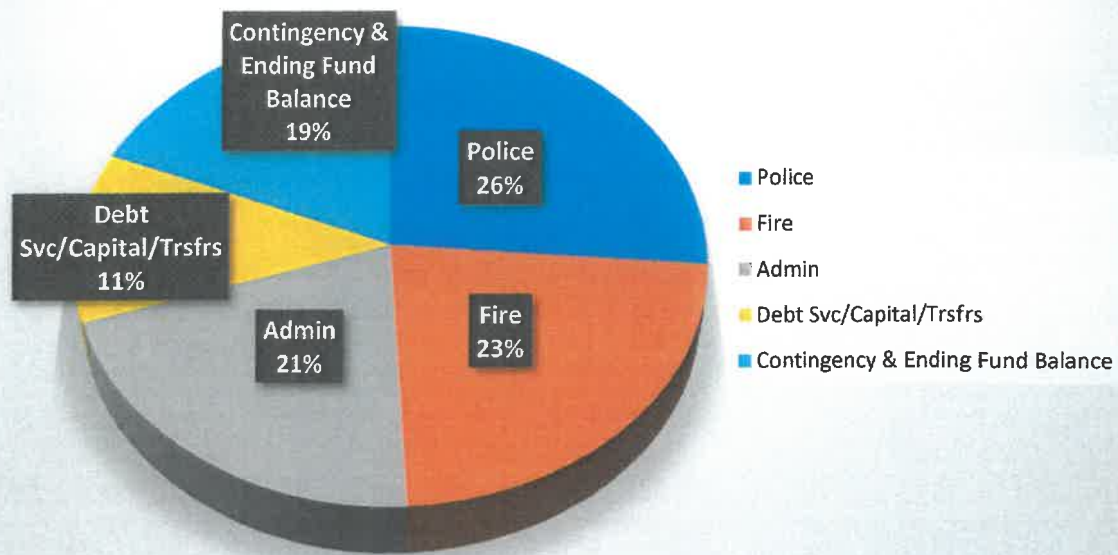
GENERAL FUND: WHERE THE MONEY COMES FROM



Net Working Capital	\$571,080	21%
Grants, Loans & Bonds	\$255,482	9%
Fees & Services	\$330,850	12%
Fire Service Contracts & Fire Permits	\$40,500	2%
Property Tax, Cig/Liquor & Other Tax	\$500,330	18%
Police Grants & Citation Revenue	\$111,200	4%
Misc Other Revenue	\$330,200	12%
Transfer from other Funds	\$590,589	22%
Total	\$2,730,231	



GENERAL FUND: WHERE MONEY GOES



Police	\$719,764	27%
Fire	\$623,439	23%
Admin	\$565,735	21%
Debt Svc/Capital/Trsfrs	\$310,515	11%
Contingency & Ending Fund Balance	\$510,778	19%
Total:	\$2,730,231	



RESOURCES

GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

Budget For Next Year 2021-2022

Historical Data				RESOURCE DESCRIPTION		Budget For Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
				GL ACCT					
1	440,740	420,354	669,880		Net Working Capital	571,080	571,080	571,080	1
2					OTHER RESOURCES				2
3	390,160	415,385	376,000	4010	Current Property Taxes (estimated to be received)	420,830	420,830	420,830	3
4	11,546	9,884	10,810	4020	Delinquent Property Taxes (Previous Levied)	8,000	8,000	8,000	4
5	401,706	425,269	386,810		TOTAL PROPERTY TAXES	428,830	428,830	428,830	5
6					REVENUE FROM COLLECTIONS				6
7	156,416	231,095	188,000	4060	Licenses & Franchise Fees	188,000	188,000	188,000	7
8	24,498	30,027	23,500	4085	Land Use/Ordinance Fees	20,000	20,000	20,000	8
9	87,405	69,908	76,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	100,000	100,000	100,000	9
10	2,381	1,806	1,000	4110	Old Court Citations	1,200	1,200	1,200	10
11	490	410	200	4185	Fire Permits	150	150	150	11
12	1,804	2,236	1,900	4146	Utilities reimb-Health Dept	2,200	2,200	2,200	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	500	4145	Refundable Deposits	500	500	500	14
15	0	62,225	120,000	4186	Emergency Services Fee	110,000	110,000	110,000	15
16	283,509	408,222	421,600		TOTAL REVENUE FROM OTHER COLLECTIONS	432,550	432,550	432,550	16
17					REVENUES FROM OTHER AGENCIES				17
18	0	154,848	72,937	4175	Misc. Grants-Gen Fund	240,482	240,482	240,482	18
19	4,307	4,821	6,500	4163	Police Department Revenue-Fingerprinting, Rent	1,000	1,000	1,000	19
20	9,842	0	0	4178	Police Grants	0	0	0	20
21	16,251	22,872	20,680	4165	State Revenue Sharing	20,000	20,000	20,000	21
22	16,796	18,242	18,000	4040	Liquor Tax-OLCC	18,000	18,000	18,000	22
23	43,669	62,592	40,420	4060	Other Tax	52,000	52,000	52,000	23
24	1,551	1,633	1,500	4050	Cigarette Tax	1,500	1,500	1,500	24
25	14000	0	15,000	4180	Coastal Zone Planning Grant	15,000	15,000	15,000	25
26	3,828	0	0	4179	ODOT/Oregon Impact Overtime-Police	10,000	10,000	10,000	26
27	110,244	265,008	175,037		TOTAL REVENUE FROM OTHER AGENCIES	357,982	357,982	357,982	27
28					USE OF MONEY AND PROPERTY				28
29	56,514	56,294	18,800	4120	Interest on Invested Funds-GF	18,000	18,000	18,000	29
30	5,990	3,080	2,500	4141	Community/Civic Center Rental-SR Cntr	500	500	500	30
31	62,504	59,374	21,300		TOTAL USE OF MONEY AND PROPERTY	18,500	18,500	18,500	31
32					CHARGES FOR CURRENT SERVICES				32
33					Fire Protection Contracts				33
34	24,899	30,000	30,000	4091	Nedonna Fire Dist	30,000	30,000	30,000	34
35	9,080	10,000	10,000	4092	Twin Rocks Water Dist	10,000	10,000	10,000	35
36	500	500	500	4093	OR State Forestry Dept	500	500	500	36
37	34,479	40,500	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	40,500	40,500	37
38					OTHER REVENUE				38
39	25	0	0	4170	Police Dept Fund Raisers	0	0	0	39
40	8,291	5,503	0	4160	Park & Rec Fund Raisers	0	0	0	40
41	26,625	4,089	2,000	4150	Misc Revenues	5,000	5,000	5,000	41
42	0	0	0	4190	Surplus Property	285,000	285,000	285,000	42
43	200	275	500	4110	Fireworks Donation	200	200	200	43
44		2,130	1,000	4200	Emergency MNG Fundraiser	0	0	0	44
45	35,141	11,997	3,500		TOTAL OTHER REVENUE	290,200	290,200	290,200	45
46					TRANSFER IN				46
47	11,000	16,115	12,270	4038	TRT < 30% of 2% CTY > Capital Outlay PW	16,425	16,425	16,425	47
48	25,000	25,000	45,000	4032	Sewer - Civic Center Operations	45,000	45,000	45,000	48
49	25,000	25,000	45,000	4037	Water - Civic Center Operations	45,000	45,000	45,000	49
50	60,000	64,000	64,000	4055	TRT< 5% > - City Hall Loan	64,000	64,000	64,000	50
51	93,300	175,650	145,923	4030	TRT < 5% > Police	177,319	177,319	177,319	51
52	11,000	16,115	12,270	4030	TRT < 30% of 2% CTY > Police	16,427	16,427	16,427	52
53	36,800	24,000	0	4036	TRT < 5% > Park & Rec	0	0	0	53
54	3,000	3,000	3,000	4052	TRT < 30 % of 2% CTY > City Beautification	6,178	6,178	6,178	54
55	93,300	175,650	145,923	5053	TRT < 5% > Fire Dept	177,319	177,319	177,319	55
56	11000	16,115	12,270	4053	TRT <30 % of 2% CTY > Fire	16,427	16,427	16,427	56
57	5800	8,360	6,714	4053	TRT < 30% of 1% CTY > Fire	8,831	8,831	8,831	57
58	5800	8,360	6,365	4036	TRT < 30% of 1% CTY > Capital Outlay PW	8,831	8,831	8,831	58
59	5800	8,360	6,365	4030	TRT < 30% of 1% CTY > Police	8,832	8,832	8,832	59
60	386,800	565,725	505,100		TOTAL TRANSFER IN	590,589	590,589	590,589	60
61	1,750,716	2,196,449	2,223,727		TOTAL RESOURCES	2,730,231	2,730,231	2,730,231	61

GENERAL FUND - POLICE
FUND 100.15

CITY OF ROCKAWAY BEACH

	Historical Data				REQUIREMENTS	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL ACC	PERSONNEL SERVICES				
1	89,453	94,664	94,670	5052	Police Chief	97,033	97,033	97,033	1
2	62,688	66,506	70,040	5060	Police Sergeant (1 FT)	72,495	72,495	72,495	2
3	55,774	58,727	64,032	5053	Officers: Step 1-10 (1 FT)	127,361	127,361	127,361	3
4	0	14,300	0	5064	Reserve Officer	0	0	0	4
5	24,385	19,729	26,000	5065	Overtime	26,000	26,000	26,000	5
6	14,595	14,343	15,000	5068	On Call	15,000	15,000	15,000	6
7	2,241	0	0	5069	ODOT Overtime	10,000	10,000	10,000	7
8	249,136	268,269	269,742		TOTAL WAGES	347,889	347,889	347,889	8
9	13,764	0	1,500	5075	ACCRUED VACATION -HOL-CT	1,500	1,500	1,500	9
10	155,973	167,319	206,135	5152	Payroll Expenses	296,000	296,000	296,000	10
11	418,873	435,588	477,377		TOTAL PERSONNEL SERVICES	645,389	645,389	645,389	11
12	4.25	3	3		TOTAL FULL-TIME EQUIVALENT (FTE)	4	4	4	12
13					MATERIALS AND SERVICES				13
14	6,355	14,543	15,000	6530	Telephone & Technology	15,000	15,000	15,000	14
15	14,750	8,442	10,000	6550	Materials and Supplies	10,000	10,000	10,000	15
16	2,030	3,680	1,800	6551	Uniforms	2,000	2,000	2,000	16
17	560	240	250	6552	Uniform Cleaning	500	500	500	17
18	1,055	6,155	2,200	6563	Major Investigations	2,200	2,200	2,200	18
19	7,112	7,199	7,200	6570	Ins: Vehicle, Liability, Equipment etc	7,200	7,200	7,200	19
20	7,756	6,586	9,000	6580	Fuel & Oil	9,000	9,000	9,000	20
21	13,216	13,875	7,500	6581	Vehicle Maint & Repair	7,500	7,500	7,500	21
22	14,584	9,538	7,500	6582	Electronics Maint & Repair	13,200	13,200	13,200	22
23	5,002	2,165	4,000	6915	Travel & Training - Staff	3,000	3,000	3,000	23
24	90	502	1,000	6535	Medical	1,000	1,000	1,000	24
25	1,967	1,855	2,550	6110	Electricity	275	275	275	25
26	9,956	20,507	68,800	6520	Building Maintenance	500	500	500	26
27	5,877	6,584	5,000	6540	Attorney	3,000	3,000	3,000	27
28	90,310	101,871	141,800		TOTAL MATERIALS & SERVICES	74,375	74,375	74,375	28
29					DEBT SERVICE				29
30	13,400	0		8516	Interfund Loan SWR SDC 0% final pmt	0	0	0	30
31	11,782	11,782	11,900	8515	PD Station Purchase TLC CU	0	0	0	31
32					(pmts due 1/10 & 7/10 until 98k 15 yr balloon in 2029)				32
33	17,290	17,290	0	7527	PD Vehicle Leases - Final Pmt	0	0	0	33
34	42,472	29,072	11,900		TOTAL DEBT SERVICE	0	0	0	34
35					CAPITAL OUTLAY				35
36	9,680	0	0	7526	PD Grant Funded Capital Projects	0	0	0	36
37	2,762	25,000	3,000	7525	PD Capital Purchases	0	0	0	37
38	12,442	25,000	3,000		TOTAL CAPITAL OUTLAY	0	0	0	38
39	564,097	591,531	634,077		TOTAL REQUIREMENTS	719,764	719,764	719,764	39

GENERAL FUND - FIRE
FUND 100.16

CITY OF ROCKAWAY BEACH

	Historical Data				REQUIREMENTS	Budget For Next Year 2021-2022				
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							This Year 2020-2021	
				GL Acct	PERSONNEL SERVICES					
1	4,885	5,730	4,000	5062	Record Keeping	4,000	4,000	4,000		1
2	0	21,250	87,125	5052	Fire Chief	90,174	90,174	90,174		2
3				5053	Grant Funded Firefighters	130,000	130,000	130,000		3
4				5061	Volunteer EMS Stipends	18,250	18,250	18,250		4
5	16,998	16,956	17,000	5061	Volunteer Stipends	20,000	20,000	20,000		5
6	7,608	25,508	83,158	5152	Payroll Expenses	256,015	256,015	256,015		6
7	29,491	69,444	191,283		TOTAL PERSONNEL SERVICES	518,439	518,439	518,439		7
8	0	0	1		TOTAL FULL TIME EQUIVALNET (FTE)	3	3	3		8
9					MATERIALS AND SERVICES					9
10	2,527	3,031	3,500	6100	Electricity	3,500	3,500	3,500		10
11	1,206	2,523	2,700	6530	Telephone & Technology	8,500	8,500	8,500		11
12	352	0	1,000	6535	Medical	7,500	7,500	7,500		12
13	34,216	106,752	25,000	6555	Supplies & Gear	20,000	20,000	20,000		13
14	12,000	13,021	13,000	6570	Ins: Vehicle , Liab, Equip, Bldg	13,000	13,000	13,000		14
15	2,018	2,036	4,500	6580	Fuel & Oil	5,000	5,000	5,000		15
16	55	604	1,500	6582	Electronic Maint & Repair	1,500	1,500	1,500		16
17	7,649	957	10,000	6630	Building Maintenance	15,000	15,000	15,000		17
18	503	601	10,000	6660	Training	15,000	15,000	15,000		18
19	2,742	1,554	5,300	6670	Required Equip Testing	6,000	6,000	6,000		19
20	6,230	1,538	10,000	6690	Vehicle Maint & Repair	10,000	10,000	10,000		20
21	69,498	132,617	86,500		TOTAL MATERIALS AND SERVICES	105,000	105,000	105,000		21
22					CAPITAL OUTLAY					22
23	15,951	7,763	0	7621	Fire Department Capital Outlay	0	0	0		23
24	15,951	7,763			TOTAL CAPITAL OUTLAY	0	0	0		24
25	114,940	209,824	277,783		TOTAL REQUIREMENTS	623,439	623,439	623,439		25

150-504-030 (Rev 11-18)

GENERAL FUND - PARK & RECREATION
FUND 100.19

CITY OF ROCKAWAY BEACH

	Historical Data			Budget For Next Year 2021-2022						
	Actual		Adopted Budget	REQUIREMENTS						
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020			This Year 2020-2021	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				GL Acct	PERSONNEL SERVICES					
1	12,466	10,715	0	5056	Extra Labor - Rec Youth -Min Wages	0	0	0	1	
2	7,182	7,115	0	5063	Recreational Director	0	0	0	2	
3	19,648	17,830	0		TOTAL WAGES	0	0	0	3	
4	4,350	2,748	0		Payroll Expenses	0	0	0	4	
5	23,998	20,578	0		TOTAL PERSONAL SERVICES	0	0	0	5	
6	0.65	.85	0		Total Full-Time Equivalent (FTE)	0	0	0	6	
7					MATERIALS & SERVICES				7	
8	58	0	0	6831	Dues	0	0	0	8	
9	828	1,178	0	6100	Sporting Equip/Art Supplies	0	0	0	9	
10	1,691	2,641	0	6103	Fund Raisers Exp	0	0	0	10	
11	3,222	6,021	0	6102	Field Trips	0	0	0	11	
12	3,141	2,582	0	6113	Parks & Rec Activities	0	0	0	12	
13	8,940	12,422	0		TOTAL MATERIALS AND SERVICES	0	0	0	13	
14	32,938	33,000	0		TOTAL REQUIREMENTS	0	0	0	14	

150-504-030 (Rev 11-18)

GENERAL FUND - ADMINISTRATION

CITY OF ROCKAWAY BEACH

FUND 100.18

	Historical Data				REQUIREMENTS	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL ACCT	PERSONNEL SERVICES				
1	4,550	4,800	7,000	5050	Court Clerk + Muni Judge	7,000	7,000	7,000	1
2	30,624	49,955	55,400	5057	Office Employess	79,620	79,620	79,620	2
3	440	108	4,000	5065	Overtime	4,000	4,000	4,000	3
4	71,700	84,553	73,080	5082	City Manager	76,415	76,415	76,415	4
5	990	1,355	1,100	5085	Council Stipend	1,100	1,100	1,100	5
6	108,304	140,771	140,580		TOTAL WAGES	168,135	168,135	168,135	6
7	769	536	15,000	5075	Accrued Vacation/Comp Time	5,000	5,000	5,000	7
8	62,470	90,334	103,100	5152	Payroll Expenses	140,000	140,000	140,000	8
9	171,543	231,641	258,680		TOTAL PERSONNEL SERVICES	313,135	313,135	313,135	9
10	2	1.75	1.75		TOTAL FULL - TIME EQUIVALENT (FTE)	1.75	1.75	1.75	10
11					MATERIALS AND SERVICES				11
12	58,764	55,733	57,000	6410	Planning & Zoning - CTY Planner	57,000	57,000	57,000	12
13	7,017	1,520	0	6411	City Engineer/Land Use	0	0	0	13
14	0	0	0	6430	9-1-1 Funds	0	0	0	14
15	5,137	5,610	4,500	6530	Telephone	5,500	5,500	5,500	15
16	3,000	3,067	3,500	6570	Ins: Liability, Bldg, Equip, Bonding, etc	4,000	4,000	4,000	16
17	15,831	20,824	30,000	6571	Computers, Server, & Technology	35,000	35,000	35,000	17
18	0	0	1,000	6577	Ordinance Update	1,500	1,500	1,500	18
19	0	2,713	3,000	6596	Emergency Services	2,000	2,000	2,000	19
20	876	1,654	3,000	6666	City Beautification	3,000	3,000	3,000	20
21	0	0	100	6667	Storm Damage Repairs	100	100	100	21
22	3,856	1,904	5,000	6725	Tillamook County - Fines	5,000	5,000	5,000	22
23	12,005	5,950	15,000	6726	OR Dept. of Revenue - Fines	15,000	15,000	15,000	23
24	47,768	41,760	51,000	6830	City Hall Operations	51,000	51,000	51,000	24
25	3,611	2,011	2,000	6831	Dues: City/Officials/Staff	2,000	2,000	2,000	25
26	2,434	1,706	1,500	6835	Bank Fees	2,000	2,000	2,000	26
27	560	365	500	6840	Court Cost	500	500	500	27
28	102,403	16,117	39,000	6850	Attorney & Legal Fees	29,000	29,000	29,000	28
29	3,073	3,421	7,000	6870	Auditor & Bond	8,000	8,000	8,000	29
30	2,088	1,145	500	6880	Advertising	500	500	500	30
31	5,707	5,755	7,500	6890	Stationary & Supplies	6,500	6,500	6,500	31
32	2,888	936	2,500	6915	Travel & Training - Staff	5,000	5,000	5,000	32
33	7,221	4,658	8,000	5920	City Hall Building Maint	8,000	8,000	8,000	33
34	299	57	500	6932	City Manager Fund	500	500	500	34
35	1,004	425	2,000	6931	City Council/Mayor Expense	1,000	1,000	1,000	35
36	190	410	500	6440	Refundable Deposits	500	500	500	36
37	8,000	8,000	0	6954	Senior Meals	0	0	0	37
38	2,000	2,800	0	6954	Library	0	0	0	38
39	1,323	400	0	6951	Ordinance Enforcement	0	0	0	39
40	333	0	0	6954	International Police Museum	0	0	0	40
41		0	0	6954	Community Grants	10,000	20,000	20,000	41
42	505	0	0	6954	Emergency Management Committee	0	0	0	42
43	297,893	188,941	244,600		TOTAL MATERIALS AND SUPPLIES	252,600	262,600	262,600	43
44	9				DEBT SERVICE				44
45	20,766	20,766	20,800	7510	Parking Lot Payments, due 8/1 & 2/1	19,250	19,250	19,250	45
46				7512	PD Building Loan Payment 7/21 & 1/22	11,900	11,900	11,900	46
47	64,294	64,294	64,300	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	51,365	51,365	51,365	47
48	85,060	85,060	85,100		TOTAL DEBT SERVICE	82,515	82,515	82,515	48
49					CAPITAL OUTLAY				49
50	0	2,235	0	8000	Capital Projects-PW	25,000	25,000	25,000	50
51	8,227	140,064	87,937	8001	Grant Funded Capital Projects	0			51
52	8,227	142,299	87,937		TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	52
53					TRANSFER OUT				53
54	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	36,000	36,000	36,000	54
55				8042	Police Equipment Reserve	22,000	22,000	22,000	55
56			0	8044	Fire Equipment Reserve	45,000	45,000	45,000	56
57			100,000	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	100,000	100,000	100,000	57
58	9,800	9,800	9,800	8045	Debt Service Reserve - PD Balloon Pmt Res	0	0	0	58
59	45,800	45,800	145,800		TOTAL TRANSFER OUT	203,000	203,000	203,000	59
60					CONTINGENCY				60
61	0	0	19,870	7999	GF - Contingency	250,000	250,000	250,000	61
62	0	0	19,870		TOTAL CONTINGENCY	250,000	250,000	250,000	62
63					Reserved For Future Expenditures				63
64	0	66,800	66,800	1008	USDA Required Loan Reserve	0	0	0	64
65	0	187,000	0		GF - Ending Non - Restricted Fund Balance	0	0	0	65
66					Ending Balance (Prior Year)				66
67	160,372	254,600	66,800		TOTAL UNAPPROPRIATED END FUND BALANCE	260,778	250,778	250,778	67
68	768,895	948,341	908,787		TOTAL ADMINISTRATION REQUIREMENTS	1,126,250	1,136,250	1,136,250	68

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 2021-2022				
	Actual		Adopted Budget Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL Acct					
1	168,531	184,679	200,512		WORKING CAPITAL	102,933	102,933	102,933	1
2	1,148	833	1,000	4120	Interest on Invested Funds	1,000	1,000	1,000	2
3					TRANSFER IN				3
4				4026	GF Transfer In	45,000	45,000	45,000	4
5	15,000	15,000	11,421	4030	TRT Fund < 5% >	40,000	40,000	40,000	5
6	15,000	15,000			TOTAL TRANSFER IN	85,000	85,000	85,000	6
7	184,679	200,512	212,933		TOTAL RESOURCES	188,933	188,933	188,933	7
8					REQUIREMENTS				8
9					MATERIALS AND SERVICES				9
10	0	0	45,000	7625	Vehicle & Equipment Maintenance	0	0	0	10
11									11
12					CAPITAL OUTLAY				12
13	0	0	65,000	7621	Fire Equipment & Capital Outaly	110,000	110,000	110,000	13
14	184,679	200,512			Ending Balance (Prior Years)				14
15	0	0	102,933		Reserved for Future Expenditures	78,933	78,933	78,933	15
16	0	200,512	212,933		TOTAL REQUIREMENTS	188,933	188,933	188,933	16

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: Donations

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 2021-2022			
	Actual		Adopted Budget Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	0	6,655	16,003	GL Acct	WORKING CAPITAL	21,028	21,028	21,028	1
2	0	0	25	4120	Interest on Invested Funds	25	25	25	2
3	1,100	0	0	4005	Donations - Park & Rec	0	0	0	3
4	0	0	0		Donations - P&R Scholarships	0	0	0	4
5	5,555	9,348	5,000	4007	Donations - Police	2,500	2,500	2,500	5
6					TRANSFER IN				6
7				4130	GF Transfer In	22,000	22,000	22,000	7
8					TOTAL TRANSFER IN	22,000	22,000	22,000	8
9	6,655	16,003	21,028		TOTAL RESOURCES	45,553	45,553	45,553	9
10					REQUIREMENTS				10
11					MATERIALS AND SERVICES				11
12	0	0	0	7626	P&R Scholarship Expense	0	0	0	12
13			19,000	6600	Police Department Expense	2,000	2,000	2,000	13
14		0	19,000		TOTAL MATERIALS AND SERVICES	2,000	2,000	2,000	14
15					CAPITAL OUTLAY				15
16	0	0	0	7621	Police Department Capital Projects	40,000	40,000	40,000	16
17	0	0	0		TOTAL CAPITAL OUTLAY	40,000	40,000	40,000	17
18	6,655	16,003			Ending balance (prior years)				18
19	0	0	2,705		Reserved for Future Expenditures	3,553	3,553	3,553	19
20	0	16,003	21,028		TOTAL REQUIREMENTS	45,553	45,553	45,553	20

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
FUND 160

CITY OF ROCKAWAY BEACH

	Historical Data				RESOURCES	Budget for Next Year 2021-2022			
	Actual		Adopted Budget Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	0	9,800	19,600		WORKING CAPITAL	129,410	129,410	129,410	1
2	0	0	10	4120	Interest on Invested Funds	10	10	10	2
3					TRANSFER IN				3
4	9,800	9,800	109,800	4030	TIF - General Fund	100,000	100,000	100,000	4
5	9,800	9,800	109,800		TOTAL TRANSFER IN				5
6	9,800	19,600	129,410		TOTAL RESOURCES	229,420	229,420	229,420	6
7					DEBT SERVICE				7
8	0	0	100,000	6850	Debt Service Attorney/Legal Fees/Court Cost	220,000	220,000	220,000	8
9			100,000		TOTAL DEBT SERVICE	220,000	220,000	220,000	9
10					CAPITAL OUTLAY				10
11	0	0			TOTAL CAPITAL OUTLAY	0	0	0	11
12	0		29,420		Reserved for Future Expenditures	9,420	9,420	9,420	12
13	9,800	19,610			Ending Balance (Prior Years)				13
14	9,800	19,600	129,410		TOTAL REQUIREMENTS	229,420	229,420	229,420	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:

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

GASB34 Funding

**PROJECT AND EQUIP RESERVE
FUND 210**

CITY OF ROCKAWAY BEACH

	Historical Data				RESOURCES	Budget for Next Year 2021-2022			
	Actual		Adopted Budget Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1	159,427	234,903	207,816		WORKING CAPITAL	550,000	550,000	550,000	1
2	1,261	989	800	4120	Interest on Invested Funds	800	800	800	2
3	234,941	156,275	100,000	4184	Grants - Tourism Facilities	1,750,000	1,750,000	1,750,000	3
4					TRANSFER IN				4
5	93,300	117,100	83,667	4030	TRT < From 5% >	162,528	162,528	162,528	5
6	135,793	195,040	150,151	4030	TRT < From 70% of 2% CTY >	219,434	219,434	219,434	6
7	67,897	97,520	75,075	4030	TRT < From 70% of 1% CTY >	109,717	109,717	109,717	7
8	11,000	16,115	12,270	4030	TRT < From 30% of 2% CTY >	19,293	19,293	19,293	8
9	5,800	8,360	6,365	4030	TRT < From 30% of 1% CTY >	10,264	10,264	10,264	9
10	313,790	434,135	327,528		TOTAL TRANSFER IN	521,236	521,236	521,236	10
11	709,419	826,302	636,144		TOTAL RESOURCES	2,822,036	2,822,036	2,822,036	11
12					REQUIREMENTS				12
13					CAPITAL OUTLAY				13
14					Projects and Equipement:				14
15	12,263	0	0	7567	Civic Facility Capital Projects	0	0	0	15
16	417,253	246,881	350,000	7577	Tourism Facilities Capital Projects	615,000	615,000	615,000	16
17	0	371,606	100,000	7578	Toursim Facilites Grants	1,750,000	1,750,000	1,750,000	17
18	429,516	618,487	450,000		TOTAL CAPITAL OUTLAY	2,365,000	2,365,000	2,365,000	18
19					TRANSFER OUT				19
20	22,500	0	0		Water Operating Fund	0	0	0	20
21	22,500	0	0		Sewer Operating Fund	0	0	0	21
22	45,000	0	0		TOTAL TRANSFER OUT	0	0	0	22
23	234,903	207,816		8031	Ending Balance (Prior Years)				23
24			186,144	100	Total Reserved for Future Expenditures	457,036	457,036	457,036	24
25	709,419	618,487	636,144		TOTAL REQUIREMENTS	2,822,036	2,822,036	2,822,036	25

ROADS & STREETS

CITY OF ROCKAWAY BEACH

FUND 300

	Historical Data				RESOURCES	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL ACCT					
1	410,458	355,649	259,153		FUND BALANCE- UNRESTRICTED	172,759	172,759	172,759	1
2	0	0	0		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0	2
3	0	0	0		FUND BALANCE - RESTRICTED BIKE/PED FUNDS				3
4	410,458	355,649	259,153		TOTAL FUND BALANCE	172,759	172,759	172,759	4
5					REVENUE FROM OTHER AGENCIES				5
6	98,323	95,222	99,000	4340	State Street Revenue - ODOT	99,000	99,000	99,000	6
7	983	899	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,000	1,000	1,000	7
8	0	0	100,000	4183	Small City Allotment Grant	100,000	100,000	100,000	8
9	102,785	30,539	0	4182	Grants & Reimbursements Roads & Streets	0	0	0	9
11	202,091	126,660	200,000		TOTAL REVENUE FROM OTHER AGENCIES	200,000	200,000	200,000	11
12					USES OF MONEY AND PROPERTY				12
13	8,155	6,677	4,000	4120	Interest on Invested Funds	4,000	4,000	4,000	13
14					TRANSFERS IN:				14
15	11,000	16,115	12,270	4030	TRT < From 2% CTY >	19,293	19,293	19,293	15
16	93,300	117,100	89,159	4030	TRT < From 5% >	162,528	162,528	162,528	16
17	5,800	8,360	6,365	4030	TRT < 30% of 1% of CTY > Roads & Streets	10,264	10,264	10,264	17
18	36,000	36,000	36,000	4038	General Fund < TPUD Fran 2% of the 4% >	36,000	36,000	36,000	18
19	146,100	177,575	143,794		TOTAL TRANSFER IN	228,085	228,085	228,085	19
20	766,804	666,561	606,947		TOTAL RESOURCES	604,844	604,844	604,844	20
21					REQUIREMENTS				21
22					PERSONNEL SERVICES				22
23	10,550	11,274	10,500	5082	City Manager	10,915	10,915	10,915	23
24	9,151	10,901	10,100	5058	Public Works Director	9,677	9,677	9,677	24
25	29,721	54,317	58,050	5055	Maintenance Worker Wages	58,000	58,000	58,000	25
26	330	285	500	5085	Council Stipend	500	500	500	26
27	0	0	825	5054	Code Enforcement - Rds	825	825	825	27
28	0	0	5,000	5056	Extra Labor - Temp	5,000	5000	5000	28
29	308	0	2,000	5065	Overtime	2,000	2000	2000	29
30	50,060	76,777	86,975		TOTAL WAGES	86,917	86,917	86,917	30
31	35,134	42,397	54,000	5152	Payroll Expenses	56,415	56,415	56415	31
32	196	264	2,000	5075	Accrued Vacation/Comp Time	2,000	2,000	2,000	32
33	85,390	119,438	142,975		TOTAL PERSONNEL SERVICES	145,332	145,332	145,332	33
34	0.75	0.75	0.75		TOTAL FULL TIME EQUIVALENT (FTE)	0.75	0.75	0.75	34
35					MATERIALS & SERVICES				35
36	15,055	13,222	23,000	6800	Roads Materials, Sup & Services	23,000	23,000	23,000	36
37	24,703	15,984	23,700	6572	Street Lighting	23,000	23,000	23,000	37
38	1,978	1,953	3,000	6125	Electricity: Wayside, City Park	3,000	3,000	3,000	38
39	2,500	2,854	2,650	6570	Ins/Vehicle, Liability, Equip, Bldg	3,100	3,100	3,100	39
40	1,355	1,396	1,500	6592	Parking Lease - Port of Tillamook Bay	1,500	1,500	1,500	40
41	3,512	3,684	4,000	6610	Sidewalks, Curb, Bikeways	4,000	4,000	4,000	41
42	2,978	629	4,600	6620	Street Signs	4,600	4,600	4,600	42
43	200	179	500	6667	Storm Damage Repairs	500	500	500	43
44	3,788	5,598	7,500	6690	Vehicle Maint, Supplies & Repair	7,500	7,500	7,500	44
45	3,037	2,853	6,000	6580	Fuel & Oil	6,000	6,000	6,000	45
46	6,950	3,878	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	10,000	46
47	0	3,242	500	6131	Nature Preserve	3,000	3,000	3,000	47
48	21,193	21,649	25,000	6130	Wayside & Park Maintenance	35,000	35,000	35,000	48
49	87,249	77,121	111,950		TOTAL MATERIALS & SERVICES	124,200	124,200	124,200	49
50					CAPITAL OUTLAY				50
51	48,252	0	100,000	7502	Rds -Sts Projects from Grants	100,000	100,000	100,000	51
52	189,218	198,035	50,000	7502	Rds - Sts Projects - Paving etc	50,000	50,000	50,000	52
53	0	12,815	0	7547	Public Works Vehicle	0	0		53
54	237,470	210,850	150,000		TOTAL CAPITAL OUTLAY	150,000	150,000	150,000	54
55					TRANSFER OUT				55
56	0	0	0		TOTAL TRANSFER OUT	0	0	0	56
57	0	0	30,000	7999	Contingency	30,000	30,000	30,000	57
58	0	0			Reserved for Bike Paths and Trails				58
59	356,695	259,152			Ending Balance (Prior Years)				59
60			172,022		Unappr Ending Fund Balance	155,312	155,312	155,312	60
61	766,804	666,561	606,947		REQUIREMENTS TOTAL	604,844	604,844	604,844	61

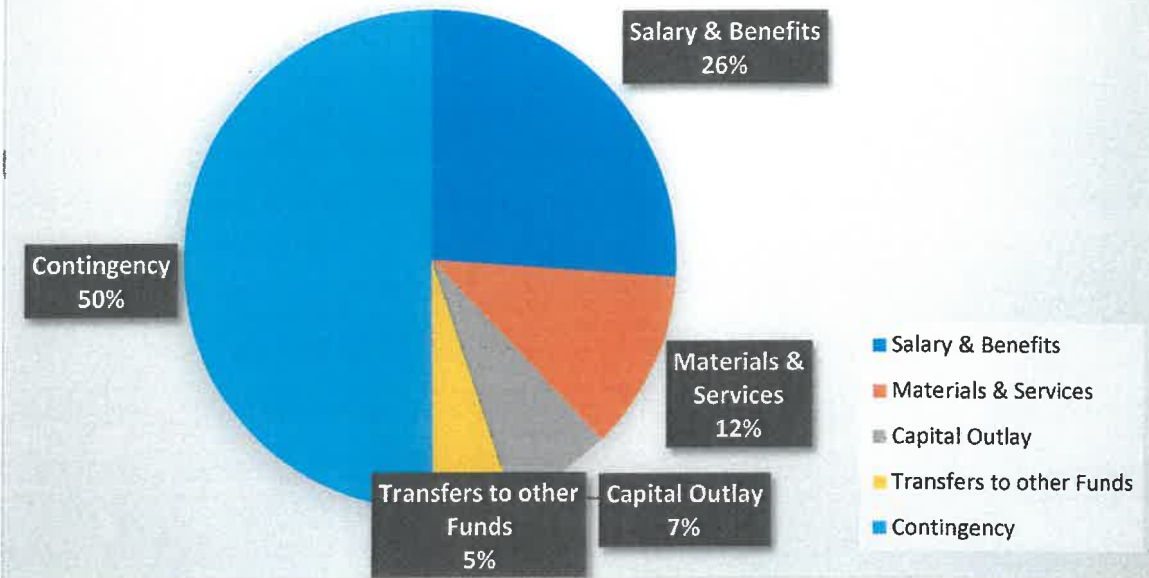
TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE
FUND 390

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES	Budget For Next Year 2021-2022			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
				GL Acct				
1				BEGINNING FUND BALANCE				1
2				*CASH ON HAND (CASH BASIS) OR				2
3				*WORKING CAPITAL (ACCRUAL BASIS)				3
4	106,591	127,872	148,376	Bal Fwd - Improvement	164,376	164,376	164,376	4
5	969	704	1,000	4120 Interest on Invested Funds	1,000	1,000	1,000	5
6	20,312	19,800	15,000	4940 Improvement Fees	15,000	15,000	15,000	6
7	127,872	148,376	164,376	TOTAL RESOURCES	180,376	180,376	180,376	7
8				REQUIREMENTS				8
9	0	0	100,000	7880 Contract Materials - Improvement	180,000	180,000	180,000	9
10	0	0	100,000	TOATL CAPITAL OUTLAY	180,000	180,000	180,000	10
11				TRANSFER OUT				11
12								12
13	0	0	0	TOTAL TRANSFERS OUT	0	0	0	13
14		0	64,376	Unap Bal - Improvement	376	376	376	14
15	127,872	148,376		FUND BALANCE (PRIOR YEARS)				15
16			64,376	UNAPPROPRIATED FUND BALANCE	376	376	376	16
17	127,872	148,376	164,376	TOTAL REQUIREMENTS	180,376	180,376	180,376	17

150-504-030 (Rev 11-18)

WATER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$607,020	26%
Materials & Services	\$271,500	12%
Capital Outlay	\$162,500	7%
Transfers to other Funds	\$117,000	5%
Contingency & Ending Fund Balance	\$1,165,500	50%
Total	\$2,323,520	



WATER OPERATING

FUND 400

CITY OF ROCKAWAY BEACH

Historical Data					RESROUCES	Budget For Next Year 2021-2022			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-2019	First Preceding Year 2019-2020	This Year Year 2020-2021							
			GL ACCT						
1	518,781	897,970	1,113,378		FUND BALANCE	1,109,520	1,109,250	1,109,250	1
2					CHARGES FOR CURRENT SERVICES				2
3	1,083,078	1,134,344	1,035,792	4540	Water Service Base Rate	1,100,000	1,100,000	1,100,000	3
4	31,447	23,295	15,000	4550	New Water Connections	20,000	20,000	20,000	4
5	73,219	74,323	72,000	4560	Master Plan Reserve Fund	73,000	73,000	73,000	5
6	1,187,744	1,231,962	1,122,792		TOATL CHARGES FOR CURRENT SERVICES	1,193,000	1,193,000	1,193,000	6
7					USE OF MONEY AND PROPERTY				7
8	8,943	6,745	6,000	4120	Interest on Invested Funds	6,000	6,000	6,000	8
9					TRANSFER IN				9
10	0	13,828	275	4047	Water Revenue Bond	0	0	0	10
11	22,500	0	0	4032	P&E Reserve	0	0	0	11
12					OTHER REVENUE				12
13	18,396	36,851	15,000	4150	Misc turn on/off acct chng/meter read fees	15,000	15,000	15,000	13
14	1,756,364	2,173,528	2,257,445		TOTAL RESOURCES	2,323,520	2,323,250	2,323,250	14
15					REQUIREMENTS				15
16					PERSONNEL SERVICES				16
17	11,800	11,273	10,300	5082	City Manager	10,917	10,917	10,917	17
18	45,755	54,506	50,200	5058	Public Works Director	48,387	48,387	48,387	18
19	72,191	53,360	84,200	5057	Office Employees	83,362	83,362	83,362	19
20	99,343	99,957	126,400	5055	Maintenance Workers	95,000	95,000	95,000	20
21	59,026	29,130	57,000	5059	Plant Operator	101,466	101,466	101,466	21
22	0	0	2,000	5056	Extra Labor -Temp	2,000	2,000	2,000	22
23	0	0	1,000	5067	Emergency Management	1,000	1,000	1,000	23
24	0	0	2,338	5054	Code Enforcement	2,338	2,338	2,338	24
25	990	855	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	3,147	630	14,000	5065	Overtime	14,000	14,000	14,000	27
28	292,252	249,711	350,838		TOTAL WAGES	361,870	361,870	361,870	28
29	163,620	137,267	202,087	5152	Payroll Expenses	235,150	235,150	235,150	29
30	3,320	1,907	10,000	5075	Accumulated Vacation/Comp Time	10,000	10,000	10,000	30
31	459,192	388,885	562,925		TOTAL PERSONNEL SERVICES	607,020	607,020	607,020	31
32	4.7	4.5	4.5		TOTAL FULL - TIME EQUIVALENT (FTE)	4.5	4.5	4.5	32
33					MATERIALS AND SERVICES				33
34	27,618	28,786	34,500	6110	Electricity	36,500	36,500	36,500	34
35	1,128	0	1,000	6455	Emergency Services	1,000	1,000	1,000	35
36	53	2,919	2,000	6520	Building Maintenance	2,000	2,000	2,000	36
37	9,230	11,600	9,500	6530	Telephone/Telemetry	12,000	12,000	12,000	37
38	17,593	18,212	28,000	6534	Plant Chemicals and supplies	30,000	30,000	30,000	38
39	18,264	21,355	17,500	6551	Administration & Billing	19,000	19,000	19,000	39
40	24,000	23,991	25,000	6570	Ins: Vehicle, Liability, Equip, Bldg	25,000	25,000	25,000	40
41									41
41	10,000	6,597	11,000	6574	Audit	11,000	11,000	11,000	41
42	6,366	5,309	7,000	6580	Fuel & Oil	7,000	7,000	7,000	42
43	0	0	500	6667	Storm Damage Reparis	500	500	500	43
44	5,270	7,308	13,500	6690	Vehicle & Equipment Maintenance	13,500	13,500	13,500	44
45	8,458	5,736	9,000	6745	Required Testing	9,000	9,000	9,000	45
46	44,471	42,420	65,000	6750	System Maintenance and Supplies	65,000	65,000	65,000	46
47	441	464	2,000	6831	Dues - Certif - Permits - Licenses	2,500	2,500	2,500	47
48	11,778	11,367	12,000	6850	Attorney & Legal	12,000	12,000	12,000	48
49	6,025	10,860	12,000	6851	Engineering	12,000	12,000	12,000	49
50	3,973	2,073	4,500	6915	Travel & Training - Staff	4,500	4,500	4,500	50
51	7,358	7,719	8,500	6945	Meter Readers 60%	8,500	8,500	8,500	51
52	0	0	500	6951	Ordinance Enforcement	500	500	500	52
53	202,026	206,716	263,000		TOTAL MATERIALS AND SERVICES	271,500	271,500	271,500	53
54					REQUIREMENTS				54
55					CAPITAL OUTLAY				55
56	0	0	50,000	7602	Water Facilities Capital Outlay	25,000	25,000	25,000	56
57	94,724	25,431	125,000	7601	Imprvement and New Lines	125,000	125,000	125,000	57
58	0	27,946	0	7661	Public Works Vehicles	12,500	12,500	12,500	58
59	94,724	53,377	175,000		TOTAL CAPITAL OUTLAY	162,500	162,500	162,500	59
60					TRANSFERS OUT				60
61	12,452	0	0	8023	81 -'98 Water Revenue Bond	0	0	0	61
62	25,000	25,000	45,000	8027	GF for Civic Ctr Operations	45,000	45,000	45,000	62
63	65,000	400,000	72,000	8045	Water Master Plan Reserve Fund	72,000	72,000	72,000	63
64	102,452	425,000	117,000		TOTAL TRANSFERS OUT	117,000	117,000	117,000	64
65	0	0	30,000		Contingency	30,000	30,000	30,000	65
66	897,970	1,113,378			Ending Balance (Prior Years)				66
67			530,774		Unappropriated Ending Fund Balance	1,135,500	1,135,230	1,135,230	67
68	1,756,364	2,187,356	1,678,699		TOTAL REQUIREMENTS	2,323,520	2,323,250	2,323,250	68

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									
	Historical Data				RESOURCES	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL Acct					
1	330,016	203,833	366,561		WORKING CAPITAL	286,833	286,833	286,833	1
2					USE OF MONEY AND PROPERTY				2
3	17,643	11,860	10,000	4120	Interest on Invested Funds	10,000	10,000	10,000	3
4					TRANSFER IN				4
5	65,000	400,000	72,000	4030	Water Operating Utility Fund	72,000	72,000	72,000	5
6	65,000	400,000	72,000		TOTAL TRANSFER IN	72,000	72,000	72,000	6
7	6,970	0	0		Jetty Creek OWEB Grant	0	0	0	7
8	419,629	615,693	448,561		TOTAL RESOURCES	368,833	368,833	368,833	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	0	0	0	7559	Water Rights perfection	0	0	0	11
12	215,796	249,132	200,000	7555	Priority I Projects per Master Plan	300,000	300,000	300,000	12
13	0	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	215,796	249,132	200,000		TOTAL CAPITAL PROJECTS	300,000	300,000	300,000	16
17	0	0	30,000	7999	Contingency	30,000	30,000	30,000	17
18	203,833	366,561			Ending Fund Balance (Prior Years)				18
19	0	0	56,833		Reserved for Future Expenditures	38,833	38,833	38,833	19
20	419,629	615,693	286,833		TOTAL REQUIREMENTS	368,833	368,833	368,833	20

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

FUND430

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES		Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020- 2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL Acct					
1	26,868	14,103	275		FUND BALANCE	0	0	0	1
2					USE OF MONEY AND PROPERTY				2
3	420	0	0	4120	Interest on Invested Funds	0	0	0	3
4					TRANSFER IN				4
5	12,452	0	0	4030	Water Operating	0	0	0	5
6	39,740	14,103	275		TOTAL RESOURCES	0	0	0	6
7					REQUIREMENTS				7
8					DEBT SERVICE (07/15/2018)	0	0	0	8
9	25,000	0	0	8510	Principal Due 7/15	0	0	0	9
10	637	0	0	8511	Interest Due 7/15 & 1/16	0	0	0	10
11	25,637	0	0		TOTAL DEBT SERVICES	0	0	0	11
12					TRANSFER OUT				12
13	0	13,828	275	8023	Water Operating Fund	0	0	0	13
14	14,103	275			Ending Balance (Prior Years)	0	0	0	14
15	0		0		Unappropriated Ending Fund Bal	0	0	0	15
16	39,740	14,103	275		TOTAL REQUIREMENTS	0	0	0	16

WATER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 470

	Historical Data			Budget For Next Year 2021-2022						
	Actual		Adopted Budget	RESROUCES			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
1	375,410	408,716	446,319	GL Acct	FUND BALANCE	472,819	472,819	472,819	1	
2					USE OF MONEY AND PROPERTY				2	
3	1,911	1,154	1,500	4120	Interest on Invested Funds	1,000	1,000	1,000	3	
4					Collections From Utility Billing				4	
5	146,378	148,601	140,000	4550	Water Debt Sevice	148,260	148,260	148,260	5	
6	523,699	558,471	587,819		TOTAL RESOURCES	622,079	622,079	622,079	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	13,644	10,812	10,000	8511	McMillion Creek Water Res Interest	10,800	10,800	10,800	10	
11	27,347	28,168	30,000	8520	Jetty Creek Water Plant Principal	25,000	25,000	25,000	11	
12	13,992	13,172	15,000	8521	Jetty Creek Water Plant Interest	11,850	11,850	11,850	12	
13	114,983	112,152	115,000		TOTAL DEBT SERVICE	107,650	107,650	107,650	13	
14	408,716	446,319			Ending Balance (Prior Years)				14	
15	0		472,819		Unappropriated Ending Fund Bal	514,429	514,429	514,429	15	
16	523,699	558,471	587,819		TOTAL REQUIREMENTS	622,079	622,079	622,079	16	

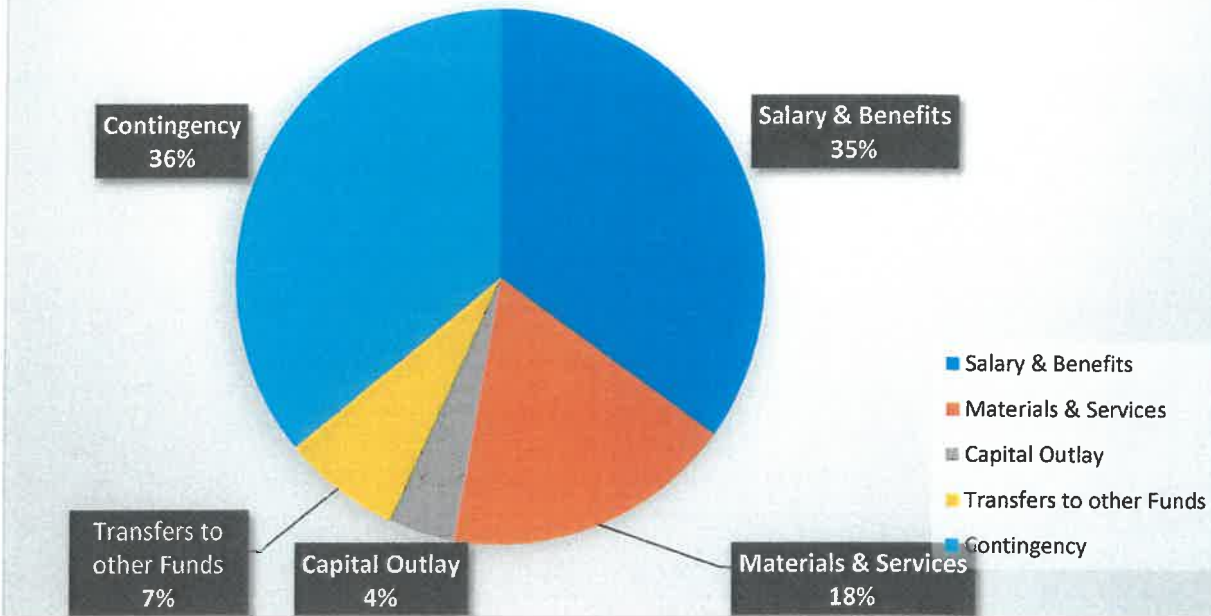
WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 490

	Historical Data				RESROUCES	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL Acct					
1	414,469	483,962			BEGINNING FUND BALANCE:				1
2	0		160,069		Bal Fwd - Reimbursement	172,619	172,619	172,619	2
3	0		180,068		Bal Fwd - Improvement	258,618	258,618	258,618	3
4	1,779	1,291	1,100	4120	Interest on Invested Funds	1,100	1,100	1,100	4
5	12,144	18,216	7,000	4935	Reimbursement Fees	10,000	10,000	10,000	5
6	130,570	192,124	78,000	4940	Improvement Fees	90,000	90,000	90,000	6
7	558,962	695,593	426,237		TOTAL RESOURCES	532,337	532,337	532,337	7
8					REQUIREMENTS				8
9	25,000	355,456	70,000	7880	Contract Materials - Improvement	80,000	80,000	80,000	9
10	50,000	0	75,000	7885	Contract Materials - Reimbursement	70,000	70,000	70,000	10
11	75,000	355,456	145,000		TOTAL CAPITAL OUTLAY	150,000	150,000	150,000	11
12					Transfer Out To:				12
13									13
14	0	0	0		TOTAL TRANSFER OUT	0	0	0	14
15	0	0	97,619		Unap Bal - Reimbursement	107,550	107,550	107,550	15
16	0	0	188,618		Unap Bal - Improvement	198,550	198,550	198,550	16
17	483,962	340,137			FUND BALANCE - PRIOR YEARS				17
18	0	0	286,237		UNAPPROPRIATED FUND BALANCE	382,337	382,337	382,337	18
19	558,962	695,593	431,237		TOTAL REQUIREMENTS	532,337	532,337	532,337	19

SEWER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$586,947	35%
Materials & Services	\$298,200	18%
Capital Outlay	\$67,500	4%
Transfers to other Funds	\$120,000	7%
Contingency	\$603,671	36%
Total	\$1,676,318	



SEWER OPERATING

CITY OF ROCKAWAY BEACH

FUND 500

	Historical Data			GL ACCT		Budget For Next Year 2021-2022				
	Actual		Adopted Budget			RESROUCES	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020								
1					USE OF MONEY AND PROPERTY				1	
2	881,003	1,021,971	960,612		FUND BALANCE	805,818	805,818	805,818	2	
3					CHARGES FOR CURRENT SERVICES				3	
4	749,159	772,113	756,500	4640	Sewer Service Base Rate	760,000	760,000	760,000	4	
5	77,368	78,980	75,000	4660	Sewer Master Plan	79,000	79,000	79,000	5	
6	22,830	17,320	13,000	4650	New Sewer Connections	17,500	17,500	17,500	6	
7	849,357	868,413	844,500		TOTAL CHARGES FOR CURRENT Services	856,500	856,500	856,500	7	
8					USE OF MONEY AND PROPERTY				8	
9	18,437	13,002	13,000	4121	Interest on Invested Funds	13,000	13,000	13,000	9	
10					OTHER REVENUE				10	
11	22,500	0	0	4032	TIF P&E RESERVE	0	0	0	11	
12	478	6,344	1,000	4150	Miscellaneous Revenue	1,000	1,000	1,000	12	
13	1,771,775	1,909,730	1,819,112		TOTAL RESOURCES	1,676,318	1,676,318	1,676,318	13	
14					REQUIREMENTS				14	
15					PERSONNEL SERVICES				15	
16	5,280	5,637	9,744	5082	City Manager	10,917	10,917	10,917	16	
17	36,604	43,604	40,150	5058	Public Works Director	38,709	38,709	38,709	17	
18	72,191	53,360	91,000	5057	Office Employees	82,360	82,360	82,360	18	
19	59,025	29,130	65,000	5059	Plant Operator	100,581	100,581	100,581	19	
20	99,343	98,474	92,600	5055	Maintenance Workers	98,000	98,000	98,000	20	
21	990	855	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	0	0	2,000	5064	Standby	2,000	2,000	2,000	23	
24	3,147	630	7,000	5065	Overtime	7,000	7,000	7,000	24	
25	276,580	231,690	310,994		TOTAL WAGES	343,067	343,067	343,067	25	
26	148,655	125,100	189,000	5152	Payroll Expenses	228,880	228,880	228,880	26	
27	3,320	1,899	15,000	5075	Vacation Accrual/Comp Time	15,000	15,000	15,000	27	
28	428,555	358,689	514,994		TOTAL PERSONNEL SERVICES	586,947	586,947	586,947	28	
29	4.7	4.7	4.7		Total Full Time Equivalent (FTE)	4.7	4.7	4.7	29	
30					MATERIALS AND SERVICES				30	
31	32,035	33,391	37,000	6110	Electricity	35,000	35,000	35,000	31	
32	750	0	1,000	6455	Emergency Services	1,000	1,000	1,000	32	
33	782	8,952	7,000	6520	Building Maintenance	5,000	5,000	5,000	33	
34	4,466	4,118	5,500	6530	Telephone & Telemetry	6,000	6,000	6,000	34	
35	18,339	21,286	16,000	6551	Administration & Billing	25,000	25,000	25,000	35	
36	24,365	28,227	35,000	6570	Ins: Vehicle, Liability, Equip, Bldg	33,000	33,000	33,000	36	
37	5,802	5,309	12,000	6580	Fuel & Oil	10,000	10,000	10,000	37	
38	41,093	74,054	68,000	6750	System Maintenance and Supplies	68,000	68,000	68,000	38	
39	38,573	32,856	30,000	6534	Plant Chemicals and Supplies	27,000	27,000	27,000	39	
40	10,322	11,367	10,000	6850	Attorney & Legal	10,000	10,000	10,000	40	
41	8,250	12,347	11,000	6574	Audit	11,000	11,000	11,000	41	
42	5,041	7,128	13,000	6690	Vehicle Maint, Supplies & Repair	13,000	13,000	13,000	42	
43	6,051	6,983	27,000	6740	I & I Work	27,000	27,000	27,000	43	
44	6,843	8,752	15,000	6745	Required Testing	10,000	10,000	10,000	44	
45	441	465	700	6831	Dues - Certifications	700	700	700	45	
46	5,471	1,047	5,000	6851	Engineering	5,000	5,000	5,000	46	
47	1,423	1,055	3,600	6915	Travel & Training - Staff	5,000	5,000	5,000	47	
48	4,905	5,146	6,000	6945	Meter Readers 40%	6,000	6,000	6,000	48	
49	0	0	500	6951	Ordinance Enforcement	500	500	500	49	
50	214,952	262,483	303,300		TOTAL MATERIALS AND SERVICES	298,200	298,200	298,200	50	
51					CAPITAL OUTLAY				51	
52	0	0	45,000	7740	Sewer Facilities Capitial Outlay	25,000	25,000	25,000	52	
53	8,982	0	30,000	7601	Improvement and NewLines	30,000	30,000	30,000	53	
54	2,315	27,946	0	7661	Vehicle and Equipment	12,500	12,500	12,500	54	
55	11,297	27,946	75,000		TOTAL CAPITAL OUTLAY	67,500	67,500	67,500	55	
56					TRANSFERS OUT				56	
57	25,000	25,000	45,000	8027	GF City Hall/Civic Ctr Operating	45,000	45,000	45,000	57	
58	70,000	275,000	75,000	8033	Sewer Master Plan	75,000	75,000	75,000	58	
59	95,000	300,000	120,000		TOTAL TRANSFERS OUT	120,000	120,000	120,000	59	
60	0	0	30,000		Contingency	30,000	30,000	30,000	60	
61	1,021,971	960,612			Ending Balance (Prior Years)				61	
62	0	0	805,818		Unappropriated Ending Fund Bal.	573,671	573,671	573,671	62	
63	1,771,775	1,909,730	1,819,112		TOTAL REQUIREMENTS	1,676,318	1,676,318	1,676,318	63	

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.

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

Review Year: 2024

SEWER MASTER PLAN RESERVE

CITY OF ROCKAWAY BEACH

FUND 520									
	Historical Data				RESOURCES	Budget for Next Year 2021-2022			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020	Adopted Budget Year 2020-2021						
				GL Acct					
1	818,539	678,413	909,497		FUND BALANCE	946,413	946,413	946,413	1
2					USE OF MONEY AND PROPERTY				2
3	9,446	7,351	4,000	4121	Interest on Invested Funds	4,000	4,000	4,000	3
4					TRANSFER IN				4
5	70,000	275,000	75,000	4032	Sewer Operating Fund	75,000	75,000	75,000	5
6	70,000	275,000	75,000		TOTAL TRANSFER IN	75,000	75,000	75,000	6
7	897,985	960,764	988,497		TOTAL RESOURCES	1,100,413	1,100,413	1,100,413	7
8					REQUIREMENTS				8
9					CAPITAL OUTLAY				9
10	200,000	0	300,000	7555	Projects Per Master Plan:	300,000	300,000	300,000	10
11	19,572	51,267	300,000	7556	Lift Station/ Infrastructure	300,000	300,000	300,000	11
12	219,572	51,267	600,000		TOTAL CAPITAL PROJECTS	600,000	600,000	600,000	12
13	0	0	15,000	7999	Contingency	15,000	15,000	15,000	13
14	678,413	909,497			Ending Balance (Prior Years)				14
15	0	0	346,413		Reserved for Future Expenditures	485,413	485,413	485,413	15
16	897,985	960,764	946,413		TOTAL EXPENDITURES	1,100,413	1,100,413	1,100,413	16

SEWER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 560

	Historical Data			Budget For Next Year 2021-2022							
	Actual		Adopted Budget	RESROUCES				Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
				GL Acct							
1	516,212	562,247	616,989		FUND BALANCE	497,747	497,747	497,747	1		
2					USE OF MONEY AND PROPERTY				2		
3	904	3,617	100	4150	Interest on Invested Funds	250	250	250	3		
4					Collections from Sewer Billing				4		
5	240,982	246,184	225,000	4650	Sewer Outfall Debe Svc Billed	243,800	243,800	243,800	5		
6	758,098	812,048	842,089		TOTAL RESOURCES	741,797	741,797	741,797	6		
7					REQUIREMENTS				7		
8					DEBT SERVICE (4/01/2025)				8		
9	156,242	160,870	162,000	8510	Principal (August 1)	185,000	185,000	185,000	9		
10	34,018	29,390	50,000	8511	Interest (Aug1 & Feb 1)	24,243	24,243	24,243	10		
11	5,591	4,799	8,000	8514	Loan Fee (.05%)	0			11		
12	195,851	195,059	220,000		TOTAL PAYMENTS	209,243	209,243	209,243	12		
13	96,100	96,100	96,100		Required Loan Reserve	0	0	0	13		
14	96,100	96,100	96,100		Total Reserve				14		
15	562,247	616,989			Ending Balance (Prior Years 0				15		
16			497,747		Unappropriated Ending Fund Balance	532,554	532,554	532,554	16		
17	758,098	812,048	813,847		TOTAL REQUIREMENTS	741,797	741,797	741,797	17		

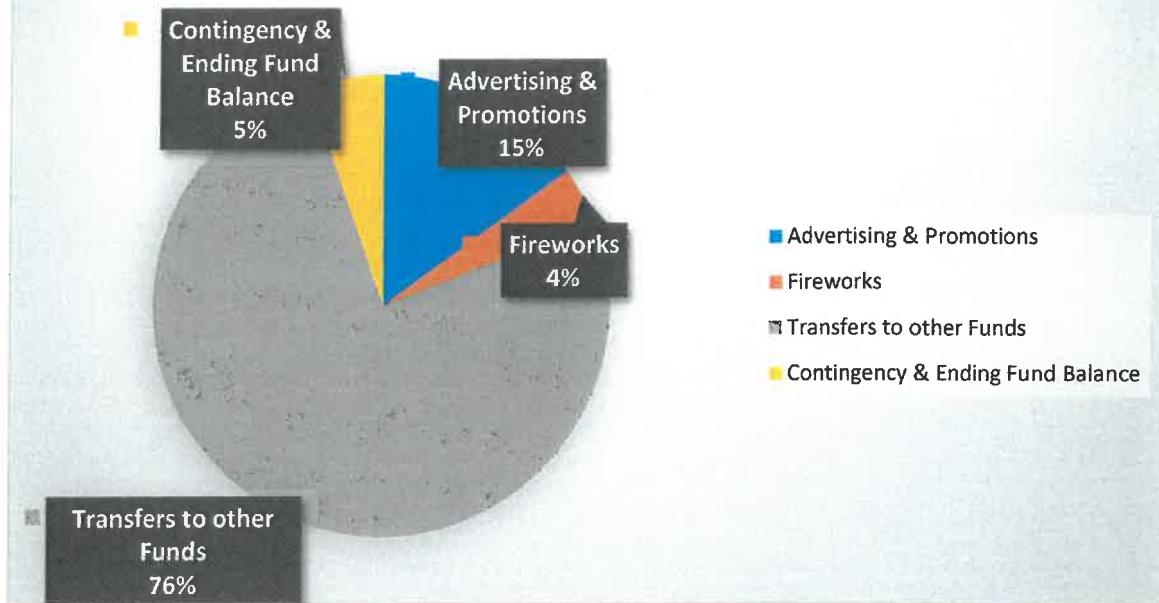
SEWER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 590

	Historical Data			L Account	RESROUCES	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1		1,390,631	1,505,580		BEGINNING FUND BALANCE				1
2					*CASH ON HAND (CASH BASIS), OR				2
3	1,289,603				*WORKING CAPITAL (ACCRUAL BASIS)				3
4	0	0	636,573		Bal Fwd - Reimbursement	663,223	663,223	663,223	4
5	0	0	869,007		Bal Fwd - Improvement	924,007	924,007	924,007	5
6	11,080	3,628	6,000	4120	Interest on Invested Funds	6,000	6,000	6,000	6
7	13,400	0	0	4125	Interfund Loan PD	0	0	0	7
8	23,648	39,906	23,650	4935	Reimbursement Fees	30,000	30,000	30,000	8
9	52,900	71,415	52,000	4940	Improvement Fee	70,000	70,000	70,000	9
10	1,390,631	1,505,580	1,587,230		TOTAL RESOURCES	1,693,230	1,693,230	1,693,230	10
11					REQUIREMENTS				11
12					CAPITAL OUTLAY				12
13	0	0	150,000	7880	Contracted Materials - Improvement	150,000	150,000	150,000	13
14	0	0	400,000	7885	Contracted Materials - Reimbursement	400,000	400,000	400,000	14
15	0	0	550,000		TOTAL CAPITAL OUTLAY	550,000	550,000	550,000	15
16		0	263,223		Unappr Bal - Reimbursement	296,223	296,223	296,223	16
17	0	0	774,007		Unappr Bal - Improvement	847,007	847,007	847,007	17
18	1,390,631	1,505,580			FUND BALANCE (PRIOR YEARS 0				18
19	0	0	1,037,230		UNAPPROPRIATED FUND BALANCE	1,143,230	1,143,230	1,143,230	19
20	1,390,631	1,505,580	1,587,230		TOTAL REQUIREMENTS	1,693,230	1,693,230	1,693,230	20

TRT FUND: WHERE THE MONEY GOES



Advertising-Website, Media, Tourism Facilities & Other	\$250,678	15%
Fireworks & Mics	\$67,000	4%
Transfers to other Funds	\$1,253,910	76%
Contingency	\$87,994	5%
Total	\$1,659,582	



TRANSIENT ROOM TAX

CITY OF ROCKAWAY BEACH

FUND 800

	Historical Data				RESOURCES	Budget For Next Year 2021-2022			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
				GL ACCT					
1					USE OF MONEY AND PROPERTY				1
2	366,335	651,266	547,560		FUND BALANCE	408,300	408,300	408,300	2
3	11,322	0	8,346		Restricted for Advertising from Prior Years	4,200	4,200	4,200	3
4					REVENUE FROM COLLECTIONS 10%				4
5	536,479	607,644	470,000	4710	Room Tax Collections 5%	620,791	620,791	620,791	5
6	214,592	228,096	188,000	4711	Room Tax Collections - Advertising 2%	248,316	248,316	248,316	6
7	150,214	155,284	131,600	4712	Room Tax Collections - 70 % of 2% CTY	173,821	173,821	173,821	7
8	64,378	66,550	56,400	4712	Room Tax Collections - 30% of 2% CTY	74,495	74,495	74,495	8
9	75,106	73,817	65,800	4713	Room Tax Collections - 70% of 1% CTY	86,910	86,910	86,910	9
10	32,189	31,636	28,200	4713	Room Tax Collections - 30% of 1% CTY	37,249	37,249	37,249	10
11	165,881	22,942	1,880	4709	Pen & Int Delinquent	1,500	1,500	1,500	11
12	219	107	425	4121	T-Shirt Revenue	0	0	0	12
13	1,239,058	1,186,076	942,305		TOTAL REVENUE FROM COLLECTIONS	1,243,082	1,243,082	1,243,082	13
14					USE OF MONEY AND PROPERTY				14
15	7,392	5,365	4,000	4120	Interest on Invested Funds	4,000	4,000	4,000	15
16	1,624,107	1,842,707	1,502,211		TOTAL RESOURCES	1,659,582	1,659,582	1,659,582	16
17					REQUIREMENTS				17
18					MATERIALS AND SERVICES				18
19					TOURISM PROMOTION:				19
20					2% PORTION				20
21	89,573	117,911	105,788	6533	Advertising Media	134,353	134,353	134,353	21
22	28,558	0	24,300	6535	Advertising/Tourism	30,000	30,000	30,000	22
23	11,961	16,890	12,960	6534	Advertising - Website and Apps	16,000	16,000	16,000	23
24	34,313	28,295	20,250	6634	Advertising - Other	30,825	30,825	30,825	24
25	0	0	10,000	6998	Bad Debt	9,500	9,500	9,500	25
26	1,218	1,218	1,620	6536	Rockaway Lions - 4th of July Event	2,000	2,000	2,000	26
27	31,528	24,398	45,000	6537	Fireworks - July 4th Event	65,000	65,000	65,000	27
28	0	0	12,150	6538	Tourism Promo and Facilities	30,000	30,000	30,000	28
29	197,151	188,712	232,068		TOTAL MATERIALS AND SERVICES	317,678	317,678	317,678	29
30					TRANSFER OUT - 5%				30
31	93,300	175,650	145,923	8024	GF - Police	177,319	177,319	177,319	31
32	93,300	175,650	145,923	8046	GF - Fire	177,319	177,319	177,319	32
33	36,800	24,000	0		GF - Parks & Recreation	0	0	0	33
34	93,300	117,100	89,159	8041	Roads & Streets Fund	162,528	162,528	162,528	34
35	15,000	15,000	11,421	8026	Fire Equip Reserve	40,000	40,000	40,000	35
36	93,300	117,100	83,667	8036	Project & Equip Reserve Fund	162,528	162,528	162,528	36
37	60,000	64,000	64,000	8025	General Fund Loan Service	64,000	64,000	64,000	37
38					TRANSFER OUT - 70% OF 2% CTY				38
39	135,793	195,040	150,151	8036	Project & Equip Reserve Fund - PW	219,434	219,434	219,434	39
40					TRANSFER OUT - 30% OF 2% CTY				40
41	3,000	3,000	3,000	8044	GF - City Beautification	6,178	6,178	6,178	41
42	11,000	16,115	12,270	8036	Project & Equip Reserve Fund	19,293	19,293	19,293	42
43	11,000	16,115	12,270	8025	GF - Capital Projects PW	16,425	16,425	16,425	43
44	11,000	16,115	12,270	8046	GF - Fire	16,427	16,427	16,427	44
45	11,000	16,115	12,270	8024	GF- Police	16,427	16,427	16,427	45
46	11,000	16,115	12,270	8041	Roads & Streets Fund	19,293	19,293	19,293	46
47					TRANSFER OUT 70% OF 1% CTY				47
48	67,897	97,520	75,075	8036	Project & Equip Reserve Fund - PW	109,717	109,717	109,717	48
49					TRANSFER OUT 30% OF 1% CTY				49
50	5,800	8,360	6,365	8036	Project & Equip Reserve Fund	10,264	10,264	10,264	50
51	5,800	8,360	6,365	8025	GF - Capital Projects PW	8,831	8,831	8,831	51
52	5,800	8,360	6,365	8024	GF - Police	8,832	8,832	8,832	52
53	5,800	8,360	6,714	8046	GF - Fire	8,831	8,831	8,831	53
54	5,800	8,360	6,365	8041	Roads & Streets Fund	10,264	10,264	10,264	54
55	775,690	1,106,435	861,843		TOTAL TRANSFER OUT	1,253,910	1,253,910	1,253,910	55
56	0	0	10,000	6999	Contingency	10,000	10,000	10,000	56
57	651,266	547,560			Ending Balance (Prior Years)				57
58			408,300		Unappropriated Ending Fund Balance	77,994	77,994	77,994	58
59	1,624,107	1,842,707	1,502,211		TOTAL REQUIREMENTS	1,659,582	1,659,582	1,659,582	59