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CITY OF ROCKAWAY BEACH



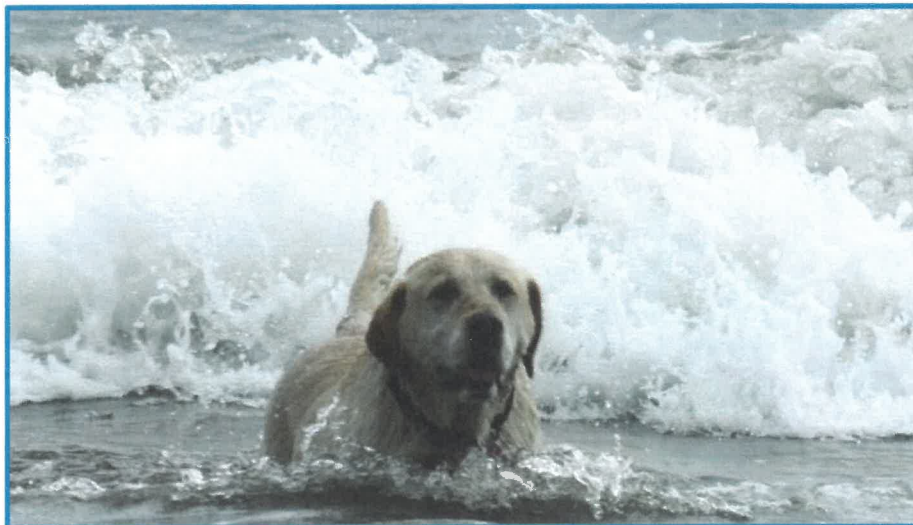
Honorable Mayor, Council, Budget Committee, and Citizens of Rockaway Beach:

Staff is pleased to present to you the proposed operating budget for FY 2018-19. Oregon budget law (ORS 294.403) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. As required by law, the budget is balanced and proposes a spending plan for the coming year which is based upon projected resources and operational needs of the City.

As always, limitations imposed by revenues and fund balances will determine what expenditures can be made, staffing levels, and projects that can be funded. My hope is that 2018-19 will be a year of planning and developing strategies for tackling improvements needed by the community. Public Works has budgeted to make improvements to water, sewer and roads by replacing and updating aging infrastructure. The City is preparing to propose a new Short-Term Rental plan to create more structure for existing rental units while planning for the continued growth of short term rentals as well as leveling the field for all transient lodging services in the City.

Key Issues or Trends.

- The City's main revenue streams consist of water/sewer service charges, property taxes and transient room taxes which all appear to be coming in above the levels budgeted in the current fiscal year.
- The March 2018 water rate increase looks as though it has produced the level of revenues anticipated. The needs of the sewer system may require that rates be reevaluated sometime in the future.
- The economy continues to grow but could level off eventually which is why revenues should not be exaggerated or incorrectly inflated.
- The General Fund is revenue-limited, although the anticipated increases in TRT revenues will directly benefit General Fund resources. An active tourism season last summer kept transient room taxes (TRT) at or above estimated revenues.



- The City property tax rate is \$0.988/\$1,000 of assessed value and is the second lowest for all cities in Tillamook County.
- PERS rates remain unchanged in this proposed budget. However, the City foresees substantial PERS increases in FY 2019-20 and will need to plan accordingly.

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:

- Property tax revenues are projected to increase 3% each year. This average was developed by reviewing historical receipts of the last five years in combination with the statutory assessment values increases.
- Transient Room Taxes are projected to increase this year as the result of a recent tax increase changing the rate from 9% to 10% and the implementation of STR helper.
- The following revenues are projected to slightly increase in FY 2018-2019 due to the economic conditions and historic trends:
 - Liquor Tax Revenues, ODOT Highway/State Tax Revenues
 - Land Use/Ordinance Fees
 - Property Tax Revenue
 - Water rate increase of 3% established in 2018
 - Extra 1% Transient Room Tax established in 2017

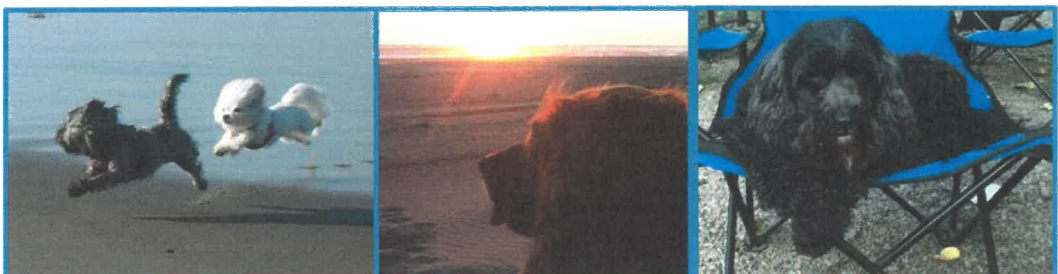
Expenditures -- The City's revenue projections are based upon standardized calculations:

- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreements. 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 respective 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.
- Grant funded projects in FY 2018/2019 will include a DLCD Resiliency Grant, the Nature Preserve Grant will be expended, and the anticipated award of the Special Cities Allotment Grant.

This Budget is conservative - revenue estimates are not unrealistic or overly optimistic, nor are expenditures unrealistically low. The budget is a plan and should not be viewed as an accounting report. The Budget Committee and other readers are encouraged to review and study this document in detail and comment on the level of services it seeks to provide. Thank you for your work on this essential process.

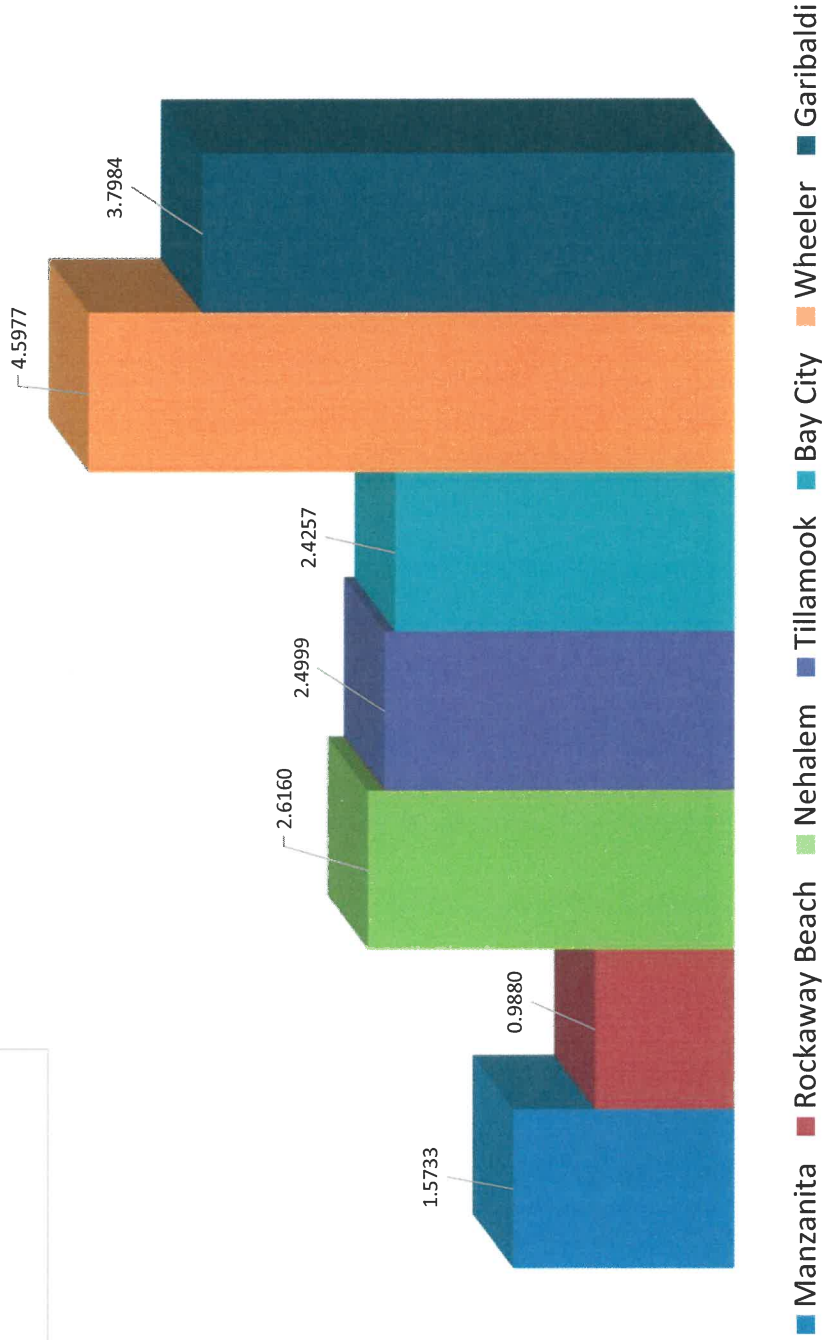
Respectfully,

Terri Michel
City Manager/
City Budget Officer



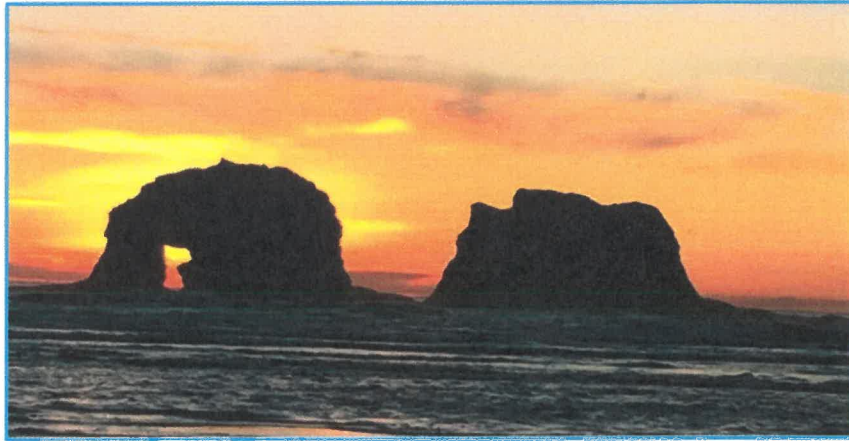
Tax, Fire and Bond Combined Tax Rates per \$1,000

2017-18 Tax Year



Tax Rates per \$1,000		Fire Districts per \$1,000		Bond Rates per \$1,000		Tax, Fire and Bond Combined	
Manzanita	0.4233	Rockaway Beach	0.0000	Manzanita	0.0000	Manzanita	1.5733
Rockaway Beach	0.9880	Nedonna	0.3100	Rockaway Beach	0.0000	Rockaway Beach	0.9880
Nehalem	1.4660	Garibaldi	0.4813	Nehalem	0.0000	Nehalem	2.6160
Tillamook	1.8000	Tillamook	0.7000	Tillamook	0.0000	Tillamook	2.4999
Bay City	2.0100	Nehalem Bay	1.1500	Bay City	0.4157	Bay City	2.4257
Wheeler	2.2200	Nestucca RFD	0.9176	Wheeler	1.2277	Wheeler	4.5977
Garibaldi	2.8500	Netarts-Oceanside RFD	1.6207	Garibaldi	0.4671	Garibaldi	3.7984
		Tillamook Fire Dist	0.6999				
		Cannon Beach RFD	0.5749				
		N Lincoln Fire & Rescue	1.6508				
		Nehalem Bay Fire & Rescue	1.1500				

ROCKAWAY BEACH 2017-2018 BUDGET COMMITTEE



CITIZEN MEMBERS

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
Mary Daugherty	6/20	1
Geoff Grace	6/20	2
Janet McIntire	6/18	3
Dave May	6/19	4
Patrick McIntire	6/20	5
Linda Olson	6/19	6

ROCKAWAY BEACH CITY COUNCIL

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

STAFF

Terri Michel, City Manager/Budget Officer

Marni Johnston, Finance Officer



Budget Calendar FY 2017-2018

March 14, 2018	Appoint Budget Officer at Council Meeting.
March 14, 2018	Post Budget Committee Meeting on website.
March 14, 2018	Publish 1st notice of Budget Committee Meeting.
March 28, 2018	Publish 2nd notice of Budget Committee Meeting.
March 28, 2018	Send reminders to Budget Committee Members.
April 11, 2018	First Budget Committee Meeting: <ol style="list-style-type: none">1. Election of Chair & Secretary2. Receive Budget Message3. Public Hearing on proposed uses, State Revenue Sharing.4. Budget Officer presents proposed budget.
April 11, 2018	Appoint Budget Committee Member
April 25, 2018	Second Budget Committee Meeting: Receive Public Testimony
April 25, 2018	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for May 2nd publication the approved budget summary.
May 9, 2018	Third Budget Committee Meeting: Final Adjustments Approve Budget Tax Levy
May 9, 2018	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 10, 2018	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.

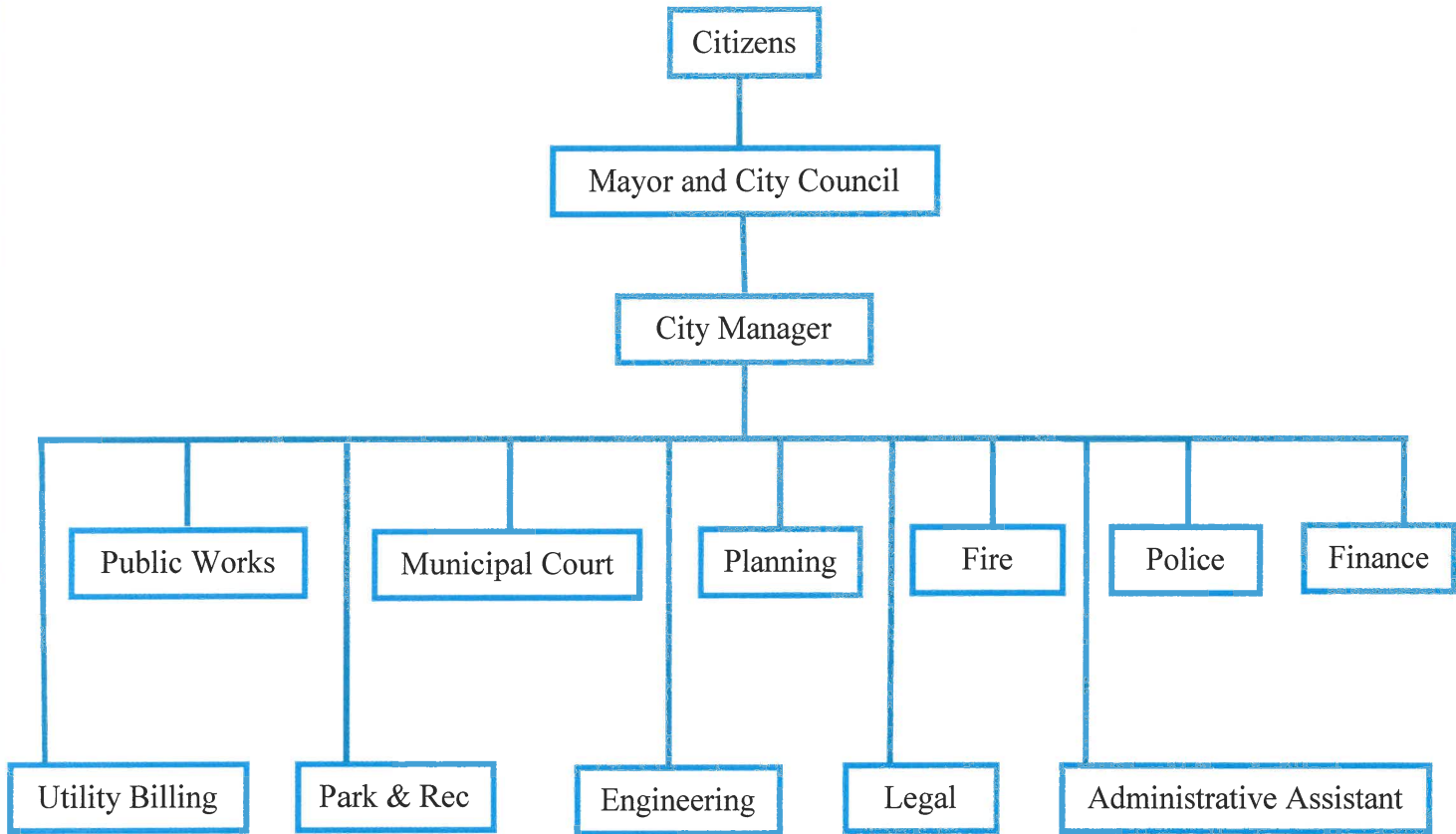
Fund 500 - SEWER OPERATING

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 2018-2019



History of Rockaway Beach

Compiled by Rosemary Walker, former City Recorder



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

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

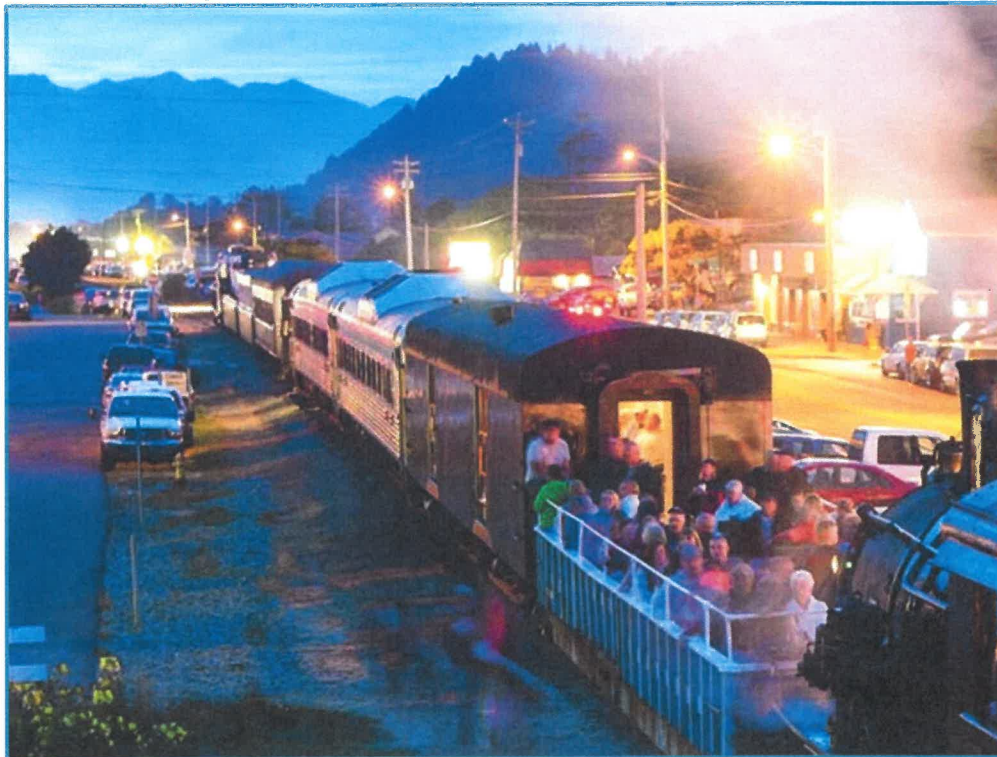
The train from Portland back in the teens and 20's was the main mode of transportation to the coastal communities. It was an all day, dusty, long trip by car over gravel and plank roads, so the old steam trains played an important role in those early days. The train left Portland around 9 a.m. and arrived in the Rockaway area about 2:30 p.m. An extra

engine was used to help it over the summit. The first passenger train came to Rockaway in 1912. At all the beach resorts in those days, it was quite an occasion when the Friday afternoon train arrived, bringing the daddies who were joining their families for the weekend, thus earning the name of "Daddy-Train." Rockaway Beach town site was part of the original George Higgenbotham homestead, and all of the Joseph Harrison homestead except government lot 1, section 5, which was to become Elmore Park.

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

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

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



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

City of Rockaway Beach

Miscellaneous Statistics



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





City of Rockaway Beach

Long Term Debt Report - Updated thru June 30, 2018

<u>Loan Name</u>	<u>fund</u>	<u>current amt</u> (original amt)	<u>payment</u> (amt may vary)	<u>frequency</u>	<u>rate</u>	<u>term</u>	<u>source</u>	<u>agent/holder</u>	<u>loan #</u>	<u>date</u> <u>originated</u>	<u>date</u> <u>matures</u>	<u>payment</u> <u>date(s)</u>
1 1981-1998 Water Revenue Bonds (original water treatment plant)	430	\$25,000.00 \$350,000	\$25,638	int = semi, princ = annual	5.1%		Water SDC	US Bank Corp	97235160	9/1/98	7/15/18	7/14, 1/15
							Water Operating	Trust Svcs				
2 Waste Water Improvement (Water Treatment Outfall)	560	\$1,272,253.82 \$2,700,000	\$95,130	semi-annual	2.94%	20 yr	sewer surcharge	DEQ	#78281	6/30/04	6/30/24	10/14, 4/15
3 Water Improvement Debt Svc. (McMillan Creek Reservoir)	470	\$360,000.00 \$900,000	\$37,920	semi-annual	4.8%	15 yr	Water Surcharge	US Bank	#00000034	5/15/08	5/15/23	10/14, 4/15
								commercial loan svcs				
4 City Hall/Civic Center USDA	110	\$1,011,971.92 \$1,148,300	\$64,294 (48567+15727)	annual	4.5%	37 yr	TRT	USDA	97/03 & 97/04	6/24/09	6/24/2046	6/15 (auto debit)
								2 loans - 715k & 280k				
5 Anchor St. Parking Lot	100	\$170,733.50 \$240,000	\$10,382.97	semi-annual	6%	20 yr	TRT	George Dunford Theodore Simms	na	3/2/09	3/2/29	9/14, 3/15
6 ARRA Water Treatment Plant	470	\$466,411.97 \$615,030	\$41,339.67	annual	3%	20 yr	Water SDC	Oregon IFA	\$Z9002	12/1/2012	12/1/31	12/1
							Water Operating					
7 220 N Highway 101 Police Bldg	10	\$171,485.15 \$188,000	\$5,890.80	semi-annual	3.90%	*	TRT	TLCFCU	na	3/6/2014	3/5/2029	7/14, 1/15
								* 25 yr amort, 15 yr balloon				
8 2017 Ford Expedition	10	\$14,724 \$29,505	\$8,082.00	annual	6.45%		Ford Credit	Ford Credit	9061301	8/30/2016	8/30/2019	8/30
9 2016 F-150 4x4 PU	10	\$16,894.65 \$33,301.00	\$9,209.00	annual	5.95		Ford Credit	Ford Credit	9061300	11/18/2016	11/18/2019	11/18
Totals: Current		\$3,509,474.74										
Original		\$6,204,136										





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

* Difference due to rounding

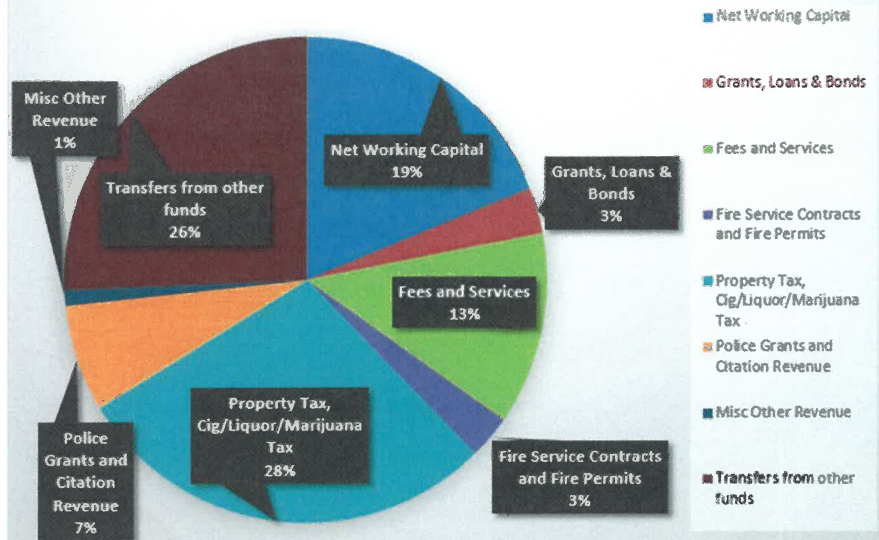
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
	Actual	Actual	Actual	Actual	Adopted	Adopted	Projected	Projected
	*	*	*	*	Budget	Budget	Budget	Budget
Beginning Fund Balance						318,000	119,701	(70,730)
Resources								
Property Tax, Cig/Liq/MJ Revenues	361,044	369,015	384,055	395,774	387,500	435,100	443,802	452,678
Grants, Loans & Bonds	219,257	22,224	53,966	38,686	27,000	46,700	48,101	49,544
Fees & Services	175,790	168,239	198,627	184,602	184,250	195,350	201,211	207,247
Fire Services	30,595	31,953	41,317	36,475	77,658	44,300	45,629	46,998
Other Revenues	28,255	20,875	35,814	25,523	15,100	17,000	17,510	18,035
Police Dept Related Revenues	94,637	73,818	91,657	153,536	159,100	107,500	110,725	114,047
Transfers In from Other Funds	158,000	258,000	248,600	407,500	464,200	386,800	390,668	402,388
Total Fund Revenue	1,067,579	944,124	1,054,036	1,242,096	1,314,808	1,232,750	1,257,646	1,290,937
Expenditures								
Police Department	595,257	539,251	485,496	567,980	626,806	573,551	616,750	648,183
Fire Department	66,619	73,130	85,886	89,719	174,083	143,650	129,885	135,205
Parks & Rec	32,732	31,696	30,909	36,403	40,000	40,800	43,935	46,531
Administration	240,682	285,110	311,467	324,749	358,867	524,748	509,207	531,098
Debt Service	85,060	85,060	85,060	85,060	85,100	85,100	85,100	85,100
Transfers Out to Other Funds	67,000	42,000	39,100	39,100	39,200	59,200	59,200	59,200
Contingency	3,000	0	4,000	2,000	2,000	2,000	2,000	2,000
Total Fund Expenditures	1,090,351	1,056,248	1,041,918	1,145,011	1,326,056	1,429,049	1,446,077	1,507,317
Estimated Ending Fund Balance						119,701	(70,730)	(289,111)



ROCKAWAY BEACH

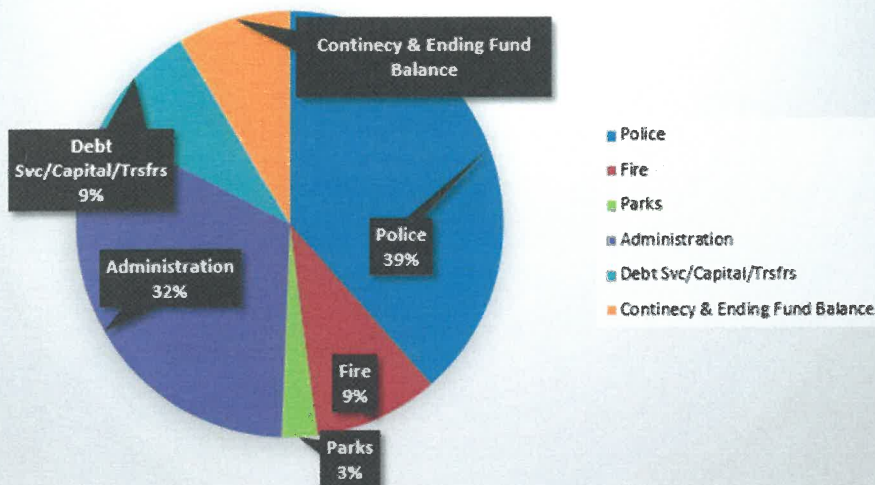


GENERAL FUND: WHERE THE MONEY COMES FROM

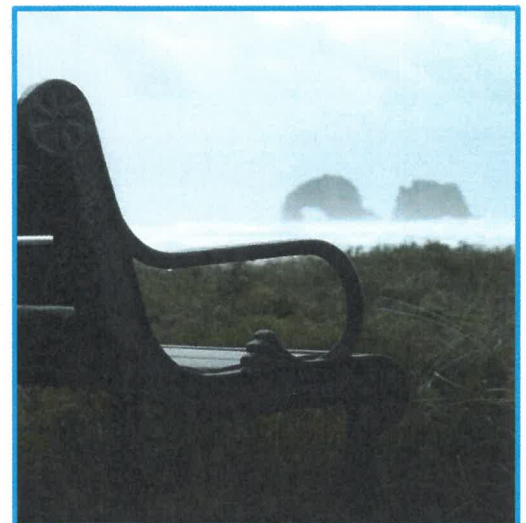


Net Working Capital	\$287,500	19%
Grants, Loans & Bonds	\$46,800	3%
Fees and Services	\$195,600	13%
Fire Service Contracts and Fire Permits	\$44,450	3%
Property Tax, Cig/Liquor/Marijuana Tax	\$435,100	28%
Police Grants and Citation Revenue	\$108,000	7%
Misc Other Revenue	\$16,000	1%
Transfers from other funds	\$390,200	26%
	\$1,523,650	

General Fund: Where the Money Goes



Police	\$586,951	39%
Fire	\$143,650	9%
Parks	\$40,800	3%
Administration	\$489,149	32%
Debt Svc/Capital/Trsfrs	\$134,300	9%
Continecy & Ending Fund Balance	\$128,800	8%
	\$1,523,650	



**RESOURCES
GENERAL FUND
FUND 100**

CITY OF ROCKAWAY BEACH

	HISTORICAL DATA			GL Acct		Budget For Next Year 2018-2019			
	ACTUAL		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1	317,400	85,000	108,500		Net Working Capital	318,000	318,000	318,000	1
2					OTHER RESOURCES				2
3	320,000	330,000	350,000	4010	Current Property Taxes (estimated to be received)	362,000	362,000	362,000	3
4	6,000	12,800	13,000	4020	Delinquent Property Taxes (previously levied)	12,500	12,500	12,500	4
5	326,000	342,800	363,000		Total Property Taxes	374,500	374,500	374,500	5
6					REVENUE FROM COLLECTIONS				6
7	122,400	130,000	140,000	4060	Licenses & Franchise Fees	135,000	135,000	135,000	7
8	13,000	13,500	18,000	4085	Land Use/Ordinance Fees	25,000	25,000	25,000	8
9	79,400	105,950	95,000	4100	Fines+Citations: Trfc, Prkng, Ord Viol	72,000	72,000	72,000	9
10	0	0	0	4110	Old Court Collections	500	500	500	10
11	1,100	1,100	200	4185	Fire Permits	150	150	150	11
12	1,500	1,500	1,500	4146	Utilities reimb - Health Dept	3,300	3,300	3,300	12
13	10,400	10,525	10,500	4142	First Floor Office rent - Health Dept	10,500	10,500	10,500	13
14	700	1,200	0	4850	Assessments 2001 Sidewalk LID	0	0	0	14
15	200	200	0	4860	Int on 2001 Sidewalk LID	0	0	0	15
16	600	2,000	2,000	4145	Refundable Deposits	250	250	250	16
17	229,300	265,975	267,200		Total Revenue from Collections	246,700	246,700	246,700	17
18					REVENUES FROM OTHER AGENCIES				18
19	12,000	7,500	500	4175	Misc Grants - Gen Fund	20,000	20,000	20,000	19
20	3,600	5,600	5,600	4183	Police Department Revenue: Fingerprinting, Rent	6,500	6,500	6,500	20
21	15,600	6,000	11,000	4178	Police Grants	22,000	22,000	22,000	21
22	15,600	19,500	23,000	4185	State Revenue Sharing	23,000	23,000	23,000	22
23	7,400	0	0	4177	Grants - Fire Dept	0	0	0	23
24	18,600	21,000	22,900	4040	Liquor Tax - OLCC	23,000	23,000	23,000	24
25	0	3,595	24,000	4060	Marijuana Tax	36,000	36,000	36,000	25
26	1,300	1,580	1,600	4050	Cigarette Tax	1,600	1,600	1,600	26
27	5,000	6,000	0	4170	9-1-1 Funds pass thru rev = exp	0	0	0	27
28	3,000	3,000	3,000	4180	Coastal Zone Planning Grant	3,700	3,700	3,700	28
29	600	7,925	9,500	4179	ODOT/Oregon Impact Overtime - Police	7,000	7,000	7,000	29
30	25,000	0	500	4182	TLT Grants	100	100	100	30
31	107,700	81,700	101,600		Total Revenue From Other Agencies	142,900	142,900	142,900	31
32					Use of Money and Property				32
33	11,100	5,500	8,000	4120.01	Interest on Invested Funds - GF	16,000	16,000	16,000	33
34	600	2,000	2,250	4141.00	Community/Civic Center Rental-SR Cntr	1,000	1,000	1,000	34
35	11,700	7,500	10,250		Total Use of Money And Property	17,000	17,000	17,000	35
36					CHARGES FOR CURRENT SERVICES				36
37					Fire Protection Contracts				37
38	22,800	22,100	23,500	4091	Nedonna Fire Dist	24,750	24,750	24,750	38
39	8,300	8,100	8,550	4092	Twin Rocks Water Dist	9,000	9,000	9,000	39
40	500	500	500	4093	OR State Forestry Dept	500	500	500	40
41	31,600	30,700	32,550		Total Charges For Current Services	34,250	34,250	34,250	41
42					OTHER REVENUE				42
43	2,000	4,000	14,000	4170	Police Dept Fund Raisers	0	0	0	43
44	11,000	11,000	10,000	4160	Prk & Rec Fund Raisers	13,500	13,500	13,500	44
45	7,000	9,500	6,000	4150	Misc Revenues	6,000	6,000	6,000	45
46	500	500	1,000	4190	Surplus Property	1,000	1,000	1,000	46
47	200	200	100	4195	City Beautification Fund Raiser(s)	50	50	50	47
48	200	200	100	4110	Fireworks Donation	50	50	50	48
49	30,000	30,000	44,808	4169	Conflagration Reimbursement	10,000	10,000	10,000	49
50	50,900	55,400	76,008		Total Other Revenue	30,600	30,600	30,600	50
51					TRANSFER IN				51
52	39,000	13,600	2,500	4038	TRT - <30% of 2% CTY> Capital Outlay PW	11,000	11,000	11,000	52
53	20,000	25,000	25,000	4032	Sewer - Civic Center Operations	25,000	25,000	25,000	53
54	20,000	25,000	25,000	4037	Water - Civic Center Operations	25,000	25,000	25,000	54
55	60,000	60,000	60,000	4055	TRT <5%> - USDA City Hall Loan	60,000	60,000	60,000	55
56	28,000	172,100	204,500	4030	TRT <5%> - Police	93,300	93,300	93,300	56
57	8,400	24,000	29,500	4030	TRT <30% of 2% CTY> - Police	11,000	11,000	11,000	57
58	36,200	36,400	36,800	4036	TRT <5%> - Parks & Rec	36,800	36,800	36,800	58
59	8,000	5,000	3,000	4052	TRT <30% of 2% CTY>- City Beautification	3,000	3,000	3,000	59
60	29,000	43,000	74,500	4053	TRT <5%> - Fire Dept	93,300	93,300	93,300	60
61	0	3,400	3,400	4033	TIF Roads and Streets - PD	0	0	0	61
62	0	0	0	4053	TRT - <30% of 2% CTY> FIRE	11,000	11,000	11,000	62
63	0	0	0	4053	TRT - <30% of 1% CTY> FIRE	5,800	5,800	5,800	63
64	0	0	0	4038	TRT - <30% of 1% CTY> Capital Outlay PW	5,800	5,800	5,800	64
65	0	0	0	4030	TRT <30% of 1% CTY> - Police	5,800	5,800	5,800	65
66	248,600	407,500	464,200		Total Transfer In	386,800	386,800	386,800	66
67	1,323,200	1,276,575	1,423,308		TOTAL RESOURCES	1,550,750	1,550,750	1,550,750	67

GENERAL FUND - POLICE

CITY OF ROCKAWAY BEACH

Fund 100.15

HISTORICAL DATA				GL Acct		Budget For Next Year 2018-2019			
ACTUAL		Adopted Budget This Year 2017-2018							
Second Preceding 2015-2016	First Preceding 2016-2017		REQUIREMENTS						
			Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
1					PERSONNEL SERVICES				1
2	75,600	80,000	85,200	5052	Police Chief	89,237	89,237	89,237	2
3	54,100	95,048	59,314	5060	Police Sergeant (1FT)	63,035	63,035	63,035	3
4	101,540	50,300	90,592	5053	Officers: Step 1 - 10 (2FT)	56,879	56,879	56,879	4
5	0	7,500	0	5061	Code Enforcement	0	0	0	5
6	5,400	10,000	10,000	5064	Part Time Officer	0	0	0	6
7	17,000	22,750	18,500	5065	Overtime	20,000	20,000	20,000	7
8	7,000	14,650	7,000	5068	On call	15,000	15,000	15,000	8
9	4,700	7,925	3,000	5069	ODOT Overtime	7,000	7,000	7,000	9
10	265,340	288,173	273,606		Total Wages	251,151	251,151	251,151	10
11	8,700	0	500	5075	Accrued Vacation-Hol-CT	13,000	13,000	13,000	11
12	130,400	158,400	189,900	5152	Payroll Expenses	169,900	169,900	169,900	12
13	404,440	446,573	464,006		Total Personal Services	434,051	434,051	434,051	13
14	4.0	4.25	4.25		Total Full-Time Equivalent (FTE)	3.00	3.00	3.00	14
15					MATERIALS AND SERVICES				15
16	5,500	7,400	6,200	6530	Telephone & internet	9,300	9,300	9,300	16
17	6,900	13,450	7,000	6550	Materials & Supplies	10,000	10,000	10,000	17
18	3,100	2,350	3,100	6551	Uniforms	3,100	3,100	3,100	18
19	960	1,000	1,000	6552	Uniform Cleaning	1,200	1,200	1,200	19
20	1,500	1,500	1,500	6563	Major Investigations	1,500	1,500	1,500	20
21	3,000	3,445	4,100	6570	Ins: Vehicle, Liability, Equipment etc	7,000	7,000	7,000	21
22	11,500	6,670	10,500	6580	Fuel & Oil	7,000	7,000	7,000	22
23	5,500	4,730	7,000	6581	Vehicle Maint & Repair	5,500	5,500	5,500	23
24	6,500	9,600	8,000	6582	Electronics maintenance & repair	15,000	15,000	15,000	24
25	4,000	4,000	5,000	6915	Travel & Training - Staff	5,000	5,000	5,000	25
26	1,000	0	1,000	6535	Medical	1,000	1,000	1,000	26
27	2,000	2,000	1,500	6110	Electricity	2,400	2,400	2,400	27
28	8,500	1,000	8,500	6520	Building Maintenance	8,500	8,500	8,500	28
29	0	0	4,000	6540	Attorney	6,800	6,800	6,800	29
30	59,960	57,145	68,400		Total Materials & Services	83,300	83,300	83,300	30
31					DEBT SERVICE				31
32	7,200	7,200	44,200	8516	Interfund Loan Swr SDC 0% final pmnt	13,400	13,400	13,400	32
33	11,900	11,900	11,900	8515	PD Station purchase, TLC CU	11,900	11,900	11,900	33
34					(pmts due 1/10 & 7/10 until \$98k 15 yr balloon in 2029)		0	0	34
35	7,800	0	17,300	7527	PD Vehicle Leases	17,300	17,300	17,300	35
36	26,900	19,100	73,400		Total Debt Service	42,600	42,600	42,600	36
37					CAPITAL OUTLAY				37
38	13,600	7,500	11,000	7526	PD Grant Funded Capital Projects	22,000	22,000	22,000	38
39	3,500	38,300	10,000	7525	PD Capital Purchases	5,000	5,000	5,000	39
40	17,100	45,800	21,000		Total Capital Outlay	27,000	27,000	27,000	40
41	508,400	568,618	626,806		TOTAL REQUIREMENTS	586,951	586,951	586,951	41

GENERAL FUND - FIRE
Fund 100.16

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Approved By Budget Committee	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					PERSONNEL SERVICES				1
2	5,200	5,200	5,200	5062	Record Keeping	5,200	5,200	5,200	2
3	30,000	30,000	44,808	5076	Conflagration Pay	10,000	10,000	10,000	3
4	12,000	12,000	17,000	5061	Volunteer Stipends	17,000	17,000	17,000	4
5	7,100	8,500	9,000	5152	Payroll Expenses	9,600	9,600	9,600	5
6	54,300	55,700	76,008		Total Personal Services	41,800	41,800	41,800	6
7	0	0	0		Total Full-Time Equivalent (FTE)	0	0	0	7
8					MATERIALS AND SERVICES				8
9	0	3,300	3,300	6110	Electricity	3,370	3,370	3,370	9
10	1,900	1,800	1,800	6530	Telephone & Internet	1,840	1,840	1,840	10
11	825	825	825	6535	Medical	840	840	840	11
12	15,000	10,000	10,000	6555	Supplies and Gear	10,200	10,200	10,200	12
13	6,400	8,325	8,350	6570	Ins: Vehicle, Liab, Equip, Bldg	12,000	12,000	12,000	13
14	4,000	4,000	4,000	6580	Fuel & Oil	4,100	4,100	4,100	14
15	500	750	1,000	6582	Electronic Maint & Repair	1,050	1,050	1,050	15
16	10,000	6,700	6,700	6630	Building Maintenance	6,850	6,850	6,850	16
17	5,500	6,100	6,100	6660	Safety Training, First Aid	6,300	6,300	6,300	17
18	5,000	5,000	5,000	6670	Required Equip Testing	5,100	5,100	5,100	18
19	6,700	7,500	10,000	6690	Vehicle Maint. & Repair	10,200	10,200	10,200	19
20	350	0	0	6597	Disaster Stn +Tsunami Siren	0	0	0	20
21	56,175	54,300	57,075		Total Materials & Services	61,850	61,850	61,850	21
22					CAPITAL OUTLAY				22
23	6,000	17,000	41,000	7621	Fire Department Capital Outlay	40,000	40,000	40,000	23
24	6,000	17,000	41,000		Total Capital Outlay	40,000	40,000	40,000	24
25					TRANSFER OUT				25
26									26
27	0	0	0		Total Transfer Out	0	0	0	27
28	116,475	127,000	174,083		TOTAL REQUIREMENTS	143,650	143,650	143,650	28

PARKS AND RECREATION

Fund 100.19

Historical Data				GL Acct	REQUIREMENTS	Budget For Next Year 2018-2019			
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2015-2016	First Preceding 2016-2017								
1					PERSONNEL SERVICES				1
2	8,500	9,900	10,000	5056	Extra Labor - Rec Youth - Min wage	14,000	14,000	14,000	2
3	11,100	11,550	13,000	5063	Recreational Director	10,200	10,200	10,200	3
4	19,600	21,450	23,000		Total Wages	24,200	24,200	24,200	4
5	4,700	5,100	5,150	5152	Payroll Expenses	4,900	4,900	4,900	5
6	24,300	26,550	28,150		Total Personal Services	29,100	29,100	29,100	6
7	0.65	0.65	0.65		Total Full-Time Equivalent (FTE)	0.80	0.80	0.80	7
8					MATERIALS & SERVICES				8
9	50	50	50	6831	Dues	50	50	50	9
10	2,000	1,500	1,500	6100	Sporting Equip/Art Supplies	1,550	1,550	1,550	10
11	3,000	3,000	3,000	6103	Fund Raisers Exp	3,000	3,000	3,000	11
12	3,500	3,500	3,500	6102	Field Trips	3,500	3,500	3,500	12
13	200	100	100	6915	Travel & Training - Staff	100	100	100	13
14	200	200	200	6105	Scholarships	0	0	0	14
15	3,500	3,500	3,500	6113	Parks & Rec Activities	3,500	3,500	3,500	15
16	12,450	11,850	11,850		Total Materials & Services	11,700	11,700	11,700	16
17					Capital Outlay				17
18									18
19	0	0	0		Total Capital Outlay	0	0	0	19
20	36,750	38,400	40,000		TOTAL REQUIREMENTS	40,800	40,800	40,800	20

GENERAL FUND-ADMINISTRATION
Fund 100.18

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					PERSONNEL SERVICES				1
2	10,300	5,500	7,000	5050	Court Clerk + Muni Judge	7,000	7,000	7,000	2
3	3,400	0	0	5054	Code Enforcement	0	0	0	3
4	38,800	41,800	51,724	5057	Office Employees	49,552	49,552	49,552	4
5	2,600	1,500	3,500	5065	Overtime	4,000	4,000	4,000	5
6	18,500	21,600	22,000	5082	City Manager	72,000	72,000	72,000	6
7	1,400	1,400	1,400	5085	Council Stipend	1,400	1,400	1,400	7
8	75,000	71,800	85,624		Total Wages	133,952	133,952	133,952	8
9	6,500	500	4,000	5075	Accrued Vacation/Comp Time	10,000	10,000	10,000	9
10	38,700	42,800	45,328	5152	Payroll Expenses	67,042	67,042	67,042	10
11	120,200	115,100	134,952		Total Personal Services	210,994	210,994	210,994	11
12	1.10	1.10	1.10		Total Full-Time Equivalent (FTE)	1.75	1.75	1.75	12
13					MATERIALS AND SERVICES				13
14	37,000	40,000	45,000	6410	Planning & Zoning-City Planner	45,000	45,000	45,000	14
15	6,000	5,000	7,500	6411	City Engineer/Land Use	5,500	5,500	5,500	15
16	6,000	6,000	0	6430	9-1-1 funds	0	0	0	16
17	0	1,000	1,390	6530	Telephone	1,700	1,700	1,700	17
18	2,800	3,850	4,200	6570	Ins: Liability,Bldg,Equip,Bonding, etc	3,000	3,000	3,000	18
19	35,000	29,000	26,000	6571	Computers, Server and Technology	38,000	38,000	38,000	19
20	600	500	500	6577	Ordinance Update	100	100	100	20
21	4,000	3,000	3,000	6596	Emergency Services	3,000	3,000	3,000	21
22	8,000	3,000	3,000	6666	City Beautification	3,000	3,000	3,000	22
23	16,500	1,000	1,000	6667	Storm Damage Repairs	100	100	100	23
24	1,500	1,500	1,750	6725	Tillamook County - Fines	1,750	1,750	1,750	24
25	4,000	4,000	4,225	6726	OR Dept. of Revenue - Fines	20,000	20,000	20,000	25
26	0	0	100	6727	OR Judicial Dept - Fines	0	0	0	26
27	52,700	48,000	48,000	6830	City Hall Operations	52,000	52,000	52,000	27
28	4,000	4,000	5,000	6831	Dues: City/Officials/Staff	4,000	4,000	4,000	28
29	2,500	3,600	3,800	6835	Bank Fees	3,800	3,800	3,800	29
30	500	1,500	1,000	6840	Court Costs	1,200	1,200	1,200	30
31	8,800	15,000	21,500	6850	Attorney & Legal Fees	38,000	38,000	38,000	31
32	4,000	6,000	6,000	6870	Auditor & Bond	7,000	7,000	7,000	32
33	2,200	1,500	1,850	6880	Advertising	1,850	1,850	1,850	33
34	6,500	6,200	6,500	6890	Stationery & Supplies	6,600	6,600	6,600	34
35	6,600	6,600	6,600	6915	Travel & Training - Staff	6,330	6,330	6,330	35
36	15,000	4,000	7,000	6920	City Hall Building Maint - Inside	8,000	8,000	8,000	36
37	1,000	500	500	6932	City Manager Fund	500	500	500	37
38	2,000	2,000	2,000	6931	City Council/Mayor Expense	3,700	3,700	3,700	38
39	600	2,000	2,000	6440	Refundable Deposits	250	250	250	39
40	8,000	8,000	8,000	6954	Senior Meals	8,000	8,000	8,000	40
41	1,500	2,000	2,000	6954	Library	2,000	2,000	2,000	41
42	750	500	500	6951	Ordinance Enforcement	11,575	11,575	11,575	42
43	1,000	0	1,000	6954	Race of Champions	1,000	1,000	333	43
44	0	500	500	6954	International Police Museum	0	0	333	44
45	0	0	0	6954	Emergency Management Committee	0	0	333	45
46	239,050	209,750	221,415		Total Materials & Services	276,955	276,955	276,954	46
52	Actual		Adopted Budget This Year 2017-2018	GL Acct	REQUIREMENTS	Proposed By Budget Officer	Proposed By Budget Officer	Proposed By Budget Officer	52
53	Second Preceding 2015-2016	First Preceding 2016-2017							53
54									54
55					Debt Service				55
56	20,800	20,800	20,800	7510	Parking Lot Payment, due 3/16 & 9/15	20,800	20,800	20,800	56
57	64,300	64,300	64,300	8518	USDA Loan CH-CC, 37 yr, 4.5%, due 6/24	64,300	64,300	64,300	57
58	85,100	85,100	85,100		Total Debt Service	85,100	85,100	85,100	58
59					CAPITAL OUTLAY				59
60	23,000	11,200	2,500	8000	Capital Projects - PW	16,800	16,800	16,800	60
61	0	0	0	8001	Grant Funded Capital Projects	20,000	20,000	20,000	61
62	23,000	11,200	2,500		Total Capital Outlay	36,800	36,800	36,800	62
63					TRANSFER OUT				63
64	41,000	0	0	8036	Project & Equip Reserve	0	0	0	64
65	3,100	3,100	3,200	8043	Roads & Streets Fund, Rev Shar	0	0	0	65
66	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	36,000	36,000	36,000	66
67	0	0	0		Roads & Streets - wayside playground	0	0	0	67
68	0	0	0	8045	Debt Service Reserve - PD Baloon Pmnt Res	9,800	9,800	9,800	68
69	80,100	39,100	39,200		Total Transfer Out	45,800	45,800	45,800	69
70					CONTINGENCY				70
71	1,000	2,000	2,000	7999	GF - Contingency	2,000	2,000	2,000	71
72	1,000	2,000	2,000		Total Contingency	2,000	2,000	2,000	72
73					Reserved for Future Expenditures				73
74	43,200	66,800	66,800	1008	USDA required loan reserve	66,800	66,800	66,800	74
75	69,925	13,507	30,452		GF - Ending Non-Restricted Fund Balance	54,900	54,900	54,901	75
76	113,125	80,307	97,252		Total Unappropriated End Fund Balance	121,700	121,700	121,701	76
77	661,575	542,557	582,419		Total Administration Requirements	779,349	779,349	779,349	77

FORM LB-11

This fund is authorized and established by resolution / ordinance number
 _2004-480_date _04-28-04_
 specified purposes: Fire Dept Major Equipment Acquisitions

**FIRE EQUIPMENT RESERVE
FUND 140**

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

City of Rockaway Beach

Historical Data				GL Acct		Budget For Next Year 2018-2019				
Actual		Adopted Budget This Year 2017-2018	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
Second Preceding 2015-2016	First Preceding 2016-2017									
RESOURCES										
1	94,000	124,100	137,292		WORKING CAPITAL	167,850	167,850	167,850	1	
2	100	100	100	4120	Interest on Invested Funds	350	350	350	2	
3					TRANSFER IN		0	0	3	
4	30,000	15,000	15,000	4030	TRT Fund <5%>	15,000	15,000	15,000	4	
5	30,000	15,000	15,000		Total Transfer In	15,000	15,000	15,000	5	
6	124,100	139,200	152,392		TOTAL RESOURCES	183,200	183,200	183,200	6	
7					REQUIREMENTS				7	
8					CAPITAL OUTLAY				8	
9	20,000	25,000	25,000	7625.00	Vehicle & Equipment Maintenance	25,000	25,000	25,000	9	
10		11,000	50,000	7621.00	Fire Equipment & Capital Outlay	50,000	50,000	50,000	10	
11					Ending Balance (prior years)				11	
12	104,100	103,200	77,392		Reserved for Future Expenditures	108,200	108,200	108,200	12	
13	124,100	139,200	152,392		TOTAL REQUIREMENTS	183,200	183,200	183,200	13	

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

DONATIONS RESERVE
FUND 150

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

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					WORKING CAPITAL	0	0	0	1
2				4120	Interest on Invested Funds	25	25	25	2
3				4005	Donations - Park and Rec	1,000	1,000	1,000	3
4				4006	Donations - P&R Scholarships				4
5				4007	Donations - Police	5,000	5,000	5,000	5
6	0	0	0		TOTAL RESOURCES	6,025	6,025	6,025	6
7					REQUIREMENTS				7
8					CAPITAL OUTLAY				8
9	0	0	0	7625	P&R Expense				9
10	0	0	0	7626	P&R Scholarships	1,000	1,000	1,000	10
11	0	0	0	7621	Police Department Capital Projects	5,000	5,000	5,000	11
12	0	0	0		Total Capital Outlay	6,000	6,000	6,000	12
13	0	0	0		Ending Balance (prior years)	0	0	0	13
14	0	0	0		Reserved for Future Expenditures	25	25	25	14
15	0	0	0		TOTAL REQUIREMENTS	6,025	6,025	6,025	15

This fund is authorized and established by resolution / ordinance number
 18-667 date May 9, 2018
 specified purposes: Debt Service Loan Payments

Debt Service Reserve Fund
FUND 160

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

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2018-2019						
	Actual		Adopted Budget This Year 2017-2018			<div>RESOURCES</div>			Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body
	Second Preceding 2015-2016	First Preceding 2016-2017										
1	0	0	0	4120	WORKING CAPITAL	0	0	0	1			
2	0	0	0		Interest on Invested Funds	10	10	10	2			
3					TRANSFER IN		0	0	3			
4	0	0	0	4030	TIF - General Fund	9,800	9,800	9,800	4			
5	0	0	0		Total Transfer In	9,800	9,800	9,800	5			
6	0	0	0		TOTAL RESOURCES	9,810	9,810	9,810	6			
7					CAPITAL OUTLAY				7			
8									8			
9	0	0	0		Total Capital Outlay	0	0	0	9			
10					Ending Balance (prior years)	0	0	0	10			
11	0	0	0		Reserved for Future Expenditures	9,810	9,810	9,810	11			
12	0	0	0		TOTAL REQUIREMENTS	9,810	9,810	9,810	12			

This fund is authorized and established by resolution / ordinance
number __2004-480__ on __04-28-04__
specified purposes: GASB34 funding

**PROJECT AND EQUIP RESERVE
FUND 210**

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

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding 2015-2016	First Preceding 2016-2017							
1	104,800	101,100	282,100		Working Capital	601,000	601,000	601,000	1
2	100	250	250	4120	Interest on Invested Funds	500	500	500	2
3	28,400	618,500	398,500	4184	Grants - Tourism Facilities	50,000	50,000	50,000	3
4					TRANSFER IN				4
5	2,000	0	0	4039	Roads & Streets	0	0	0	5
6	15,000	15,000	15,000	4051	Water Operating Fund	0	0	0	6
7	15,000	15,000	15,000	4032	Sewer Operating Fund	0	0	0	7
8	79,000	60,000	0	4030	TRT <From 5%>	93,300	93,300	93,300	8
9	35,000	200,850	140,232	4030	TRT <From 70% of 2% CTY>	135,793	135,793	135,793	9
10	0	0	0	4030	TRT <From 70% of 1% CTY>	67,897	67,897	67,897	10
11	8,200	0	0	4030	TRT <From 30% of 2% CTY>	11,000	11,000	11,000	11
12	0	0	0	4030	TRT <From 30% of 1% CTY>	5,800	5,800	5,800	12
13	41,000	0	0	4026	General Fund	0	0	0	13
14	195,200	290,850	170,232		Total Transfer In	313,790	313,790	313,790	14
15	328,500	1,010,700	851,082		TOTAL RESOURCES	965,290	965,290	965,290	15
16					REQUIREMENTS				16
17					CAPITAL OUTLAY				17
18					Projects and Equipment:				18
19	30,000	50,000	140,000	7574	Public Works vehicle	0	0	0	19
20	30,000	0	0	7564	PD vehicle(s)	0	0	0	20
21	24,000	18,200	0	7563	FD Capital Projects	0	0	0	21
22	35,000	18,500	0	7567	Civic Facility Capital Projects	25,000	25,000	25,000	22
23	41,000	200,850	308,750	7577	Tourism Facilities Capital Projects	845,000	845,000	845,000	23
24	28,400	600,000	398,500	7578	Tourism Facilities Grants	50,000	50,000	50,000	24
25	188,400	887,550	847,250		Total Capital Outlay	920,000	920,000	920,000	25
26					TRANSFER OUT				26
27	14,000	0	0	8041.00	Transfer to Roads - Storm Damage Repair	0	0	0	27
28	0	0	0	8034.00	Water Operating Fund	22,500	22,500	22,500	28
29	0	0	0	8031.00	Sewer Operating Fund	22,500	22,500	22,500	29
30	14,000	0	0		Total Transfer Out	45,000	45,000	45,000	30
31	8,200	0	0		Reserved for Future Expenditures - FD Capital	0	0	0	31
32	117,900	123,150	0		Reserved for Future Expenditures - PW Capital	0	0	0	32
33	126,100	123,150	3,832	1000	Total Reserved for Future Expenditures	290	290	290	33
34	320,300	1,010,700	851,082		TOTAL REQUIREMENTS	965,290	965,290	965,290	34

**ROADS & STREETS
FUND 300**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1	31,500	51,160	63,000		FUND BALANCE- unrestricted	345,934	345,934	345,934	1
2	0	63,129	45,468		FUND BALANCE- Restricted ODOT Funds	72,982	72,982	72,982	2
3	0	1,496	2,285		FUND BALANCE- Restricted Bike/Ped Funds	3,084	3,084	3,084	3
4	31,500	115,785	110,753		Total Fund Balance	422,000	422,000	422,000	4
5	0				REVENUE FROM OTHER AGENCIES				5
6	76,000	75,900	75,900	4,340	State Street Revenue - ODOT	96,700	96,700	96,700	6
7	0	770	770	2,985	Restricted Bike/Pedestrian Funds ODOT	1,000	1,000	1,000	7
8	50,000	50,000	50,000	4,183	Small City Allotment Grant	50,000	50,000	50,000	8
9	0	100,000	178,250	4,182	Grants & Reimbursements Roads & Streets	0	0	0	9
10	1,000	500	500	4,185	Licenses Permits & Fees	500	500	500	10
11	127,000	227,170	305,420		Total Revenue From Other Agencies	148,200	148,200	148,200	11
12					USES OF MONEY AND PROPERTY				12
13	100	430	430	4,120	Interest on Invested Funds	1,500	1,500	1,500	13
14					TRANSFERS IN:		0	0	14
15	16,500	22,400	25,000	4,030	TRT <From 2% CTY>	11,000	11,000	11,000	15
16	0	0	0	4,025	TIF P&E Reserve Fund	0	0	0	16
17	85,000	108,800	110,000	4,030	TRT <From 5%>	93,300	93,300	93,300	17
18	0	0	0	4,030	TRT - <30% of 1% CTY> Roads and Streets	5,800	5,800	5,800	18
19	36,000	36,000	36,000	4,038	General Fund <TPUD Fran 2% of the 4%>	36,000	36,000	36,000	19
20	0	0	0		General Fund - Wayside playground	0	0	0	20
21	32,000	32,000	32,000	4,034	Water Op Fund	0	0	0	21
22	3,100	3,100	3,200	4,035	Sewer Op Fund	0	0	0	22
23	204,700	234,300	238,200	4,039	GF - State Revenue Sharing	0	0	0	23
24					Total Transfer In	146,100	146,100	146,100	24
25	11,000	0	0	4,182	CAPITAL OUTLAY				25
26	11,000	0	0		O.E.M. Grant	0	0	0	26
27	374,200	577,685	654,803		Total Capital Outlay	0	0	0	27
28					32. TOTAL RESOURCES	717,800	717,800	717,800	28
29					REQUIREMENTS				29
30	9,100	10,300	10,918	5,082	PERSONNEL SERVICES				30
31	7,600	9,200	9,300	5,058	City Manager	11,200	11,200	11,200	31
32	42,500	50,300	51,300	5,055	Public Works Director	9,600	9,600	9,600	32
33	500	500	500	5,085	Maintenance Worker Wages	52,500	52,500	52,500	33
34	3,500	0	0	5,054	Council Stipend	500	500	500	34
35	2,200	2,200	6,000	5,056	Code Enforcement - Rds	0	0	0	35
36	2,000	2,000	2,000	5,065	Extra Labor - Temp	5,000	5,000	5,000	36
37	67,400	74,500	80,018		Overtime	2,000	2,000	2,000	37
38	47,300	47,900	48,000	5,152	Total Wages	80,800	80,800	80,800	38
39	3,600	3,700	5,000	5,075	Payroll Expenses	48,500	48,500	48,500	39
40	118,300	126,100	133,018		Accrued Vacation/Comp Time	2,000	2,000	2,000	40
41	1	1	1		Total Personal Services	131,300	131,300	131,300	41
42					Total Full-Time Equivalent (FTE)	1	1	1	42
43	18,000	18,000	19,000	6,800	MATERIALS & SERVICES				43
44	21,000	23,000	23,000	6,572	Road Materials, Sup & Services	19,000	19,000	19,000	44
45	3,000	3,000	3,000	6,125	Street Lighting	23,000	23,000	23,000	45
46	3,200	3,400	3,600	6,570	Electricity: Wayside, City Park	3,000	3,000	3,000	46
47	1,500	1,500	1,500	6,592	Ins/Vehicle, Liability, Equip, Bldg	2,500	2,500	2,500	47
48	1,400	2,266	2,285	6,610	Parking Lease-Port of Tillamook Bay	1,500	1,500	1,500	48
49	1,700	1,700	2,100	6,620	Sidewalks, Curbs, bikeways	3,084	3,084	3,084	49
50	27,500	500	500	6,667	Street Signs	4,600	4,600	4,600	50
51	4,800	4,800	5,300	6,690	Storm Damage Repairs	500	500	500	51
52	5,100	5,100	5,500	6,580	Vehicle Maint, Supplies & Repair	7,500	7,500	7,500	52
53	8,000	8,000	25,000	6,600	Fuel & Oil	5,500	5,500	5,500	53
54	500	500	500	6,131	Drainage, Flood Control & Slides	10,000	10,000	10,000	54
55	15,000	17,000	21,000	6,130	Nature Preserve	500	500	500	55
56	110,700	88,766	112,285		Wayside & Park Maintenance	17,000	17,000	17,000	56
57					Total Materials & Services	97,684	97,684	97,684	57
58	50,000	50,000	50,000	7,501	CAPITAL OUTLAY				58
59	56,000	139,029	238,000	7,502	Rds-Sts Projects from Grants	50,000	50,000	50,000	59
60	0	100,000	98,000	7,501	Rds-Sts Projects - Paving etc	350,000	350,000	350,000	60
61	11,000	0	0	7,505	Washington Street Crosswalk	0	0	0	61
62	10,000	5,000	5,000	7,547	OEM Grant	0	0	0	62
63	127,000	294,029	391,000		Juniper Street Stabilization	0	0	0	63
64					Total Capital Outlay	400,000	400,000	400,000	64
65	2,000	0	0	8,036	TRANSFER OUT				65
66	0	3,400	3,400	8,067	Proj & Equip Reserve	0	0	0	66
67	2,000	3,400	3,400		General Fund PD	0	0	0	67
68	0	0	0	7,999	Total Transfer Out	0	0	0	68
69	1,496	0	0		Contingency	50,000	50,000	50,000	69
70					Reserved for Bike Paths and Trails	0	0	0	70
71	12,200	65,390	15,100		Ending Balance (prior years)				71
72	370,200	577,685	654,803		Unappr Ending Fund Balance	38,816	38,816	38,816	72
					REQUIREMENTS TOTAL	717,800	717,800	717,800	

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

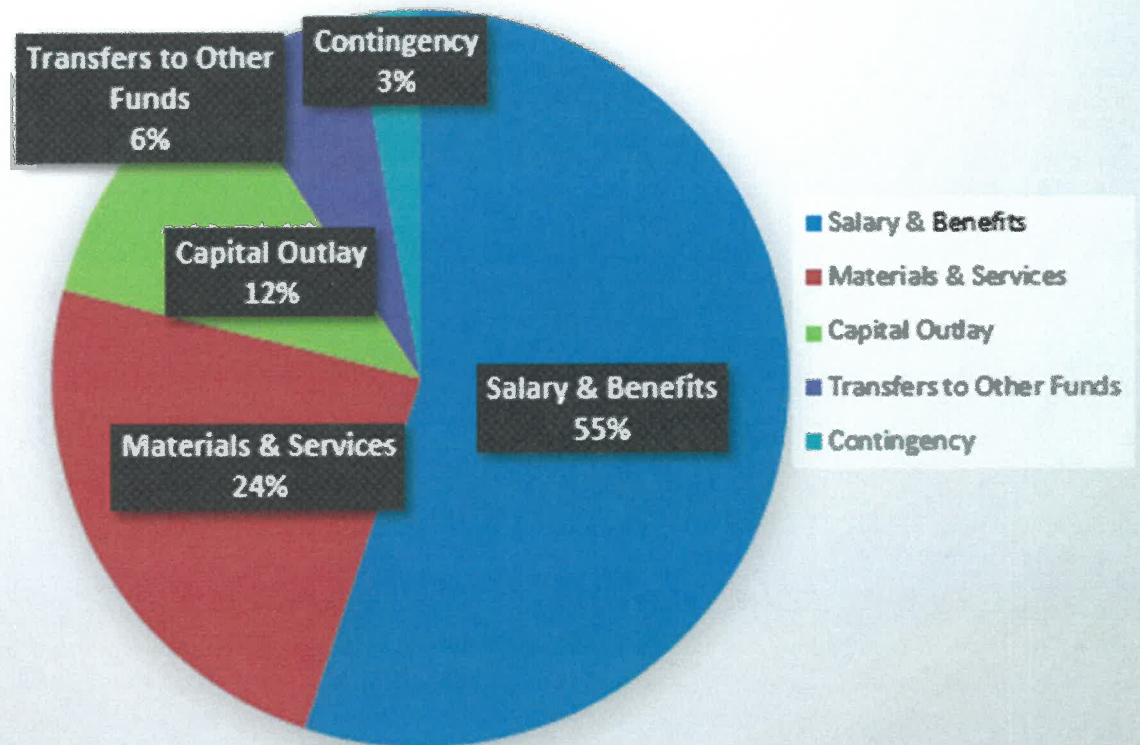
FUND 390

CITY OF ROCKAWAY BEACH

Historical Data				GL Acct	Budget For Next Year 2018-2019			
Actual		Adopted Budget This Year 2017-2018	RESOURCES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding 2015-2016	First Preceding 2016-2017							
1				BEGINNING FUND BALANCE:			1	
2				*CASH ON HAND(CASH BASIS), OR			2	
3				* WORKING CAPITAL (ACCRUAL BASIS)			3	
4	62,700	62,700	89,489	Bal Fwd - Improvement	100,880	100,880	100,880	4
5	100	100	100	4120 EARNINGS FROM TEMPORARY INVESTMENTS	350	350	350	5
6	0	0	0	4935 Reimbursement Fees	0	0	0	6
7	3,000	3,000	3,000	4940 Improvement Fees	4,000	4,000	4,000	7
8	65,800	65,800	92,589	Total Resources	105,230	105,230	105,230	8
9				REQUIREMENTS				9
10	0	0	0	7880 Contract Materials - Improvement	0	0	0	10
11	0	0	0	7885 Contract Materials - Reimbursement	0	0	0	11
12	0	0	0	Total Capital Outlay	0	0	0	12
13				TRANSFER OUT				13
14								14
15	0	0	0	Total Transfers Out	0	0	0	15
16				Unap Bal - Reimbursement				16
17	65,800	65,800	92,589	Unap Bal - Improvement	105,230	105,230	105,230	17
18				FUND BALANCE - PRIOR YEARS				18
19	65,800	65,800	92,589	UNAPPROPRIATED FUND BALANCE	105,230	105,230	105,230	19
20	65,800	65,800	92,589	TOTAL REQUIREMENTS	105,230	105,230	105,230	20



Water Fund: Where the Money Goes



Salary & Benefits	\$569,900	55%
Materials & Services	\$245,300	24%
Capital Outlay	\$122,500	12%
Transfers to Other Funds	\$65,000	6%
Contingency	\$30,000	3%
	\$1,032,700	

**WATER OPERATING
FUND 400**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1	462,200	456,000	239,400		FUND BALANCE	206,195	206,195	206,195	1
2					CHARGES FOR CURRENT SERVICES				2
3	736,500	732,000	732,000	4540	Water Service Base Rate	878,000	878,000	878,000	3
4	5,200	6,200	6,200	4550	New Water Connections	7,000	7,000	7,000	4
5	65,000	69,000	69,000	4560	Master Plan Reserve Fund	69,000	69,000	69,000	5
6	806,700	807,200	807,200		Total Charges for Current Svcs	954,000	954,000	954,000	6
7					USE OF MONEY AND PROPERTY				7
8	200	1,500	3,000	4120	Interest on Invested Funds	3,000	3,000	3,000	8
9					OTHER REVENUE				9
10	0	0	0	4032	P&E Reserve	22,500	22,500	22,500	10
11	5,000	9,500	15,000	4150	Misc turn on-off/acct chng/metr read fees	15,000	15,000	15,000	11
12	1,274,100	1,274,200	1,064,600		Total Resources	1,200,695	1,200,695	1,200,695	12
13					REQUIREMENTS				13
14					PERSONNEL SERVICES				14
15	32,100	36,050	38,250	5082	City Manager	12,000	12,000	12,000	15
16	38,100	44,000	46,500	5058	Public Works Director	48,800	48,800	48,800	16
17	93,500	101,200	104,500	5057	Office Employees	94,600	94,600	94,600	17
18	91,500	102,040	109,500	5055	Maintenance Workers	92,300	92,300	92,300	18
19	57,500	61,200	52,000	5059	Plant Operator	71,500	71,500	71,500	19
20	2,000	2,000	2,000	5056	Extra Labor - Temp	2,000	2,000	2,000	20
21	1,000	1,000	1,000	5067	Emergency Management	1,000	1,000	1,000	21
22	4,300	4,300	4,300	5054	Code Enforcement	4,300	4,300	4,300	22
23	1,400	1,400	1,400	5085	Council Stipend	1,400	1,400	1,400	23
24	1,000	2,000	2,000	5064	Standby	2,000	2,000	2,000	24
25	14,000	10,000	14,000	5065	Overtime	14,000	14,000	14,000	25
26	336,400	365,190	375,450		Total Wages	343,900	343,900	343,900	26
27	163,100	170,600	201,240	5152	Payroll Expenses	204,000	204,000	204,000	27
28	24,600	25,700	15,000	5075	Accumulated Vacation/Comp Time	22,000	22,000	22,000	28
29	524,100	561,490	591,690		Total Personal Services	569,900	569,900	569,900	29
30	4.70	4.70	4.70		Total Full-Time Equivalent (FTE)	4.85	4.85	4.85	30
31					MATERIALS AND SERVICES				31
32	31,300	31,300	33,000	6110	Electricity	33,500	33,500	33,500	32
33	1,000	1,000	1,000	6455	Emergency Services	1,000	1,000	1,000	33
34	1,800	1,800	2,000	6520	Building Maintenance	2,000	2,000	2,000	34
35	8,000	8,000	8,500	6530	Telephone/Telemetry	9,000	9,000	9,000	35
36	27,000	27,000	28,000	6534	Plant Chemicals and Supplies	28,000	28,000	28,000	36
37	11,900	13,600	14,000	6551	Administration & Billing	16,000	16,000	16,000	37
38	24,400	26,400	28,000	6570	Ins: Vehicle, Liability, Equip, Bldg.	24,000	24,000	24,000	38
39	8,300	10,000	10,000	6574	Audit	10,000	10,000	10,000	39
40	8,800	8,800	10,000	6580	Fuel & Oil	7,000	7,000	7,000	40
41	66,500	500	1,000	6667	Storm Damage Repairs	500	500	500	41
42	5,900	11,000	12,000	6690	Vehicle & Equipment Maintenance	12,000	12,000	12,000	42
43	8,600	8,600	9,000	6745	Required Testing	9,000	9,000	9,000	43
44	52,000	52,000	54,000	6750	System Maintenance and Supplies	55,000	55,000	55,000	44
45	1,800	1,800	2,000	6831	Dues-Certif-Permits-Licenses	2,000	2,000	2,000	45
46	9,500	9,500	9,500	6850	Attorney & Legal	12,000	12,000	12,000	46
47	9,500	9,500	11,000	6851	Engineering	12,000	12,000	12,000	47
48	2,500	2,500	4,000	6915	Travel and Training - Staff	4,300	4,300	4,300	48
49	6,800	7,200	7,500	6945	Meter Readers 60%	7,500	7,500	7,500	49
50	500	500	500	6951	Ordinance Enforcement	500	500	500	50
51	286,100	231,000	245,000		Total Materials & Services	245,300	245,300	245,300	51
52					REQUIREMENTS				52
53					CAPITAL OUTLAY				53
54	85,000	110,000	80,000	7601	Improvement and New Lines	122,500	122,500	122,500	54
55	85,000	110,000	80,000		Total Capital Outlay	122,500	122,500	122,500	55
56					TRANSFERS OUT				56
57	24,000	24,000	-	8023	'81 - '98 Water Revenue Bonds	12,450	12,450	12,450	57
58	20,000	25,000	25,000	8027	GF for Civic Ctr Operations	25,000	25,000	25,000	58
59	15,000	15,000	15,000	8036	Project and Equipment Reserve	-	-	-	59
60	32,000	32,000	32,000	8030	Roads & Streets	-	-	-	60
61	65,000	65,000	65,000	8045	Water Master Plan Reserve Fund	65,000	65,000	65,000	61
62	156,000	161,000	137,000		Total Transfers Out	102,450	102,450	102,450	62
63	10,000	30,000	10,000		Contingency	30,000	30,000	30,000	63
64					Ending Balance (prior years)				64
65	212,900	180,710	910		Unappropriated Ending Fund Bal.	130,545	130,545	130,545	65
66	1,274,100	1,274,200	1,064,600		TOTAL REQUIREMENTS	1,200,695	1,200,695	1,200,695	66

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

WATER MASTER PLAN RESERVE FUND 420

Year this reserve fund will be reviewed to be continued or abolished. Date can
 not be more than 10 years after establishment. Review Year ____2014

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2018-2019				
	Actual		Adopted Budget This Year 2017-2018			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017								
1	714,100	635,700	357,600		WORKING CAPITAL	163,476	163,476	163,476	1	
2					USE OF MONEY AND PROPERTY				2	
3	1,200	1,200	5,000	4120	Interest on Invested Funds	6,000	6,000	6,000	3	
4					TRANSFER IN				4	
5	65,000	65,000	65,000	4030	Water Operating Utility Fund	65,000	65,000	65,000	5	
6	65,000	65,000	65,000		Total Transfer In	65,000	65,000	65,000	6	
7					Jetty Creek OWEB grant				7	
8	780,300	701,900	427,600		TOTAL RESOURCES	234,476	234,476	234,476	8	
9					REQUIREMENTS				9	
10					CAPITAL OUTLAY				10	
11	4,000	0	0	7559	Water Rights perfection	0	0	0	11	
12	145,000	0	185,000	7555	Priority I projects per master plan	220,000	220,000	220,000	12	
13	45,000	45,000	45,000	7557	Jetty Creek OWEB Impound Grant Match	0	0	0	13	
14	0	360,000	0	7555	Jetty Creek Water plant improvement	0	0	0	14	
15	0	0	0		Other financing source - contributed capital				15	
16	194,000	405,000	230,000		Total Capital Projects	220,000	220,000	220,000	16	
17	30,000	30,000	30,000	7999.00	Contingency	10,000	10,000	10,000	17	
18					Ending Balance (Prior years)				18	
19	556,300	266,900	167,600		Reserved for Future Expenditures	4,476	4,476	4,476	19	
20	780,300	701,900	427,600		TOTAL REQUIREMENTS	234,476	234,476	234,476	20	

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

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

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
	RESOURCES								
1	66,300	64,300	53,908		FUND BALANCE	13,700	13,700	13,700	1
2					USE OF MONEY AND PROPERTY				2
3	100	75	100	4120	Interest on Invested Funds	0	0	0	3
4					TRANSFER IN				4
5	24,000	24,000	0	4030	Water Operating	12,450	12,450	12,450	5
6	0	0	0	4049	Water SDC	0	0	0	6
7	90,400	88,375	54,008		Total Resources	26,150	26,150	26,150	7
8					REQUIREMENTS				8
9					DEBT SERVICE (07/15/2018)				9
10	25,000	25,000	25,000	8510	Principal, Due 7/15	25,000	25,000	25,000	10
11	8,400	8,400	8,400	8511	Interest, Due 7/15 & 1/16	640	640	640	11
12	6,500	6,500	6,500	8510	Bonds Called not redeemed	0	0	0	12
13	500	500	500	8514	Administrative Fees	500	500	500	13
14	40,400	40,400	40,400		Total Debt Service	26,140	26,140	26,140	14
15					Ending Balance (Prior Years)				15
16	50,000	47,975	13,608		Unappropriated Ending Fund Bal.	10	10	10	16
17	90,400	88,375	54,008		TOTAL REQUIREMENTS	26,150	26,150	26,150	17

WATER IMPROVEMENTS DEBT SERVICE
FUND 470

City of Rockaway Beach

	Historical Data			GL Acct		Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
	RESOURCES								
1	294,200	306,900	329,440		FUND BALANCE	285,900	285,900	285,900	1
2					USE OF MONEY AND PROPERTY				2
3	700	900	900	4120	Interest on Invested Funds	1,000	1,000	1,000	3
4					Collections From Utility Billing				4
5	113,100	113,100	113,100	4550	Water Dbt Svc Billed \$5.00 mo. reservoir	113,100	113,100	113,100	5
6	23,000	23,000	23,000	4550	Water DS Billed \$3.79 mon wtr plnt	23,000	23,000	23,000	6
7	431,000	443,900	466,440		TOTAL RESOURCES	423,000	423,000	423,000	7
8					REQUIREMENTS				8
9					DEBT SERVICE				9
10	60,000	60,000	60,000	8510	McMillian Crk-Wtr Res-Princ.	60,000	60,000	60,000	10
11	33,200	33,200	33,200	8511	McMillian Crk-Wtr Res-Int.	20,000	20,000	20,000	11
12	24,700	24,700	26,551	8520	Jetty Crk Wtr Plant - Principal	27,348	27,348	27,348	12
13	18,200	18,200	14,790	8521	Jetty Crk Wtr Plant - Interest	13,992	13,992	13,992	13
14	136,100	136,100	134,541		Total Debt Service	121,340	121,340	121,340	14
15					Ending Balance (prior Years)				15
16	294,900	307,800	331,899		Unappropriated Ending Fund Bal	301,660	301,660	301,660	16
17	431,000	443,900	466,440		TOTAL REQUIREMENTS	423,000	423,000	423,000	17

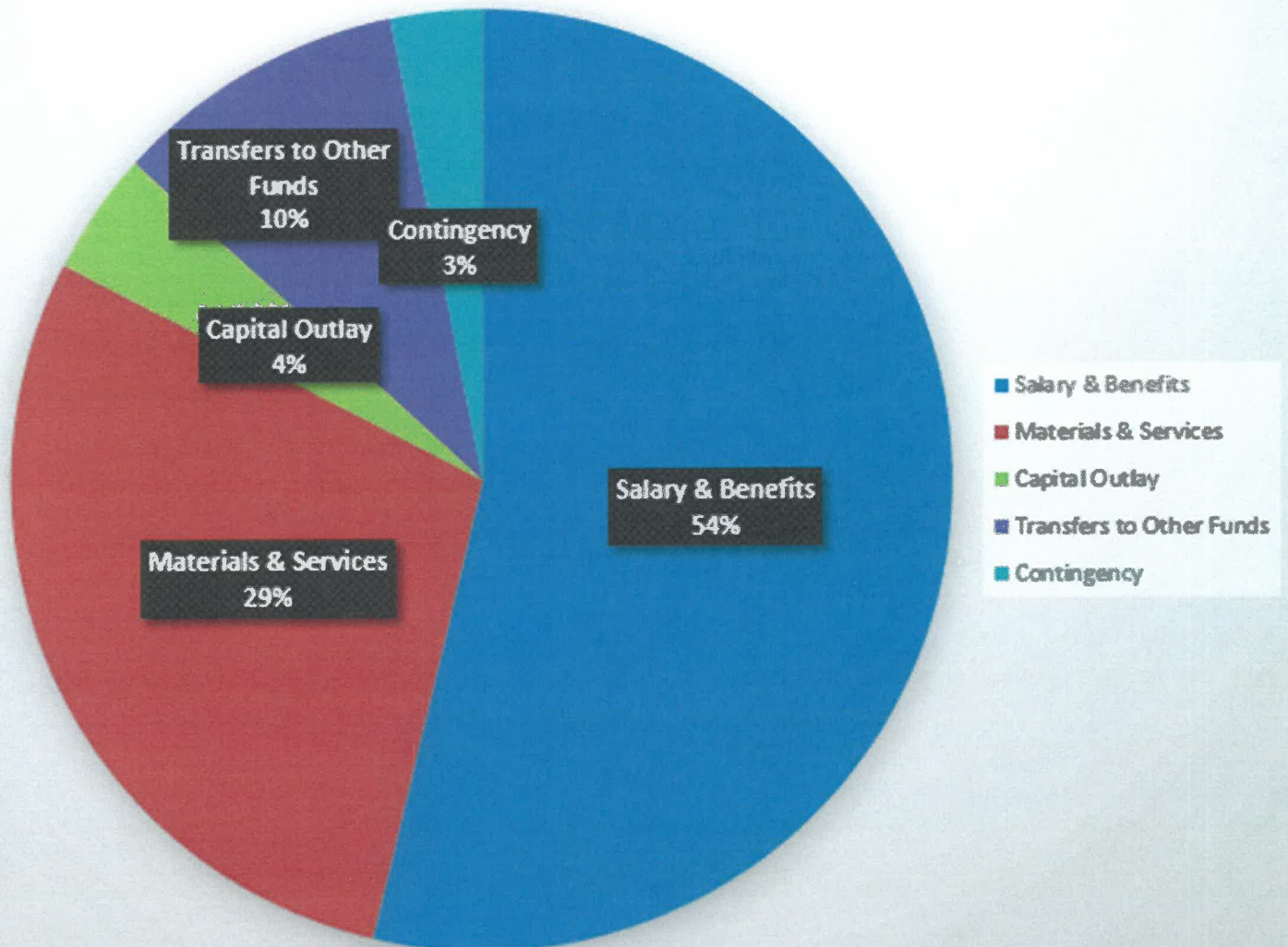
**WATER SYSTEMS DEVELOPMENT CHARGE
FUND 490**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					BEGINNING FUND BALANCE:				1
2	6,000	11,100	0		Bal Fwd - Reimbursement	68,160	68,160	68,160	2
3	100,000	161,500	291,000		Bal Fwd - Improvement	252,000	252,000	252,000	3
4	124	750	750	4120	Interest on Invested Funds	750	750	750	4
5	3,000	5,000	5,000	4935	Reimbursement Fees	6,600	6,600	6,600	5
6	30,000	60,000	60,000	4940	Improvement Fees	71,000	71,000	71,000	6
7	139,124	238,350	356,750		TOTAL RESOURCES	398,510	398,510	398,510	7
8					REQUIREMENTS				8
9	10,000	10,000	50,000	7880	Contract Materials - Improvement	250,000	250,000	250,000	9
10	2,400	2,400	10,000	7885	Contract Materials - Reimbursement	50,000	50,000	50,000	10
11	12,400	12,400	60,000		Total Capital Outlay	300,000	300,000	300,000	11
12					Transfers Out To:				12
13									13
14	0	0	0		Total Transfers Out	0	0	0	14
15	6,662	14,075	0		Unap Bal - Reimbursement	25,135	25,135	25,135	15
16	120,062	211,875	296,750		Unap Bal - Improvement	73,375	73,375	73,375	16
17					FUND BALANCE - PRIOR YEARS				17
18	126,724	225,950	296,750		UNAPPROPRIATED FUND BALANCE	98,510	98,510	98,510	18
19	139,124	238,350	356,750		TOTAL REQUIREMENTS	398,510	398,510	398,510	19



Sewer Fund: Where the Money Goes



Salary & Benefits	\$510,400	54%
Materials & Services	\$273,700	29%
Capital Outlay	\$40,000	4%
Transfers to Other Funds	\$95,000	10%
Contingency	\$30,000	3%
	\$949,100	

**SEWER OPERATING
FUND 500**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					USE OF MONEY AND PROPERTY				1
2	817,000	893,900	738,200		FUND BALANCE	680,300	680,300	680,300	2
3					CHARGES FOR CURRENT SERVICES				3
4	703,000	703,000	703,000	4640	Sewer Service Base Rate	728,000	728,000	728,000	4
5	72,400	72,400	72,400	4660	Sewer Master Plan	74,000	74,000	74,000	5
6	2,400	3,500	3,500	4650	New Sewer Connections	13,000	13,000	13,000	6
7	777,800	778,900	778,900		Total Charges for Current Svcs	815,000	815,000	815,000	7
8					USE OF MONEY AND PROPERTY				8
9	800	3,000	5,000	4121	Interest on Invested Funds	7,000	7,000	7,000	9
10					OTHER REVENUE				10
11				4032	TIF P&E Reserve	22,500	22,500	22,500	11
12	1,400	1,400	1,400	4150	Miscellaneous Revenue	1,000	1,000	1,000	12
13	1,597,000	1,677,200	1,523,500		TOTAL RESOURCES	1,525,800	1,525,800	1,525,800	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	32,000	37,200	38,000	5082	City Manager	5,300	5,300	5,300	16
17	30,500	37,800	38,000	5058	Public Works Director	39,000	39,000	39,000	17
18	91,200	101,200	105,000	5057	Office Employees	91,000	91,000	91,000	18
19	56,000	61,200	73,000	5059	Plant Operator	72,000	72,000	72,000	19
20	79,500	85,300	86,000	5055	Maintenance Workers	89,000	89,000	89,000	20
21	1,500	1,500	1,500	5085	Council Stipend	1,500	1,500	1,500	21
22	2,000	2,000	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	22
23	4,000	4,000	4,000	5054	Code Enforcement	4,000	4,000	4,000	23
24	2,000	4,000	4,000	5064	Standby	2,000	2,000	2,000	24
25	9,000	12,000	14,000	5065	Overtime	7,000	7,000	7,000	25
26	307,700	346,200	365,500		Total Wages	312,800	312,800	312,800	26
27	165,300	171,900	209,000	5152	Payroll Expenses	182,600	182,600	182,600	27
28	19,000	20,000	15,000	5075	Accumulated Vacation/Comp Time	15,000	15,000	15,000	28
29	492,000	538,100	589,500		Total Personal Services	510,400	510,400	510,400	29
30	4.60	4.60	4.60		Total Full-Time Equivalent (FTE)	4.70	4.70	4.70	30
31					MATERIALS AND SERVICES				31
32	30,000	33,000	35,000	6110	Electricity	37,000	37,000	37,000	32
33	1,000	1,000	1,000	6455	Emergency Services	1,000	1,000	1,000	33
34	4,500	500	4,500	6520	Building Maintenance	4,500	4,500	4,500	34
35	4,560	4,560	4,800	6530	Telephone & Telemetry	5,000	5,000	5,000	35
36	11,900	13,500	14,000	6551	Administration & Billing	16,000	16,000	16,000	36
37	27,900	30,200	32,000	6570	Ins: Vehicle, Liability, Equip, Bldg.	25,000	25,000	25,000	37
38	9,800	9,800	12,000	6580	Fuel & Oil	12,000	12,000	12,000	38
39	50,540	54,000	60,000	6750	System Maintenance and Supplies	60,000	60,000	60,000	39
40	24,800	24,800	31,000	6534	Plant Chemicals and Supplies	34,000	34,000	34,000	40
41	8,700	7,000	7,000	6850	Attorney & Legal	10,000	10,000	10,000	41
42	8,300	10,000	10,000	6574	Audit	10,000	10,000	10,000	42
43	8,800	8,800	11,000	6690	Vehicle Maint, Supplies & Repair	13,000	13,000	13,000	43
44	14,500	25,000	26,000	6740	I & I Work	27,000	27,000	27,000	44
45	2,600	3,000	3,500	6745	Required Testing	4,000	4,000	4,000	45
46	3,700	700	700	6831	Dues - Certifications	700	700	700	46
47	8,400	8,400	4,000	6851	Engineering	4,000	4,000	4,000	47
48	3,500	3,500	3,600	6915	Travel and Training - Staff	3,600	3,600	3,600	48
49	4,800	4,800	5,000	6945	Meter Readers 40%	5,500	5,500	5,500	49
50	1,400	1,400	1,400	6951	Ordinance Enforcement	1,400	1,400	1,400	50
51	229,700	243,960	266,500		Total Materials and Services	273,700	273,700	273,700	51
52					CAPITAL OUTLAY				52
53					Project Grant Match				53
54	30,000	30,000	30,000	7601	Improvement and New Lines	30,000	30,000	30,000	54
55	10,000	10,000	10,000	7661	Vehicle and Equipment	10,000	10,000	10,000	55
56	40,000	40,000	40,000		Total Capital Outlay	40,000	40,000	40,000	56
57					TRANSFERS OUT				57
58	20,000	25,000	25,000	8027	GF City Hall/Civic Ctr Operating	25,000	25,000	25,000	58
59	15,000	15,000	15,000	8036	Project and Equipment Reserve	0	0	0	59
60	32,000	32,000	32,000	8030	Roads & Streets	0	0	0	60
61	140,000	70,000	70,000	8033	Sewer Master Plan	70,000	70,000	70,000	61
62	207,000	142,000	142,000		Total Transfers Out	95,000	95,000	95,000	62
63	30,000	30,000	30,000		Contingency	30,000	30,000	30,000	63
64					Ending Balance (prior years)				64
65	598,300	683,140	455,500		Unappropriated Ending Fund Bal.	576,700	576,700	576,700	65
66	1,597,000	1,677,200	1,523,500		TOTAL REQUIREMENTS	1,525,800	1,525,800	1,525,800	66

**SEWER MASTER PLAN RESERVE
 FUND 520**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1	522,600	589,600	740,000		FUND BALANCE	815,250	815,250	815,250	1
2					USE OF MONEY AND PROPERTY				2
3	1,100	1,500	2,500	4,121	Interest on Invested Funds	3,000	3,000	3,000	3
4					TRANSFER IN				4
5	0	0	0	4,060	Trsfr in from sewer SDC for master plan	0	0	0	5
6	140,000	70,000	70,000	4,032	Sewer Operating Fund	70,000	70,000	70,000	6
7	140,000	70,000	70,000		Total Transfer In	70,000	70,000	70,000	7
8	663,700	661,100	812,500		TOTAL RESOURCES	888,250	888,250	888,250	8
9					REQUIREMENTS				9
10					CAPITAL OUTLAY				10
11	225,000	225,000	225,000	7,556	Projects Per Master Plan:	300,000	300,000	300,000	11
12	75,000	75,000	75,000	7,556	Lift Station/Infrastructure	75,000	75,000	75,000	12
13	0	0	0	7,561	Sewer Master Plan Update	0	0	0	13
14	0	30,000	0	7,559	Other Projects/Grant Match	0	0	0	14
15	300,000	330,000	300,000		Total Capital Projects	375,000	375,000	375,000	15
16	10,000	15,000	15,000	7,999	Contingency	15,000	15,000	15,000	16
17					Ending Balance (prior Years)				17
18	353,700	316,100	497,500		Reserved for Future Expenditures	498,250	498,250	498,250	18
19	663,700	661,100	812,500		TOTAL EXPENDITURES	888,250	888,250	888,250	19

**SEWER IMPROVEMENTS DEBT SERVICE
FUND 560**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1	294,000	423,600	401,300		Fund Balance	503,500	503,500	503,500	1
2					USE OF MONEY AND PROPERTY				2
3	600	400	100	4120.56	Interest on Invested Funds	100	100	100	3
4					Collections From Utility Billing				4
5	223,000	223,000	223,000	4650.56	Sewer Outfall Debt Svc billed	223,000	223,000	223,000	5
6	517,600	647,000	624,400		Total Resources	726,600	726,600	726,600	6
7					REQUIREMENTS				7
8					DEBT SERVICE (4-01-2025)				8
9	139,400	139,400	152,000	8510.56	Principal (Oct 1 & Apr 1)	161,000	161,000	161,000	9
10	54,300	54,300	39,000	8511.56	Interest (2.94%)	30,000	30,000	30,000	10
11	10,900	10,900	6,500	8514.56	Loan Fee (0.5%)	5,600	5,600	5,600	11
12	204,600	204,600	197,500		Total Payments	196,600	196,600	196,600	12
13	96,100	96,100	96,100		Required Loan Reserve	96,100	96,100	96,100	13
14	96,100	96,100	96,100		Total Reserve	96,100	96,100	96,100	14
15					Ending Balance (prior years)				15
16	216,900	346,300	330,800		Unappropriated Ending Fund Bal	433,900	433,900	433,900	16
17	517,600	647,000	624,400		TOTAL REQUIREMENTS	726,600	726,600	726,600	17

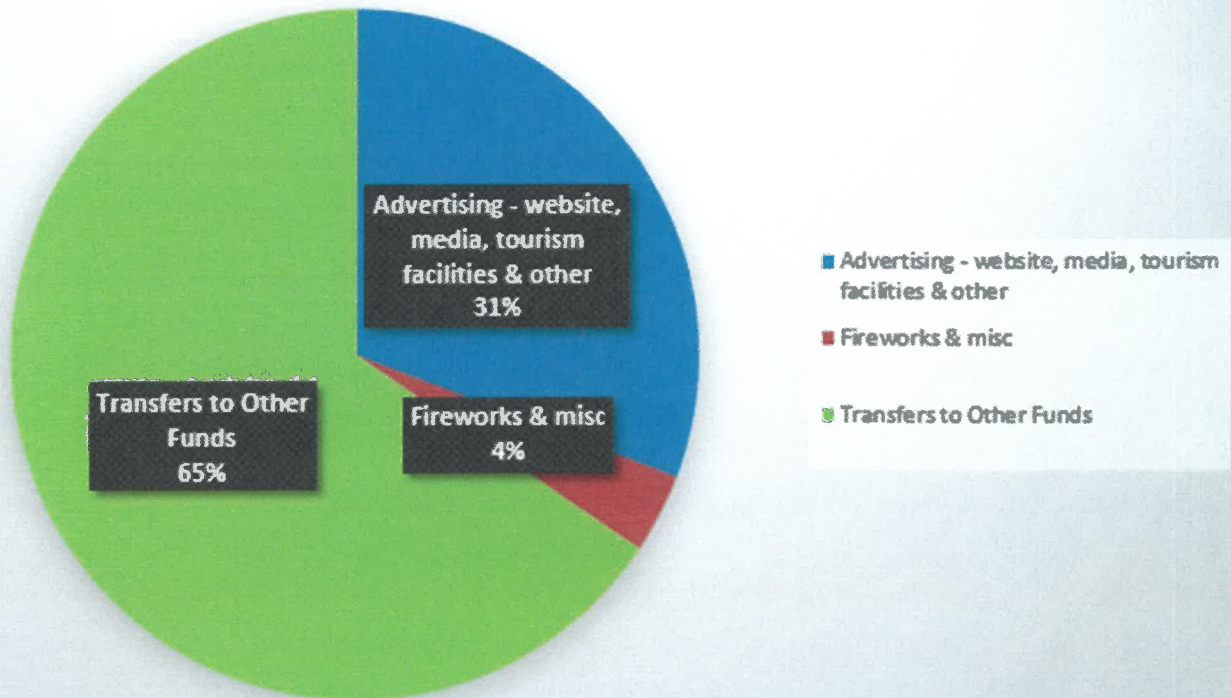
**SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590**

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2015-2016							
1					BEGINNING FUND BALANCE:				1
2					*CASH ON HAND(CASH BASIS), OR				2
3					* WORKING CAPITAL (ACCRUAL BASIS)				3
4	576,700	747,600	187,931		Bal Fwd - Reimbursement -	547,342	547,342	547,342	4
5	458,900	373,200	953,034		Bal Fwd - Improvement	676,090	676,090	676,090	5
6	3,800	4,500	0	4120.59	Earnings from Interest	0	0	0	6
7	7,200	7,200	7,200	4125.00	Interfund Loan PD - final payment	13,400	13,400	13,400	7
8	3,400	10,000	10,000	4935.59	Reimbursement Fees	10,000	10,000	10,000	8
9	6,000	21,000	21,000	4940.59	Improvement Fees	21,000	21,000	21,000	9
10	1,056,000	1,163,500	1,179,165		TOTAL RESOURCES	1,267,832	1,267,832	1,267,832	10
11					REQUIREMENTS				11
12					CAPITAL OUTLAY				12
13	300,000	300,000	300,000	7880.59	Contract Materials - Improvement	300,000	300,000	300,000	13
14	200,000	200,000	200,000	7885.59	Contract Materials - Reimbursement	200,000	200,000	200,000	14
15	500,000	500,000	500,000		Total Capital Outlay	500,000	500,000	500,000	15
16					Transfers Out To:				16
17	0	0	0	8033.59	Trsfr to WW Master Plan for plan update (reim)	0	0	0	17
18					Total Transfers Out				18
19	311,360	442,600	452,800		Unappr Bal - Reimbursement	364,042	364,042	364,042	19
20	244,640	220,900	226,365		Unappr Bal - Improvement	403,790	403,790	403,790	20
21			0		FUND BALANCE - PRIOR YEARS	0	0	0	21
22	556,000	663,500	679,165		UNAPPROPRIATED FUND BALANCE	767,832	767,832	767,832	22
23	1,056,000	1,163,500	1,179,165		TOTAL REQUIREMENTS	1,267,832	1,267,832	1,267,832	23



TRT Fund: Where the Money Goes



Advertising - website, media, tourism facilities & other	\$300,793	31%
Fireworks & misc	\$36,500	4%
Transfers to Other Funds	<u>\$639,897</u>	65%
	<u>\$977,190</u>	



**TRANSIENT ROOM TAX
FUND 800**

City of Rockaway Beach

	Historical Data			GL Acct	RESOURCES	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-2018			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2015-2016	First Preceding 2016-2017							
1					USE OF MONEY AND PROPERTY				1
2	323,000	621,900	302,350		FUND BALANCE	267,000	267,000	267,000	2
3					Restricted for Advertising from Prior Years	11,322	11,322	11,322	3
4					REVENUE FROM COLLECTIONS 9%				4
5	251,600	279,800	340,000	4710.80	Room Tax Collections 5%	361,000	361,000	361,000	5
6	100,600	111,900	135,000	4711.80	Room Tax Col - Advertising 2%	144,400	144,400	144,400	6
7	70,400	78,300	94,500	4712.00	Room Tax Col - 70% of 2% CTY	101,080	101,080	101,080	7
8	30,200	33,600	40,500	4712.00	Room Tax Col - 30% of 2% CTY	43,320	43,320	43,320	8
9	0	0	0	4713.00	Room Tax Col - 70% of 1% CTY	50,540	50,540	50,540	9
10	0	0	0	4713.00	Room Tax Col - 30% of 1% CTY	21,660	21,660	21,660	10
11	2,000	1,000	1,500	4709.80	Pen & Int Delinquent	1,500	1,500	1,500	11
12	0	0	500	4121.00	T-shirt Revenue	500	500	500	12
13	454,800	504,600	612,000		Total Revenue from Collections	724,000	724,000	724,000	13
14					USE OF MONEY AND PROPERTY				14
15	100	500	0	4120.80	Interest on Invested Funds	500	500	500	15
16	777,900	1,127,000	914,350		TOTAL RESOURCES	1,002,822	1,002,822	1,002,822	16
17					REQUIREMENTS				17
18					MATERIALS & SERVICES				18
19					Tourism Promotion:				19
20					2% Portion				20
21	60,000	71,700	70,000	6533.80	Advertising - media	80,000	80,000	80,000	21
22	25,000	25,000	33,000	6535.80	Advertising/Tourism	22,000	22,000	22,000	22
23	10,000	10,000	10,000	6534.80	Advertising - websites and apps	15,000	15,000	15,000	23
24	25,000	38,000	20,000	6634.80	Advertising - other	22,000	22,000	22,000	24
25	20,000	24,500	25,000	6998.00	Bad Debt	20,000	20,000	20,000	25
26	1,200	1,500	3,000	6536.80	Rockaway Lions - July 4th Event	1,500	1,500	1,500	26
27	19,500	25,000	35,000	6537.80	Fireworks - July 4th Event	35,000	35,000	35,000	27
28	4,000	4,000	4,000	6538.80	Tourism Promo and Facilities	10,000	10,000	10,000	28
29	164,700	199,700	200,000		Total Materials & Services	205,500	205,500	205,500	29
30					CAPITAL OUTLAY - 5%				30
31									31
32	0	0	0		Total Capital Outlay	0	0	0	32
33					TRANSFER OUT - 5%				33
34	39,000	0	0	8025.00	GF - Capital Outlay PW	0	0	0	34
35	28,000	172,100	204,500	8024.80	GF - Police	93,300	93,300	93,300	35
36	29,000	43,000	74,500	8046.00	GF - Fire	93,300	93,300	93,300	36
37	0	5,000	3,000	8044.80	GF - City Beautification	0	0	0	37
38	36,200	36,400	36,800	8037.80	GF - Parks & Recreation	36,800	36,800	36,800	38
39	85,000	108,800	110,000	8041.80	Roads & Streets Fund	93,300	93,300	93,300	39
40	30,000	15,000	15,000	8026.80	Fire Equip Reserve	15,000	15,000	15,000	40
41	79,000	60,000	0	8036.80	Project & Equip Reserve Fund	93,300	93,300	93,300	41
42	60,000	60,000	60,000	8025.80	General Fund - USDA loan service	60,000	60,000	60,000	42
43					TRANSFER OUT - 70% of 2% CTY		0	0	43
44	35,000	200,850	140,232	8036.00	Project & Equip Reserve Fund - PW	135,793	135,793	135,793	44
45					TRANSFER OUT - 30% of 2% CTY		0	0	45
46	8,000	0	0	8044.80	GF - City Beautification	3,000	3,000	3,000	46
47	8,200	0	0	8036.80	Project & Equip Reserve Fund	11,000	11,000	11,000	47
48	0	13,600	2,500	8025.00	GF - Capital Projects PW	11,000	11,000	11,000	48
49	0	0	0	8046.00	GF - Fire	11,000	11,000	11,000	49
50	8,400	24,000	29,500	8024.80	GF - Police	11,000	11,000	11,000	50
51	16,500	22,400	25,000	8041.80	Roads & Streets Fund	11,000	11,000	11,000	51
52					TRANSFER OUT - 70% of 1% CTY				52
53	0	0	0	8036.00	Project & Equip Reserve Fund - PW	67,897	67,897	67,897	53
54					TRANSFER OUT - 30% of 1% CTY				54
55	0	0	0	8036.80	Project & Equip Reserve Fund	5,800	5,800	5,800	55
56	0	0	0	8025.00	GF - Capital Projects PW	5,800	5,800	5,800	56
57	0	0	0	8024.80	GF - Police	5,800	5,800	5,800	57
58	0	0	0	8046.00	GF - Fire	5,800	5,800	5,800	58
59	0	0	0	8041.80	Roads & Streets Fund	5,800	5,800	5,800	59
60	462,300	761,150	701,032		Total Transfer Out	775,690	775,690	775,690	60
61	25,000	10,000	0	6999.00	Contingency	0	0	0	61
62	60,800	0	0		Reserved for Future Expenditures - Trsm Fac	0	0	0	62
63					Ending Balance (prior Years)				63
64	65,100	156,150	13,318		Unappropriated Ending Fund Bal.	21,633	21,633	21,633	64
65	777,900	1,127,000	914,350		TOTAL REQUIREMENTS	1,002,822	1,002,822	1,002,822	65