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City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5
Rockaway Beach, OR 97136
(503) 374-1752 www.CORB.us

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 2022/2023. 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.

Transient Room Tax revenue increased significantly during the COVID-19 Pandemic. However, it is not known if these revenue levels will remain elevated. This fiscal year has the potential to test the resiliency of this revenue source. The pandemic appears to be waning. Many of the state and federal protective measures and travel restrictions have been lifted. The city utilizes this revenue cautiously and does not yet rely on these elevated revenue levels to maintain essential City functions.

This budget looks to prioritize Public Improvement projects within the City of Rockaway Beach. These include a significant increase in street paving, investments in public use facilities and other asset acquisitions and expenditures.

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.
- Costs of goods and services continue to rise. As of February 2022, the annual inflation rate in the U.S. was 7.9%, the highest rate since January 1982.
- Law Enforcement and Municipal Court are now contracted through Tillamook County. The result is an overall cost reduction for these services.
- The Fire Department's service potential continues to modernize and expand to meet the needs of our growing community. Further growth of the Fire Department will be dependent on securing additional revenue sources such as an operating bond or general obligation bond.
- This fiscal year may test the resiliency of the City's transient room tax revenue.
- The State of Oregon's Department of Revenue has begun collecting Transient Room Tax on the City's behalf.
- Several large public-use improvement projects are scheduled to begin this fiscal year.

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 2022 marked the fourth 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 13 years.

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

- Restricted Transient Room Tax funds will be utilized on several large public improvement projects. These include Wayside improvements, the Salmonberry Trail, Anchor St. Parking Lot and Park Facilities project, and rehabilitation of the Community Center.
- Road maintenance will be a priority this year. In addition to the \$100,000 the Small City Allotment paving project, another \$300,000 has also been allocated to street overlay-paving.
- Funds have been allocated for purchase and development planning of the city's new 10.2 acre "High-Ground" lot.
- The Public Works Department will maintain current staffing levels. Increases in visitors, especially in the summer months, may necessitate that some seasonal tasks be accomplished through service contracts.
- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreement. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed at a rate determined within each contract. The budgeted amount will not exceed the maximum step of the corresponding pay range and will include a 3.5% 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 applied for in FY 2022-2023 is a \$600,000 request to Tillamook County through their American Rescue Plan Act funding. If received, the funds will be applied to the Nedonna Ave. Watermain Replacement project.

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.

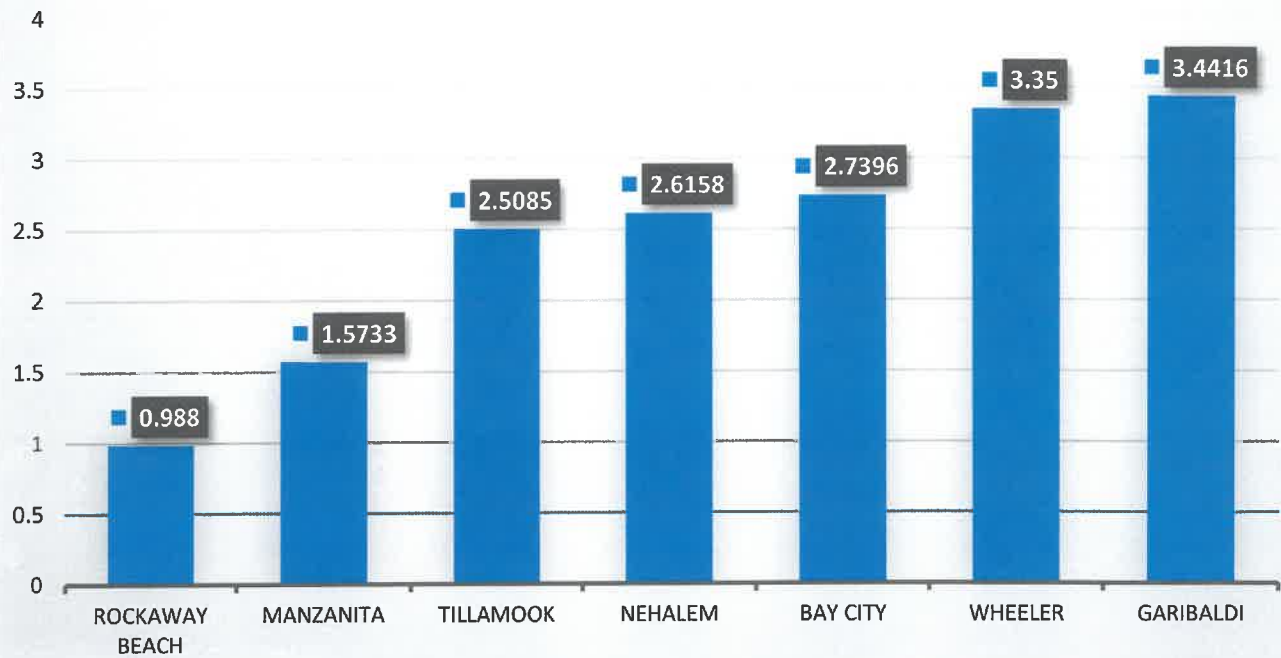
Respectfully,



Luke Shepard

City Manager/Budget Officer

2022-2023 Tax, Fire and Bond Combined Tax Rate per \$1,000



Tax Rate per \$1,000

Manzanita	.04233
Rockaway Beach	.09880
Nehalem	1.4658
Tillamook	1.4986
Bay City	2.4375
Wheeler	2.2213
Garibaldi	2.5329

Fire Districts per \$1,000

Rockaway Beach	.0000
Nedonna	.2668
Garibaldi	.4813
Tillamook Fire Dist	.6999
Nestucca RFD	1.5776
Netarts-Oceanside FD	1.6207
N Lincoln Fire Dist	0.6783
Nehalem Bay Fire	1.150

Bond Rates per \$1,000

Manzanita	.0000
Rockaway Beach	.0000
Nehalem	.0000
Tillamook	.3100
Bay City	.3021
Wheeler	1.1287
Garibaldi	.4274

Tax, Fire & Bond Combined

Manzanita	1.5733
Rockaway Beach	.09880
Nehalem	2.6158
Tillamook	2.5085
Bay City	2.7396
Wheeler	3.3500
Garibaldi	3.4416



ROCKAWAY BEACH 2022-2023 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
Vacant	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
Mary McGinnis	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

City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5
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Budget Calendar FY 2022-2023

March 09, 2022	Appoint Budget Officer at Council Meeting.
March 10, 2022	Publish 1 st notice of Budget Committee Meeting
March 24, 2022	Send reminders to Budget Committee Members.
March 30, 2021	Publish 2 nd notice of Budget Committee Meeting.
April 6, 2022	First Budget Committee Meeting: <ul style="list-style-type: none">1. Election of Chair & Secretary2. Receive Budget Message3. Public Hearing on proposed uses, State Revenue Sharing.4. Budget Officer presents proposed budget.
April 13, 2022	Second Budget Committee Meeting: Receive Public Testimony
April 13, 2022	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for publication the approved budget summary.
May 11, 2022	Third Budget Committee Meeting: <ul style="list-style-type: none">Final AdjustmentsApprove BudgetTax Levy
May 11, 2022	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 12, 2022	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.

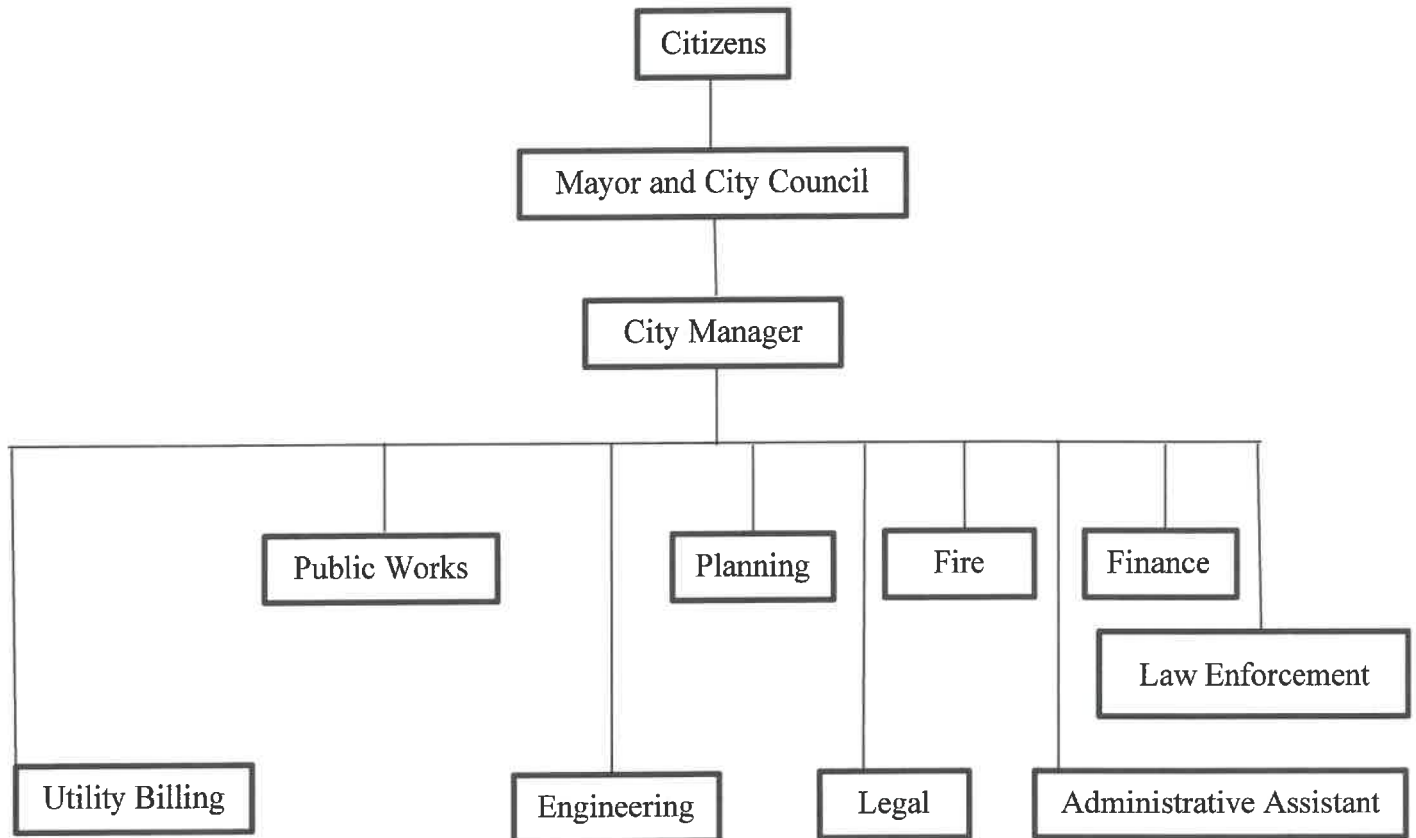
Fund 500 - SEWER OPERATING

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 2022-2023



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	2,604
Number of Streetlights	187
Number of Fire Hydrants	155
Acres of Parks Maintained	52.3



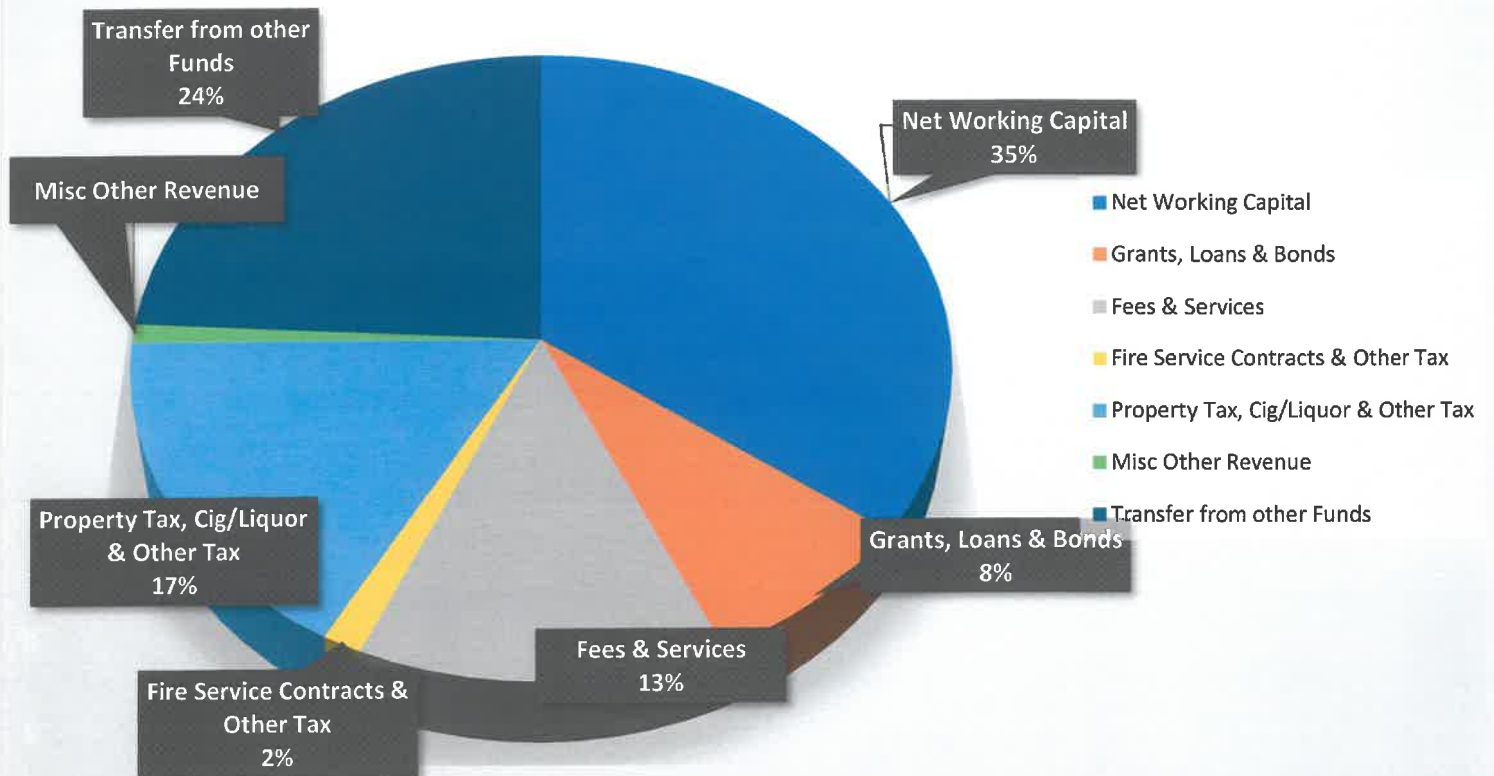


City of Rockaway Beach
Long Term Debt Report-Updated thru June 30, 22

<u>Loan Name</u>	<u>Fund</u>	<u>Current Amt</u>	<u>Payment</u>	<u>Rate</u>	<u>Source</u>	<u>Agent/Holder</u>	<u>Date Originated</u>	<u>Date Matures</u>
		(original amount (amt may vary))						
Water Improvement Debt (McMillan Creek Res.)	470	\$94,320.00 \$900,000	\$32,160	4.80%	Water Surcharge	US Bnak Commercial Loan Services	5/15/2008	5/15/2023
2020 Bonds		\$2,190,000	\$316,698	2%		Zion Bank	12/8/2020	varies
Totals: Current		\$2,284,320						
Original		\$3,090,000.00						

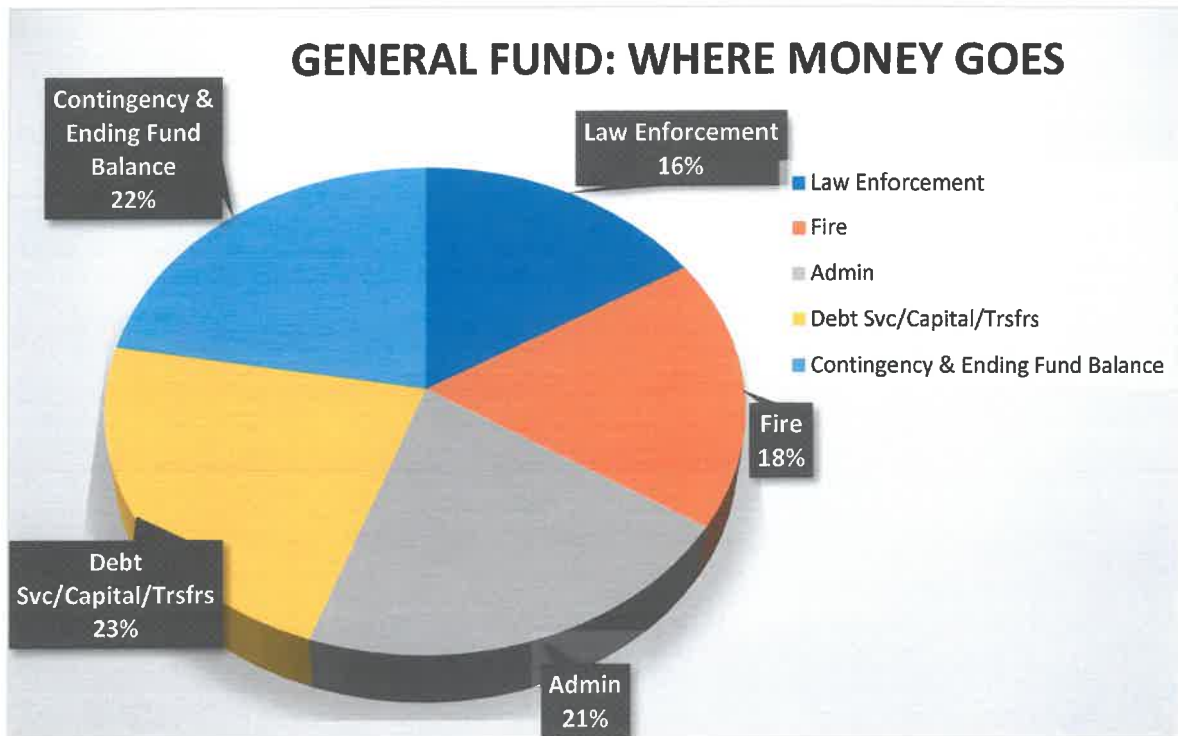


GENERAL FUND: WHERE THE MONEY COMES FROM



Net Working Capital	\$985,000	35%
Grants, Loans & Bonds	\$231,000	8%
Fees & Services	\$373,850	13%
Fire Service Contracts & Fire Permits	\$40,500	2%
Property Tax, Cig/Liquor & Other Tax	\$475,500	17%
Misc Other Revenue	\$27,000	0%
Transfer from other Funds	\$677,289	24%
Total	\$2,809,139	





Law Enforcement	\$457,000	16%
Fire	\$505,055	18%
Admin	\$593,399	21%
Debt Svc/Capital/Trsfrs	\$632,000	23%
Contingency & Ending Fund Balance	\$621,685	22%
Total:	\$2,809,139	



RESOURCES

GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

Budget For Next Year 2022-2023

Historical Data				RESOURCE DESCRIPTION		Budget For Next Year 2022-2023			
Actual		Adopted Budget This Year Year 2021-2022	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
				GL ACCT					
1	420,354	669,880	1,088,035		Net Working Capital	985,000			1
2					OTHER RESOURCES				2
3	415,385	432,856	420,830	4010	Current Property Taxes (estimated to be received)	425,000			3
4	9,884	11,960	8,000	4020	Delinquent Property Taxes (Previous Levied)	8,000			4
5	425,269	444,816	428,830		TOTAL PROPERTY TAXES	433,000	0	0	5
6					REVENUE FROM COLLECTIONS				6
7	231,095	252,312	188,000	4060	Licenses & Franchise Fees	200,000			7
8	30,027	33,960	20,000	4085	Land Use/Ordinance Fees	21,000			8
9	69,908	63,784	100,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	15,000			9
10	1,806	1,310	1,200	4110	Old Court Citations	1,000			10
11	410	90	150	4185	Fire Permits	150			11
12	2,236	2,559	2,200	4146	Utilities reimb-Health Dept	2,200			12
13	10,515	11,352	10,500	4142	First Floor Office Rent-Health Dept	10,500			13
14	0	0	500	4145	Refundable Deposits	500			14
15	62225	125,339	110,000	4186	Emergency Services Fee	110,000			15
16	408,222	490,706	432,550		TOTAL REVENUE FROM OTHER COLLECTIONS	360,350	0	0	16
17					REVENUES FROM OTHER AGENCIES				17
18	154,848	57,126	240,482	4175	Misc. Grants-Gen Fund	216,000			18
19	4,821	3,546	1,000	4163	Police Department Revenue-Fingerprinting, Rent	0			19
20	0	1,933	0	4178	Police Grants	0			20
21	22,872	25,235	20,000	4165	State Revenue Sharing	20,000			21
22	18,242	26,814	18,000	4040	Liquor Tax-OLCC	18,000			22
23	62,592	62,687	52,000	4060	Other Tax	23,000			23
24	1,633	1,310	1,500	4050	Cigarette Tax	1,500			24
25	0	0	15,000	4180	Coastal Zone Planning Grant	15,000			25
26	0	0	10,000	4179	ODOT/Oregon Impact Overtime-Police	0			26
27	265,008	178,651	357,982		TOTAL REVENUE FROM OTHER AGENCIES	293,500	0	0	27
28					USE OF MONEY AND PROPERTY				28
29	56,294	25,724	18,000	4120	Interest on Invested Funds-GF	8,000			29
30	3,080	2,490	500	4141	Community/Civic Center Rental-SR Cntr	500			30
31	59,374	28,214	18,500		TOTAL USE OF MONEY AND PROPERTY	8,500	0	0	31
32					CHARGES FOR CURRENT SERVICES				32
33					Fire Protection Contracts				33
34	30,000	29,000	30,000	4091	Nedonna Fire Dist	30,000			34
35	10,000	10,000	10,000	4092	Twin Rocks Water Dist	10,000			35
36	500	500	500	4093	OR State Forestry Dept	500			36
37	40,500	39,500	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	0	0	37
38					OTHER REVENUE				38
39	5,503	0	0	4160	Park & Rec Fund Raisers	0			39
40	4,089	25,099	5,000	4150	Misc Revenues	10,000			40
41	0	0	285,000	4190	Surplus Property	1,000			41
42	275	0	200	4110	Fireworks Donation	0			42
43	2130	0	0	4200	Emergency MNG Fundraiser	0			43
44	11,997	25,099	290,200		TOTAL OTHER REVENUE	11,000	0	0	44
45					TRANSFER IN				45
46	16,115	12,270	16,425	4038	TRT < 30% of 2% CTY > Capital Outlay PW	28,509			46
47	25,000	45,000	45,000	4032	Sewer - Civic Center Operations	45,000			47
48	25,000	45,000	45,000	4037	Water - Civic Center Operations	45,000			48
49	64,000	64,000	64,000	4055	TRT< 5% > - City Hall Loan	64,000			49
50	175,650	145,923	177,319	4030	TRT < 5% > Police	195,000			50
51	16,115	12,270	16,427	4030	TRT < 30% of 2% CTY > Police	28,509			51
52	24,000	0	0	4036	TRT < 5% > Park & Rec	0			52
53	3,000	3,000	6,178	4052	TRT < 30 % of 2% CTY > City Beautification	5,000			53
54	175,650	145,923	177,319	5053	TRT < 5% > Fire Dept	195,000			54
55	16115	12,270	16,427	4053	TRT <30 % of 2% CTY > Fire	28,509			55
56	8360	6,714	8,831	4053	TRT < 30% of 1% CTY > Fire	14,254			56
57	8360	6,365	8,831	4036	TRT < 30% of 1% CTY > Capital Outlay PW	14,254			57
58	8360	6,365	8,832	4030	TRT < 30% of 1% CTY > Police	14,254			58
59	565,725	505,100	590,589		TOTAL TRANSFER IN	677,289	0	0	59
60	2,196,449	2,381,966	3,247,186		TOTAL RESOURCES	2,809,139	0	0	60

GENERAL FUND - POLICE
FUND 100.15

CITY OF ROCKAWAY BEACH

Historical Data				REQUIREMENTS		Budget For Next Year 2022-2023			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							This Year Year 2021-2022	
				GL ACC					
					PERSONNEL SERVICES				
1	94,664	94,664	97,033	5052	Police Chief	0			1
2	66,506	86,953	72,495	5060	Police Sergeant (1 FT)	0			2
3	58,727	82,212	127,361	5053	Officers: Step 1-10 (1 FT)	0			3
4	14300	675	0	5064	Reserve Officer	0			4
5	19,729	16,166	26,000	5065	Overtime	0			5
6	14,343	14,616	15,000	5068	On Call	0			6
7	0	1,453	10,000	5069	ODOT Overtime	0			7
8	268,269	296,739	347,889		TOTAL WAGES	0	0	0	8
9	0	8,899	1,500	5075	ACCRUED VACATION -HOL-CT	0		.	9
10	167,319	180,732	296,000	5152	Payroll Expenses	0			10
11	435,588	486,370	645,389		TOTAL PERSONNEL SERVICES	0	0	0	11
12	3	3	4		TOTAL FULL-TIME EQUIVALENT (FTE)				12
13					MATERIALS AND SERVICES				13
14	14,543	6,289	15,000	6530	Telephone & Technology	0			14
15	8,442	6,604	10,000	6550	Materials and Supplies/TCSO Contract	457,000			15
16	3,680	1,960	2,000	6551	Uniforms	0			16
17	240	240	500	6552	Uniform Cleaning	0			17
18	6,155	730	2,200	6563	Major Investigations	0			18
19	7,199	8,234	7,200	6570	Ins: Vehicle, Liability, Equipment etc	0			19
20	6,586	5,753	9,000	6580	Fuel & Oil	0			20
21	13,875	1,439	7,500	6581	Vehicle Maint & Repair	0			21
22	9,538	5,408	13,200	6582	Electronics Maint & Repair	0			22
23	2,165	3,511	3,000	6915	Travel & Training - Staff	0			23
24	502	96	1,000	6535	Medical	0			24
25	1,855	1,520	275	6110	Electricity	0			25
26	20,507	3,186	500	6520	Building Maintenance	0			26
27	6,584	1,606	3,000	6540	Attorney	0			27
28	101,871	46,576	74,375		TOTAL MATERIALS & SERVICES	457,000	0	0	28
29					DEBT SERVICE				29
30	11,782	11,782	0	8515	PD Station Purchase TLC CU	0	0	0	30
31					(pmts due 1/10 & 7/10 until 98k 15 yr balloon in 2029)				31
32	17,290	0	0	7527	PD Vehicle Leases - Final Pmt	0	0	0	32
33	29,072	11,782	0		TOTAL DEBT SERVICE	0	0	0	33
34					CAPITAL OUTLAY				34
35	25,000	0	0	7525	PD Capital Purchases	0	0	0	35
36	25,000	0	0		TOTAL CAPITAL OUTLAY	0	0	0	36
37	591,531	544,728	719,764		TOTAL REQUIREMENTS	457,000	0	0	37

GENERAL FUND - FIRE
FUND 100.16

CITY OF ROCKAWAY BEACH

	Historical Data			Budget For Next Year 2022-2023				
	Actual		Adopted Budget	REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				GL Acct				
				PERSONNEL SERVICES				
1	5,730	3,629	4,000	5062 Record Keeping	4,000			1
2	21,250	87,123	90,174	5052 Fire Chief	95,210			2
3			130,000	5053 Firefighters	75,000			3
4			18,250	5061 Volunteer EMS Stipends	18,250			4
5	16,956	19,000	20,000	5061 Volunteer Stipends	20,000			5
6	25,508	73,807	256,015	5152 Payroll Expenses	163,595			6
7	69,444	183,559	518,439	TOTAL PERSONNEL SERVICES	376,055	0	0	7
8	0	0	1	TOTAL FULL TIME EQUIVALENT (FTE)	2.25			8
9				MATERIALS AND SERVICES				9
10	3,031	2,980	3,500	6100 Electricity	3,500			10
11	2,523	3,029	8,500	6530 Telephone & Technology	8,500			11
12	0	0	7,500	6535 Medical	10,000			12
13	106,752	41,751	20,000	6555 Supplies & Gear	30,000			13
14	13,021	13,986	13,000	6570 Ins: Vehicle , Liab, Equip, Bldg	15,000			14
15	2,036	2,434	5,000	6580 Fuel & Oil	8,000			15
16	604	0	1,500	6582 Electronic Maint & Repair	1,500			16
17	957	1,430	15,000	6630 Building Maintenance	15,000			17
18	601	436	15,000	6660 Training	10,000			18
19	1,554	5,960	6,000	6670 Required Equip Testing	7,500			19
20	1,538	10,252	10,000	6690 Vehicle Maint & Repair	20,000			20
21	132,617	82,258	105,000	TOTAL MATERIALS AND SERVICES	129,000	0	0	21
22				CAPITAL OUTLAY				22
23	7,763	0	0	7621 Fire Department Capital Outlay	0	0	0	23
24	15,951	0	0	TOTAL CAPITAL OUTLAY	0	0	0	24
25	209,824	265,817	623,439	TOTAL REQUIREMENTS	505,055	0	0	25

150-504-030 (Rev 11-18)

GENERAL FUND - PARK & RECREATION
FUND 100.19

CITY OF ROCKAWAY BEACH

	Historical Data			Budget For Next Year 2022-2023					
	Actual		Adopted Budget	REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							This Year 2021-2022
				Gl Acct	PERSONNEL SERVICES				
1	10,715	0	0	5056	Extra Labor - Rec Youth -Min Wages	0	0	0	1
2	7,115	0	0	5063	Recreational Director	0	0	0	2
3	17,830	0	0		TOTAL WAGES	0	0	0	3
4	2,748	0	0		Payroll Expenses	0	0	0	4
5	20,578	0	0		TOTAL PERSONAL SERVICES	0	0	0	5
6	.85	0	0		Total Full-Time Equivalent (FTE)	0	0	0	6
7					MATERIALS & SERVICES				7
8	0	0	0	6831	Dues	0	0	0	8
9	1,178	0	0	6100	Sporting Equip/Art Supplies	0	0	0	9
10	2,641	0	0	6103	Fund Raisers Exp	0	0	0	10
11	6,021	0	0	6102	Field Trips	0	0	0	11
12	2,582	0	0	6113	Parks & Rec Activities	0	0	0	12
13	12,422	0	0		TOTAL MATERIALS AND SERVICES	0	0	0	13
14	33,000	0	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 2022-2023			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				GL ACCT	PERSONNEL SERVICES				
1	4,800	4,800	7,000	5050	Court Clerk + Muni Judge	0			1
2	49,955	51,707	79,620	5057	Office Emploeyss	81,179			2
3	108	0	4,000	5065	Overtime	4,000			3
4	84,553	67,838	76,415	5082	City Manager	80,669			4
5	1,355	1,425	1,100	5085	Council Stipend	1,100			5
6	140,771	125,770	168,135		TOTAL WAGES	166,948	0	0	6
7	536	1,132	5,000	5075	Accrued Vacation/Comp Time	5,000			7
8	90,334	81,903	140,000	5152	Payroll Expenses	137,051			8
9	231,641	208,805	313,135		TOTAL PERSONNEL SERVICES	308,999	0	0	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	55,733	59,814	57,000	6410	Planning & Consultants	75,000			12
13	1,520	401	0	6411	City Engineer/Land Use	0			13
14	5,610	9,677	5,500	6530	Telephone	5,800			14
15	3,067	3,077	4,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	6,000			15
16	20,824	13,173	35,000	6571	Computers, Server, & Technology	25,000			16
17	0	0	1,500	6577	Ordinance Update	1,500			17
18	2,713	0	2,000	6596	Emergency Services	2,000			18
19	1,654	1,230	3,000	6666	City Beautification	3,000			19
20	0	0	100	6667	Storm Damage Repairs	100			20
21	1,904	1,616	5,000	6725	Tillamook County - Fines	0			21
22	5,950	5,100	15,000	6726	OR Dept. of Revenue - Fines	0			22
23	41,760	47,908	51,000	6830	City Hall Operations	68,000			23
24	2,011	1,751	2,000	6831	Dues: City/Officials/Staff	2,500			24
25	1,706	3,468	2,000	6835	Bank Fees	2,000			25
26	365	240	500	6840	Court Cost	500			26
27	16,117	23,337	29,000	6850	Attorney & Legal Fees	29,000			27
28	3,421	7,239	8,000	6870	Auditor & Bond	8,000			28
29	1,145	641	500	6880	Advertising	500			29
30	5,755	3,792	6,500	6890	Stationary & Supplies	10,500			30
31	936	279	5,000	6915	Travel & Training - Staff	5,000			31
32	4,658	5,987	8,000	5920	City Hall Building Maint	18,000			32
33	57	107	500	6932	City Manager Fund	500			33
34	425	0	1,000	6931	City Council/Mayor Expense	1,000			34
35	410	150	500	6440	Refundable Deposits	500			35
36	8,000	0	0	6954	Senior Meals	0			36
37	2,800	0	0	6954	Library	0			37
38	400	0	0	6951	Ordinance Enforcement	0			38
39		0	10,000	6954	Community Grants	20,000			39
40	188,941	188,987	252,600		TOTAL MATERIALS AND SUPPLIES	284,400	0	0	40
41					DEBT SERVICE				41
42	20,766	10,383	19,250	7510	Parking Lot Payments, due 8/1 & 2/1	0			42
43		153,360	11,900	7512	PD Builidng Loan Payment 7/21 & 1/22	0			43
44	64,294	16,582	51,365	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	0			44
45				8518	Debt Service	125,000			45
46	85,060	180,325	82,515		TOTAL DEBT SERVICE	125,000	0	0	46
47					CAPITAL OUTLAY				47
48	2,235	0	25,000	8000	Capital Projects-PW	110,000			48
49	140,064	85,594	0	8001	Grant Funded Capital Projects	0			49
50	142,299	85,594	25,000		TOTAL CAPITAL OUTLAY	110,000	0	0	50
51					TRANSFER OUT				51
52	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	36,000			52
53			22,000	8042	Police Equipment Reserve	0			53
54			45,000	8044	Fire Equipment Reserve	261,000			54
55		100,000	100,000	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	100,000			55
56	9,800	9,800	0	8045	Debt Service Reserve - PD Balloon Pmt Res	0			56
57	45,800	145,800	203,000		TOTAL TRANSFER OUT	397,000	0	0	57
58					CONTINGENCY				58
59	0	0	250,000	7999	GF - Contingency	250,000			59
60	0	0	250,000		TOTAL CONTINGENCY	250,000	0	0	60
61					Reserved For Future Expenditures				61
62	66,800	0	0	1008	USDA Required Loan Reserve	0			62
63	187,000	0	0		GF - Ending Non - Restricted Fund Balance				63
64					Ending Balance (Prior Year)				64
65	254,600	1,088,035	260,778		TOTAL UNAPPROPRIATED END FUND BALANCE	371,685			65
66	948,341	1,897,546	1,126,250		TOTAL ADMINISTRATION REQUIREMENTS	1,475,399	0	0	66

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 2022-2023				
	Actual		Adopted Budget Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				GL Acct					
1	184,679	200,512	125,512		WORKING CAPITAL	109,512			1
2	833	283	1,000	4120	Interest on Invested Funds				2
3					TRANSFER IN				3
4			45,000	4026	GF Transfer In	261,000			4
5	15,000	11,421	40,000	4030	TRT Fund < 5% >	195,000			5
6	15,000	11,421	85,000		TOTAL TRANSFER IN		0	0	6
7	200,512	212,216	166,512		TOTAL RESOURCES	565,512	0	0	7
8					REQUIREMENTS				8
9					MATERIALS AND SERVICES				9
10	0	33,585	0	7625	Vehicle & Equipment Maintenance	0	0	0	10
11									11
12					CAPITAL OUTLAY				12
13	0	38,095	100,000	7621	Fire Equipment & Capital Outaly	329,000			13
14	184,679	200,512			Ending Balance (Prior Years)				14
15	0	0	66,512		Reserved for Future Expenditures	236,512			15
16	0	272,192	166,512		TOTAL REQUIREMENTS	565,512	0	0	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 2022-2023			
	Actual		Adopted Budget Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	6,655	16,003	19,828	GL Acct	WORKING CAPITAL	44,353			1
2	0	0	25	4120	Interest on Invested Funds	0			2
3	9,348	3,825	2,500	4007	Donations - Police	0			3
4					TRANSFER IN				4
5			22,000	4130	GF Transfer In	0			5
6					TOTAL TRANSFER IN	0			6
7	16,003	19,828	44,353		TOTAL RESOURCES	44,353	0	0	7
8					REQUIREMENTS				8
9					MATERIALS AND SERVICES				9
10	0	0	0	7626	P&R Scholarship Expense	0		0	10
11	0	0	2,000	6600	Police Department Expense	44,353			11
12		0	2,000		TOTAL MATERIALS AND SERVICES	44,353	0	0	12
13					CAPITAL OUTLAY				13
14	0	0	40,000	7621	Police Department Capital Projects	0			14
15	0	0	40,000		TOTAL CAPITAL OUTLAY	0	0	0	15
16	21,028				Ending balance (prior years)				16
17	0	19,828	3,553		Reserved for Future Expenditures			0	17
18	16,003	19,828	44,353		TOTAL REQUIREMENTS	44,353	0	0	18

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

This fund is authorized and established by resolution / ordinance number

Date can not be more than 10 years after establishment.

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

Review Year: 2028

Debt Service Loan Payments

DEBT SERVICE RESERVE FUND

CITY OF ROCKAWAY BEACH

FUND 160

	Historical Data				RESOURCES	Budget for Next Year 2022-2023			
	Actual		Adopted Budget Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	9,800	19,600	129,400		WORKING CAPITAL	229,410			1
2	0	0	10	4120	Interest on Invested Funds	25			2
3					TRANSFER IN				3
4	9,800	109,800	100,000	4030	TIF - General Fund	100,000			4
5	9,800	109,800	100,000		TOTAL TRANSFER IN	100,000			5
6	19,600	129,400	229,410		TOTAL RESOURCES	329,435	0	0	6
7					DEBT SERVICE				7
8	0	100,000	220,000	6850	Debt Service Attorney/Legal Fees/Court Cost	329,435			8
9		100,000	220,000		TOTAL DEBT SERVICE	329,435	0	0	9
10					CAPITAL OUTLAY				10
11	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	11
12	0	0	9,410		Reserved for Future Expenditures	0			12
13	19,600	19,600			Ending Balance (Prior Years)				13
14	19,600	129,400	229,410		TOTAL REQUIREMENTS	329,435	0	0	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 2022-2023			
	Actual		Adopted Budget Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	234,903	207,816	623,673		WORKING CAPITAL	1,030,709			1
2	989	402	800	4120	Interest on Invested Funds	800			2
3	156,276	158,820	1,750,000	4184	Grants - Tourism Facilities	0			3
4					TRANSFER IN				4
5	117,100	83,667	162,528	4030	TRT < From 5% >	195,000			5
6	195,040	150,151	219,434	4030	TRT < From 70% of 2% CTY >	332,609			6
7	97,520	75,075	109,717	4030	TRT < From 70% of 1% CTY >	166,304			7
8	16,115	12,270	19,293	4030	TRT < From 30% of 2% CTY >	23,511			8
9	8,360	6,365	10,264	4030	TRT < From 30% of 1% CTY >	14,257			9
10	434,135	327,528	521,236		TOTAL TRANSFER IN	731,681	0	0	10
11	826,303	694,566	2,895,709		TOTAL RESOURCES	1,763,190	0	0	11
12					REQUIREMENTS				12
13					CAPITAL OUTLAY				13
14					Projects and Equipement:				14
15	246,881	70,893	615,000	7577	Tourism Facilities Capital Projects	799,000			15
16	371,606	0	1,750,000	7578	Toursim Facilites Grants	0			16
17	618,487	70,893	2,365,000		TOTAL CAPITAL OUTLAY	799,000	0		17
18	207,816	623,673		8031	Ending Balance (Prior Years)				18
19			530,709	100	Total Reserved for Future Expenditures	964,190		0	19
20	826,303	694,566	2,895,709		TOTAL REQUIREMENTS	1,763,190	0	0	20

ROADS & STREETS

CITY OF ROCKAWAY BEACH

FUND 300

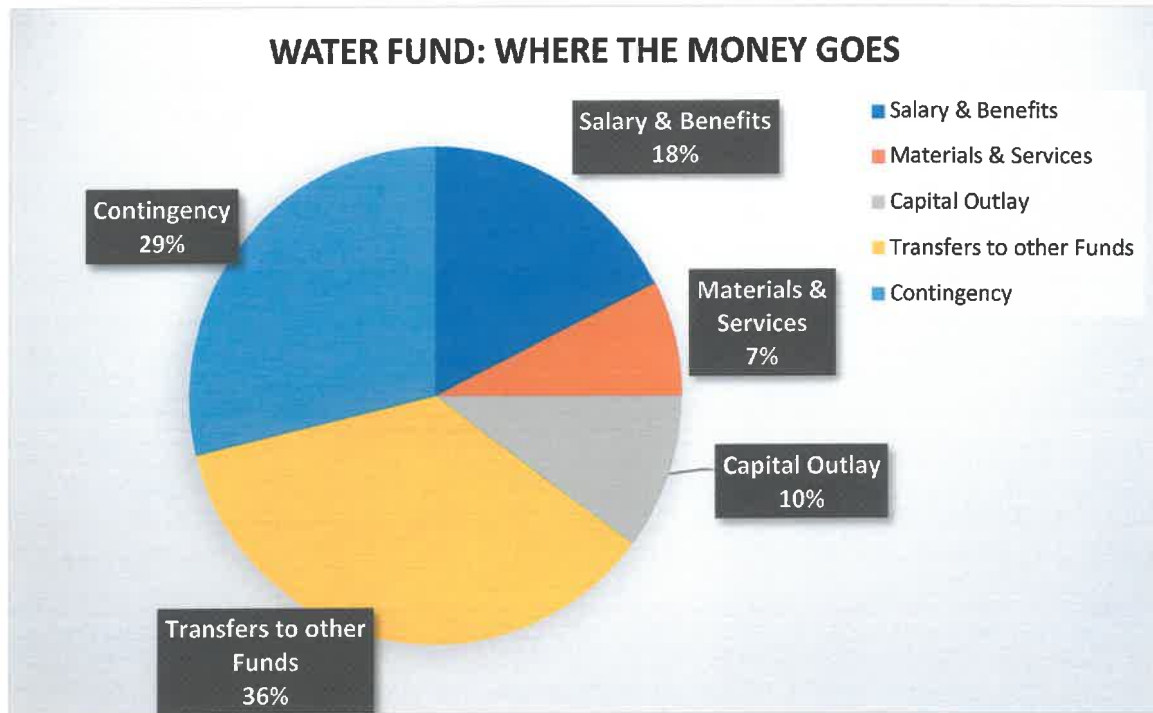
Historical Data					RESOURCES	Budget For Next Year 2022-2023			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021	This Year Year 2021-2022							
			GL ACCT						
1	355,649	167,544	308,641		FUND BALANCE- UNRESTRICTED	291,194			1
2	0	0	0		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0	2
3	0	0	0		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	0			3
4	355,649	167,544	308,641		TOTAL FUND BALANCE	291,194	0	0	4
5					REVENUE FROM OTHER AGENCIES				5
6	95,222	99,175	99,000	4340	State Street Revenue - ODOT	99,000			6
7	899	3,358	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,000			7
8	0	95,834	100,000	4183	Small City Allotment Grant	100,000			8
9	30,539	0	0	4182	Grants & Reimbursements Roads & Streets	0			9
10	126,660	198,367	200,000		TOTAL REVENUE FROM OTHER AGENCIES	200,000	0	0	10
11					USES OF MONEY AND PROPERTY				11
12	6,677	3,358	4,000	4120	Interest on Invested Funds	4,000			12
13					TRANSFERS IN:				13
14	16,115	12,270	19,293	4030	TRT < From 2% CTY >	28,209			14
15	117,100	89,159	162,528	4030	TRT < From 5% >	343,888			15
16	8,360	6,365	10,264	4030	TRT < 30% of 1% of CTY > Roads & Streets	14,254			16
17	36,000	36,000	36,000	4038	General Fund < TPUD Fran 2% of the 4% >	36,000			17
18	177,575	143,794	228,085		TOTAL TRANSFER IN	422,351	0	0	18
19	666,561	513,063	740,726		TOTAL RESOURCES	917,545	0	0	19
20					REQUIREMENTS				20
21					PERSONNEL SERVICES				21
22	11,274	9,637	10,915	5082	City Manager	11,523			22
23	10,901	10,424	9,677	5058	Public Works Director	9,700			23
24	54,317	49,367	58,000	5055	Maintenance Worker Wages	75,909			24
25	285	275	500	5085	Council Stipend	500			25
26	0	0	825	5054	Code Enforcement - Rds	825			26
27	0	0	5,000	5056	Extra Labor - Temp	5,000			27
28	0	0	2,000	5065	Overtime	2,000			28
29	76,777	69,703	86,917		TOTAL WAGES	105,457	0	0	29
30	42,397	45,569	56,415	5152	Payroll Expenses	77,308			30
31	264	0	2,000	5075	Accrued Vacation/Comp Time	2,000			31
32	119,438	115,272	145,332		TOTAL PERSONNEL SERVICES	184,765	0	0	32
33	0.75	0.75	0.75		TOTAL FULL TIME EQUIVALENT (FTE)	0.75	0.75	0.75	33
34					MATERIALS & SERVICES				34
35	13,222	22,171	23,000	6800	Roads Materials, Sup & Services	23,000			35
36	15,984	17,572	23,000	6572	Street Lighting	23,000			36
37	1,953	1,721	3,000	6125	Electricity: Wayside, City Park	3,000			37
38	2,854	3,077	3,100	6570	Ins/Vehicle, Liability, Equip, Bldg	5,000			38
39	1,396	1,437	1,500	6592	Parking Lease - Port of Tillamook Bay	1,500			39
40	3,684	1,600	4,000	6610	Sidewalks, Curb, Bikeways	4,000			40
41	629	3,276	4,600	6620	Street Signs	4,600			41
42	179	3,606	500	6667	Storm Damage Repairs	1,500			42
43	5,598	5,224	7,500	6690	Vehicle Maint, Supplies & Repair	7,500			43
44	2,853	2,745	6,000	6580	Fuel & Oil	9,000			44
45	3,878	5,939	10,000	6600	Drainage, Flood Control & Slides	10,000			45
46	3,242	2,700	3,000	6131	Nature Preserve	3,000			46
47	21,649	28,581	35,000	6130	Wayside & Park Maintenance	35,000			47
48	77,121	99,649	124,200		TOTAL MATERIALS & SERVICES	130,100	0	0	48
49					CAPITAL OUTLAY				49
50	0	77,752	100,000	7502	Rds -Sts Projects from Grants	100,000			50
51	198,035	0	50,000	7502	Rds - Sts Projects - Paving etc	300,000			51
52	12,815	0	0	7547	Public Works Vehicle	8,000	0		52
53	210,850	77,752	150,000		TOTAL CAPITAL OUTLAY	408,000	0	0	53
54					TRANSFER OUT				54
55	0	0	0		TOTAL TRANSFER OUT	0	0	0	55
56	0	0	30,000	7999	Contingency	30,000			56
57	0	0			Reserved for Bike Paths and Trails				57
58	167,544	308,641			Ending Balance (Prior Years)				58
59			291,194		Unappr Ending Fund Balance	164,680			59
60	574,953	601,314	740,726		REQUIREMENTS TOTAL	917,545	0	0	60

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE
FUND 390

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES	Budget For Next Year 2022-2023			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				GL Acct				
1				BEGINNING FUND BALANCE				1
2				*CASH ON HAND (CASH BASIS) OR				2
3				*WORKING CAPITAL (ACCRUAL BASIS)				3
4	127,872	148,376	154,962	Bal Fwd - Improvement	170,962			4
5	704	286	1,000	4120 Interest on Invested Funds	1,000			5
6	19,800	6,300	15,000	4940 Improvement Fees	15,000			6
7	148,376	154,962	170,962	TOTAL RESOURCES	186,962	0	0	7
8				REQUIREMENTS				8
9	0	0	109,038	7880 Contract Materials - Improvement	185,000			9
10	0	0	109,038	TOATL CAPITAL OUTLAY	185,000	0	0	10
11			61,924	Unap Bal - Improvement	1,962			11
12	148,376	154,962		FUND BALANCE (PRIOR YEARS)				12
13			0	UNAPPROPRIATED FUND BALANCE	1,962			13
14	148,376	154,962	170,962	TOTAL REQUIREMENTS	186,962	0	0	14

WATER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$648,789	18%
Materials & Services	\$276,500	7%
Capital Outlay	\$375,000	10%
Capital Projects	\$1,331,000	36%
Contingency & Ending Fund Balance	\$1,063,107	29%
Total	\$3,694,396	



WATER OPERATING
FUND 400

CITY OF ROCKAWAY BEACH

	Historical Data			GL ACCT	RESROUCES	Budget For Next Year 2022-2023			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	897,970	1,113,378	1,638,416		FUND BALANCE	1,694,396			1
2					CHARGES FOR CURRENT SERVICES				2
3	1,134,344	1,170,052	1,100,000	4540	Water Service Base Rate	1,126,000			3
4	23,295	25,605	20,000	4550	New Water Connections	28,000			4
5	74,323	75,052	73,000	4560	Master Plan Reserve Fund	73,000			5
6	1,231,962	1,270,709	1,193,000		TOATL CHARGES FOR CURRENT SERVICES	1,227,000	0	0	6
7					USE OF MONEY AND PROPERTY				7
8	6,745	2,712	6,000	4120	Interest on Invested Funds	3,000			8
9					TRANSFER IN				9
10	13,828	138	0	4047	Water Revenue Bond	0			10
11					OTHER REVENUE				11
12	36,851	25,870	15,000	4150	Misc turn on/off acct chng/meter read fees	770,000			12
13	2,173,528	2,412,807	2,852,416		TOTAL RESOURCES	3,694,396	0	0	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	11,273	9,637	10,917	5082	City Manager	11,525			16
17	54,506	52,089	48,387	5058	Public Works Director	48,387			17
18	53,360	54,267	83,362	5057	Office Employees	84,079			18
19	99,957	90,560	95,000	5055	Maintenance Workers	114,064			19
20	29,130	37,135	101,466	5059	Plant Operator	95,000			20
21	0	0	2,000	5056	Extra Labor -Temp	2,000			21
22	0	0	1,000	5067	Emergency Management	1,000			22
23	0	0	2,338	5054	Code Enforcement	2,338			23
24	855	825	1,400	5085	Council Stipend	1,400			24
25	0	0	2,000	5064	Standby	2,000			25
26	630	741	14,000	5065	Overtime	14,000			26
27	249,711	245,254	361,870		TOTAL WAGES	375,793	0	0	27
28	137,267	143,814	235,150	5152	Payroll Expenses	262,996			28
29	1,907	1,895	10,000	5075	Accumulated Vacation/Comp Time	10,000			29
30	388,885	390,963	607,020		TOTAL PERSONNEL SERVICES	648,789	0	0	30
31	4.5	4.5	4.5		TOTAL FULL - TIME EQUIVALENT (FTE)	4.5	4.5	4.5	31
32					MATERIALS AND SERVICES				32
33	28,786	26,944	36,500	6110	Electricity	36,500			33
34	0	0	1,000	6455	Emergency Services	1,000			34
35	2,919	2,287	2,000	6520	Building Maintenance	2,000			35
36	11,600	12,416	12,000	6530	Telephone/Telemetry	12,000			36
37	18,212	21,754	30,000	6534	Plant Chemicals and supplies	30,000			37
38	21,355	19,746	19,000	6551	Administration & Billing	19,000			38
39	23,991	25,733	25,000	6570	Ins: Vehicle, Liability, Equip, Bldg	27,000			39
40	6,597	7,667	11,000	6574	Audit	11,000			40
41	5,309	5,190	7,000	6580	Fuel & Oil	10,000			41
42	0	3,618	500	6667	Storm Damage Reparis	500			42
43	7,308	6,256	13,500	6690	Vehicle & Equipment Maintenance	13,500			43
44	5,736	3,809	9,000	6745	Required Testing	9,000			44
45	42,420	74,746	65,000	6750	System Maintenance and Supplies	65,000			45
46	464	4,458	2,500	6831	Dues - Certif - Permits - Licenses	2,500			46
47	11,367	13,059	12,000	6850	Attorney & Legal	12,000			47
48	10,860	5,762	12,000	6851	Engineering	12,000			48
49	2,073	4,061	4,500	6915	Travel & Training - Staff	4,500			49
50	7,719	8,073	8,500	6945	Meter Readers 60%	8,500			50
51	0	0	500	6951	Ordinance Enforcement	500			51
52	206,716	245,579	271,500		TOTAL MATERIALS AND SERVICES	276,500	0		52
53					REQUIREMENTS				53
54					CAPITAL OUTLAY				54
55	0	20,849	25,000	7602	Water Facilities Capital Outlay	75,000			55
56	25,431	0	125,000	7601	Imprvment and New Lines	300,000			56
57	27,946	0	12,500	7661	Public Works Vehicles	0			57
58	53,377	20,849	162,500		TOTAL CAPITAL OUTLAY	375,000	0	0	58
59					TRANSFERS OUT				59
60	25,000	45,000	45,000	8027	GF for Civic Ctr Operations	45,000			60
61	400,000	72,000	72,000	8045	Water Master Plan Reserve Fund	1,286,000			61
62	425,000	117,000	117,000		TOTAL TRANSFERS OUT	1,331,000	0	0	62
63	0	0	30,000		Contingency	30,000			63
64	1,113,378	1,638,416			Ending Balance (Prior Years)				64
65			1,664,396		Unappropriated Ending Fund Balance	1,033,107	0	0	65
66	2,187,356	2,412,807	2,852,416		TOTAL REQUIREMENTS	3,694,396	0	0	66

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 2022-2023			
	Actual		Adopted Budget This Year 2022-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
				GL Acct						
1	203,833	366,561	428,972		WORKING CAPITAL	410,972				1
2					USE OF MONEY AND PROPERTY					2
3	11,860	4,976	10,000	4120	Interest on Invested Funds	8,000				3
4					TRANSFER IN					4
5	400,000	72,000	72,000	4030	Water Operating Utility Fund	1,286,000				5
6	400,000	72,000	72,000		TOTAL TRANSFER IN	1,286,000	0	0		6
7	615,693	443,537	510,972		TOTAL RESOURCES	1,704,972	0	0		7
8					REQUIREMENTS					8
9					CAPITAL OUTLAY					9
10	249,132	14,565	300,000	7555	Priority I Projects per Master Plan	1,300,000				10
11	249,132	14,565	300,000		TOTAL CAPITAL PROJECTS	1,300,000	0	0		11
12	0	0	30,000	7999	Contingency	30,000				12
13	366,561	428,972			Ending Fund Balance (Prior Years)					13
14	0		180,972		Reserved for Future Expenditures	374,972		0		14
15	615,693	443,537	510,972		TOTAL REQUIREMENTS	1,704,972	0	0		15

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

FUND430

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES		Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021- 2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				GL Acct					
1	14,103	275	0		FUND BALANCE	0	0	0	1
2					USE OF MONEY AND PROPERTY				2
3					TRANSFER IN				3
4	14,103	275	0		TOTAL RESOURCES	0	0	0	4
5					REQUIREMENTS				5
6					TRANSFER OUT				6
7	13,828	275	0	8023	Water Operating Fund	0	0	0	7
8	275	0			Ending Balance (Prior Years)	0	0	0	8
9	14,103	275	0		TOTAL REQUIREMENTS	0	0	0	9

WATER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 470

	Historical Data			Budget For Next Year 2022-2023						
	Actual		Adopted Budget	RESROUCES			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								This Year 2021-2022
1	408,716	446,319	596,823	GL Acct	FUND BALANCE	638,433			1	
2					USE OF MONEY AND PROPERTY				2	
3	1,154	344	1,000	4120	Interest on Invested Funds	1,000			3	
4					Collections From Utility Billing				4	
5	148,601	150,160	148,260	4550	Water Debt Sevice	148,000			5	
6	558,471	596,823	746,083		TOTAL RESOURCES	787,433	0	0	6	
7					REQUIREMENTS				7	
8					DEBT SERVICE				8	
9	60,000	60,000	60,000	8510	McMillion Creek Water Res Principal	60,000			9	
10	10,812	7,904	10,800	8511	McMillion Creek Water Res Interest	2,160			10	
11	28,168	29,013	25,000	8520	Jetty Creek Water Plant Principal	34,950			11	
12	13,172	12,327	11,850	8521	Jetty Creek Water Plant Interest	4,500			12	
13	112,152	109,244	107,650		TOTAL DEBT SERVICE	101,610	0	0	13	
14	446,319	487,579			Ending Balance (Prior Years)				14	
15			638,433		Unappropriated Ending Fund Bal	685,823			15	
16	558,471	596,823	746,083		TOTAL REQUIREMENTS	787,433		0	16	

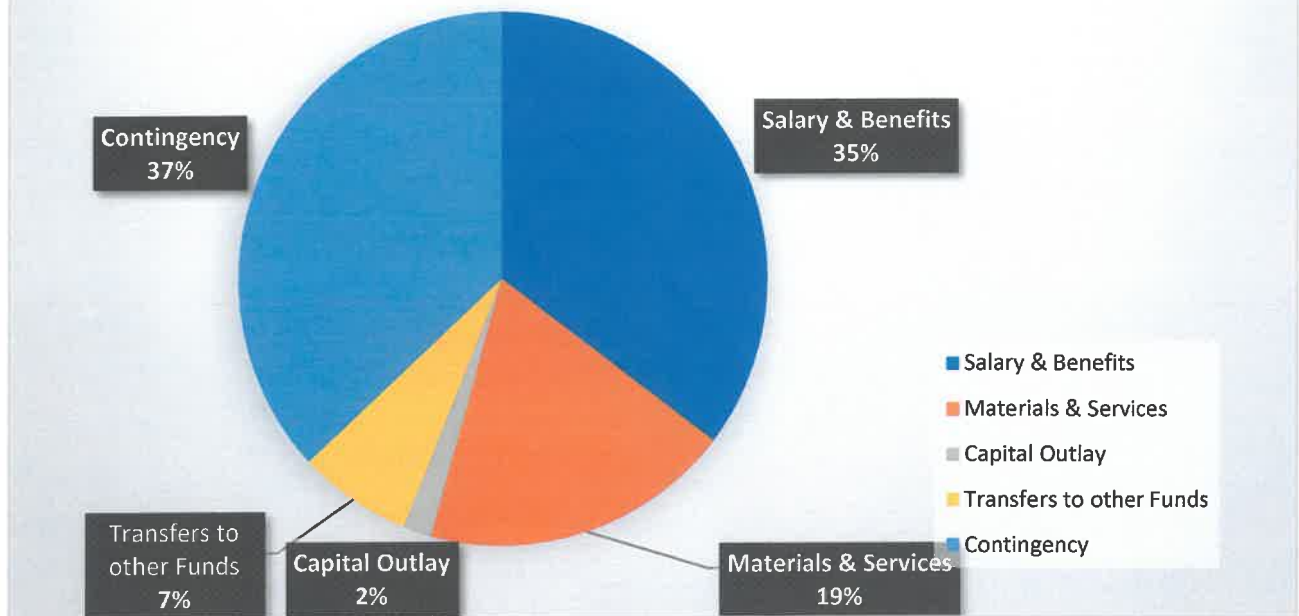
WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 490

	Historical Data			Budget For Next Year 2022-2023				
	Actual		Adopted Budget This Year Year 2021-2022	RESROUCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				GL Acct				
1	483,962	340,137			BEGINNING FUND BALANCE:			1
2			250,818		Bal Fwd - Reimbursement	261,368		2
3			206,731		Bal Fwd - Improvement	297,281		3
4	1,291	525	1,100	4120	Interest on Invested Funds	1,000		4
5	18,216	9,936	10,000	4935	Reimbursement Fees	10,000		5
6	192,124	106,886	90,000	4940	Improvement Fees	90,000		6
7	695,593	457,484	558,649		TOTAL RESOURCES	659,649	0	7
8					REQUIREMENTS			8
9	355,456	0	80,000	7880	Contract Materials - Improvement	280,000		9
10	0	0	70,000	7885	Contract Materials - Reimbursement	170,000		10
11	355,456	0	150,000		TOTAL CAPITAL OUTLAY	450,000	0	11
12								12
13	0	0	191,368		Unap Bal - Reimbursement	101,868		13
14	0	0	217,281		Unap Bal - Improvement	107,781		14
15	340,137	457,548			FUND BALANCE - PRIOR YEARS			15
16	0		408,649		UNAPPROPRIATED FUND BALANCE	209,649		16
17	695,593	457,548	558,649		TOTAL REQUIREMENTS	659,649	0	17

SEWER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$610,370	35%
Materials & Services	\$327,200	19%
Capital Outlay	\$30,000	2%
Transfers to other Funds	\$120,000	7%
Contingency	\$637,135	37%
Total	\$1,724,705	



**SEWER OPERATING
FUND 500**

CITY OF ROCKAWAY BEACH

	Historical Data			SL ACC	RESROUCES	Budget For Next Year 2022-2023			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1					USE OF MONEY AND PROPERTY				1
2	1,021,971	960,612	1,046,652		FUND BALANCE	844,505			2
3					CHARGES FOR CURRENT SERVICES				3
4	772,113	766,399	760,000	4640	Sewer Service Base Rate	768,000			4
5	78,980	81,328	79,000	4660	Sewer Master Plan	81,200			5
6	17,320	17,020	17,500	4650	New Sewer Connections	17,000			6
7	868,413	864,747	856,500		TOTAL CHARGES FOR CURRENT Services	866,200	0	0	7
8					USE OF MONEY AND PROPERTY				8
9	13,002	5,442	13,000	4121	Interest on Invested Funds	13,000			9
10					OTHER REVENUE				10
11	6,344	4,748	1,000	4150	Miscellaneous Revenue	1,000			11
12	1,909,730	1,835,549	1,917,152		TOTAL RESOURCES	1,724,705	0	0	12
13					REQUIREMENTS				13
14					PERSONNEL SERVICES				14
15	5,637	9,255	10,917	5082	City Manager	11,524			15
16	43,604	41,673	38,709	5058	Public Works Director	38,316			16
17	53,360	54,267	82,360	5057	Office Employees	84,078			17
18	29,130	37,134	100,581	5059	Plant Operator	87,324			18
19	98,474	87,323	98,000	5055	Maintenance Workers	111,799			19
20	855	825	1,500	5085	Council Stipends	1,500			20
21	0	0	2,000	5056	Extra Wages - Temp	2,000			21
22	0	0	2,000	5064	Standby	2,000			22
23	630	741	7,000	5065	Overtime	7,000			23
24	231,690	231,218	343,067		TOTAL WAGES	345,541	0	0	24
25	125,100	135,844	228,880	5152	Payroll Expenses	249,829			25
26	1,899	1,895	15,000	5075	Vacation Accrual/Comp Time	15,000			26
27	358,689	368,957	586,947		TOTAL PERSONNEL SERVICES	610,370	0	0	27
28	4.7	4.7	4.7		Total Full Time Equivalent (FTE)	4.7	4.7	4.7	28
29					MATERIALS AND SERVICES				29
30	33,391	30,801	35,000	6110	Electricity	32,000			30
31	0	0	1,000	6455	Emergency Services	1,000			31
32	8,952	3,174	5,000	6520	Building Maintenance	3,500			32
33	4,118	7,918	6,000	6530	Telephone & Telemetry	6,000			33
34	21,286	22,641	25,000	6551	Administration & Billing	25,000			34
35	28,227	29,929	33,000	6570	Ins: Vehicle, Liability, Equip, Bldg	38,000			35
36	5,309	5,287	10,000	6580	Fuel & Oil	15,000			36
37	74,054	74,252	68,000	6750	System Maintenance and Supplies	68,000			37
38	32,856	34,613	27,000	6534	Plant Chemicals and Supplies	50,000			38
39	11,367	15,277	10,000	6850	Attorney & Legal	2,500			39
40	12,347	7,667	11,000	6574	Audit	11,000			40
41	7,128	8,768	13,000	6690	Vehicle Maint, Supplies & Repair	13,000			41
42	6,983	9,460	27,000	6740	I & I Work	26,500			42
43	8,752	2,248	10,000	6745	Required Testing	2,250			43
44	465	7,700	700	6831	Dues - Certifications	700			44
45	1,047	0	5,000	6851	Engineering	2,250			45
46	1,055	3,379	5,000	6915	Travel & Training - Staff	5,000			46
47	5,146	5,382	6,000	6945	Meter Readers 40%	6,000			47
48	0	0	500	6951	Ordinance Enforcement	500			48
49	262,483	268,496	298,200		TOTAL MATERIALS AND SERVICES	308,200	0	0	49
50					CAPTIAL OUTLAY				50
51	0	31,444	25,000	7740	Sewer Facilities Captial Outlay	15,000			51
52	0	0	30,000	7601	Improvement and NewLines	15,000			52
53	27,946	0	12,500	7661	Vehicle and Equipment	0			53
54	27,946	31,444	67,500		TOTAL CAPITAL OUTLAY	30,000	0	0	54
55					TRANSFERS OUT				55
56	25,000	45,000	45,000	8027	GF City Hall/Civic Ctr Operating	45,000			56
57	275,000	75,000	75,000	8033	Sewer Master Plan	75,000			57
58	300,000	120,000	120,000		TOTAL TRANSFERS OUT	120,000	0	0	58
59	0	0	30,000		Contingency	30,000			59
60	960,612				Ending Balance (Prior Years)				60
61	0	1,046,652	814,505		Unappropriated Ending Fund Bal.	626,135	0	0	61
62	1,909,730	1,835,549	1,917,152		TOTAL REQUIREMENTS	1,724,705	0	0	62

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:

Review Year: 2024

Funding Future Repairs , Replacement and Expansion of Waste Water System

SEWER MASTER PLAN RESERVE

CITY OF ROCKAWAY BEACH

FUND 520										
	Historical Data			GL Acct	RESOURCES	Budget for Next Year 2022-2023				
	Actual		Adopted Budget Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021								
1	678,413	909,497	909,718		FUND BALANCE	403,718			1	
2					USE OF MONEY AND PROPERTY				2	
3	7,351	2,991	4,000	4121	Interest on Invested Funds	4,000			3	
4					TRANSFER IN				4	
5	275,000	75,000	75,000	4032	Sewer Operating Fund	75,000			5	
6	275,000	75,000	75,000		TOTAL TRANSFER IN				6	
7	960,764	987,488	988,718		TOTAL RESOURCES	482,718	0	0	7	
8					REQUIREMENTS				8	
9					CAPITAL OUTLAY				9	
10	0	0	300,000	7555	Projects Per Master Plan:	50,000			10	
11	51,267	77,770	300,000	7556	Lift Station/ Infrastructure	50,000			11	
12	51,267	77,770	600,000		TOTAL CAPITAL PROJECTS	100,000	0	0	12	
13	0	0	15,000	7999	Contingency	15,000			13	
14	909,497	909,718			Ending Balance (Prior Years)				14	
15	0		388,718		Reserved for Future Expenditures	367,718		0	15	
16	960,764	987,488	988,718		TOTAL EXPENDITURES	482,718	0	0	16	

SEWER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 560

	Historical Data			Budget For Next Year 2022-2023					
	Actual		Adopted Budget	RESROUCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						This Year 2021-2022	
				GL Acct					
1	562,247	616,989	767,324		FUND BALANCE	802,131			1
2					USE OF MONEY AND PROPERTY				2
3	3,617	849	250	4150	Interest on Invested Funds	250			3
4					Collections from Sewer Billing				4
5	246,184	248,599	243,800	4650	Sewer Outfall Debe Svc Billed	243,800			5
6	812,048	866,437	1,011,374		TOTAL RESOURCES	1,046,181	0	0	6
7					REQUIREMENTS				7
8					DEBT SERVICE (4/01/2025)				8
9	160,870	82,213	185,000	8510	Principal (August 1)	195,000			9
10	29,390	12,917	24,243	8511	Interest (Aug1 & Feb 1)	15,075			10
11	4,799	3,983	0	8514	Loan Fee (.05%)	0			11
12	195,059	99,113	209,243		TOTAL PAYMENTS	210,075	0	0	12
13	96,100	0	0		Required Loan Reserve	0	0	0	13
14	96,100	0	0		Total Reserve				14
15	616,989	767,324			Ending Balance (Prior Years 0				15
16			802,131		Unappropriated Ending Fund Balance	836,106		0	16
17	812,048	866,437	1,011,374		TOTAL REQUIREMENTS	1,046,181	0	0	17

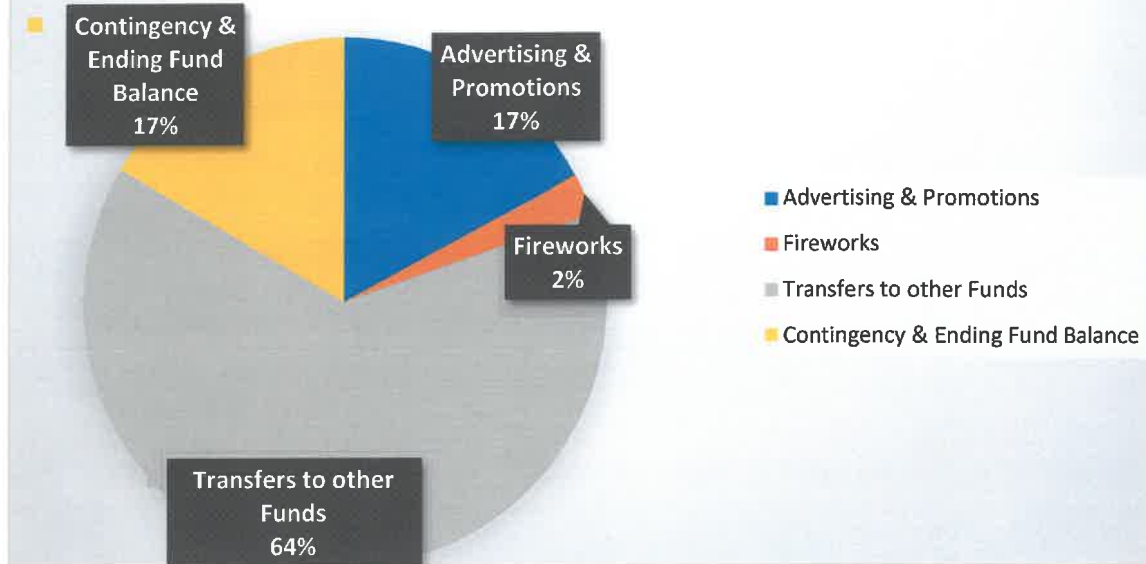
SEWER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 590

	Historical Data			L Account	RESROUCES	Budget For Next Year 2022-2023			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1	1,390,631	1,505,580	1,564,421		BEGINNING FUND BALANCE	1,120,422			1
2					*CASH ON HAND (CASH BASIS), OR				2
3					*WORKING CAPITAL (ACCRUAL BASIS)				3
4	0	636,573	1,060,825		Bal Fwd - Reimbursement	693,825			4
5	0	869,007	503,597		Bal Fwd - Improvement	426,597			5
6	3,628	1,119	6,000	4120	Interest on Invested Funds	3,000			6
7	39,906	20,692	30,000	4935	Reimbursement Fees	30,000			7
8	71,415	37,030	70,000	4940	Improvement Fee	70,000			8
9	1,505,580	1,564,421	1,670,422		TOTAL RESOURCES	1,223,422	0	0	9
10					REQUIREMENTS				10
11					CAPITAL OUTLAY				11
12	0	0	150,000	7880	Contracted Materials - Improvement	100,000			12
13	0	0	400,000	7885	Contracted Materials - Reimbursement	100,000			13
14	0	0	550,000		TOTAL CAPITAL OUTLAY	200,000	0	0	14
15			693,825		Unappr Bal - Reimbursement	625,325			15
16	0		426,597		Unappr Bal - Improvement	398,097			16
17	1,505,580	1,564,421			FUND BALANCE (PRIOR YEARS 0				17
18	0		1,120,422		UNAPPROPRIATED FUND BALANCE	1,023,422	0	0	18
19	1,505,580	1,564,421	1,670,422		TOTAL REQUIREMENTS	1,223,422	0	0	19

TRT FUND: WHERE THE MONEY GOES



Advertising-Website, Media, Tourism Facilities & Other	\$509,211	17%
Fireworks & Mics	\$75,000	2%
Transfers to other Funds	\$1,900,321	64%
Contingency/Ending fund balance	\$493,692	17%
Total	\$2,978,224	



TRANSIENT ROOM TAX

CITY OF ROCKAWAY BEACH

FUND 800

Historical Data					RESOURCES	Budget For Next Year 2022-2023			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							This Year Year 2021-2022	
				GL ACCT					
1					USE OF MONEY AND PROPERTY				1
2	651,226	522,214	1,376,724		FUND BALANCE	937,362			2
3	0	0	4,200		Restricted for Advertising from Prior Years	119,056			3
4					REVENUE FROM COLLECTIONS 10%				4
5	607,644	913,750	620,791	4710	Room Tax Collections 5%	958,215			5
6	228,096	443,219	248,316	4711	Room Tax Collections - Advertising 2%	387,162			6
7	155,284	219,434	173,821	4712	Room Tax Collections - 70 % of 2% CTY	268,300			7
8	66,550	94,043	74,495	4712	Room Tax Collections - 30% of 2% CTY	114,986			8
9	73,817	109,717	86,910	4713	Room Tax Collections - 70% of 1% CTY	134,150			9
10	31,636	47,022	37,249	4713	Room Tax Collections - 30% of 1% CTY	57,493			10
11	22,942	0	1,500	4709	Pen & Int Delinquent	1,500			11
12	107	0	0	4121	T-Shirt Revenue	0			12
13	1,186,076	1,827,185	1,243,082		TOTAL REVENUE FROM COLLECTIONS	1,921,806	0	0	13
14					USE OF MONEY AND PROPERTY				14
15	5,365	2,180	4,000	4120	Interest on Invested Funds				15
16	1,842,667	2,351,579	2,628,006		TOTAL RESOURCES	2,978,224	0	0	16
17					REQUIREMENTS				17
18					MATERIALS AND SERVICES				18
19					TOURISM PROMOTION:				19
20					2% PORTION				20
21	117,911	60,008	134,353	6533	Advertising Media	197,211			21
22	0	0	30,000	6535	Advertising/Tourism	55,000			22
23	16,890	0	16,000	6534	Advertising - Website and Apps	75,000			23
24	28,295	194	30,825	6634	Advertising - Other	95,000			24
25	0	0	9,500	6998	Bad Debt	0			25
26	1,218	0	2,000	6536	Rockaway Lions - 4th of July Event	2,000			26
27	24,398	45,000	65,000	6537	Fireworks - July 4th Event	75,000			27
28	0	7,810	30,000	6538	Tourism Promo and Facilities	85,000			28
29	188,712	113,012	317,678		TOTAL MATERIALS AND SERVICES	584,211	0	0	29
30					TRANSFER OUT - 5%				30
31	175,650	145,923	177,319	8024	GF - Police	195,000			31
32	175,650	145,923	177,319	8046	GF - Fire	195,000			32
33	24,000	0	0		GF - Parks & Recreation	0			33
34	117,100	89,159	162,528	8041	Roads & Streets Fund	343,888			34
35	15,000	11,421	40,000	8026	Fire Equip Reserve	195,000			35
36	117,100	83,667	162,528	8036	Project & Equip Reserve Fund	195,000			36
37	64,000	64,000	64,000	8025	General Fund Loan Service	64,000			37
38					TRANSFER OUT - 70% OF 2% CTY				38
39	195,040	150,151	219,434	8036	Project & Equip Reserve Fund - PW	332,609			39
40					TRANSFER OUT - 30% OF 2% CTY				40
41	3,000	3,000	6,178	8044	GF - City Beautification	5,000			41
42	16,115	12,270	19,293	8036	Project & Equip Reserve Fund	23,511			42
43	16,115	12,270	16,425	8025	GF - Capital Projects PW	28,509			43
44	16,115	12,270	16,427	8046	GF - Fire	28,509			44
45	16,115	12,270	16,427	8024	GF- Police	28,509			45
46	16,115	12,270	19,293	8041	Roads & Streets Fund	28,209			46
47					TRANSFER OUT 70% OF 1% CTY				47
48	97,520	75,075	109,717	8036	Project & Equip Reserve Fund - PW	166,304			48
49					TRANSFER OUT 30% OF 1% CTY				49
50	8,360	6,365	10,264	8036	Project & Equip Reserve Fund	14,257			50
51	8,360	6,365	8,831	8025	GF - Capital Projects PW	14,254			51
52	8,360	6,365	8,832	8024	GF - Police	14,254			52
53	8,360	6,714	8,831	8046	GF - Fire	14,254			53
54	8,360	6,365	10,264	8041	Roads & Streets Fund	14,254			54
55	1,106,435	861,843	1,253,910		TOTAL TRANSFER OUT	1,900,321	0	0	55
56	0		10,000	6999	Contingency	10,000			56
57	522,214	1,376,724			Ending Balance (Prior Years)				57
58			1,056,418		Unappropriated Ending Fund Balance	483,692			58
59	1,817,361	2,351,579	2,628,006		TOTAL REQUIREMENTS	2,978,224	0	0	59