RESOURCES

GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

	HISTORICAL DATA						Budget For Next Year 2014-2015			
	ACTUAL		Adopted Budget							
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1										1
2										2
3										3
4	63,613	116,749	258,400			Net Working Capital	277,900	277,900	277,900	4
5						**OTHER RESOURCES**				5
6	313,460	318,376	302,500	4010		Current Property Taxes (estimated to be received)	312,500	312,500	312,500	6
7	12,444	16,991	9,800	4020		Delinquent Property Taxes (previously levied)	12,100	12,100	12,100	7
8	325,904	335,367	312,300			Total Property Taxes	324,600	324,600	324,600	8
9						**REVENUE FROM COLLECTIONS**				9
10										10
11	122,854	117,696	110,300	4060		Licenses & Franchise Fees	121,200	121,200	121,200	11
12	3,923			4080		Building Permits	0	0	0	12
13	83		100	4082		NKN - School Permit Tax	100	100	100	13
14	13,585	13,995	9,800	4085		Land Use/Ordinance Fees	14,100	14,100	14,100	14
15	51,293	68,194	65,000	4100		Fines+Citations: Trfc, Prkng, Ord Viol	79,400	79,400	79,400	15
16								0	0	16
17	1,290	880	1,100	4185		Fire Permits	1,100	1,100	1,100	17
18			2,100			Utilities reimb - Health Dept	1,900	1,900	1,900	18
19			10,200			First Floor Office rent - Health Dept	10,400	10,400	10,400	19
20			900	4850		Assessments 2001 Sidewalk LID	700	700	700	20
21			400	4860		Int on 2001 Sidewalk LID	200	200	200	21
22										22
23										23
24	193,028	200,765	199,900			Total Revenue from Collections	229,100	229,100	229,100	24
25						**REVENUES FROM OTHER SOURCES**				25
26	6,155		9,000	4175		Misc Grants - Gen Fund	12,000	12,000	12,000	26
27	3,122	4,408	4,100	4178		Police Grants	4,100	4,100	4,100	27
28			13,500			State Revenue Sharing	15,400	15,400	15,400	28
29									0	29
30		7,440	7,440	4177		Grants - Fire Dept	7,400	7,400	7,400	30
31	17,552	17,714	15,800	4040		Liquor Tax - OLCC	16,200	16,200	16,200	31
32	2,086	1,876	1,600	4050		Cigarette Tax	1,700	1,700	1,700	32
33	3,187		6,000	4170		9-1-1 Funds pass thru rev = exp	5,000	5,000	5,000	33
34		3,000	2,500	4180		Coastal Zone Planning Grant	3,000	3,000	3,000	34
35			600	4179		ODOT Overtime - Police	600	600	600	35
36										36
37										37
38	32,102	34,438	60,540			Total Rev From Other Agencies	65,400	65,400	65,400	38
39	**614,647**	**687,319**	**831,140**			**SUBTOTAL RESOURCES**	**897,000**	**897,000**	**897,000**	39

RESOURCES

GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

	HISTORICAL DATA						Budget For Next Year 2014-2015			
	ACTUAL		Adopted Budget							
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	614,647	687,319	831,140			BALANCE FORWARD	897,000	897,000	897,000	
1	21,796	23,260	8,400	4120.01		Interest on Invested Funds - GF	9,200	9,200	9,200	1
2			600	4140.01		Community Center Rental-SR Cntr	600	600	600	2
3				4820.01						3
4										4
5	**21,796**	**23,260**	**9,000**			**Total Use of Money And Property**	**9,800**	**9,800**	**9,800**	5
6						**CHARGES FOR CURRENT SERVICES**				6
7				4090		**Fire Protection Contracts**				7
8	20,245	20,853	20,900	4090		Nedonna Fire Dist	21,600	21,600	21,600	8
9	7,383	7,604	7,600	4092		Twin Rocks Water Dist	7,900	7,900	7,900	9
10	500	500	500	4093		OR State Forestry Dept	500	500	500	10
11	**28,128**	**28,957**	**29,000**			**Total Charges For Services**	**30,000**	**30,000**	**30,000**	11
12						**OTHER REVENUE**				12
13	5	0		4165		Police Dept Donations & Fund Raisers				13
14	11,126	14,981	11,000	4160		Prk & Rec Donations & Fund Raisers	11,000	11,000	11,000	14
15	31,934	0	24,000	4165		FD Donations - Annual Letter	0	0	0	15
16	1,781	0	16,000	4166		FD Fund Raiser Events	0	0	0	16
17	14,510	14,076	0	4166		FD T-Shirt Fund Raiser	0	0	0	17
18	11,437	11,302	4,000	4150		Misc Revenues	6,000	6,000	6,000	18
19				4190		Surplus Property	600	600	600	19
20				4195		City Beautification Fund Raiser(s)	500	500	500	20
21	389	135	200	4110		Fireworks Donation	200	200	200	21
22										22
23	**71,182**	**40,494**	**55,200**			**Total Other Revenue**	**18,300**	**18,300**	**18,300**	23
24						**TRANSFER IN**				24
25										25
26		16,801				closed fund - State Rev Sharing (16,600)				26
27						closed fund - Civic Center-City Hall (35,200)				27
28		102,833				closed fund - 1994 Bund Refunding (101,800)				28
29		4,730				closed fund - State Revolving Loan (4,700)				29
30										30
31			20,000			Sewer - Civic Center Operations	20,000	20,000	20,000	31
32			20,000	4037		Water - Civic Center Operations	20,000	20,000	20,000	32
33		60,000	60,000	4039		TRT - USDA City Hall Loan	60,000	60,000	60,000	33
34	60,000	20,000	35,000	4030		TRT - Police	48,000	48,000	48,000	34
35	37,000	15,000	20,000	4036		TRT - Parks & Rec	32,000	32,000	32,000	35
36										36
37	3,000	3,000	3,000	4052		TRT - City Beautification	6,000	6,000	6,000	37
38	3,000					TRT - Urban Renewal				38
39		5,000		4053		TRT - Fire Dept				39
40	**103,000**	**227,364**	**158,000**			**Total Transfer In**	**186,000**	**186,000**	**186,000**	40
41	**838,753**	**1,007,394**	**1,082,340**			**TOTAL RESOURCES**	**1,141,100**	**1,141,100**	**1,141,100**	41

REQUIREMENTS SUMMARY

GENERAL FUND - POLICE

CITY OF ROCKAWAY BEACH

(name of organizational unit - fund)

Fund 100.15

	HISTORICAL DATA					Budget For Next Year 2014-2015			
	ACTUAL		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					**PERSONAL SERVICES**				1
2									2
3	66,483	62,695	70,500	5052	Police Chief	76,900	76,900	76,900	3
4			52,000		Police Sargent	59,100	59,100	59,100	4
5	77,990	124,039	90,200	5053	Officers: Step 1 - 10 (2FT)	97,600	97,600	97,600	5
6	33,086	5,928	2,400	5064	Part Time Officer	2,400	2,400	2,400	6
7	13,038	10,707	17,500	5065	Overtime	14,500	14,500	14,500	7
8	1,988	3,514	4,000	5068	On call	2,600	2,600	2,600	8
9	2,616	2,006	2,000	5069	ODOT Overtime	4,700	4,700	4,700	9
10	**195,201**	**208,889**	**238,600**		**Total Wages**	**257,800**	**257,800**	**257,800**	10
11	4,634		18,500	5075	Accrued Vacation-Hol-CT	5,200	5,200	5,200	11
12	87,125	84,652	112,100	5152	Payroll Expenses	108,300	108,300	108,300	12
13	**286,960**	**293,541**	**369,200**		**Total Personal Services**	**371,300**	**371,300**	**371,300**	13
14			**4.0**		**Total Full-Time Equivalent (FTE)**	**4.0**	**4.0**	**4.0**	14
15					**MATERIALS AND SERVICES**				15
16	5,213	5,250	4,900	6530	Telephone & internet	4,900	4,900	4,900	16
17	6,898	11,809	6,300	6550	Materials & Supplies	6,900	6,900	6,900	17
18	2,112	4,393	3,000	6551	Uniforms	3,100	3,100	3,100	18
19	350	580	800	6552	Uniform Cleaning	800	800	800	19
20				6563	Major Investigations	1,000	1,000	1,000	20
21	1,899	2,923	2,600	6570	Ins: Vehicle, Liability, Equipment etc	2,800	2,800	2,800	21
22	9,944	10,639	12,500	6580	Fuel & Oil	11,500	11,500	11,500	22
23	8,235	11,271	5,100	6581	Vehicle Maint & Repair	5,500	5,500	5,500	23
24	6,315	8,980	6,300	6582	Electronics maintenance & repair	6,300	6,300	6,300	24
25	1,905	3,697	3,500	6915	Travel & Training - Staff	3,500	3,500	3,500	25
26			400	6535	Medical	500	500	500	26
27	1,586	1,663	2,000	6110	Electricity	2,000	2,000	2,000	27
28	7,472	7,579	8,000	6520	Building Maintenance & Rent	7,000	7,000	7,000	28
29					Building Renovation	10,000	10,000	10,000	29
30	**51,929**	**68,784**	**55,400**		**Total Materials & Services**	**65,800**	**65,800**	**65,800**	30
31					**DEBT SERVICE**				31
32									32
33					PD Station purchase, TLC CU	11,900	11,900	11,900	33
34					(pmts due 1/10 & 7/10 until 15 yr balloon)				34
35					PD Ford Explorer (annual pmts due 8/5)	7,800	7,800	7,800	35
36	**0**	**0**	**0**		**Total Debt Service**	**19,700**	**19,700**	**19,700**	36
37					**CAPITAL OUTLAY**				37
38									38
39	**0**	**0**	**0**		**Total Capital Outlay**	**0**	**0**	**0**	39
40	**338,889**	**362,325**	**424,600**		**TOTAL EXPENDITURES**	**456,800**	**456,800**	**456,800**	40

DETAILED EXPENDITURES

GENERAL FUND - FIRE

City of Rockaway Beach

NAME OF ORGANIZATIONAL UNIT - FUND

Fund 100.16

Historical Data					Budget For Next Year 2014-2015		
Actual		Adopted Budget					
Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				PERSONAL SERVICES			
5,100	5,100	5,200	5062	Record Keeping	5,200	5,200	5,200
				Conflagration pay	700	700	700
9,999	9,999	10,000	5061	Volunteer Stipends	10,000	10,000	10,000
6,551	7,126	6,900	5152	Payroll Expenses	6,700	6,700	6,700
21,650	**22,225**	**22,100**		**Total Personal Services**	**22,600**	**22,600**	**22,600**
		0		**Total Full-Time Equivalent (FTE)**	**0**	**0**	**0**
				MATERIALS AND SERVICES			
1,183	1,374	1,300	6530	Telephone	1,700	1,700	1,700
306	680	800	6535	Medical	800	800	800
8,177	12,894	8,900	6555	Supplies and Gear	8,900	8,900	8,900
10,099	1,522		6556	Supplies & Services - Donations			0
4,178	1,846	5,900	6570	Ins: Vehicle, Liab, Equip, Bldg	6,200	6,200	6,200
2,829	2,536	4,100	6580	Fuel & Oil	3,900	3,900	3,900
60	339	500	6582	Electronic Maint & Repair	500	500	500
8,380		8,100	6630	Building Maintenance, Electricity	8,000	8,000	8,000
3,228	4,776	6,200	6660	Safety Training, First Aid	6,100	6,100	6,100
3,795	4,032	5,000	6670	Required Equip Testing	4,900	4,900	4,900
5,904	10,926	6,700	6690	Vehicle Maint. & Repair	6,700	6,700	6,700
12,129	15,472	8,300	6594	FD Fund Raiser Costs			
378	758	3,500	6597	Disaster Stn +Tsunami Siren	3,500	3,500	3,500
60,646	**57,155**	**59,300**		**Total Materials & Services**	**51,200**	**51,200**	**51,200**
				CAPITAL OUTLAY			
6,128	1,199	10,000	7621	Fire Equipment	10,000	10,000	10,000
5,358			7622	Fire Equip from Grants			
	9,255		7625	FD - Building Upgrade			
11,486	**10,454**	**10,000**		**Total Capital Outlay**	**10,000**	**10,000**	**10,000**
				TRANSFER OUT			
0	**0**	**0**		**Total Transfer Out**	**0**	**0**	**0**
93,782	**89,834**	**91,400**		**TOTAL EXPENDITURES**	**83,800**	**83,800**	**83,800**

LB-30

DETAILED EXPENDITURES

PARKS AND RECREATION

NAME OF ORGANIZATIONAL UNIT - FUND

Fund 100.19

CITY OF ROCKAWAY BEACH

	Historical Data					Budget For Next Year 2014-2015		
	Actual		Adopted Budget					
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	**EXPENDITURE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1								
2								
3	6,515	7,372	7,435	5056	Extra Labor - Rec Youth - Min wage	7,435	7,435	7,435
4	11,649	10,447	10,765	5063	Recreational Director	10,765	10,765	10,765
5	**18,164**	**17,819**	**18,200**		**TOTAL WAGES**	**18,200**	**18,200**	**18,200**
6	4,064	4,192	4,300	5152	Payroll Expenses	4,300	4,300	4,300
7	**22,228**	**22,011**	**22,500**		**TOTAL PERSONAL SERVICES**	**22,500**	**22,500**	**22,500**
8			0.65		**Total Full-Time Equivalent (FTE)**	0.65	0.65	0.65
9					**MATERIALS & SERVICES**			
10			50	6831	Dues	50	50	50
11	1,733	1,933	1,500	6100	Sporting Equip/Art Supplies	1,500	1,500	1,500
12	2,322	2,111	2,500	6103	Fund Raisers Exp	2,500	2,500	2,500
13								
14	3,439	2,586	2,900	6102	Field Trips	2,900	2,900	2,900
15			160	6915	Travel & Training - Staff	160	160	160
16		60	190	6105	Scholarships	190	190	190
17								
18	3,520	2,698	3,500	6113	Parks & Rec Activities	3,500	3,500	3,500
19								
20								
21								
22								
23	**11,014**	**9,388**	**10,800**		**TOTAL MATERIALS & SERVICES**	**10,800**	**10,800**	**10,800**
24					**Capital Outlay**			
25								
26								
27								
28								
29								
30	**0**	**0**	**0**		**Total Capital Outlay**	**0**	**0**	**0**
31								
32	**33,242**	**31,399**	**33,300**		**TOTAL EXPENDITURES**	**33,300**	**33,300**	**33,300**

LB-30

DETAILED EXPENDITURES

GENERAL FUND-ADMINISTRATION

CITY OF ROCKAWAY BEACH

Fund 100.18

	Historical Data – Actual: Second Preceding Year 2011-2012	Historical Data – Actual: First Preceding Year 2012-2013	Adopted Budget This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Budget For Next Year 2014-2015: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					**PERSONAL SERVICES**				1
2	7,387	10,309	10,200	5050	Court Clerk + Muni Judge	11,800	11,800	11,800	2
3	1,691	266	2,500	5056	Code Enforcement	2,700	2,700	2,700	3
4	23,618	25,661	31,300	5057	Office Employees	34,500	34,500	34,500	4
5	1,975	576	1,800	5065	Overtime	1,900	1,900	1,900	5
6	9,096	16,171	16,700	5082	City Manager	17,800	17,800	17,800	6
7	1,594	1,230	1,400	5085	Council Stipend	1,400	1,400	1,400	7
8	**45,361**	**54,213**	**63,900**		**Total Wages**	**70,100**	**70,100**	**70,100**	8
9	0	1,449	6,300	5075	Accrued Vacation/Comp Time	6,300	6,300	6,300	9
10	19,834	21,841	31,900	5152	Payroll Expenses	31,800	31,800	31,800	10
11	**65,195**	**77,503**	**102,100**		**Total Personal Services**	**108,200**	**108,200**	**108,200**	11
12			1.1		**Total Full-Time Equivalent (FTE)**	1.1	1.1	1.1	12
13					**MATERIALS AND SERVICES**				13
14	28,613	32,127	32,000	6410	Planning & Zoning-Cty Planner	37,000	37,000	37,000	14
15	1,686	0	2,000	6411	City Engineer/Land Use	4,000	4,000	4,000	15
16	3,187	0	6,000	6430	9-1-1 funds	6,000	6,000	6,000	16
17	7,412	584	3,000	6455	Emergency Services	3,000	3,000	3,000	17
18	-1,408	-7,680	2,000	6570	Ins: Liability,Bldg,Equip,Bonding, etc	2,600	2,600	2,600	18
19	2,767	8,860	19,200	6571	Computers, Server and Technology	23,600	23,600	23,600	19
20	368	0	1,500	6577	Ordinance Update	1,500	1,500	1,500	20
21	1,495	2,688	3,250	6596	Emergency Services	3,300	3,300	3,300	21
22	2,747	996	3,000	6666	City Beautification	7,600	7,600	7,600	22
23	5,868	0	0	6720	Building Inspector (pd to county)	0	0	0	23
24	598	0	1,200	6725	Tillamook County - Fines	1,200	1,200	1,200	24
25	4,664	10,064	6,000	6726	OR Dept. of Revenue - Fines	5,000	5,000	5,000	25
26	178	0	800	6727	OR Judicial Dept - Fines	800	800	800	26
27	28,965	32,237	36,500	6830	City Hall Operations	40,300	40,300	44,050	27
28	2,909	3,692	3,000	6831	Dues: City/Officials/Staff	3,300	3,300	3,300	28
29	4,300	2,303	2,400	6835	Bank Fees	2,400	2,400	2,400	29
30	50	545	400	6840	Court Costs	400	400	400	30
31	21,892	16,714	19,600	6850	Attorney & Legal Fees	18,000	18,000	18,000	31
32	3,093	0	0	6860	Elections	0	0	0	32
33	13,362	8,400	9,100	6870	Auditor & Bond	12,200	12,200	12,200	33
34	1,372	1,427	2,000	6880	Advertising	2,000	2,000	2,000	34
35	5,386	6,646	7,600	6890	Stationery & Supplies	6,200	6,200	6,200	35
36	92	1,109	1,000	6910	Travel & Training - City Officials	1,100	1,100	1,100	36
37	33	528	500	6912	Travel & Training - Appointed Officials	500	500	500	37
38	4,403	4,556	4,800	6915	Travel & Training - Staff	4,900	4,900	4,900	38
39	5,307	3,539	4,300	6920	City Hall Building Maint - Inside	5,800	5,800	5,800	39
40	1,561	448	2,000	6932	City Manager Fund	1,000	1,000	1,000	40
41	1,744	2,121	2,000	6931	City Council/Mayor Expense	2,000	2,000	2,000	41
42			8,000		Senior Meals	8,000	8,000	8,000	42
43			500		Library	500	500	1,000	43
44			500		Race of Champions	500	500	500	44
45	2,252	449	1,200	6951	Ordinance Enforcement	1,200	1,200	1,200	45
46	**154,896**	**132,353**	**185,350**		**Total Materials & Services**	**205,900**	**205,900**	**210,150**	46

DETAILED EXPENDITURES
GENERAL FUND-ADMINISTRATION

CITY OF ROCKAWAY BEACH

Fund 100.18

Historical Data					Budget For Next Year 2014-2015		
Actual		Adopted Budget					
Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				Debt Service			
		20,800	7510.18	Parking Lot Payment, due 3/15 & 9/15	20,800	20,800	20,800
		64,300	8501.11	USDA Loan CH-CC, 37 yr, 4.5%, due 6/24	64,300	64,300	64,300
0	**0**	**85,100**		**Total Debt Service**	**85,100**	**85,100**	**85,100**
				Capital Outlay			
				Kyocera copier	10,200	10,200	10,200
0	**0**	**0**		**TOTAL CAPITAL OUTLAY**	**10,200**	**10,200**	**10,200**
				TRANSFER OUT			
		4,000	8036.18	Project & Equip Reserve	3,000	3,000	3,000
		3,000	8041.18	Roads & Streets Fund, Rev Shar	3,000	3,000	3,000
36,000	36,000	36,000	8041.18	Roads & Streets Fund, PUD Fran Fee	36,000	36,000	36,000
		24,000		Roads & Streets - wayside playground			
36,000	**36,000**	**67,000**		**Total Transfer Out**	**42,000**	**42,000**	**42,000**
				CONTINGENCY			
		3,000		GF - Contingency	12,000	12,000	12,000
0	**0**	**3,000**		**Total Contingency**	**12,000**	**12,000**	**12,000**
	32,336	32,336		USDA required loan reserve	38,900	38,900	38,900
116,749	245,644			Ending Balance - prior years			
		25,818		GF - Ending Fund Balance	64,900	64,900	60,650
		58,154		**Unappropriated End Fund Balance**	**103,800**	**103,800**	**99,550**
372,840	**523,836**	**533,040**		**Total Administration Expenditures**	**567,200**	**567,200**	**567,200**

RESOURCES

Civic Center Operations

FUND 110

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	57,613	54,226			FUND BALANCE				2
3					CHARGES FOR CURRENT SERVICES				3
4	1,420	1,600		4141	Civic Center Use Fees				4
5	10,515	10,515		4142	Office Space Rent				5
6									6
7									7
8	1,035	392		4143	Civic Center Seminar Room Rent				8
9	2,006	1,826		4146	Electricity Reimbursement - Renters				9
10	495	320		4150	Fund Raisers-CC				10
11									11
12	**15,471**	**14,653**	**0**		**Total Charges for Current Svcs**	**0**	**0**	**0**	12
13									13
14									14
15									15
16					OTHER REVENUE				16
17									17
18									18
19									19
20					**Transfers In From Other Funds:**				20
21	30,000	30,000		4026	from Transient Room Tax				21
22	25,000	25,000		4034	from Water Operating				22
23	25,000	25,000		4035	from Sewer Operating				23
24	**80,000**	**80,000**	**0**		**Total Transfers In**	**0**	**0**	**0**	24
25									25
26									26
27	**153,084**	**148,879**	**0**		**32. TOTAL RESOURCES**	**0**	**0**	**0**	27

THIS FUND CLOSED AS OF 6/30/2013

DETAILED EXPENDITURES
Civic Center Operations
FUND 110

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					MATERIALS AND SERVICES				
1	3,839	3,982		6105	Electricity				1
2	4,469	1,576		6110	Building Maint				2
3									3
4	380	299		6120	Insurance				4
5	362	389		6130	Advertising				5
6	900	900		6140	Cleaning Fees - Civic Facility				6
7	1,200	1,420		6141	Cleaning Fees - Public Areas				7
8	58	537		6145	Supplies				8
9	2,530	36		6150	Elevator				9
10									10
11	60	0			Deposits Refunded				11
12	**13,798**	**9,139**	**0**		**Total Materials and Services**	**0**	**0**	**0**	12
13					**Debt Service**				13
14									14
15	20,766	20,766		8510	Parking Lot Payment				15
16									16
17	64,294	64,294	0	8501	USDA Loan CH-CC, 37 yr, 4.5%				17
18									18
19									19
20	**85,060**	**85,060**	**0**		**Total Debt Service**	**0**	**0**	**0**	20
21									21
22					**CAPITAL OUTLAY**				22
23									23
24									24
25									25
26	**0**	**0**	**0**		**Total Capital Outlay**	**0**	**0**	**0**	26
27					**TRANSFERS OUT**				27
28									28
29		54,680	0	8010	General Fund				29
30	**0**	**54,680**	**0**		**Total Transers Out**	**0**	**0**	**0**	30
31									31
32									32
33									33
34	54,226	0	0		Ending Fund Balance - prior year				34
35									35
36									36
37	**153,084**	**148,879**	**0**		**Total Expenditures**	**0**	**0**	**0**	37

LB-30

THIS FUND CLOSED AS OF 6/30/2013

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 Acqusitions

RESOURCES

FIRE EQUIPMENT RESERVE
FUND 140

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

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	57,874	69,874	69,800		WORKING CAPITAL	81,900	81,900	81,900	2
3									3
4									4
5			100	4120	Interest on Invested Funds	100	100	100	5
6									6
7					**TRANSFER IN**				7
8	12,000	12,000	12,000	4030	TRT Fund <7%>	12,000	12,000	12,000	8
9									9
10									10
11	**12,000**	**12,000**	**12,000**		**Total Transfer In**	**12,000**	**12,000**	**12,000**	11
12									12
13	**69,874**	**81,874**	**81,900**		**TOTAL RESOURCES**	**94,000**	**94,000**	**94,000**	13
14					**EXPENDITURES**				14
15									15
16									16
17					CAPITAL OUTLAY				17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	69,874	81,874			Ending Balance (prior years)				26
27			81,900		Reserved for Future Expenditures	94,000	94,000	94,000	27
28									28
29	**69,874**	**81,874**	**81,900**		**TOTAL EXPENDITURES**	**94,000**	**94,000**	**94,000**	29

FORM LB-11

RESOURCES

This fund is authorized and established by resolution / ordinance number _2004-480__ date __04-28-04__ specified purposes: GASB34 funding

PROJECT AND EQUIP RESERVE FUND
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					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	37,447	63,362	79,400		WORKING CAPITAL	111,500	111,500	111,500	2
3									3
4									4
5			100	4120	Interest on Invested Funds	100	100	100	5
6									6
7					**TRANSFER IN**				7
8									8
9	2,000	2,000	2,000	4039	Roads & Streets	2,000	2,000	2,000	9
10	20,000	20,000	15,000	4051	Water Operating Fund	15,000	15,000	15,000	10
11	20,000	20,000	15,000	4032	Sewer Operating Fund	15,000	15,000	15,000	11
12			4,000	4030	TRT <From 7%>				12
13			4,000	4026	General Fund	3,000	3,000	3,000	13
14									14
15	**42,000**	**42,000**	**40,000**		**Total Transfer In**	**35,000**	**35,000**	**35,000**	15
16									16
17									17
18	**79,447**	**105,362**	**119,500**		**TOTAL RESOURCES**	**146,600**	**146,600**	**146,600**	18
19									19
20					**EXPENDITURES**				20
21					CAPITAL OUTLAY				21
22				7560.21	**Projects and Equipment:**				22
23									23
24	103			.21 I	Nature Preserve Grant Match				24
25					Public Works vehicle	25,000	25,000	25,000	25
26		7,778	8,000	7564	PD vehicle(s)				26
27	15,370			.21 O	Wayside Grant Match				27
28	612			.21 P	Diesel Tank removal				28
29									29
30									30
31	16,085	7,778	8,000		TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	31
32									32
33					TRANSFER OUT				33
34					transfer to Roads for brush cutter	16,800	16,800	16,800	34
35		25,000			transfer out for Wayside Grant Match				35
36	0	25,000	0		Total Transfers Out	16,800	16,800	16,800	36
37									37
38	63,362	72,584			Ending Balance (prior years)				38
39			111,500		Reserved for Future Expenditures	104,800	104,800	104,800	39
40									40
41	**79,447**	**105,362**	**119,500**		**TOTAL EXPENDITURES**	**146,600**	**146,600**	**146,600**	41

FORM LB-20

RESOURCES

ROADS & STREETS
FUND 300

CITY OF ROCKAWAY BEACH

	Historical Data					Budget For Next Year 2014-2015		
	Actual		Adopted Budget					
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1								
2	17,966	38,640	38,600		FUND BALANCE	18,100	18,100	18,100
3								
4								
5								
6	**17,966**	**38,640**	**38,600**		**Total**	**18,100**	**18,100**	**18,100**
7								
8					REVENUE FROM OTHER AGENCIES			
9								
10		306,000	-	4185.33	Wayside Grant	-	-	-
11	71,743	72,098	61,200	4340.30	State Street Revenue - ODOT	69,300	69,300	69,300
12	25,000	-	50,000	4183.30	Small City Allotment Grant	50,000	50,000	50,000
13	3,051	33,977			Licenses Permits & Fees	1,000	1,000	1,000
14								
15	**99,794**	**412,075**	**111,200**		**Total Revenue From Other Agencies**	**120,300**	**120,300**	**120,300**
16								
17					USES OF MONEY AND PROPERTY			
18			100	4120.30	Interest on Invested Funds	100	100	100
19								
20					**TRANSFERS IN:**			
21								
22		25,000			Proj/Equip Reserve	16,800	16,800	16,800
23	28,000	28,000	32,000	4030.30	Transient Room Tax <frm 7%>	40,000	40,000	40,000
24	36,000	36,000	36,000	4038.30	General Fund <TPUD Fran 2% of the 4%>	36,000	36,000	36,000
25			24,000		General Fund - Wayside playground	-	-	-
26	25,000	25,000	25,000	4034.30	Water Op Fund	25,000	25,000	25,000
27	25,000	25,000	25,000	4035.30	Sewer Op Fund	25,000	25,000	25,000
28	2,000	2,000	3,000	4039.30	GF - State Revenue Sharing	3,000	3,000	3,000
29								
30	**116,000**	**141,000**	**145,000**		**Total Transfers In**	**145,800**	**145,800**	**145,800**
31								
32								
33								
34								
35	**233,760**	**591,715**	**294,900**		**32. TOTAL RESOURCES**	**284,300**	**284,300**	**284,300**

DETAILED EXPENDITURES

ROADS & STREETS FUND

CITY OF ROCKAWAY BEACH

Fund 300

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					**PERSONAL SERVICES**				1
2	4,116	8,090	8,300	5082	City Manager	8,600	8,600	8,600	2
3	2,630	5,218	6,400	5058	Public Works Director	6,800	6,800	6,800	3
4	27,933	29,045	27,900	5055	Maintenance Worker Wages	41,500	41,500	41,500	4
5	437	410	400	5085	Council Stipend	400	400	400	5
6	2,936		1,900	5057	Code Enforcement - Rds	3,100	3,100	3,100	6
7		627	1,000	5056	Extra Labor - Temp	2,000	2,000	2,000	7
8	633	793	1,400	5065	Overtime	900	900	900	8
9	**38,685**	**44,183**	**47,300**		**Total Wages**	**63,300**	**63,300**	**63,300**	9
10	28,538	29,899	31,100	5152	Payroll Expenses	39,800	39,800	39,800	10
11		118	3,900	5075	Accrued Vacation/Comp Time	3,600	3,600	3,600	11
12	**67,223**	**74,200**	**82,300**		**Total Personal Services**	**106,700**	**106,700**	**106,700**	12
13			0.75		**Total Full-Time Equivalent (FTE)**	0.75	0.75	0.75	13
14					**MATERIALS & SERVICES**				14
15	15,604	17,213	15,000	6800	Road Materials, Sup & Services	15,000	15,000	15,000	15
16	17,758	17,697	17,900	6572	Street Lighting	21,000	21,000	21,000	16
17	1,163	1,740	1,800	6125	Electricity: Wayside, City Park	1,800	1,800	1,800	17
18	1,519	1,576	2,500	6570	Ins/Vehicle, Liability, Equip, Bldg	2,500	2,500	2,500	18
19	4,304	1,444	1,500	6592	Parking Lease-Port of Tillamook Bay	1,500	1,500	1,500	19
20		197	500	6610	Sidewalks, Curbs, bikeways	500	500	500	20
21	1,074	1,346	1,700	6620	Street Signs	1,700	1,700	1,700	21
22	5,176	2,738	4,800	6690	Vehicle Maint, Supplies & Repair	4,800	4,800	4,800	22
23	4,364	4,027	5,600	6580	Fuel & Oil	5,100	5,100	5,100	23
24	1,922	8,484	8,000	6600	Drainage, Flood Control & Slides	8,000	8,000	8,000	24
25			500	6131	Nature Preserve	500	500	500	25
26	7,771	5,700	10,000	6130	Wayside & Park Maintenance	8,500	8,500	8,500	26
27	**60,655**	**62,162**	**69,800**		**Total Materials & Services**	**70,900**	**70,900**	**70,900**	27
28					**CAPITAL OUTLAY**				28
29	39,545	511	50,000	7501	Rds-Sts Projects from Grants	50,000	50,000	50,000	29
30	23,931	22,961	25,000	7502	Rds-Sts Projects - Paving etc	25,000	25,000	25,000	30
31		44,378	24,000	7503	Wayside Project - Grant Match, playgrnd				31
32		367,335	10,000	7504	Wayside Project - Grant				32
33	1,766			7661	Vehicle & Equipment				33
34			10,000		Juniper Street Stabilization	10,000	10,000	10,000	34
35	**65,242**	**435,185**	**119,000**		**Total Capital Outlay**	**85,000**	**85,000**	**85,000**	35
36					**TRANSFER OUT**				36
37	2,000	2,000	2,000	8036	Proj & Equip Reserve	2,000	2,000	2,000	37
38	**2,000**	**2,000**	**2,000**		**Total Transfer Out**	**2,000**	**2,000**	**2,000**	38
39			1,000		contingency	4,000	4,000	4,000	39
40	38,640	18,168			Ending Balance (prior years)				40
41			20,800		Unappr Ending Fund Balance	15,700	15,700	15,700	41
42									42
43	**233,760**	**591,715**	**294,900**		**TOTAL**	**284,300**	**284,300**	**284,300**	43

FORM LB-10

RESOURCES AND REQUIREMENTS

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

FUND 390 CITY OF ROCKAWAY BEACH

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget		DESCRIPTION				
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					RESOURCES				
					BEGINNING FUND BALANCE:				
1					*CASH ON HAND(CASH BASIS), OR				1
2					* WORKING CAPITAL (ACCRUAL BASIS)				2
3					Bal Fwd - Reimbursement				3
4	46,425	50,025	50,025		Bal Fwd - Improvement	55,400	55,400	55,400	4
5			120	4120	EARNINGS FROM TEMPORARY INVESTMENTS	100	100	100	5
6									6
7									7
8				4935	Reimbursement Fees				8
9	3,600	5,400	3,000	4940	Improvement Fees	3,000	3,000	3,000	9
10	50,025	55,425	53,145		TOTAL RESOURCES	58,500	58,500	58,500	10
11									11
12									12
13	**50,025**	**55,425**	**53,145**		**TOTAL RESOURCES**	**58,500**	**58,500**	**58,500**	13
14					**REQUIREMENTS**				14
15									15
16				7880	Contract Materials - Improvement				16
17				7885	Contract Materials - Reimbursement				17
18									18
19	**0**	**0**	**0**		**Total Capital Outlay**	**0**	**0**	**0**	19
20									20
21									21
22									22
23									23
24	**0**	**0**	**0**		**Total Transfers Out**	**0**	**0**	**0**	24
25									25
26	0	0	0		Unap Bal - Reimbursement	0	0	0	26
27	50,025	55,425	53,145		Unap Bal - Improvement	58,500	58,500	58,500	27
28	50,025	55,425			FUND BALANCE - PRIOR YEARS				28
29			53,145		UNAPPROPRIATED FUND BALANCE	58,500	58,500	58,500	29
30	**50,025**	**55,425**	**53,145**		**TOTAL REQUIREMENTS**	**58,500**	**58,500**	**58,500**	30

LB-10 Transportation SDC

RESOURCES

WATER OPERATING FUND

FUND 400

City of Rockaway Beach

Historical Data: Actual: Second Preceding Year 2011-2012	Historical Data: Actual: First Preceding Year 2012-2013	Historical Data: Adopted Budget This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Budget For Next Year 2014-2015: Proposed By Budget Officer	Budget For Next Year 2014-2015: Approved By Budget Committee	Budget For Next Year 2014-2015: Adopted By Governing Body
353,405	381,103	381,100		FUND BALANCE	433,800	433,800	433,800
				CHARGES FOR CURRENT SERVICES			
722,672	733,543	694,500	4540	Water Service Base Rate	734,500	734,500	734,500
3,465	7,965	5,200	4550	New Water Connections	5,200	5,200	5,200
68,810	69,686	65,000	4560	Master Plan Reserve Fund	65,000	65,000	65,000
794,947	**811,194**	**764,700**		**Total Charges for Current Svcs**	**804,700**	**804,700**	**804,700**
				USE OF MONEY AND PROPERTY			
-	-	300	4120	Interest on Invested Funds	400	400	400
				OTHER REVENUE			
8,633	6,913	4,200	4150	Misc turn on-off/acct chng/metr read fees	6,400	6,400	6,400
1,156,985	**1,199,210**	**1,150,300**		**TOTAL RESOURCES**	**1,245,300**	**1,245,300**	**1,245,300**

DETAILED EXPENDITURES

WATER OPERATING FUND

FUND 400

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					PERSONAL SERVICES				1
2	17,197	28,319	29,200	5082	City Manager	30,900	30,900	30,900	2
3	22,393	26,092	31,800	5058	Public Works Director	33,900	33,900	33,900	3
4	72,739	78,099	81,500	5057	Office Employees	89,100	89,100	89,100	4
5	79,715	62,338	79,400	5055	Maintenance Workers	89,300	89,300	89,300	5
6	46,008	43,901	53,600	5059	Plant Operator	51,500	51,500	51,500	6
7		1,254	3,000	5066	Extra Labor - Temp	2,000	2,000	2,000	7
8			1,000	5056	Emergency Management	1,000	1,000	1,000	8
9	5,558	3,186	4,400	5054	Code Enforcement	4,300	5,000	5,000	9
10	1,453	1,286	1,300	5085	Council Stipend	1,400	1,400	1,400	10
11			1,000	5064	Standby	1,000	1,000	1,000	11
12	7,487	6,407	10,500	5065	Overtime	10,500	10,500	10,500	12
13	**252,550**	**250,882**	**296,700**		**Total Wages**	**314,900**	**315,600**	**315,600**	13
14	122,597	128,101	159,400	5152	Payroll Expenses	154,600	154,600	154,600	14
15	295	788	25,700	5075	Accumulated Vacation/Comp Time	23,400	23,400	23,400	15
16	**375,442**	**379,771**	**481,800**		**Total Personal Services**	**492,900**	**493,600**	**493,600**	16
17			**4.70**		**Total Full-Time Equivalent (FTE)**	**4.70**	**4.70**	**4.70**	17
18					MATERIALS AND SERVICES				18
19	24,380	31,263	30,200	6110	Electricity	31,300	31,300	31,300	19
20			1,000	6455	Emergency Services	1,000	1,000	1,000	20
21	1,373	780	1,900	6520	Building Maintenance	1,800	1,800	1,800	21
22	6,521	7,321	8,000	6530	Telephone/Telemetry	8,000	8,000	8,000	22
23	31,438	38,569	32,900	6534	Plant Chemicals and Supplies	29,500	29,500	29,500	23
24	11,709	9,650	11,500	6551	Administration & Billing	11,900	11,900	11,900	24
25	15,563	10,665	17,500	6570	Ins: Vehicle, Liability, Equip, Bldg.	19,600	19,600	19,600	25
26	4,000	6,300	6,700	6574	Audit	6,700	6,700	6,700	26
27	7,465	7,417	8,800	6580	Fuel & Oil	8,800	8,800	8,800	27
28	27			6593	Leases				28
29	5,075	1,966	5,200	6690	Vehicle & Equipment Maintenance	5,200	5,200	5,200	29
30	9,273	7,180	8,600	6745	Required Testing	8,600	8,600	8,600	30
31	36,623	40,823	48,900	6750	System Maintenance and Supplies	48,900	48,900	48,900	31
32	1,245	857	1,800	6831	Dues-Certif-Permits-Licenses	1,800	1,800	1,800	32
33	10,067	7,394	8,400	6850	Attorney & Legal	8,400	8,400	8,400	33
34	25,369	5,807	8,000	6851	Engineering	8,000	8,000	8,000	34
35	3,139	978	2,500	6915	Travel and Training - Staff	2,500	2,500	2,500	35
36	6,055	6,067	5,800	6945	Meter Readers 60%	6,800	6,800	6,800	36
37	1,400		500	6951	Ordinance Enforcement	500	500	500	37
38									38
39	**200,722**	**183,037**	**208,200**		**Total Materials & Services**	**209,300**	**209,300**	**209,300**	39
40	**576,164**	**562,808**	**690,000**		**subtotal this page**	**702,200**	**702,900**	**702,900**	40

WATER OPERATING FUND

City of Rockaway Beach

FUND 400

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	576,164	562,808	690,000		Balance Forward	702,200	702,900	702,900	1
2					**CAPITAL OUTLAY**				2
3									3
4									4
5	68,718	72,569	110,000	7601	Improvement and New Lines	85,000	85,000	85,000	5
6									6
7									7
8									8
9	**68,718**	**72,569**	**110,000**		**Total Capital Outlay**	**85,000**	**85,000**	**85,000**	9
10					**TRANSFERS OUT**				10
11					'81 - '98 Water Revenue Bonds	24,000	24,000	24,000	11
12	25,000	25,000	20,000	8027	GF for Civic Ctr Operations	20,000	20,000	20,000	12
13	20,000	20,000	15,000	8036	Project and Equipment Reserve	15,000	15,000	15,000	13
14	25,000	25,000	25,000	8030	Roads & Streets	25,000	25,000	25,000	14
15	61,000	60,000	60,000	8045	Water Master Plan Reserve Fund	60,000	60,000	60,000	15
16	**131,000**	**130,000**	**120,000**		**Total Transfers Out**	**144,000**	**144,000**	**144,000**	16
17									17
18			10,000		Contingency	30,000	30,000	30,000	18
19									19
20	381,103	433,833			Ending Balance (prior years)				20
21			220,300		Unappropriated Ending Fund Bal.	284,100	283,400	283,400	21
22									22
23									23
24	**1,156,985**	**1,199,210**	**1,150,300**		**Total Expenditures**	**1,245,300**	**1,245,300**	**1,245,300**	24

FORM LB-20

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.

RESOURCES

WATER MASTER PLAN RESERVE FUND

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					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	568,457	616,469	616,469		WORKING CAPITAL	659,700	659,700	659,700	2
3									3
4					USE OF MONEY AND PROPERTY				4
5			1,200	4120	Interest on Invested Funds	1,200	1,200	1,200	5
6									6
7					**TRANSFER IN**				7
8									8
9	61,000	60,000	60,000	4030	Water Operating Utility Fund	60,000	60,000	60,000	9
10									10
11	**61,000**	**60,000**	**60,000**		**Total Transfer In**	**60,000**	**60,000**	**60,000**	11
12									12
13	81,077			4102	Jetty Creek ARRA grant				13
14									14
15	13,775		450,000		Jetty Creek OWEB grant				15
16									16
17									17
18									18
19	**724,309**	**676,469**	**1,127,669**		**TOTAL RESOURCES**	**720,900**	**720,900**	**720,900**	19
20									20
21					**CAPITAL OUTLAY**				21
22									22
23					Projects Per Master Plan:				23
24		2,997	4,000	7559	Water Rights perfection	4,000	4,000	4,000	24
25			450,000	.42 A	Jetty Creek OWEB grant				25
26					Priority I projects per master plan	90,000	90,000	90,000	26
27	2,502		30,000	7557	Jetty Creek OWEB Impound Grant Match	30,000	30,000	30,000	27
28	3,188		10,000	7555	Jetty Creek Water plant improvement				28
29		13,742		7560	Water Master plan update				29
30	102,150				Other financing source - contributed capital				30
31									31
32	**107,840**	**16,739**	**494,000**		**Total Capital Projects**	**124,000**	**124,000**	**124,000**	32
33									33
34			10,000		contingency	30,000	30,000	30,000	34
35									35
36	616,469	659,730			Ending Balance (Prior years)				36
37			623,669		Reserved for Future Expenditures	566,900	566,900	566,900	37
38									38
39	**724,309**	**676,469**	**1,127,669**		**TOTAL REQUIREMENTS**	**720,900**	**720,900**	**720,900**	39

FORM LB-20

RESOURCES

1981 WATER REVENUE BOND FUND
1998 REFUNDING WATER REVENUE
FUND 430

Bond Debt Payments are for:

- [X] Revenue Bonds
- [ ] General Obligation Bonds

City Of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	30,939	43,344	43,300		FUND BALANCE	57,200	57,200	57,200	2
3									3
4					USE OF MONEY AND PROPERTY				4
5			200	4120	Interest on Invested Funds	100	100	100	5
6									6
7									7
8					**TRANSFER IN**				8
9					Water Operating	24,000	24,000	24,000	9
10	42,000	42,000	36,000	4049	Water SDC				10
11									11
12									12
13	**72,939**	**85,344**	**79,500**		**32. TOTAL RESOURCES**	**81,300**	**81,300**	**81,300**	13
14									14
15					DEBT SERVICE (07/15/2018)				15
16	20,000	20,000	15,000	8510	Principal, Due 7/15	20,000	20,000	20,000	16
17	9,595	8,050	10,700	8511	Interest, Due 7/15 & 1/15	8,400	8,400	8,400	17
18			12,500	8510	Bonds Called not redeemed	6,500	6,500	6,500	18
19			400	8514	Administrative Fees	500	500	500	19
20	**29,595**	**28,050**	**38,600**		**Total Debt Service**	**35,400**	**35,400**	**35,400**	20
21									21
22									22
23									23
24									24
25	43,344	57,294			Ending Balance (Prior Years)				25
26			40,900		Unappropriated Ending Fund Bal.	45,900	45,900	45,900	26
27									27
28									28
29									29
30									30
31									31
32	**72,939**	**85,344**	**79,500**		**TOTAL EXPENDITURES**	**81,300**	**81,300**	**81,300**	32

FORM LB-35

BONDED DEBT
RESOURCES & REQUIREMENTS
94 REFUNDING BONDS
FUND 460

Bond Debt Payments are for:
[ ] Revenue Bonds
[X] General Obligation Bonds

CITY OF ROCKAWAY BEACH

	Historical Data: Actual: Second Preceding Year 2011-2012	Historical Data: Actual: First Preceding Year 2012-2013	Adopted Budget This Year 2013-2014	GL Acct	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget For Next Year 2014-2015: Proposed By Budget Officer	Budget For Next Year 2014-2015: Approved By Budget Committee	Budget For Next Year 2014-2015: Adopted By Governing Body	
					Resources				
1					1. Beginning Cash on Hand (Cash Basis), or				1
2	113,133	102,833	0		2. Working Capital (Accrual Basis)				2
3				4020	3. Previously Levied Taxes to be Received				3
4	0	0	0	4120	4. Interest				4
5					5. Transferred from Other Funds				5
6			0	4810	6. Assessments				6
7				4820	7. Total Resources, Except Taxes to be Levied				7
8			0		8. Taxes Estimated to be Received				8
9	113,133	0			9. Taxes Collected in Year Levied *				9
10	**113,133**	**0**	**0**		10. **TOTAL RESOURCES**	**0**	**0**	**0**	10
11					**Requirements**				11
12					Bond Principal Payments				12
13					Bond Issue / Budgeted Payment Date				13
14	10,300	0	0	8510	1. 8/1/94	0	0	0	14
15			0	8510	2 Outstanding Bonds Called Not Presented	0	0	0	15
16					3 transfer out				16
17	10,300	0	0		4. **Total Principal**	0	0	0	17
18					Bond Interest Payments				18
19					Bond Issue / Budgeted Payment Date				19
20			0	8511	5. 8/1/94	0	0	0	20
21				8511	6. 8/1/94				21
22			0	8514	7. Previous Years Due/Unpaid & Admin	0	0	0	22
23	0	0	0		8. **Total Interest**	0	0	0	23
24					Unappropriated Balance for Following Year By				24
25					Issue Date / Projected Payment Date				25
26	107,748		0		9. 8/1/94	0	0	0	26
27					10				27
28					11				28
29	102,833	102,833			12 Ending balance (prior years)				29
30			0		13. **Total Unappropriated Ending Fund Balance**	0	0	0	30
31					14. Loan Repayment to Fund				31
32		-102,833			15. Transfer out				32
33	**113,133**	**0**	**0**		16. **TOTAL REQUIREMENTS**	**0**	**0**	**0**	33

THIS FUND CLOSED AS OF 6/30/2013

Last Printed On:
5/15/2014 11:28 AM

FORM LB-20

RESOURCES

Water Improvements Debt Service

FUND 470

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	245,368	289,122	289,100		FUND BALANCE	285,100	285,100	285,100	2
3					USE OF MONEY AND PROPERTY				3
4			700	4120	Interest on Invested Funds	700	700	700	4
5					**Collections From Utility Billing**				5
6	137,632	139,371	113,100	4550	Water Dbt Svc Billed $5.00 mo. reservoir	113,100	113,100	113,100	6
7			23,000	4550	Water DS Billed $3.79 mon wtr plnt	23,000	23,000	23,000	7
8					Water DS Billed $1.21 mon wtr impound				8
9	**383,000**	**428,493**	**425,900**		**32. TOTAL RESOURCES**	**421,900**	**421,900**	**421,900**	9
10					**EXPENDITURES**				10
11					**DEBT SERVICE**				11
12	60,000	60,000	60,000	8510	McMillian Crk-Wtr Res-Princ.	60,000	60,000	60,000	12
13	33,878	30,944	35,900	8511	McMillian Crk-Wtr Res-Int.	33,200	33,200	33,200	13
14									14
15		23,375	24,800	8520	Jetty Crk Wtr Plant - Principal	24,700	24,700	24,700	15
16		29,053	18,700	8521	Jetty Crk Wtr Plant - Interest	18,200	18,200	18,200	16
17									17
18									18
19									19
20									20
21									21
22	**93,878**	**143,372**	**139,400**		**Total Debt Service**	**136,100**	**136,100**	**136,100**	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	**0**	**0**	**0**		**Total Reserve**	**0**	**0**	**0**	30
31									31
32	289,122	285,121			**Ending Balance (prior Years)**				32
33			286,500		**Unappropriated Ending Fund Bal**	285,800	285,800	285,800	33
34									34
35	**383,000**	**428,493**	**425,900**		**TOTAL EXPENDITURES**	**421,900**	**421,900**	**421,900**	35

FORM LB-10

RESOURCES AND REQUIREMENTS

WATER SYSTEMS DEVELOPMENT CHARGE

FUND 490

CITY OF ROCKAWAY BEACH

Historical Data					Budget For Next Year 2014-2015		
Actual		Adopted Budget	GL	DESCRIPTION			
Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	Acct	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				RESOURCES			
				BEGINNING FUND BALANCE:			
42,889	29,088	42,165		Bal Fwd - Reimbursement	8,200	8,200	8,200
63,237	58,141	63,960		Bal Fwd - Improvement	79,000	79,000	79,000
		300	4120	EARNINGS FROM INVESTMENTS	200	200	200
3,783	6,072	7,000	4935	Reimbursement Fees	3,600	3,600	3,600
23,240	65,175	54,000	4940	Improvement Fees	34,000	34,000	34,000
133,149	158,476	167,425		TOTAL RESOURCES	125,000	125,000	125,000
133,149	**158,476**	**167,425**		**TOTAL RESOURCES**	**125,000**	**125,000**	**125,000**
				REQUIREMENTS			
3,136		10,000	7880	Contract Materials - Improvement	10,000	10,000	10,000
784		2,500	7885	Contract Materials - Reimbursement	2,400	2,400	2,400
3,920	**0**	**12,500**		**Total Capital Outlay**	**12,400**	**12,400**	**12,400**
				Transfers Out To:			
42,000	42,000	36,000	8043	Water Revenue Bond 07/2018	0	0	0
42,000	**42,000**	**36,000**		**Total Transfers Out**	**0**	**0**	**0**
29,088	18,360	10,815		Unap Bal - Reimbursement	9,500	9,500	9,500
58,141	98,116	108,110		Unap Bal - Improvement	103,100	103,100	103,100
87,229	116,476			FUND BALANCE - PRIOR YEARS			
		118,925		UNAPPROPRIATED FUND BALANCE	112,600	112,600	112,600
133,149	**158,476**	**167,425**		**TOTAL REQUIREMENTS**	**125,000**	**125,000**	**125,000**

FORM LB-20

RESOURCES
SEWER OPER FUND UTILITY
FUND 500

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					USE OF MONEY AND PROPERTY				
1									1
2	574,095	666,379	666,300		FUND BALANCE	772,300	772,300	772,300	2
3									3
4					CHARGES FOR CURRENT SERVICES				4
5	698,823	707,050	662,500	4641	Sewer Service Base Rate	701,500	701,500	701,500	5
6									6
7	71,989	72,844	66,300	4661	Sewer Master Plan	72,300	72,300	72,300	7
8	3,430	1,760	2,200	4651	New Sewer Connections	1,900	1,900	1,900	8
9	**774,242**	**781,654**	**731,000**		**Total Charges for Current Svcs**	**775,700**	**775,700**	**775,700**	9
10									10
11					USE OF MONEY AND PROPERTY				11
12			700	4121	Interest on Invested Funds	800	800	800	12
13									13
14					OTHER REVENUE				14
15	1,961	50	1,500	4151	Miscellaneous Revenue	1,400	1,400	1,400	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	**1,350,298**	**1,448,083**	**1,399,500**		**32. TOTAL RESOURCES**	**1,550,200**	**1,550,200**	**1,550,200**	30

DETAILED EXPENDITURES
SEWER OPERATING FUND
FUND 500

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					**PERSONAL SERVICES**				1
2	17,149	28,315	29,200	5082	City Manager	31,100	31,100	31,100	2
3	20,574	20,873	25,900	5058	Public Works Director	27,300	27,300	27,300	3
4	72,784	78,125	81,600	5057	Office Employees	89,100	89,100	89,100	4
5	47,364	42,846	39,400	5059	Plant Operator II	50,900	50,900	50,900	5
6	54,628	59,802	68,400	5055	Maintenance Workers	79,400	79,400	79,400	6
7	1,453	1,304	1,300	5085	Council Stipend	1,500	1,500	1,500	7
8		1,254	1,400	5056	Extra Wages - Temp	2,000	2,000	2,000	8
9	5,001	1,859	4,400	5054	Code Enforcement	5,000	5,000	5,000	9
10			800	5064	Standby	800	800	800	10
11	6,861	4,119	8,000	5065	Overtime	7,500	7,500	7,500	11
12	**225,814**	**238,497**	**260,400**		**Total Wages**	**294,600**	**294,600**	**294,600**	12
13	111,069	112,077	135,600	5152	Payroll Expenses	133,700	133,700	133,700	13
14	443	965	25,100	5075	Accumulated Vacation/Comp Time	24,600	24,600	24,600	14
15	**337,326**	**351,539**	**421,100**		**Total Personal Services**	**452,900**	**452,900**	**452,900**	15
16			**4.60**		**Total Full-Time Equivalent (FTE)**	**4.60**	**4.60**	**4.60**	16
17					**MATERIALS AND SERVICES**				17
18	28,690	28,190	30,000	6110	Electricity	30,000	30,000	30,000	18
19		1,171	1,000	6455	Emergency Services	1,000	1,000	1,000	19
20	4,930	4,080	4,500	6520	Building Maintenance	4,500	4,500	4,500	20
21	3,672	3,893	3,600	6530	Telephone & Telemetry	3,800	3,800	3,800	21
22	6,060	7,473	11,500	6551	Administration & Billing	11,900	11,900	11,900	22
23	18,243	12,160	19,500	6570	Ins: Vehicle, Liability, Equip, Bldg.	22,000	22,000	22,000	23
24	8,590	7,417	10,000	6580	Fuel & Oil	9,800	9,800	9,800	24
25	34,314	47,312	44,600	6750	System Maintenance and Supplies	44,600	44,600	44,600	25
26	39,360	16,755	28,000	6534	Plant Chemicals and Supplies	24,800	24,800	24,800	26
27	11,825	7,394	5,400	6850	Attorney & Legal	5,500	5,500	5,500	27
28	5,212	6,300	6,700	6574	Audit	6,700	6,700	6,700	28
29	6,068	8,072	8,900	6690	Vehicle Maint, Supplies & Repair	8,800	8,800	8,800	29
30	9,917		10,000	6740	I & I Work	14,500	14,500	14,500	30
31	2,132	2,591	2,600	6745	Required Testing	2,600	2,600	2,600	31
32	967	1,847	2,000	6831	Dues - Certifications	3,700	3,700	3,700	32
33	12,080	3,048	7,100	6851	Engineering	6,900	6,900	6,900	33
34	1,695	3,479	3,600	6915	Travel and Training - Staff	3,500	3,500	3,500	34
35	4,037	4,045	4,500	6945	Meter Readers 40%	4,800	4,800	4,800	35
36	1,400		1,200	6951	Ordinance Enforcement	1,400	1,400	1,400	36
37									37
38	**199,192**	**165,227**	**204,700**		**Total Materials and Services**	**210,800**	**210,800**	**210,800**	38
39	**536,518**	**516,766**	**625,800**		**SUBTOTAL**	**663,700**	**663,700**	**663,700**	39

DETAILED EXPENDITURES
SEWER OPERATING FUND
FUND 500

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015		
	Actual		Adopted Budget					
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	536,518	516,766	625,800		Balance Forward	663,700	663,700	663,700
2								
3					**CAPITAL OUTLAY**			
4								
5					Project Grant Match	30,000	30,000	30,000
6	1,202		10,000	7601	Improvement and New Lines	10,000	10,000	10,000
7	5,299	19,019	10,000	7661	Vehicle and Equipment			
8	900			7875	Office-Storage-Garage			
9								
10								
11	**7,401**	**19,019**	**20,000**		**Total Capital Outlay**	**40,000**	**40,000**	**40,000**
12					**TRANSFERS OUT**			
13								
14	25,000	25,000	20,000	8027	GF City Hall/Civic Ctr Operating	20,000	20,000	20,000
15	20,000	20,000	15,000	8036	Project and Equipment Reserve	15,000	15,000	15,000
16	25,000	25,000	25,000	8030	Roads & Streets	25,000	25,000	25,000
17	70,000	70,000	70,000	8033	Sewer Master Plan	70,000	70,000	70,000
18	**140,000**	**140,000**	**130,000**		**Total Transfers Out**	**130,000**	**130,000**	**130,000**
19								
20			10,000		CONTINGENCY	30,000	30,000	30,000
21								
22	666,379	772,298			Ending Balance (prior years)			
23			613,700		Unappropriated Ending Fund Bal.	686,500	686,500	686,500
24								
25								
26	**1,350,298**	**1,448,083**	**1,399,500**		**TOTAL EXPENDITURES**	**1,550,200**	**1,550,200**	**1,550,200**

This fund is authorized and established by resolution / ordinance number _2004-480_ date _04-28-04_ specified purposes: Funding Future Repairs, Replacement and Expansion of WasteWater System.

RESOURCES

SEWER MASTER PLAN RESERVE FUND
FUND 520

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					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	381,091	442,228	442,200		FUND BALANCE	431,500	431,500	431,500	2
3									3
4					USE OF MONEY AND PROPERTY				4
5			1,100	4120.52	Interest on Invested Funds	1,100	1,100	1,100	5
6									6
7					**TRANSFER IN**				7
8		60,000	30,000	4059.52	Trsfr in from sewer SDC for master plan				8
9	70,000	70,000	70,000	4032.52	Sewer Operating Fund	70,000	70,000	70,000	9
10									10
11									11
12	**70,000**	**130,000**	**100,000**		**Total Transfer In**	**70,000**	**70,000**	**70,000**	12
13									13
14									14
15									15
16	**451,091**	**572,228**	**543,300**		**TOTAL RESOURCES**	**502,600**	**502,600**	**502,600**	16
17									17
18					**CAPITAL OUTLAY**				18
19									19
20			-	7555.52	Projects Per Master Plan:	-			20
21									21
22			300,000	7555.52	Lift Station/Infrastructure	300,000	300,000	300,000	22
23	8,863			7555.52	Underground tank - DEQ	-			23
24		56,834	20,000	7560.52	Sewer Master Plan Update	-			24
25		83,883	10,000	7558.52	Other Projects/Grant Match	30,000	30,000	30,000	25
26									26
27									27
28	**8,863**	**140,717**	**330,000**		**Total Capital Projects**	**330,000**	**330,000**	**330,000**	28
29									29
30			15,000		contingency	10,000	10,000	10,000	30
31									31
32	442,228	431,511			Ending Balance (prior Years)				32
33			198,300		Reserved for Future Expenditures	162,600	162,600	162,600	33
34									34
35	**451,091**	**572,228**	**543,300**		**TOTAL EXPENDITURES**	**502,600**	**502,600**	**502,600**	35

RESOURCES

STATE REVOLVING LOAN FUND-17TH LIFT STATION

FUND 530

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	2,621	4,730	0		FUND BALANCE				2
3									3
4					USE OF MONEY AND PROPERTY				4
5				4120.53	Interest on Invested Funds				5
6									6
7					**TRANSFER IN**				7
8									8
9	4,000			4059.53	Sewer SDC				9
10									10
11									11
12	**6,621**	**4,730**	**0**		**32. TOTAL RESOURCES**	**0**	**0**	**0**	12
13					**EXPENDITURES**				13
14					***DEBT SERVICE (12/2011)***				14
15	1,863			8512.53	Loan Principal Pmt, Due 12/1 & 6/1				15
16	28			8513.53	Loan Interest Pmt, Due 12/1 & 6/1				16
17									17
18	**1,891**	**0**	**0**		**Total Debt Service**	**0**	**0**	**0**	18
19									19
20		4,730		8031.53	Transfer out				20
21	4,730				Ending Balance (prior years)				21
22			0		Unappr. Ending Fund Balance	0	0	0	22
23									23
24	**6,621**	**4,730**	**0**		**TOTAL EXPENDITURES**	**0**	**0**	**0**	24

THIS FUND CLOSED AS OF 6/30/2013

RESOURCES
Sewer Improvements Debt Service
FUND 560

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	306,416	328,343	328,300		FUND BALANCE	358,700	358,700	358,700	2
3									3
4					USE OF MONEY AND PROPERTY				4
5			600	4120.56	Interest on Invested Funds	600	600	600	5
6									6
7									7
8					**Collections From Utility Billing**				8
9	222,747	225,592	223,000	4650.56	Sewer Outfall Debt Svc billed	223,000	223,000	223,000	9
10									10
11									11
12	**529,163**	**553,935**	**551,900**		**TOTAL RESOURCES**	**582,300**	**582,300**	**582,300**	12
13					**EXPENDITURES**				13
14					DEBT SERVICE (4-01-2025)				14
15	127,395	131,143	128,000	8510.56	Principal (Oct 1 & Apr 1)	139,400	139,400	139,400	15
16	62,889	59,117	62,000	8511.56	Interest (2.94%)	54,300	54,300	54,300	16
17	10,536	4,946	11,200	8514.56	Loan Fee (0.5%)	10,900	10,900	10,900	17
18	**200,820**	**195,206**	**201,200**		**Total Debt Service**	**204,600**	**204,600**	**204,600**	18
19									19
20									20
21									21
22	**200,820**	**195,206**	**201,200**		**TOTAL PAYMENTS**	**204,600**	**204,600**	**204,600**	22
23									23
24									24
25									25
26									26
27									27
28	96,024	96,024	96,100		Required Loan Reserve	96,100	96,100	96,100	28
29	**96,024**	**96,024**	**96,100**		**Total Reserve**	**96,100**	**96,100**	**96,100**	29
30	232,319	262,705			Ending Balance (prior years)				30
31			254,600		**Unappropriated Ending Fund Bal**	281,600	281,600	281,600	31
32									32
33	**529,163**	**553,935**	**551,900**		**TOTAL EXPENDITURES**	**582,300**	**582,300**	**582,300**	33

FORM LB-10

RESOURCES AND REQUIREMENTS
SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590

CITY OF ROCKAWAY BEACH

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget		DESCRIPTION				
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					BEGINNING FUND BALANCE:				
1					*CASH ON HAND(CASH BASIS), OR				1
2					* WORKING CAPITAL (ACCRUAL BASIS)				2
3	675,472	677,384	677,300		Bal Fwd - Reimbursement	629,200	629,200	629,200	3
4	478,641	486,797	483,500		Bal Fwd - Improvement	507,900	507,900	507,900	4
5			4,800	4120.59	EARNINGS FROM TEMPORARY INVESTMENTS	4,800	4,800	4,800	5
6									6
7									7
8	5,912	11,824	10,368	4935.59	Reimbursement Fees	4,400	4,400	4,400	8
9	10,580	21,160	18,432	4940.59	Improvement Fees	7,900	7,900	7,900	9
10	1,170,605	1,197,165	1,194,400		TOTAL RESOURCES	1,154,200	1,154,200	1,154,200	10
11									11
12									12
13	**1,170,605**	**1,197,165**	**1,194,400**		**TOTAL RESOURCES**	**1,154,200**	**1,154,200**	**1,154,200**	13
14					**REQUIREMENTS**				14
15									15
16	2,424		300,000	7880.59	Contract Materials - Improvement	300,000	300,000	300,000	16
17			200,000	7885.59	Contract Materials - Reimbursement	200,000	200,000	200,000	17
18									18
19	**2,424**	**0**	**500,000**		**Total Capital Outlay**	**500,000**	**500,000**	**500,000**	19
20					**Transfers Out To:**				20
21	4,000			8053.59	State Revolving Loan Fund-Dec 2011- (reimb)				21
22		60,000	30,000	8033.59	Trsfr to WW Master Plan for plan update (reim)				22
23									23
24									24
25	**4,000**	**60,000**	**30,000**		**Total Transfers Out**	**0**	**0**	**0**	25
26									26
27	677,384	629,208	460,068		Unappr Bal - Reimbursement	436,000	436,000	436,000	27
28	486,797	507,957	204,332		Unappr Bal - Improvement	218,200	218,200	218,200	28
29	1,164,181	1,137,165			FUND BALANCE - PRIOR YEARS				29
30			664,400		UNAPPROPRIATED FUND BALANCE	654,200	654,200	654,200	30
31	**1,170,605**	**1,197,165**	**1,194,400**		**TOTAL REQUIREMENTS**	**1,154,200**	**1,154,200**	**1,154,200**	31

FORM LB-20

RESOURCES
STATE REVENUE SHARING FUND
City of Rockaway Beach

FUND 600

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1									1
2	17,801	23,304	0		BEGINNING FUND BALANCE				2
3									3
4					REVENUE FROM OTHER AGENCIES				4
5	16,499	17,872		4310.60	State Revenue Funds				5
6									6
7									7
8									8
9	**34,300**	**41,176**	**0**		**TOTAL RESOURCES**	**0**	**0**	**0**	9
10					EXPENDITURES				10
11					PERSONAL SERVICES				11
12									12
13	**0**	**0**	**0**		**Total Personal Services**	**0**	**0**	**0**	13
14					MATERIALS & SERVICES				14
15	7,200	8,000		6591.60	Sen. Citizens - Sen. Meals				15
16									16
17		727		6470.60	Sr center bldg maint				17
18		2,000		6571.60	Data Processing				18
19									19
20	500	250		6584.60	Library				20
21	1,296			6590.60	Senior Center				21
22									22
23	**8,996**	**10,977**	**0**		**Total Materials & Services**	**0**	**0**	**0**	23
24					CAPITAL OUTLAY				24
25									25
26	**0**	**0**	**0**		**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	26
27					TRANSFER OUT				27
28		30,199		8060.60	Transfer Out - General Fund				28
29	2,000	0		8030.60	Transfer out - Roads and Streets				29
30	**2,000**	**30,199**	**0**		**Total Transfers**	**0**	**0**	**0**	30
31									31
32	23,304	0	0		Ending Fund Bal. - prior year				32
33					Unappr. Ending Fund Balance	0	0	0	33
34	**34,300**	**41,176**	**0**		**TOTAL**	**0**	**0**	**0**	34

THIS FUND CLOSED AS OF 6/30/2013

FORM LB-20

RESOURCES
TRANSIENT ROOM TAX FUND
FUND 800

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					USE OF MONEY AND PROPERTY				
1									1
2	22,470	25,758	25,700		FUND BALANCE	90,400	90,400	90,400	2
3									3
4					**REVENUE FROM COLLECTIONS 9%**				4
5	180,472	218,314	174,500	4710.80	Room Tax Collections 7%	250,000	250,000	250,000	5
6	71,792	87,506	69,800	4711.80	Room Tax Col - Advertising 2%	71,400	71,400	71,400	6
7	1,327	3,370	1,200	4709.80	Pen & Int Delinquent 7%	1,300	1,300	1,300	7
8									8
9									9
10					USE OF MONEY AND PROPERTY				10
11			100	4120.80	Interest on Invested Funds	100	100	100	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	**276,061**	**334,948**	**271,300**		**32. TOTAL RESOURCES**	**413,200**	**413,200**	**413,200**	27

DETAILED EXPENDITURES
TRANSIENT ROOM TAX FUND
FUND 800

City of Rockaway Beach

	Historical Data					Budget For Next Year 2014-2015			
	Actual		Adopted Budget						
	Second Preceding Year 2011-2012	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	EXPENDITURE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					**MATERIALS & SERVICES**				1
2					***Tourism Promotion:***				2
3					**2% Portion**				3
4	45,016	35,000	37,000	6533.80	Advertising - media	39,000	39,000	39,000	4
5	14,465	10,815	10,000	6535.80	Advertising/Tourism	10,000	10,000	10,000	5
6	603	2,858	5,800	6534.80	Advertising - website	6,100	6,100	6,100	6
7		5,289	13,000	6634.80	Advertising - other	14,000	14,000	14,000	7
8					Bad Debt - 2% portion	7,200	7,200	7,200	8
9					**7% Portion**				9
10	1,219		1,200	6536.80	Rockaway Lions - July 4th Event	1,200	1,200	1,200	10
11	16,000	16,100	16,500	6537.80	Fireworks - July 4th Event	16,500	16,500	16,500	11
12									12
13		1,484	2,000		Bad Debt Expense 7%	18,000	18,000	18,000	13
14									14
15	**77,303**	**71,546**	**85,500**		**Total Materials & Services**	**112,000**	**112,000**	**112,000**	15
16									16
17					**CAPITAL OUTLAY - 7%**				17
18									18
19	**0**	**0**	**0**		**Total Capital Outlay**	**0**	**0**	**0**	19
20					**TRANSFER OUT - 7%**				20
21	60,000	60,000	35,000	8024.80	GF - Police	48,000	48,000	48,000	21
22	30,000	30,000		8027.80	Civic Ctr. Ops - USDA Loan Svc				22
23	37,000	37,000	20,000	8037.80	GF - Parks & Recreation	32,000	32,000	32,000	23
24	28,000	28,000	32,000	8041.80	Roads & Streets Fund	40,000	40,000	40,000	24
25				8036.80	GF - for Parking Lot				25
26	12,000	12,000	12,000	8026.80	Fire Equip Reserve	12,000	12,000	12,000	26
27			4,000	8036.80	Project & Equip Reserve Fund				27
28			60,000	8025.80	General Fund - USDA loan service	60,000	60,000	60,000	28
29	3,000	3,000	3,000	8044.80	GF - City Beautification	6,000	6,000	6,000	29
30	3,000	3,000			GF - Urban Renewal				30
31	**173,000**	**173,000**	**166,000**		**Total Transfer Out**	**198,000**	**198,000**	**198,000**	31
32									32
33					Contingency	24,000	24,000	24,000	33
34									34
35					**Total Contingency**	**24,000**	**24,000**	**24,000**	35
36	25,758	90,402			Ending Balance (prior Years)				36
37			19,800		Unappropriated Ending Fund Bal.	79,200	79,200	79,200	37
38	**276,061**	**334,948**	**271,300**		**TOTAL EXPENDITURES**	**413,200**	**413,200**	**413,200**	38