



2015-2016 BUDGET

CITY OF ROCKAWAY BEACH

LARS GARE, CITY MANAGER

MARNI JOHNSTON, FINANCE OFFICER

INTRODUCTION

CITY OF ROCKAWAY BEACH



CITY MANAGER'S BUDGET MESSAGE FISCAL YEAR 2015-2016

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

The City of Rockaway Beach thanks all involved in this process for your positive interest in formulating a Budget that will reflect the needs and capabilities of the City of Rockaway Beach. The proposed Budget Document presented to you here, and the approved Budget that will result from our process and be forwarded to the City Council for adoption, is a plan, an estimate to the best of our collective ability, as to what the City's needs are and how we intend to meet them. The State of Oregon requires that cities submit a balanced budget based on estimated resources and expenditures. The limitations imposed by revenues and fund balances will determine what expenditures can be made, what staffing levels can be, and what projects can be funded. While complying with Oregon Local Budget Law, we have made every effort to make this Budget understandable to you and your fellow citizens. We will do our best to answer any and all questions during this process.

The Proposed Budget preserves the City's essential functions and services. The following are considerations bearing upon the City Budget:

- The General Fund beginning balance after the 2013-14 Audit is **\$276,201** for the proposed Budget, virtually the same as last year's number;
- The City property tax rate is **.988/\$1,000** of assessed value and is the second lowest for all cities in Tillamook County;
- Property tax revenues are projected to increase slightly for next fiscal year, with an estimated increase of **2.25%** to the General Fund, slightly less than the increase in last year's Budget;
- Fuel prices are significantly lower than last year and budget estimates reflect that reality;
- City Enterprise Funds (water and sewer) are adequately funded and therefore the Budget again contains **no utility rate increases**. You should note, however, that except as a loan Enterprise Funds may not be spent for General Fund requirements;
- PERS costs will not increase for this Budget;
- State Revenue Sharing dollars are projected to increase slightly;
- TRT receipts are up significantly meaning that more funds are available for General Fund requirements such as Police, Fire, Parks and Recreation; and for Project and Equipment Reserve and Streets requirements.
- Health insurance premiums will increase by **5%** for medical and **3.8%** for dental, both of which are similar to last year, while Workers' Compensation premiums will increase by **4%**;
- Other Insurance rates are also likely up, although all increases will not be known until late April. Categories of insurance include: Liability/auto liability insurance, vehicle physical damage and property.

This Budget is, as always, conservative--revenue estimates are not unrealistic, nor are expenditures unrealistically low. Rockaway Beach is doing very well in the area of TRT revenue, which will enable the City to accomplish some projects for which there previously has been no money. I believe that the actual revenue and expenditure numbers for the coming year will be better than the Budget. The goal is to end the year with higher ending fund balances in all Funds, but most importantly in the General Fund, and we will aggressively move to spend less than appropriated.

We have again included for your information a consolidated listing of Debt Service requirements--money the City owes various entities for projects funded in the past. The debt service funds are fairly straight forward and are funded to service the required payments. An additional item on the debt service is the annual payment for the loan for the Police Department Building, as well as a loan to the General Fund from the Sewer System Development Charge Fund.

Water Improvements Debt Service continues to bear the additional burden of the **\$615,030** loan which was part of the ARRA funding package for the Jetty Creek Water Treatment Plant (WTP) Improvement.

The City still has a long list of paving projects which have been stalled for a long time and this budget once again includes **\$50,000** that we hope to get from ODOT under the Small Cities Allocation (SCA) program to help pave the next street on our priority list. We received no funding from ODOT under SCA during the 2012-2013, 2013-2014 and 2014-2015 Budget Years and will complete only one major street project this year. Increased TRT revenues enable the City to allocate more funds for streets which, as we all know, are heavily used by tourists.

Transient Room Tax actual revenue for the current budget year is significantly higher due to the total tax increase from **7 percent to 9 percent**. **2 percent** of the total tax collected will still be allocated for media advertising and City advertising as has previously been the case. This advertising is a vital component of the promotion of tourism and will ensure that prospective tourists receive information about our City and the events and activities that occur here. The remaining **7 percent** must, by statute, be divided into **5 percent** and **2 percent** portions, with specific rules as to how those percentages may be spent.

Again, thank you for your work on this important process. I believe the budget proposal presented to you meets the City's needs.

Respectfully,

Lars Gare
City Manager

History of Rockaway Beach - compiled by Rosemary Walker, former City Recorder

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

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

The train from Portland back in the teens and 20's was the main mode of transportation to the coastal communities. It was an all day, dusty, long trip by car over gravel and plank roads, so the old steam trains played an important role in those early days. The train left Portland around 9 a.m. and arrived in the Rockaway area about 2:30 p.m. An extra engine was used to help it over the summit. The first passenger train came to Rockaway in 1912. At all the beach resorts in those days, it was quite an occasion when the Friday afternoon train arrived, bringing the daddies who were joining their families for the weekend, thus earning the name of "Daddy-Train." Rockaway Beach town site was part of the original George Higgenbotham homestead, and all of the Joseph Harrison homestead except government lot 1, section 5, which was to become Elmore Park.

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

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

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

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

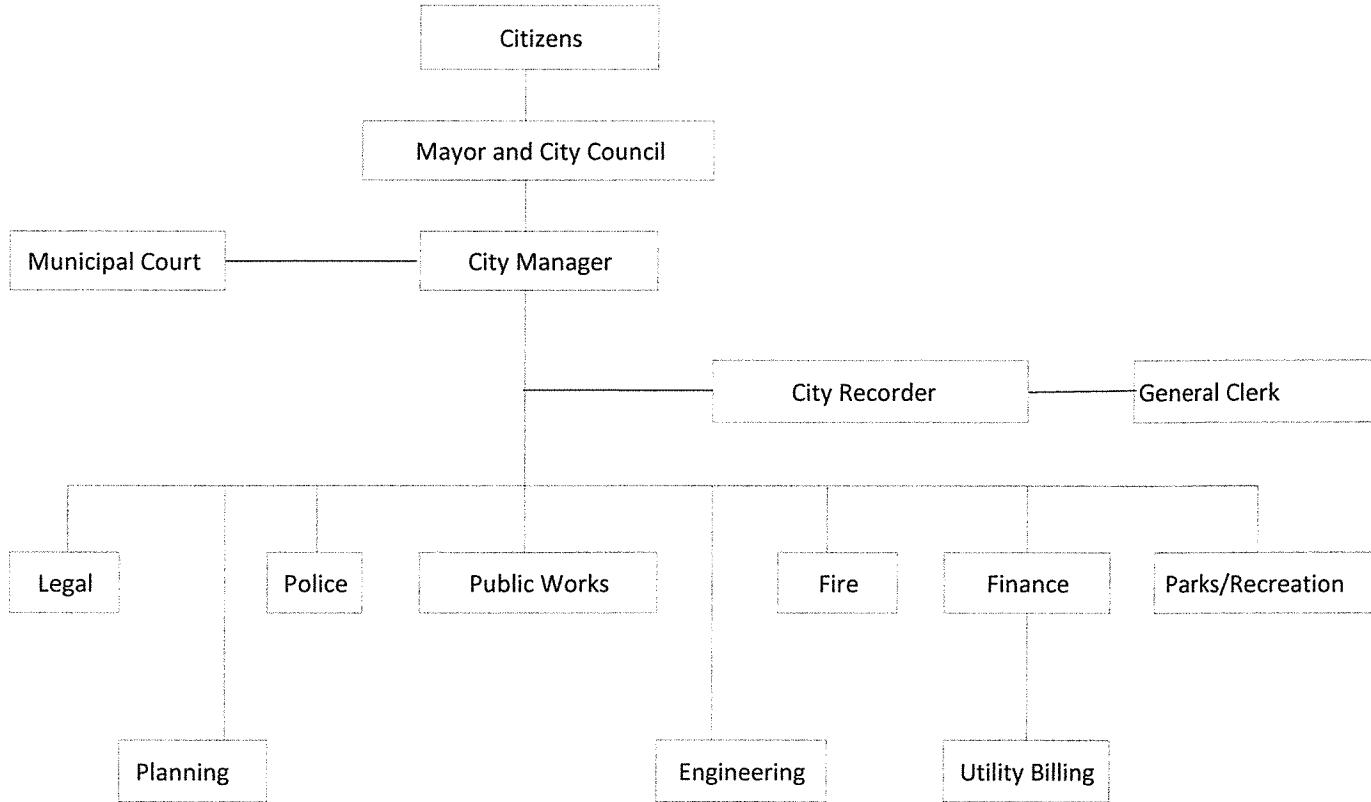


Compiled by Rosemary Walker

City of Rockaway Beach, Oregon

Organization Chart

Jun-15



General Fund

The General Fund is the main operating fund of the City, and is used to account for any activity not required to be in other funds. The fund accounts for operational departments including:

- Administration
- Planning & Land Development
- Police
- Municipal Court
- Fire
- Parks & Recreation
- Certain Debt Service

The primary sources of revenue are property taxes, licenses and franchise fees, citation fines, various State revenues, and grants.

Property taxes appear to have stabilized, and have been budgeted to increase slightly. The increase in Room Tax rate on January 1, 2014 has allowed for additional funds to be transferred in from the TRT fund in order to finance ongoing operations. The increases will help fund the Police Department, Fire Department, Parks and Recreation, and improvements to the Seaview Lake amenities.

Proceeds from the Fire Department's fund raising activities are no longer deposited in the City's accounts, but are collected by a newly formed non-profit organization formed for this purpose. The associated direct costs of fund raisers will also be paid by the non-profit.

The General Fund has also begun to make the payment for the new police vehicle which has previously been paid from the Project and Equipment Reserve Fund.

RESOURCES
GENERAL FUND
FUND 100

CITY OF ROCKAWAY BEACH

HISTORICAL DATA						Budget For Next Year 2015-2016		
ACTUAL		Adopted Budget		RESOURCE DESCRIPTION		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015	GL Acct					
1 116,749	258,400	277,900		Net Working Capital		317,400	317,400	317,400 1
2				OTHER RESOURCES				
3 318,376	302,500	312,500	4010	Current Property Taxes (estimated to be received)		320,000	320,000	320,000 3
4 16,991	9,800	12,100	4020	Delinquent Property Taxes (previously levied)		6,000	6,000	6,000 4
5 335,387	312,300	324,600		Total Property Taxes		326,000	326,000	326,000 5
6				REVENUE FROM COLLECTIONS				
7								
8 117,696	110,300	121,200	4060	Licenses & Franchise Fees		122,400	122,400	122,400 8
9	100	100	4082	NKN - School Permit Tax		0	0	0 9
10 13,995	9,800	14,100	4085	Land Use/Ordinance Fees		13,000	13,000	13,000 10
11 68,194	65,000	79,400	4100	Fines+Citations: Trfc, Pkng, Ord Viol		79,400	79,400	79,400 11
12 880	1,100	1,100	4185	Fire Permits		1,100	1,100	1,100 12
13	2,100	1,900	4146	Utilities reimb - Health Dept		1,500	1,500	1,500 13
14	10,200	10,400	4143	First Floor Office rent - Health Dept		10,400	10,400	10,400 14
15	900	700	4850	Assessments 2001 Sidewalk LID		700	700	700 15
16	400	200	4860	Int on 2001 Sidewalk LID		200	200	200 16
17			4145	Refundable Deposits		0	600	600 17
18								
19 200,765	199,900	229,100		Total Revenue from Collections		228,700	229,300	229,300 19
20				REVENUES FROM OTHER SOURCES				
21	9,000	12,000	4175	Misc Grants - Gen Fund		12,000	12,000	12,000 21
22			4183	PD Rent Revenue		3,600	3,600	3,600 22
23 4,408	4,100	4,100	4178	Police Grants		15,600	15,600	15,600 23
24	13,500	15,400	4184	State Revenue Sharing		15,600	15,600	15,600 24
25 7,440	7,440	7,400	4177	Grants - Fire Dept		7,400	7,400	7,400 25
26 17,714	15,800	16,200	4040	Liquor Tax - OLCC		18,600	18,600	18,600 26
27 1,876	1,600	1,700	4050	Cigarette Tax		1,300	1,300	1,300 27
28	6,000	5,000	4110	9-1-1 Funds pass thru rev = exp		5,000	5,000	5,000 28
29	3,000	2,500	4180	Coastal Zone Planning Grant		3,000	3,000	3,000 29
30	600	600	4179	ODOT Overtime - Police		600	600	600 30
31			4182	TLT Grants		25,000	25,000	25,000 31
32								
33 60,540	60,540	65,400		Total Rev From Other Agencies		107,700	107,700	107,700 33
34 713,421	831,140	897,000		SUBTOTAL RESOURCES		979,800	980,400	980,400 34

RESOURCES
GENERAL FUND
FUND 100

CITY OF ROCKAWAY BEACH

HISTORICAL DATA			RESOURCE DESCRIPTION			Budget For Next Year		
ACTUAL	First Preceding Year 2012-2013	Proposed By Budget Officer	GL Acct	Proposed By Budget Officer	Budget Committee	Approved By Budget Committee	Approved By Budget Committee	
68,339	68,339							
1 23,260	8,400	9,200	412001	Interest on Invested Funds - GF	11,100	11,100	11,100	1
2	600	600	414001	Community Center Rental-SR Cntr	600	600	600	2
3			482001					3
4								4
5 23,260	9,000	9,800		Total Use of Money And Property	11,700	11,700	11,700	5
6								6
7			4090	CHARGES FOR CURRENT SERVICES				7
8 20,853	20,900	21,600	4090	Fire Protection Contracts				8
9 7,604	7,600	7,900	4092	Nedonna Fire Dist.	22,800	22,800	22,800	9
10 500	500	500	4093	Twin Rocks Water Dist	8,300	8,300	8,300	9
11 28,957	29,000	30,000	4095	OR State Forestry Dept	500	500	500	10
12				Total Charges For Services	31,600	31,600	31,600	11
13 0				OTHER REVENUE				12
14 14,981	11,000	11,000	4165	Police Dept Donations & Fund Raisers	2,000	2,000	2,000	13
15	24,000		4160	Prk & Rec Donations & Fund Raisers	11,000	11,000	11,000	14
16 16,000			4165	FD Donations - Annual Letter	0	0	0	15
17 14,076			4166	FD Fund Raiser Events	0	0	0	16
18 11,302	4,000	6,000	4166	FD T-Shirt Fund Raiser	0	0	0	17
19			4150	Misc Revenues	7,000	7,000	7,000	18
20			600	Surplus Property	500	500	500	19
21	135	200	4195	City Beautification Fund Raiser(s)	200	200	200	20
22			4110	Fireworks Donation	200	200	200	21
23 40,494	55,200	18,300	4169	Continguation Reimbursement	15,000	30,000	30,000	22
24				Total Other Revenue	35,900	50,900	50,900	23
25				TRANSFER IN				24
26 16,801				closed fund - State Rev Sharing (16,600)				25
27				closed fund - Civic Center-City Hall (35,200)				26
28 102,833				closed fund - 1994 Bund Refunding (101,800)				27
29 4,730				closed fund - State Revolving Loan (4,700)				28
30			4038	TRT - Capital Outlay	39,000	39,000	39,000	29
31	20,000	20,000	4032	Sewer - Civic Center Operations	20,000	20,000	20,000	30
32	20,000	20,000	4037	Water - Civic Center Operations	20,000	20,000	20,000	31
33 60,000	60,000	60,000	4039	TRT -<5%> - USDA City Hall loan	60,000	60,000	60,000	32
34 20,000	35,000	48,000	4030	TRT -<5%> - Police	28,000	28,000	28,000	33
35			4030	TRT -<30% of 2% CTY> - Police	8,400	8,400	8,400	34
36 15,000	20,000	32,000	4036	TRT -<5%> - Parks & Rec	36,200	36,200	36,200	35
37 3,000	3,000	6,000	4052	TRT -<30% of 2% CTY> - City Beautification	8,000	8,000	8,000	36
38 5,000			4053	TRT -<5%> - Fire Dept	29,000	29,000	29,000	37
39			72,000	4100	TIF Sewer SDC - PD Loan 10 yrs 0% int			38
40 227,364	158,000	258,000		Total Transfer In	248,600	248,600	248,600	39
41 1,007,394	1,082,340	1,213,100		TOTAL RESOURCES	1,323,200	1,323,200	1,323,200	40

**REQUIREMENTS SUMMARY
GENERAL FUND - POLICE**
(name of organizational unit - fund)

CITY OF ROCKAWAY BEACH

Fund 100-15

HISTORICAL DATA				Requirements Description				Budget For Next Year 2015-2016		
ACTUAL	Adopted Budget This Year 2014-2015	Gl Acct		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2012-2013	First Preceding Year 2013-2014									
1	62,695	70,500	5022	Police Chief	75,600	75,600	75,600			1
2	52,000	59,100	5060	Police Sergeant	54,100	54,100	54,100			2
3	124,039	90,200	5023	Officers: Step 1 - 10 (2FT)	101,540	101,540	101,540			3
4	5,928	2,400	5064	Part Time Officer	5,400	5,400	5,400			4
5	10,707	17,500	5065	Overtime	17,000	17,000	17,000			5
6	3,514	4,000	5088	On call	7,000	7,000	7,000			6
7	2,006	2,000	5089	ODOT Overtime	4,700	4,700	4,700			7
8	208,889	238,600	257,800	Total Wages	265,340	265,340	265,340			8
9		18,500	5075	Accrued Vacation-Hol-CT	8,700	8,700	8,700			9
10		112,100	108,300	Payroll Expenses	130,400	130,400	130,400			10
11	293,541	369,200	371,300	Total Personal Services	404,440	404,440	404,440			11
12		4.0	4.0	Total Full-Time Equivalent (FTE)	4.0	4.0	4.0			12
13				MATERIALS AND SERVICES						13
14				Telephone & Internet	5,500	5,500	5,500			14
15	5,250	4,900	6530	Materials & Supplies	6,900	6,900	6,900			15
16	11,809	6,300	6550	Uniforms	3,100	3,100	3,100			16
17	4,393	3,000	6551	Uniform Cleaning	960	960	960			17
18	580	800	6552	Major Investigations	1,500	1,500	1,500			18
19			6563	Ins. Vehicle, Liability, Equipment etc	3,000	3,000	3,000			19
20	2,923	2,600	2,800	Fuel & Oil	11,500	11,500	11,500			20
21	10,639	12,500	6580	Vehicle Maint & Repair	5,500	5,500	5,500			21
22	11,271	5,100	6581	Electronics maintenance & repair	6,500	6,500	6,500			22
23	8,980	6,300	6582	Travel & Training - Staff	4,000	4,000	4,000			23
24	3,697	3,500	6915	Medical	1,000	1,000	1,000			24
25		400	500	Electricity	2,000	2,000	2,000			25
26	1,663	2,000	6110	Building Maintenance	8,500	8,500	8,500			26
27	7,579	8,000	6520	Building Renovation	0	0	0			27
28			6525							28
29	68,784	55,410	65,800	Total Materials & Services	59,960	59,960	59,960			29
30				DEBT SERVICE						30
31			4100	Interfund Loan Swr SDC 0% 10yrs	7,200	7,200	7,200			31
32			8515	PD Station purchase, TLC CU	11,900	11,900	11,900			32
33				(pmis due 1/10 & 7/10 until 15 yr balloon)						33
34			7,800	PD Ford Explorer (annual pmis due 8/15)	7,800	7,800	7,800			34
35	0	0	19,700	Total Debt Service	26,900	26,900	26,900			35
36				CAPITAL OUTLAY						36
37			7526	PD Grant Funded Capital Projects	13,600	13,600	13,600			37
38			7525	Vehicle & Equipment	3,500	3,500	3,500			38
39	0	0		Total Capital Outlay	17,100	17,100	17,100			39
40	362,325	424,600	456,800	TOTAL REQUIREMENTS	508,400	508,400	508,400			40

**DETAILED REQUIREMENTS
GENERAL FUND - FIRE**
NAME OF ORGANIZATIONAL UNIT - FUND
Fund 100.16

City of Rockaway Beach of Rockaway Beach

Historical Data				Requirements Description				Budget For Next Year			
	Actual	Adopted Budget	This Year	GL	Requirements Description	Proposed By	Approved By	Budget Officer	Budget Committee	Approved By	Budget Committee
1	Second Preceding Year 2012-2013	First Preceding Year 2013-2014	2014-2015	Acct	PERSONAL SERVICES	5,200	5,200	5,200	5,200	5,200	5,200
2	5,100	5,200	5,200	5062	Record Keeping						
3			700	5064	Conflagration Pay	15,000		30,000		30,000	
4	9,999	10,000	10,000	5061	Volunteer Stipends	12,000		12,000		12,000	
5	7,126	6,900	6,700	5152	Payroll Expenses	7,100		7,100		7,100	
6	22,225	22,100	22,600		Total Personal Services	39,300		54,300		54,300	
7	0	0			Total Full-Time Equivalent (FTE)	0		0		0	
8					MATERIALS AND SERVICES						
9	1,374	1,300	1,700	6530	Telephone & Internet	1,900		1,900		1,900	
10	680	800	800	6535	Medical	825		825		825	
11	12,894	8,900	8,900	6555	Supplies and Gear	15,000		15,000		15,000	
12	1,522			6556	Supplies & Services - Donations						
13	1,846	5,900	6,200	6570	Ins: Vehicle, Lab, Equip, Bldg	6,400		6,400		6,400	
14	2,536	4,100	3,900	6580	Fuel & Oil	4,000		4,000		4,000	
15	339	500	500	6582	Electronic Maint & Repair	500		500		500	
16		8,100	8,000	6630	Building Maintenance, Electricity	10,000		10,000		10,000	
17	4,776	6,200	6,100	6650	Safety Training, First Aid	5,500		5,500		5,500	
18	4,032	5,000	4,900	6670	Required Equip Testing	5,000		5,000		5,000	
19	10,926	6,700	6,700	6680	Vehicle Maint. & Repair	6,700		6,700		6,700	
20	15,472	8,300	8,300	6594	FD Fund Raiser Costs						
21	758	3,500	3,500	6597	Disaster Str +Tsunami Siren	350		350		350	
22											
23	57,155	59,300	51,200		Total Materials & Services	56,175		56,175		56,175	
24					CAPITAL OUTLAY						
25	1,199	10,000	10,000	7621	Fire Equipment	6,000		6,000		6,000	
26											
27	9,255			7625	FD - Building Upgrade						
28	10,454	10,000	10,000		Total Capital Outlay	6,000		6,000		6,000	
29					TRANSFER OUT						
30											
31	0	0	0		Total Transfer Out	0		0		0	
32	89,834	91,400	83,800		TOTAL REQUIREMENTS	101,475		116,475		116,475	

DETAILED EXPENDITURES

PARKS AND RECREATION

NAME OF ORGANIZATIONAL UNIT - FUND
Fund 100.19

CITY OF ROCKAWAY BEACH

Historical Data				Expenditure Description				Budget For Next Year 2015-2016		
Actual	Adopted Budget This Year 2014-2015	First Preceding Year 2013-2014	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
1							1			
2							2			
3	7,372	7,435	7,435	5056	Extra Labor - Rec Youth - Min wage	8,500	8,500	8,500	8,500	3
4	10,447	10,765	10,765	5063	Recreational Director	11,100	11,100	11,100	11,100	4
5	17,819	18,200	18,200		TOTAL WAGES	19,600	19,600	19,600	19,600	5
6	4,192	4,300	4,300	5152	Payroll Expenses	4,700	4,700	4,700	4,700	6
7	22,011	22,500	22,500		TOTAL PERSONAL SERVICES	24,300	24,300	24,300	24,300	7
8	0.65	0.65			Total Full-Time Equivalent (FTE)	0.65	0.65	0.65	0.65	8
9					MATERIALS & SERVICES					9
10	50	50	6831	Dues		50	50	50	50	10
11	1,933	1,500	1,500	6100	Sporting Equip/Art Supplies	2,000	2,000	2,000	2,000	11
12	2,111	2,500	2,500	6103	Fund Raisers Exp	3,000	3,000	3,000	3,000	12
13	2,586	2,900	2,900	6102	Field Trips	3,500	3,500	3,500	3,500	13
14	160	160	160	6915	Travel & Training - Staff	200	200	200	200	14
15	60	190	190	6106	Scholarships	200	200	200	200	15
16	2,698	3,500	3,500	6113	Parks & Rec Activities	3,500	3,500	3,500	3,500	16
17										17
18										18
19										19
20										20
21										21
22	9,388	10,800	10,800		TOTAL MATERIALS & SERVICES	12,450	12,450	12,450	12,450	22
23					Capital Outlay					23
24										24
25										25
26										26
27										27
28										28
29	0	0	0		Total Capital Outlay	0	0	0	0	29
30	31,399	33,300	33,300		TOTAL EXPENDITURES	36,750	36,750	36,750	36,750	30
31										31

**DETAILED REQUIREMENTS
GENERAL FUND-ADMINISTRATION**
Fund 100-18

CITY OF ROCKAWAY BEACH

Historical Data			Requirements Description			Budget For Next Year 2015-2016		
Actual	Adopted Budget This Year 2014-2015	GL Acct				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	First Preceding Year 2013-2014		PERSONAL SERVICES					
2	10,309	10,200	11,800	5050	Court Clerk + Muni Judge	10,300	10,300	10,300 2
3	266	2,500	2,700	5056	Code Enforcement	3,400	3,400	3,400 3
4	25,661	31,300	34,500	5057	Office Employees	38,800	38,800	38,800 4
5	576	1,800	1,900	5065	Overtime	2,600	2,600	2,600 5
6	16,171	16,700	17,800	5082	City Manager	18,500	18,500	18,500 6
7	1,230	1,400	1,400	5085	Council Stipend	1,400	1,400	1,400 7
8	54,213	63,900	70,100		Total Wages	75,000	75,000	75,000 8
9	1,449	6,300	6,300	5075	Accrued Vacation/Comp Time	6,500	6,500	6,500 9
10	21,841	31,900	31,800	5152	Payroll Expenses	38,700	38,700	38,700 10
11	77,503	102,100	108,200		Total Personal Services	120,200	120,200	120,200 11
12	1.1	1.1	1.1		Total Full-Time Equivalent (FTE)	1.1	1.1	1.1 12
13					MATERIALS AND SERVICES			
14	32,127	32,000	37,000	6410	Planning & Zoning-City Planner	37,000	37,000	37,000 13
15	0	2,000	4,000	6411	City Engineer/Land Use	6,000	6,000	6,000 14
16	0	6,000	6,000	6430	9-1-1 funds	6,000	6,000	6,000 15
17	584	3,000	3,000	6455	Emergency Management Contract	0	0	0 17
18	-7,880	2,000	2,600	6570	Ins. Liability/Bldg.Equip/Bonding, etc	2,700	2,800	2,800 18
19	8,860	19,200	23,600	6571	Computers, Server and Technology	35,000	35,000	35,000 19
20	0	1,500	1,500	6577	Ordinance Update	600	600	600 20
21	2,688	3,250	3,300	6596	Emergency Services	4,000	4,000	4,000 21
22	996	3,000	7,600	6666	City Beautification	8,000	8,000	8,000 22
23	0	0	0	6720	Building Inspector (pd to county)	0	0	0 23
24	0	1,200	1,200	6725	Tillamook County - Fines	1,500	1,500	1,500 24
25	10,064	6,000	5,000	6726	OR Dept. of Revenue - Fines	4,000	4,000	4,000 25
26	0	800	800	6727	OR Judicial Dept - Fines	0	0	0 26
27	32,237	36,500	40,300	6830	City Hall Operations	53,200	53,200	53,200 27
28	3,692	3,000	3,300	6831	Dues: City/Officials/Staff	4,000	4,000	4,000 28
29	2,303	2,400	2,400	6835	Bank Fees	2,500	2,500	2,500 29
30	545	400	400	6840	Court Costs	0	0	0 30
31	16,714	19,600	18,000	6850	Attorney & Legal Fees	8,800	8,800	8,800 31
32	8,400	9,100	12,200	6870	Auditor & Bond	4,000	4,000	4,000 32
33	1,427	2,000	2,000	6880	Advertising	2,200	2,200	2,200 33
34	6,646	7,600	6,200	6880	Stationery & Supplies	6,500	6,500	6,500 34
35	1,109	1,000	1,100	6910	Travel & Training - City Officials	0	0	0 35
36	528	500	500	6912	Travel & Training - Appointed Officials	0	0	0 36
37	4,556	4,800	4,900	6915	Travel & Training - Staff	6,600	6,600	6,600 37
38	3,559	4,300	5,800	6920	City Hall Building Maint - Inside	15,000	15,000	15,000 38
39	448	2,000	1,000	6932	City Manager Fund	1,000	1,000	1,000 39
40	2,121	2,000	2,000	6931	City Council/Mayor Expense	2,000	2,000	2,000 40
41				6440	Refundable Deposits	600	600	600 41
42	8,000	8,000	8,000	6954	Senior Meals	8,000	8,000	8,000 42
43	500	500	500	6954	Library	1,000	1,000	1,500 43
44	500	500	500	6954	Race of Champions	1,000	1,000	1,000 44
45	449	1,200	1,200	6951	Ordinance Enforcement	750	750	750 45
46	132,353	185,356	205,900		Total Materials & Services	221,950	222,050	222,550 46

**DETAILED REQUIREMENTS
GENERAL FUND-ADMINISTRATION**

CITY OF ROCKAWAY BEACH

Fund 100.18

Historical Data				Fund 100.18				Budget For Next Year				2015-2016			
Actual		Adopted Budget		Requirements Description			Proposed By		Approved By						
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015	GL Acct		Budget Officer			Budget Committee		Budget Committee					
1															1
2															2
3	20,800	20,800	7510	Parking Lot Payment, due 3/16 & 9/15		20,800		20,800		20,800		20,800			3
4	64,300	64,300	8501	USDA Loan CH-CC, 37 yr, 4.5%, due 6/24		64,300		64,300		64,300		64,300			4
5															5
6	0	85,100		Total Debt Service		85,100		85,100		85,100		85,100			6
7															7
8				Capital Outlay											8
9		10,200		Kyocera copier		0		0		0		0			9
10				Sea View Lake Capital Projects		8,000		8,000		8,000		8,000			10
11				Nature Preserve Trail Capital Projects		41,000		41,000		41,000		41,000			11
12				City Hall Capital Projects		15,000		15,000		15,000		15,000			12
13															13
14	0	0	10,200	TOTAL CAPITAL OUTLAY		64,000		64,000		64,000		64,000			14
15															15
16				TRANSFER OUT											16
17															17
18	4,000	3,000	8036	Project & Equip Reserve		0		0		0		0			18
19	3,000	3,000	8041	Roads & Streets Fund, Rev Shar		3,100		3,100		3,100		3,100			19
20	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%		36,000		36,000		36,000		36,000			20
21	24,000			Roads & Streets - wayside playground											21
22	36,000	67,000	42,000	Total Transfer Out		39,100		39,100		39,100		39,100			22
23															23
24		3,000	12,000	CONTINGENCY											24
25				GF - Contingency		15,000		15,000		15,000		15,000			25
26															26
27	0	3,000	12,000	Total Contingency		15,000		15,000		15,000		15,000			27
28															28
29				Reserved for Future Expenditures											29
30	32,336	32,336	38,900	USDA required loan reserve		43,200		43,200		43,200		43,200			30
31															31
32															32
33	245,644			Ending Balance - prior years											33
34		25,818	64,900	GF - Ending Fund Balance		73,025		72,925		72,925		72,925			34
35	53,154	103,800		Unappropriated End Fund Balance		116,225		116,125		116,125		116,125			35
36				Total Administration Requirements		661,575		661,575		661,575		661,575			36
37	523,836	533,040	567,200												37

RESOURCES

Civic Center Operations
FUND 110

City of Rockaway Beach

Historical Data			Resource Description			Budget For Next Year 2015-2016		
Actual	Adopted Budget This Year 2014-2015	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2012-2013	First Preceding Year 2013-2014							
1						1		
2	54,226					2		
3						3		
4	1,600					4		
5	10,515					5		
6						6		
7						7		
8	392					8		
9	1,826					9		
10	320					10		
11						11		
12	14,653	0				12	0	
13						13		
14						14		
15						15		
16						16		
17						17		
18						18		
19						19		
20						20		
21	30,000					21		
22	25,000					22		
23	25,000					23		
24	80,000	0				24	0	
25						25		
26						26		
27	148,879	0	0	32. TOTAL RESOURCES	0	27	0	

DETAILED EXPENDITURES
Civic Center Operations
FUND 110

City of Rockaway Beach

Historical Data				Expenditure Description				Budget For Next Year 2015-2016		
Actual	Adopted Budget	This Year 2014-2015	GL Acct	MATERIALS AND SERVICES				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	2014-2015								
1 3,982				6105 Electricity						1
2 1,576				6110 Building Maint						2
3				6120 Insurance						3
4 299				6130 Advertising						4
5 389				6140 Cleaning Fees - Civic Facility						5
6 900				6141 Cleaning Fees - Public Areas						6
7 1,420				6145 Supplies						7
8 537				6150 Elevator						8
9 36										9
10										10
11 0										11
12 9,139	0	0						0	0	12
13										13
14										14
15 20,786				8510 Parking Lot Payment						15
16										16
17 64,294	0	0		8501 USDA Loan CH-C.C. 37 yr. 4.5%						17
18										18
19										19
20 85,060	0	0						0	0	20
21										21
22										22
23										23
24										24
25										25
26 0	0	0						0	0	26
27										27
28										28
29 54,680	0	0								29
30 54,680	0	0						0	0	30
31										31
32										32
33										33
34 0	0	0								34
35										35
36										36
37 148,879	0	0						0	0	37

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 Acquisitions

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

RESOURCES
FIRE EQUIPMENT RESERVE
FUND 140

Historical Data

Actual	Historical Data		Resource Description	Budget For Next Year 2015-2016	
	Second Preceding	First Preceding		Proposed By Budget Officer	Approved By Budget Committee
Year 2012-2013	Year 2013-2014	2014-2015	Gl Acct		
1					
2	69,874	69,800	81,900	WORKING CAPITAL	94,000
3					
4					
5		100	100	Interest on Invested Funds	100
6					
7					
8	12,000	12,000	12,000	TRT Fund <5%>	30,000
9					
10					
11	12,000	12,000	12,000	Total Transfer In	30,000
12					
13	81,874	81,900	94,000	TOTAL RESOURCES	124,100
14				REQUIREMENTS	
15					
16					
17				CAPITAL OUTLAY	
18				Vehicle & Equipment Maintenance	20,000
19					
20					
21					
22					
23					
24					
25					
26	81,874			Ending Balance (prior years)	
27		81,900	94,000	Reserved for Future Expenditures	104,100
28					104,100
29	81,874	81,900	94,000	TOTAL REQUIREMENTS	124,100
					124,100

This fund is authorized and established by resolution /
ordinance number _004-160, on 04-28-04
for specified purposes.

RESOURCES
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 Yes _____ No _____ Date _____ 2014

City of Rockaway Beach

	Actual	Historical Data	Adopted Budget This Year 2014-2015	GL Acct	RESOURCE DESCRIPTION	Budget For Next Year 2015-2016		
						Proposed By Budget Officer	Budget Committee	Approved By Governing Body
1								
2	63,362	79,400	111,500		WORKING CAPITAL	104,800	104,800	104,800
3								
4								
5		100	100	4120	Interest on Invested Funds	100	100	100
6								
7					TRANSFER IN			
8								
9	2,000	2,000	2,000	4039	Roads & Streets	2,000	2,000	2,000
10	20,000	15,000	15,000	4051	Water Operating Fund	15,000	15,000	15,000
11	20,000	15,000	15,000	4032	Sewer Operating Fund	15,000	15,000	15,000
12		4,000		4030	TRT <From 5%>	79,000	79,000	79,000
13					TRT <From 70% of 2% CTY>	35,000	35,000	35,000
14					TRT <From 30% of 2% CTY>	8,200	8,200	8,200
15		4,000	3,000	4026	General Fund	0	0	0
16								
17	42,000	40,000	35,000		Total Transfer In	154,200	154,200	154,200
18								
19					TOTAL RESOURCES	259,100	259,100	259,100
20	105,362	119,500	146,600					
21								
22					REQUIREMENTS			
23					CAPITAL OUTLAY			
24					Projects and Equipment:			
25					Public Works vehicle	30,000	30,000	30,000
26	7,778	8,000	25,000	7584	FD Vehicle(s)	30,000	30,000	30,000
27				7563	FD Capital Projects	24,000	24,000	24,000
28				7567	Civic Facility Capital Projects	35,000	35,000	35,000
29	7,778	8,000	25,000		TOTAL CAPITAL OUTLAY	119,000	119,000	119,000
30								
31					TRANSFER OUT			
32					Transfer to Roads for brush cutter	0	0	0
33	25,000	0	16,800		transfer out for Wayside Gran Match	0	0	0
34	25,000	0	16,800		Total Transfers Out	0	0	0
35					Ending Balance (prior years)			
36								
37								
38					Reserved for Future Expenditures			
39					Reserved for Future Expenditures - FD Capital	8,200	8,200	8,200
40					Reserved for Future Expenditures - P/N Capital	131,900	131,900	131,900
41								
42								
43	105,362	119,500	146,600		TOTAL REQUIREMENTS	259,100	259,100	259,100

Roads and Streets Fund

The Roads and Streets fund accounts for paving projects, maintenance and repairs on streets, parks maintenance and the Highway 101 wayside.

The primary sources of Revenue for this fund are Oregon Department of Transportation, Small Cities Allotment Grant, TRT Revenues, and a portion of the Tillamook PUD franchise fee.

A small capital amount has been included for the Juniper Street stabilization project, which is still ongoing.

RESOURCES
ROADS & STREETS
FUND 300

CITY OF ROCKAWAY BEACH

Historical Data				Budget For Next Year 2015-2016			
Actual	First Preceding Year 2013-2014	Applied Budget This Year 2013-2014	Gl Acct	RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1							
2	38,640	38,600	18,100	FUND BALANCE	31,500	31,500	31,500
3							
4							
5							
6	38,640	38,600	18,100	Total	31,500	31,500	31,500
7							
8				REVENUE FROM OTHER AGENCIES			
9							
10	306,000	-	-	4165 Wayside Grant	-	-	-
11	72,098	61,200	69,300	4340 State Street Revenue - ODOT	76,000	76,000	76,000
12	-	50,000	50,000	4183 Small City Alloiment Grant	50,000	50,000	50,000
13	33,977	-	1,000	Licenses Permits & Fees	1,000	1,000	1,000
14							
15	412,075	111,200	120,300	Total Revenue From Other Agencies	127,000	127,000	127,000
16							
17				USES OF MONEY AND PROPERTY			
18		100	100	4120 Interest on Invested Funds	100	100	100
19							
20				TRANSFERS IN:			
21		-	16,800	4712 TRT <From 2% CTY>	16,500	16,500	16,500
22	25,000	-	40,000	4710 TRT <From 5%>	-	-	-
23	28,000	32,000	36,000	4038 General Fund <TPUD Fran 2% of the 4%>	80,000	85,000	85,000
24	36,000	36,000	36,000	General Fund - Wayside playground	36,000	36,000	36,000
25	24,000	25,000	25,000	4034 Water Op Fund	32,000	32,000	32,000
26	25,000	25,000	25,000	4035 Sewer Op Fund	32,000	32,000	32,000
27	2,000	3,000	3,000	4039 GF - State Revenue Sharing	3,100	3,100	3,100
28				Capital Outlay			
29				O.E.M. Grant	11,000	11,000	11,000
30							
31	-	-	-				
32							
33							
34	141,000	145,000	145,800	Total Transfers In	183,100	188,100	188,100
35							
36							
37							
38							
39	591,715	294,900	284,300	32. TOTAL RESOURCES	341,700	346,700	346,700

**REQUIREMENTS
ROADS & STREETS FUND**

Fund 300

CITY OF ROCKAWAY BEAC' OF ROCKAWAY BEACH

Historical Data				Requirements Description				Budget For Next Year			
Second Proceeding Year	First Proceeding 2013-2014	Adopted Budget This Year 2013-2014	Gl Acct	Budget Officer	Approved By Budget Committee	Budget Committee	Approved By Budget Committee	Budget For Next Year 2015-2016	2015-2016 For Next Year	2015-2016	
1				PERSONAL SERVICES							
2	8,050	8,300	8,600	5062 City Manager		9,100		9,100		9,100	
3	5,218	6,400	6,800	5058 Public Works Director		7,600		7,600		7,600	
4	29,045	27,900	41,500	5055 Maintenance Worker Wages		42,500		42,500		42,500	
5	410	400	400	5065 Council Stipend		500		500		500	
6		1,900	3,100	5057 Code Enforcement - Rds		3,500		3,500		3,500	
7	627	1,000	2,000	5056 Extra Labor - Temp		2,200		2,200		2,200	
8	793	1,400	900	5065 Overtime		2,000		2,000		2,000	
9	44,183	47,300	63,300	Total Wages		67,400		67,400		67,400	
10	29,899	31,100	39,800	5152 Payroll Expenses		47,300		47,300		47,300	
11	118	3,900	3,600	5075 Accrued Vacation/Comp Time		3,600		3,600		3,600	
12	74,200	82,300	108,700	Total Personal Services		118,300		118,300		118,300	
13	0.75	0.75	0.75	Total Full-Time Equivalent (FTE)		0.75	0.75	0.75	0.75	0.75	
14				MATERIALS & SERVICES							
15	17,213	15,000	15,000	6000 Road Materials, Sup & Services		18,000		18,000		18,000	
16	17,697	17,900	21,000	6572 Street Lighting		21,000		21,000		21,000	
17	1,740	1,800	1,800	6125 Electricity, Wayside, City Park		3,000		3,000		3,000	
18	1,576	2,500	2,500	6570 InsVehicle, Liability, Equip, Bldg		3,200		3,200		3,200	
19	1,444	1,500	1,500	6592 Parking Lease-Port of Tillamook Bay		1,500		1,500		1,500	
20	197	500	500	6610 Sidewalks, Curbs, bikeways		1,400		1,400		1,400	
21	1,346	1,700	1,700	6620 Street Signs		1,700		1,700		1,700	
22	2,738	4,800	4,800	6690 Vehicle Maint., Supplies & Repair		4,800		4,800		4,800	
23	4,027	5,600	5,100	6580 Fuel & Oil		5,100		5,100		5,100	
24	8,484	8,000	8,000	6600 Drainage, Flood Control & Slides		8,000		8,000		8,000	
25		500	500	6131 Nature Preserve		500		500		500	
26	5,700	10,000	8,500	6130 Wayside & Park Maintenance		10,000		15,000		15,000	
27	62,162	69,800	70,900	Total Materials & Services		78,000		83,200		83,200	
28				CAPITAL OUTLAY							
29	511	50,000	50,000	7501 Rds-Sls Projects from Grants		50,000		50,000		50,000	
30	22,961	25,000	25,000	7502 Rds-Sls Projects - Paving etc		56,000		56,000		56,000	
31	44,378	24,000	-	7503 Wayside Project - Grant Match, playground		-					
32	367,335	10,000	-	7504 OEM Grant		11,000		11,000		11,000	
33				Juniper Street Stabilization		10,000		10,000		10,000	
34				Total Capital Outlay		127,000		127,000		127,000	
35	435,185	119,000	85,000	TRANSFER OUT							
36				Proj & Equip Reserve		2,000		2,000		2,000	
37	2,000	2,000	2,000	Total Transfer Out		2,000		2,000		2,000	
38	2,000	2,000	2,000	contingency		4,000		4,000		4,000	
39				Ending Balance (prior years)							
40	18,168		4,000	Unappt Ending Fund Balance		12,400		12,400		12,400	
41		20,800	15,700								
42				REQUIREMENTS TOTAL		341,700		346,700		346,700	
43	591,715	294,900	284,300								

RESOURCES AND REQUIREMENTS

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE
FUND 390

CITY OF ROCKAWAY BEACH

				DESCRIPTION				Budget For Next Year 2015-2016	
Historical Data		Adopted Budget		RESOURCES AND REQUIREMENTS		Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body
Actual	First Preceding Year 2012-2013	This Year 2013-2014	2014-2015	GL Acct	RESOURCES	RESOURCES			
BEGINNING FUND BALANCE:									
1					*CASH ON HAND(CASH BASIS), OR				1
2					* WORKING CAPITAL (ACCRUAL BASIS)				2
3					Bal Fwd - Reimbursement				3
4	50,025	50,025	55,400		Bal Fwd - Improvement	62,700	62,700	62,700	4
5		120	100	4120	EARNINGS FROM TEMPORARY INVESTMENTS	100	100	100	5
6									6
7									7
8					4935 Reimbursement Fees				8
9	5,400	3,000	3,000	4940 Improvement Fees		3,000	3,000	3,000	9
10	55,425	53,145	58,500		TOTAL RESOURCES	65,800	65,800	65,800	10
11									11
12									12
13	55,425	53,145	58,500		TOTAL RESOURCES	65,800	65,800	65,800	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	55,425	53,145	58,500		Unap Bal - Improvement	65,800	65,800	65,800	27
28	55,425				FUND BALANCE - PRIOR YEARS				28
29		53,145	58,500		UNAPPROPRIATED FUND BALANCE	65,800	65,800	65,800	29
30	55,425	53,145	58,500		TOTAL REQUIREMENTS	65,800	65,800	65,800	30

Water Operating Fund

The Water Operating Fund accounts for the City's culinary water system. This fund is an enterprise fund. It is self-supporting with expenses paid for from charges for services resources.

The water system produces in excess of one hundred million gallons of culinary water cleanly and efficiently to over two thousand four hundred customers. Water utility bills are mailed to residents on a bi-monthly basis.

The City's water storage system includes three reservoirs that combine to provide over three million gallons of treated water storage. The delivery system includes three pump stations, and over twenty-nine miles of culinary water lines.

The Water Operating Fund accounts for salaries, materials, and services, and certain capital improvements for maintenance of the water plant, storage facilities, and the delivery system.

This fund also will bear the cost of the 1981 - 1998 water revenue bond payment which had previously been paid from the Water SDC fund.

RESOURCES

WATER OPERATING FUND
FUND 400

City of Rockaway Beach

Historical Data					Resource Description			Budget For Next Year		
Actual	Adopted Budget	This Year	GL Acct				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	2014-2015								
1										
2	381,103	381,100	433,800		FUND BALANCE		462,200	462,200	462,200	1
3										3
4					CHARGES FOR CURRENT SERVICES					4
5	733,543	694,500	734,500	4540	Water Service Base Rate		736,500	736,500	736,500	5
6										6
7	7,965	5,200	5,200	4550	New Water Connections		5,200	5,200	5,200	7
8	69,686	65,000	65,000	4560	Master Plan Reserve Fund		65,000	65,000	65,000	8
9	811,194	764,700	804,700		Total Charges for Current Svcs		806,700	806,700	806,700	9
10										10
11					USE OF MONEY AND PROPERTY					11
12	-	300	400	4120	Interest on Invested Funds		200	200	200	12
13										13
14					OTHER REVENUE					14
15	6,913	4,200	6,400	4150	Misc turn on-off/acct chng/meir read fees		5,000	5,000	5,000	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										30
31										31
32	1,199,210	1,150,300	1,245,300		TOTAL RESOURCES		1,274,100	1,274,100	1,274,100	32

**DETAILED REQUIREMENTS
WATER OPERATING FUND
FUND 400**

City of Rockaway Beach of Rockaway Beach

Historical Data		Requirements		Budget For Next Year 2015-2016	
Actual	Adopted Budget This Year 2014-2015	GL Acct	PERSONAL SERVICES	Proposed By Budget Officer	Approved By Budget Committee
1	First Preceding Year 2013-2014	20,900	5082 City Manager	32,100	32,100 1
2	28,319	29,200	33,900 Public Works Director	38,100	38,100 2
3	26,092	31,800	89,100 Office Employees	93,500	93,500 3
4	78,099	81,500	89,300 Maintenance Workers	91,500	91,500 4
5	62,338	79,400	51,500 Plant Operator	57,500	57,500 6
6	43,901	53,600	2,000 Extra Labor - Temp	2,000	2,000 7
7	1,254	3,000	1,000 Emergency Management	1,000	1,000 8
8			4,300 Code Enforcement	4,300	4,300 9
9	3,186	4,400	1,400 Council Stipend	1,400	1,400 10
10	1,286	1,300	1,000 Standby	1,000	1,000 11
11			10,500 Overtime	14,000	14,000 12
12	6,407				
13	250,882	296,700	314,900	336,400	336,400 13
14	128,101	159,400	154,600 Payroll Expenses	163,100	163,100 14
15	788	25,700	23,400 Accumulated Vacation/Comp Time	24,600	24,600 15
16	379,771	481,800	492,900	524,100	524,100 16
17	4.70	4.70	Total Personal Services	4.70	4.70 17
18			Total Full-Time Equivalent (FTE)		
19	31,263	30,200	31,300 Electricity	31,300	31,300 18
20		1,000	1,000 Emergency Services	1,000	1,000 20
21	780	1,900	1,800 Building Maintenance	1,800	1,800 21
22	7,321	8,000	8,000 Telephone/Telemetry	8,000	8,000 22
23	38,569	32,900	29,500 Plant Chemicals and Supplies	27,000	27,000 23
24	9,660	11,500	11,900 Administration & Billing	11,900	11,900 24
25	10,665	17,500	19,600 Ins: Vehicle, Liability, Equip, Bldg.	22,600	24,400 25
26	6,300	6,700	6,700 Audit	8,300	8,300 26
27	7,417	8,800	8,800 Fuel & Oil	8,800	8,800 27
28	1,966	5,200	5,200 Vehicle & Equipment Maintenance	5,900	5,900 28
29	7,180	8,600	8,600 Required Testing	8,600	8,600 29
30	40,823	48,300	48,900 System Maintenance and Supplies	52,000	52,000 30
31	857	1,800	1,800 Dues-Certif.-Permits-Licenses	1,800	1,800 31
32	7,394	8,400	8,400 Attorney & Legal	9,500	9,500 32
33	5,807	8,000	8,000 Engineering	9,500	9,500 33
34	978	2,500	2,500 Travel and Training - Staff	2,500	2,500 34
35	6,067	5,800	6,800 Meter Readers 60%	6,800	6,800 35
36		500	500 Ordinance Enforcement	500	500 36
37					500 37
38	183,037	208,200	209,300	Total Materials & Services	219,600 38
39	562,808	690,000	702,200	subtotal this page	743,700 39

WATER OPERATING FUND

City of Rockaway Beach of Rockaway Beach

FUND 400

						Budget For Next Year 2015-2016		
Historical Data			Requirements Description			Proposed By Budget Officer	Approved By Budget Committee	Approved By Budget Committee
Actual	Adopted Budget This Year 2014-2015	GL Acct	Description					
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	2014-2015						
1 562,808	690,000	702,200						
2			CAPITAL OUTLAY					
3								
4								
5 72,569	110,000	85,000	7601 Improvement and New Lines			85,000	85,000	85,000
6								
7								
8								
9 72,569	110,000	85,000	Total Capital Outlay			85,000	85,000	85,000
10			TRANSFERS OUT					
11		24,000	'81 - '98 Water Revenue Bonds			24,000	24,000	24,000
12 25,000	20,000	20,000	8027 GF for Civic Ctr Operations			20,000	20,000	20,000
13 20,000	15,000	15,000	8036 Project and Equipment Reserve			15,000	15,000	15,000
14 25,000	25,000	25,000	8030 Roads & Streets			32,000	32,000	32,000
15 60,000	60,000	60,000	8045 Water Master Plan Reserve Fund			65,000	65,000	65,000
16 130,000	120,000	144,000	Total Transfers Out			156,000	156,000	156,000
17								
18		10,000	30,000	Contingency		30,000	30,000	30,000
19								
20 433,833				Ending Balance (prior years)				
21	220,300	284,100		Unappropriated Ending Fund Bal.		261,200	259,400	259,400
22								
23								
24 1,199,210	1,140,300	1,245,300	Total Requirements			1,274,100	1,274,100	1,274,100

FORM LB-20

This fund is authorized and established by resolution / ordinance number
 204-490, date 04-28-04, Specified Purpose: 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			Resource Description	Budget For Next Year 2015-2016		
	Actual	Adopted Budget	Gl Acct		Proposed By	Approved By	Adopted By
Second Preceding	First Preceding	Year 2013-2014	2014-2015	Budget Officer	Budget Committee	Governing Body	
1							
2	616,469	616,469	659,700	WORKING CAPITAL	714,100	714,100	1
3							2
4				USE OF MONEY AND PROPERTY			3
5		1,200	1,200	Interest on Invested Funds	1,200	1,200	4
6							5
7				TRANSFER IN			6
8							7
9	60,000	60,000	4030	Water Operating Utility Fund	65,000	65,000	8
10							9
11	60,000	60,000	60,000	Total Transfer In	65,000	65,000	10
12							11
13				4102 Jetty Creek ARRA grant			12
14							13
15		450,000		Jetty Creek OWEB grant			14
16							15
17							16
18							17
19	676,469	1,127,669	720,900	TOTAL RESOURCES	780,300	780,300	18
20							19
21				CAPITAL OUTLAY			20
22							21
23				Projects Per Master Plan:			22
24	2,997	4,000	4,000	7559 Water Rights perfection	4,000	4,000	23
25		450,000		42A Jetty Creek OWEB grant			24
26				Priority I projects per master plan	145,000	145,000	25
27		30,000	30,000	7557 Jetty Creek OWEB Impound Grant Match	45,000	45,000	26
28		10,000		7556 Jetty Creek Water plant improvement	0	0	27
29	13,742			7560 Water Master plan update	0	0	28
30				Other financing source - contributed capital			29
31							30
32	16,739	494,000	124,000	Total Capital Projects	194,000	194,000	31
33							32
34		10,000	30,000	contingency	30,000	30,000	33
35							34
36	659,730			Ending Balance (Prior years)			35
37	623,669	566,900		Reserved for Future Expenditures	556,300	556,300	36
38							37
39	676,469	1,127,669	720,900	TOTAL REQUIREMENTS	780,300	780,300	38
							39

RESOURCES

Bond Debt Payments are for:

Revenue Bonds

General Obligation Bonds

City Of Rockaway Beach

1981 WATER REVENUE BOND FUND
1998 REFUNDING WATER REVENUE
FUND 430

Historical Data				Resource Description				Budget For Next Year 2015-2016			
Actual	Adopted Budget	This Year 2014-2015	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2012-2013	First Preceding Year 2013-2014										
1											
2	43,344	43,300	57,200	FUND BALANCE	66,300	66,300	66,300				
3											
4				USE OF MONEY AND PROPERTY							
5		200	100	4120 Interest on Invested Funds	100	100	100				
6											
7											
8				TRANSFER IN							
9		24,000		Water Operating	24,000	24,000	24,000				
10	42,000	36,000	4049	Water SDC	0	0	0				
11											
12											
13	85,344	79,500	81,300	32. TOTAL RESOURCES	90,400	90,400	90,400				
14											
15				DEBT SERVICE (07/15/2018)							
16	20,000	15,000	20,000	8510 Principal, Due 7/15	25,000	25,000	25,000				
17	8,050	10,700	8,400	8511 Interest, Due 7/15 & 1/16	8,400	8,400	8,400				
18		12,500	6,500	8510 Bonds Called not redeemed	6,500	6,500	6,500				
19		400	500	8514 Administrative Fees	500	500	500				
20	28,050	38,600	35,400	Total Debt Service	40,400	40,400	40,400				
21											
22											
23											
24											
25	57,294			Ending Balance (Prior Years)							
26		40,900	45,900	Unappropriated Ending Fund Bal.	50,000	50,000	50,000				
27											
28											
29											
30											
31											
32	85,344	79,500	81,300	TOTAL EXPENDITURES	90,400	90,400	90,400				

BONDED DEBT
RESOURCES & REQUIREMENTS
94 REFUNDING BONDS

FUND 460**CITY OF ROCKAWAY BEACH****Budget For Next Year 2015-2016**

Historical Data		DESCRIPTION OF RESOURCES AND REQUIREMENTS		Proposed By Budget Officer		Approved By Budget Committee		Approved By Governing Body	
Actual	Adopted Budget This Year 2014-2015	Gl. Acct	Resources						
1.			1. Beginning Cash on Hand (Cash Basis), or						1
2.	102,833	0	2. Working Capital (Accrual Basis)						2
3.			3. Previously Levied Taxes to be Received						3
4.	0	0	4. Interest						4
5.			5. Transferred from Other Funds						5
6.		0	6. Assessments						6
7.		4820	7. Total Resources, Except Taxes to be Levied						7
8.		0	8. Taxes Estimated to be Received						8
9.	0	0	9. Taxes Collected in Year Levied *						9
10.	0	0	10. TOTAL RESOURCES	0	0	0	0	0	10
11.			Requirements						11
12.			Bond Principal Payments						12
13.			Bond Issue	Budgeted Payment Date					13
14.	0	0	1. 8/1/94		0	0	0	0	14
15.		0	2. Outstanding Bonds Called Not Presented		0	0	0	0	15
16.			3. Transfer out						16
17.	0	0	4. Total Principal	0	0	0	0	0	17
18.			Bond Interest Payments						18
19.			Bond Issue	Budgeted Payment Date					19
20.	0	85:1	5. 8/1/94		0	0	0	0	20
21.		85:1	6. 8/1/94						21
22.	0	85:14	7. Previous Years Due/Upaid & Admin		0	0	0	0	22
23.	0	0	8. Total Interest	0	0	0	0	0	23
24.			Unappropriated Balance for Following Year By						24
25.			Issue Date	Projected Payment Date					25
26.		0	9. 8/1/94		0	0	0	0	26
27.			10.						27
28.			11.						28
29.	102,833	0	12. Ending balance (prior years)						29
30.		0	13. Total Unappropriated Ending Fund Balance	0	0	0	0	0	30
31.			14. Loan Repayment to Fund						31
32.	-102,833	0	15. Transfer out						32
33.	0	0	16. TOTAL REQUIREMENTS	0	0	0	0	0	33

THIS FUND CLOSED AS OF 6/30/2013

- Bond Debt Payments are for:**
- Revenue Bonds
 - General Obligation Bonds

RESOURCES

Water Improvements Debt Service EJ IND 470

City of Rockaway Beach

				Historical Data				Budget For Next Year 2015-2016			
Actual		Adopted Budget		Resource Description		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015	GL Acct								
1	289,122	289,100	285,100	FUND BALANCE		294,200	294,200			1	
3				USE OF MONEY AND PROPERTY						3	
4		700	700	Interest on Invested Funds		700	700			4	
5				Collections From Utility Billing						5	
6	139,371	113,100	113,100	Water Dbl Svc Billed \$5.00 mo. reservoir		113,100	113,100			113,100	6
7		23,000	23,000	Water DS Billed \$3.79 mon wrt plant		23,000	23,000			23,000	7
8	428,493	425,900	421,900	32. TOTAL RESOURCES		431,000	431,000			431,000	8
9				EXPENDITURES						9	
10				DEBT SERVICE						10	
11	60,000	60,000	85,10	McMillian Crk-Wtr Res-Princ.		60,000	60,000			60,000	11
12	30,944	35,900	33,200	McMillian Crk-Wtr Res-Int.		33,200	33,200			33,200	12
13											13
14	23,375	24,800	24,700	Jetty Crk Wtr Plant - Principal		24,700	24,700			24,700	14
15	29,053	18,700	18,200	Jetty Crk Wtr Plant - Interest		18,200	18,200			18,200	15
16											16
17											17
18											18
19											19
20											20
21	143,372	139,400	136,100	Total Debt Service		136,100	136,100			136,100	21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29	0	0	0	Total Reserve		0	0			0	29
30											30
31	285,121			Ending Balance (prior Years)							31
32	286,500	285,800		Unappropriated Ending Fund Bal		294,900	294,900			294,900	32
33											33
34	428,493	425,900	421,900	TOTAL EXPENDITURES		431,000	431,000			431,000	34

RESOURCES AND REQUIREMENTS

WATER SYSTEMS DEVELOPMENT CHARGE
FUND 490

CITY OF ROCKAWAY BEACH

				DESCRIPTION				Budget For Next Year 2015-2016	
Historical Data		Adopted Budget		RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Actual	First Preceding Year 2012-2013	This Year 2014-2015	GL Acct	RESOURCES					
BEGINNING FUND BALANCE:									
1									1
2									2
3	29,038	42,165	8,200	Bal Fwd - Reimbursement		6,000	6,000	6,000	3
4	58,141	63,960	79,000	Bal Fwd - Improvement		100,000	100,000	100,000	4
5									5
6	300	200	4120	EARNINGS FROM INVESTMENTS		124	124	124	6
7									7
8									8
9	6,072	7,000	3,600	Reimbursement Fees		3,000	3,000	3,000	9
10	65,175	54,000	34,000	Improvement Fees		30,000	30,000	30,000	10
11	158,476	167,425	125,000	TOTAL RESOURCES		139,124	139,124	139,124	11
12									12
13									13
14	158,476	167,425	125,000	TOTAL RESOURCES		139,124	139,124	139,124	14
15				REQUIREMENTS					15
16									16
17	10,000	10,000	7880	Contract Materials - Improvement		10,000	10,000	10,000	17
18	2,500	2,400	7885	Contract Materials - Reimbursement		2,400	2,400	2,400	18
19	0	12,500	12,400	Total Capital Outlay		12,400	12,400	12,400	19
20									20
21									21
22				Transfers Out To:					22
23									23
24	42,000	36,000	0	Water Revenue Bond 07/2018		0	0	0	24
25									25
26	42,000	36,000	0	Total Transfers Out		0	0	0	26
27									27
28	18,360	10,815	9,500	Unap Bal - Reimbursement		6,662	6,662	6,662	28
29	98,116	108,110	103,100	Unap Bal - Improvement		120,062	120,062	120,062	29
30	116,476			FUND BALANCE - PRIOR YEARS					30
31				UNAPPROPRIATED FUND BALANCE		126,724	126,724	126,724	31
32	158,476	167,425	125,000	TOTAL REQUIREMENTS		139,124	139,124	139,124	32

Sewer Operating Fund

The Sewer Operating Fund accounts for the City's sewer system. This fund is an enterprise fund. It is self-supporting with expenses paid for from charges for services.

The system treats over ninety million gallons of effluent each year, and utilizes eight wastewater lift station to transport effluent to the main treatment facility. The treatment process includes a primary clarifier, trickling filter, aeration basin with air blowers, secondary clarifier, and disinfection.

The Sewer Operating fund accounts for salaries, materials, services and certain capital improvements for maintenance of the wastewater treatment plant and discharge system.

**RESOURCES
SEWER OPER FUND UTILITY
FUND 500**

City of Rockaway Beach

				Budget For Next Year 2015-2016			
		Historical Data		Resource Description		Proposed By Budget Officer	Approved By Budget Committee
Actual	First Preceding Year 2012-2013	Adopted Budget This Year 2014-2015	GL Acct	USE OF MONEY AND PROPERTY		Adopted By Governing Body	
1							
2	666,379	666,300	772,300	FUND BALANCE		817,000	817,000
3							
4				CHARGES FOR CURRENT SERVICES			
5	707,050	662,500	701,500	Sewer Service Base Rate	703,000	703,000	703,000
6							
7	72,844	66,300	72,300	Sewer Master Plan	72,400	72,400	72,400
8	1,760	2,200	1,900	New Sewer Connections	2,400	2,400	2,400
9	781,654	731,000	775,700	Total Charges for Current Svcs	777,800	777,800	777,800
10							
11				USE OF MONEY AND PROPERTY			
12	700	800	4121	Interest on Invested Funds	800	800	800
13							
14				OTHER REVENUE			
15	50	1,500	1,400	Miscellaneous Revenue	1,400	1,400	1,400
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	1,448,083	1,399,500	1,550,200	32. TOTAL RESOURCES	1,597,000	1,597,000	1,597,000

DETAILED REQUIREMENTS

SEWER OPERATING FUND
FUND 500

City of Rockaway
Beach

Historical Data				Requirements Description				Budget For Next Year - 2015-2016			
Actual	Adopted Budget This Year 2013-2014	First Proceeding 2013-2014	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Proposed By Budget Officer	Approved By Budget Committee	Proposed By Budget Officer	Approved By Budget Committee	Proposed By Budget Officer	Approved By Budget Committee
Second Proceeding Year 2012-2013											
1	28,315	29,200	31,100	5082	City Manager	32,000	32,000	32,000	32,000	32,000	32,000
2	20,873	25,900	27,300	5058	Public Works Director	30,500	30,500	30,500	30,500	30,500	30,500
3	78,125	81,600	89,100	5057	Office Employees	91,200	91,200	91,200	91,200	91,200	91,200
4	42,846	39,400	50,900	5059	Plant Operator II	56,000	56,000	56,000	56,000	56,000	56,000
5	59,802	68,400	79,400	5055	Maintenance Workers	79,500	79,500	79,500	79,500	79,500	79,500
6	1,304	1,300	1,500	5085	Council Slipend	1,500	1,500	1,500	1,500	1,500	1,500
7	1,254	1,400	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	2,000	2,000	2,000
8	1,839	4,400	5,000	5054	Code Enforcement	4,000	4,000	4,000	4,000	4,000	4,000
9		800	800	5064	Standby	2,000	2,000	2,000	2,000	2,000	2,000
10		4,119	8,000	5065	Overtime	9,000	9,000	9,000	9,000	9,000	9,000
11											
12	238,497	260,400	294,600		Total Wages	307,700	307,700	307,700	307,700	307,700	307,700
13	112,077	135,600	133,700	5152	Payroll Expenses	165,300	165,300	165,300	165,300	165,300	165,300
14	965	25,100	24,600	5075	Accumulated Vacation/Comp Time	19,000	19,000	19,000	19,000	19,000	19,000
15	351,539	421,100	452,900		Total Personal Services	492,000	492,000	492,000	492,000	492,000	492,000
16		4.60	4.60		Total Full-Time Equivalent(FTE)	4.60	4.60	4.60	4.60	4.60	4.60
17					MATERIALS AND SERVICES						
18	28,190	30,000	30,000	6110	Electricity	30,000	30,000	30,000	30,000	30,000	30,000
19	1,171	1,000	1,000	6455	Emergency Services	1,000	1,000	1,000	1,000	1,000	1,000
20	4,080	4,500	4,500	6520	Building Maintenance	4,500	4,500	4,500	4,500	4,500	4,500
21	3,893	3,600	3,800	6530	Telephone & Telemetry	4,560	4,560	4,560	4,560	4,560	4,560
22	7,473	11,500	11,900	6551	Administration & Billing	11,900	11,900	11,900	11,900	11,900	11,900
23	12,160	19,500	22,000	6570	Ins: Vehicle, Liability, Equip. Bldg.	25,300	25,300	27,900	27,900	27,900	27,900
24	7,417	10,000	9,800	6580	Fuel & Oil	9,800	9,800	9,800	9,800	9,800	9,800
25	47,312	44,600	44,600	6730	System Maintenance and Supplies	50,540	50,540	50,540	50,540	50,540	50,540
26	16,755	28,000	24,800	6554	Plant Chemicals and Supplies	24,800	24,800	24,800	24,800	24,800	24,800
27	7,394	5,400	5,500	6850	Attorney & Legal	8,700	8,700	8,700	8,700	8,700	8,700
28	6,300	6,700	6,700	6574	Audit	8,300	8,300	8,300	8,300	8,300	8,300
29	8,072	8,900	8,800	6860	Vehicle Maint., Supplies & Repair	8,800	8,800	8,800	8,800	8,800	8,800
30		10,000	14,500	6740	I & I Work	14,500	14,500	14,500	14,500	14,500	14,500
31	2,591	2,600	2,600	6745	Required Testing	2,600	2,600	2,600	2,600	2,600	2,600
32	1,847	2,000	3,700	6831	Dues - Certifications	3,700	3,700	3,700	3,700	3,700	3,700
33	3,048	7,100	6,900	6851	Engineering	8,400	8,400	8,400	8,400	8,400	8,400
34	3,479	3,600	3,500	6915	Travel and Training - Staff	3,500	3,500	3,500	3,500	3,500	3,500
35	4,045	4,500	4,800	6945	Meter Readers 40%	4,800	4,800	4,800	4,800	4,800	4,800
36		1,200	1,400	6951	Ordinance Enforcement	1,400	1,400	1,400	1,400	1,400	1,400
37											
38	165,227	204,700	210,800		Total Materials and Services	227,100	229,700	229,700	229,700	229,700	229,700
39	516,766	625,800	663,700		SUBTOTAL	719,100	721,700	721,700	721,700	721,700	721,700

DETAILED REQUIREMENTS

City of Rockaway
Beach

**SEWER OPERATING FUND
FUND 500**

						Budget For Next Year 2015-2016		
			REQUIREMENTS DESCRIPTION		Proposed By Budget Officer	Approved By Budget Committee	Approved By Budget Committee	
	Actual	Historical Data	Adopted Budget This Year 2013-2014	GL Acct				
1	516,766	First Preceding Year 2012-2013	625,800	663,700	Balance Forward	719,100	721,700	721,700
2								1
3								2
4								3
5								4
6			10,000	30,000	Project Grant Match	30,000	30,000	30,000
7	19,019	10,000	10,000	7601	Improvement and New Lines	10,000	10,000	10,000
8				7661	Vehicle and Equipment			7
9								8
10								9
11	19,019	20,000	40,000		Total Capital Outlay	40,000	40,000	40,000
12					TRANSFERS OUT			11
13								12
14	25,000	20,000	20,000	8027	GF City Hall/Civic Ctr Operating	20,000	20,000	20,000
15	20,000	15,000	15,000	8036	Project and Equipment Reserve	15,000	15,000	15,000
16	25,000	25,000	25,000	8030	Roads & Streets	32,000	32,000	32,000
17	70,000	70,000	70,000	8033	Sewer Master Plan	140,000	140,000	140,000
18	140,000	130,000	130,000		Total Transfers Out	207,000	207,000	207,000
19								13
20		10,000	30,000		CONTINGENCY	30,000	30,000	30,000
21								14
22	772,298				Ending Balance (prior years)			15
23		613,700	686,500		Unappropriated Ending Fund Bal.	600,900	598,300	598,300
24								16
25								17
26	1,448,083	1,399,500	1,550,200		TOTAL REQUIREMENTS	1,597,000	1,597,000	1,597,000
								18

RESOURCES

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

SEWER MASTER PLAN RESERVE FUND FUND 520

City of Rockaway Beach

Historical Data			Resource Description			Budget For Next Year 2015-2016		
Actual	Adopted Budget First Preceding Year 2013-2014	Gl. Acct 2014-2015	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1								
2	442,228	442,200	431,500	FUND BALANCE	522,600	522,600	522,600	2
3								3
4				USE OF MONEY AND PROPERTY				4
5		1,100	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	Trsf in from sewer SDC for master plan	-	-	-	8
9	70,000	70,000	4032.52	Sewer Operating Fund	140,000	140,000	140,000	9
10								10
11								11
12	130,000	100,000	70,000	Total Transfer In	140,000	140,000	140,000	12
13								13
14								14
15								15
16	572,228	543,300	502,600	TOTAL RESOURCES	663,700	663,700	663,700	16
17				CAPITAL OUTLAY				17
18								18
19								19
20		-	7555.52	Projects Per Master Plan:	225,000	225,000	225,000	20
21								21
22		300,000	300,000	Lift Station/Infrastructure	75,000	75,000	75,000	22
24	56,834	20,000	-	Sewer Master Plan Update	-			24
25	83,883	10,000	30,000	7558.52 Other Projects/Grant Match	-	-	-	25
26								26
27								27
28	140,717	330,000	330,000	Total Capital Projects	300,000	300,000	300,000	28
29								29
30		15,000	10,000	contingency	10,000	10,000	10,000	30
31								31
32	431,511			Ending Balance (prior Years)				32
33		198,300	162,600	Reserved for Future Expenditures	353,700	353,700	353,700	33
34								34
35	572,228	543,300	502,600	TOTAL EXPENDITURES	663,700	663,700	663,700	35

RESOURCES
Sewer Improvements Debt Service
FUND 560

City of Rockaway Beach

Historical Data				Budget For Next Year 2015-2016			
Actual		Adopted Budget		RESOURCE DESCRIPTION		Proposed By Budget Officer	Approved By Budget Committee
Second Preceding Year 2012-2013	First Preceding Year 2013-2014	This Year 2014-2015	GL Acct			Adopted By Governing Body	
1							
2	328,343	328,300	358,700	FUND BALANCE	294,000	294,000	294,000 2
3							
4				USE OF MONEY AND PROPERTY	600	600	600 5
5	600	600	4120.56	Interest on Invested Funds			
6							
7							
8				Collections From Utility Billing			
9	225,592	223,000	223,000	4850.56 Sewer Outfall Debt Svc billed	223,000	223,000	223,000 9
10							
11							
12	553,935	551,900	582,300	TOTAL RESOURCES	517,600	517,600	517,600 12
13				EXPENDITURES			
14				DEBT SERVICE (4-01-2025)			
15	131,143	128,000	139,400	8510.56 Principal (Oct 1 & Apr 1)	139,400	139,400	139,400 15
16	59,117	62,000	54,300	8511.56 Interest (2.94%)	54,300	54,300	54,300 16
17	4,946	11,200	10,900	8514.56 Loan Fee (0.5%)	10,900	10,900	10,900 17
18	195,206	201,200	204,600	Total Debt Service	204,600	204,600	204,600 18
19							
20							
21							
22	195,206	201,200	204,600	TOTAL PAYMENTS	204,600	204,600	204,600 22
23							
24							
25							
26							
27							
28	96,024	96,100	96,100	Required Loan Reserve	96,100	96,100	96,100 28
29	96,024	96,100	96,100	Total Reserve	96,100	96,100	96,100 29
30	262,705			Ending Balance (prior years)			
31		254,600	281,600	Unappropriated Ending Fund Bal	216,900	216,900	216,900 31
32							
33	553,935	551,900	582,300	TOTAL EXPENDITURES	517,600	517,600	517,600 33

**RESOURCES AND REQUIREMENTS
SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590**

CITY OF ROCKAWAY BEACH

				DESCRIPTION		Budget For Next Year	
Historical Data		Adopted Budget		2015-2016			
Actual	First Preceding Year 2012-2013	This Year 2013-2014	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
BEGINNING FUND BALANCE:							
1				* CASH ON HAND(CASH BASIS), OR			
2				* WORKING CAPITAL (ACCUAL BASIS)			
3	677,384	677,300	629,200	Bal Fwd - Reimbursement	576,700	576,700	
4	486,797	483,500	507,900	Bal Fwd - Improvement	458,900	458,900	
5		4,800	4,800	4120.59 EARNINGS FROM TEMPORARY INVESTMENTS	3,800	3,800	
6				Interfund Loan PD \$72K 0% 10yrs	7,200	7,200	
7						7	
8	11,824	10,368	4,400	4835.59 Reimbursement Fees	3,400	3,400	
9	21,160	18,432	7,900	4940.59 Improvement Fees	6,000	6,000	
10	1,197,165	1,194,400	1,154,200	TOTAL RESOURCES	1,056,000	1,056,000	
11						11	
12						12	
13	1,197,165	1,194,400	1,154,200	TOTAL RESOURCES	1,056,000	1,056,000	
14				REQUIREMENTS			
15						14	
16	0	300,000	300,000	7880.59 Contract Materials - Improvement	300,000	300,000	
17		200,000	200,000	7885.59 Contract Materials - Reimbursement	200,000	200,000	
18						18	
19	0	500,000	500,000	Total Capital Outlay	500,000	500,000	
20				Transfers Out To:			
21						20	
22	60,000	30,000	-	8033.59 Trsfr to WW Master Plan for plan update (reim)	-	22	
23						23	
24						24	
25	60,000	30,000	0	Total Transfers Out	0	0	
26						25	
27	629,208	460,068	436,000	Unappr Bal - Reimbursement	311,360	311,360	
28	507,957	204,332	218,200	Unappr Bal - Improvement	244,640	244,640	
29	1,137,165			FUND BALANCE - PRIOR YEARS			
30		664,400	654,200	UNAPPROPRIATED FUND BALANCE	556,000	556,000	
31	1,197,165	1,194,400	1,154,200	TOTAL REQUIREMENTS	1,056,000	1,056,000	

RESOURCES
STATE REVENUE SHARING FUND
FUND 600

City of Rockaway Beach

				RESOURCE DESCRIPTION		Budget For Next Year 2015-2016		
Actual		Historical Data		Adopted Budget This Year 2014-2015	GL Acct	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1								
2	23,304	0	0	0	BEGINNING FUND BALANCE			
3					REVENUE FROM OTHER AGENCIES			
4					4310.60 State Revenue Funds			
5	17,872							
6								
7								
8								
9	41,176	0	0	0	TOTAL RESOURCES	0	0	0
10					EXPENDITURES			
11					PERSONAL SERVICES			
12								
13	0	0	0	0	Total Personal Services	0	0	0
14					MATERIALS & SERVICES			
15	8,000				6591.60 Sen. Citizens - Sen. Meals			
16								
17	727				6470.60 Sr center bldg maint			
18	2,000				6571.60 Data Processing			
19								
20	250				6584.60 Library			
21					6590.60 Senior Center			
22								
23	10,977	0	0	0	Total Materials & Services	0	0	0
24					CAPITAL OUTLAY			
25								
26	0	0	0	0	Total Capital Outlay	0	0	0
27					TRANSFER OUT			
28	30,199				8660.60 Transfer Out - General Fund			
29	0				8630.60 Transfer out - Roads and Streets			
30	30,199	0	0	0	Total Transfers	0	0	0
31								
32	0	0	0	0	Ending Fund Bal. - prior year			
33					Unappr. Ending Fund Balance	0	0	0
34	41,176	0	0	0	TOTAL	0	0	0

THIS FUND CLOSED AS OF 6/30/2013

Transient Room Tax (TRT) Fund

The Transient Room Tax fund accounts for the room tax collected from hotels, motels, and short-term rentals within the city limits. As of January 1, 2014, the tax increased to 9% of room rentals. There are four components to the tax, the 5% portion, the 2% ADV portion, the 30% of 2% CTY portion, and the 70% of 2% CTY portion.

The 5% portion and the 30% of 2% CTY portion are intended for use in City operations such as Fire, Police, Parks, Equipment, and Capital Improvements. The 2% ADV portion may only be used for media advertising in order to promote tourism and economic development. The 70% of 2% CTY portion shall be used on tourism facilities and for tourism promotion.

The 2% ADV portion is largely expended through one or more contracted vendors and is let through competitive bid. The current vendor is Tillamook Design which purchases magazine ads, radio spots, and other media oriented products and services on behalf of the City.

**DETAILED EXPENDITURES
TRANSIENT ROOM TAX FUND
FUND 800**

City of Rockaway Beach Budget For Next Year 2015-2016						
Historical Data		Requirements Description		Proposed By Budget Officer	Approved By Budget Committee	Approved By Budget Committee
Actual	Adopted Budget This Year 2014-2015	Gl. Acct	MATERIALS & SERVICES			
1	First Preceding Year 2012-2013	Year 2013-2014				
2						
3						
4	35,000	37,000	39,000	66533.80 Advertising - media 66535.80 Advertising/Tourism 6,100 5,800 Advertising - website 14,000 13,000 Advertising - other 7,200 Bad Debt - 2% portion	60,000 25,000 10,000 25,000 10,000	60,000 25,000 10,000 25,000 10,000
5	10,815	10,000	10,000	66533.80 Advertising - media 66535.80 Advertising/Tourism 6,100 5,800 Advertising - website 14,000 13,000 Advertising - other 7,200 Bad Debt - 2% portion	60,000 25,000 10,000 25,000 10,000	60,000 25,000 10,000 25,000 10,000
6	2,6558			70% of 2% CTY Portion		
7	5,289					
8						
9						
10		1,200	1,200	6536.80 Rockaway Lions July 4th Event	1,200	1,200
11	16,100	16,500	16,500	6537.80 Fireworks - July 4th Event 6538.80 Tourism Promo and Facilities	19,500	19,500
12				5% Portion	4,000	4,000
13						
14	1,484	2,000	18,000	Bad Debt Expense	10,000	10,000
15						
16	71,546	85,500	112,000	Total Materials & Services	160,700	164,700
17						
18				CAPITAL OUTLAY - 5%		
19						
20	20	0	0	Total Capital Outlay	0	0
21				TRANSFER OUT		
22				GF - Capital Outlay	39,000	39,000
23				TRANSFER OUT - 5%		
24	60,000	35,000	48,000	GF - Police 8046.00 GF - Fire	28,000 29,000	28,000 29,000
25				Civic Cir. Ops - USDA Loan Svc	0	0
26	30,000	37,000	32,000	8027.80 Civic Cir. Ops - USDA Loan Svc 8037.80 GF - Parks & Recreation	36,200	36,200
27	20,000	32,000	40,000	Roads & Streets Fund 8041.80 Project & Equip Reserve	80,000	85,000
28	28,000	32,000	12,000	8025.80 Fire Equip Reserve	30,000	30,000
29	12,000			8036.80 Project & Equip Reserve Fund	79,000	79,000
30		4,000	60,000	8025.80 General Fund - USDA loan service 8046.80 GF - City Beautification	60,000 0	60,000 0
31		60,000	6,000	GF - Urban Renewal		
32	3,000	3,000	6,000			
33	3,000					
34				TRANSFER OUT - 30% of 2% CTY		
35				Project & Equip Reserve Fund - Civic Fac	35,000	35,000
36				TRANSFER OUT - 70% of 2% CITY		
37				8044.80 GF - City Beautification	8,000	8,000
38				8036.80 Project & Equip Reserve Fund	8,200	8,200
39				8024.80 GF - Police	8,400	8,400
40				8041.80 Roads & Streets Fund	16,500	16,500
41	173,000	166,000	198,000	Total Transfer Out	381,200	386,200
42						
43			24,000	Contingency	25,000	25,000
44						
45				24,000	25,000	25,000
46				Reserved for Future Expenditures - Trsm Fac	60,800	60,800
47	90,402			Ending Balance (prior Years)	8,200	8,200
48	19,800		79,200	Unappropriated Ending Fund Bal.	150,200	141,200
49	#VALUE!	271,300	413,200	TOTAL REQUIREMENTS	777,900	777,900

RESOURCES
TRANSIENT ROOM TAX FUND
FUND 800

City of Rockaway Beach

					Budget For Next Year 2015-2016				
		Historical Data			Resource Description		Proposed By Budget Officer	Approved By Budget Committee	Approved By Governing Body
Second Preceding Year 2012-2013	Actual First Preceding Year 2013-2014	Adopted Budget This Year 2014-2015	Gl Acct	USE OF MONEY AND PROPERTY					
1	25,758	25,700	90,400		FUND BALANCE	323,000	323,000	323,000	1
2									2
3									3
4				REVENUE FROM COLLECTIONS 9%					4
5	218,314	174,500	250,000	4710.80	Room Tax Collections 5%	251,600	251,600	251,600	5
6	87,506	69,800	71,400	4711.80	Room Tax Col - Advertising 2%	100,600	100,600	100,600	6
7				4712.00	Room Tax Col - 70% of 2% CTY	70,400	70,400	70,400	7
8				4712.00	Room Tax Col - 30% of 2% CTY	30,200	30,200	30,200	8
9	3,370	1,200	1,300	4709.80	Pen & Int Delinquent	2,000	2,000	2,000	9
10									10
11									11
12				USE OF MONEY AND PROPERTY					12
13		100	100	4120.80	Interest on Invested Funds	100	100	100	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									27
28	334,948	271,300	413,200		TOTAL RESOURCES	777,900	777,900	777,900	28
29									29