

CITY OF ROCKAWAY BEACH



CITY MANAGER'S BUDGET MESSAGE FISCAL YEAR 2016-2017

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 is significantly revenue-limited this year, although actual increases in TRT revenues will directly benefit General Fund resources. Additional General Fund facts are:
- The City property tax rate is **\$0.988/\$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 **2.5%** to the General Fund, slightly more than the increase in last year's Budget;
- Fuel prices continue lower than previous years, but they are increasing and budget estimates reflect that reality;
- PERS costs will increase by approximately 21.88% per biennial period, affecting this Budget in 2017. The annual contractual COLA increase for all City Employees will be 2.8 percent for the budget period.
- State Revenue Sharing dollars are projected to increase slightly;
- TRT receipts increases will likely be flat this year, meaning no increase in funds 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 **10%** for medical and **5.4%** for dental, both of which are higher than last year, while Workers' Compensation premiums will increase by **7.2%**;
- Other Insurance rates are also likely up, Categories of insurance include: Liability/auto liability insurance, vehicle physical damage and property;



- City Enterprise Funds (water and sewer) are adequately funded and therefore the Budget again contains no utility rate increases. The City has, however, completed a Rate Study which is mandatory before any Water/Sewer utility rate increase can occur. You should also note, that except as a loan with certain conditions, Enterprise Funds cannot be spent for General Fund requirements;

This Budget is, as always, conservative--revenue estimates are not unrealistic or overly optimistic, nor are expenditures unrealistically low. Rockaway Beach continues to do well in the area of TRT revenue, which has enabled the City to complete several projects according to the guidelines for TRT expenditures. 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 or for outstanding loans. The debt service funds are fairly straight forward and are funded to service the required payments.

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 grant that we have received 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 a 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 must 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. It may be in the City's best interests to increase the TRT to the 10 percent level, as permitted by State Law.

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

Respectfully,



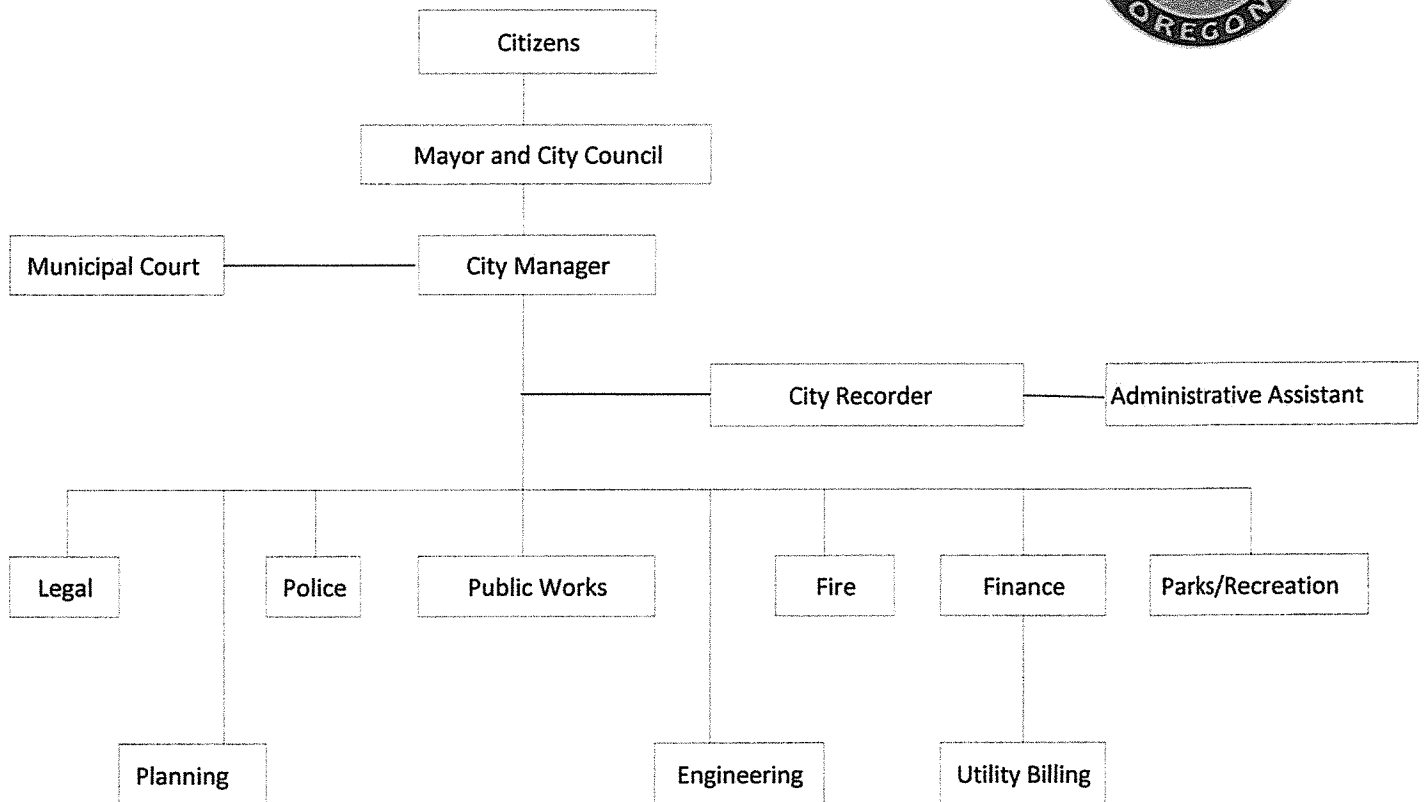
Lars Gare
City Manager



City of Rockaway Beach, Oregon

Organization Chart

Jul-16





Budget Calendar FY 2016-2017

- | | |
|----------------|---|
| March 9, 2016 | Appoint Budget Officer at Council Meeting. |
| March 9, 2016 | Appoint Budget Committee Member at Council Meeting. |
| March 9, 2016 | Post Budget Committee Meeting on website. |
| March 9, 2016 | Publish 1st notice of Budget Committee Meeting. |
| March 16, 2016 | Publish 2nd notice of Budget Committee Meeting. |
| March 16, 2016 | Send reminders to Budget Committee Members. |
| March 30, 2016 | First Budget Committee Meeting: <ul style="list-style-type: none">1. Election of Chair & Secretary2. Receive Budget Message3. Public Hearing on proposed uses, State Revenue Sharing.4. Budget Officer presents proposed budget. |
| April 13, 2016 | Second Budget Committee Meeting: Receive Public Testimony |
| April 14, 2016 | Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for publication the approved budget summary. |
| April 27, 2016 | Third Budget Committee Meeting: Final Adjustments Approve Budget Tax Levy |
| May 11, 2016 | Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds. |
| May 12, 2016 | Submit LB 50 Budget to County Assessor and County Clerk - Due by July 15 |

Comparative Tax Rates

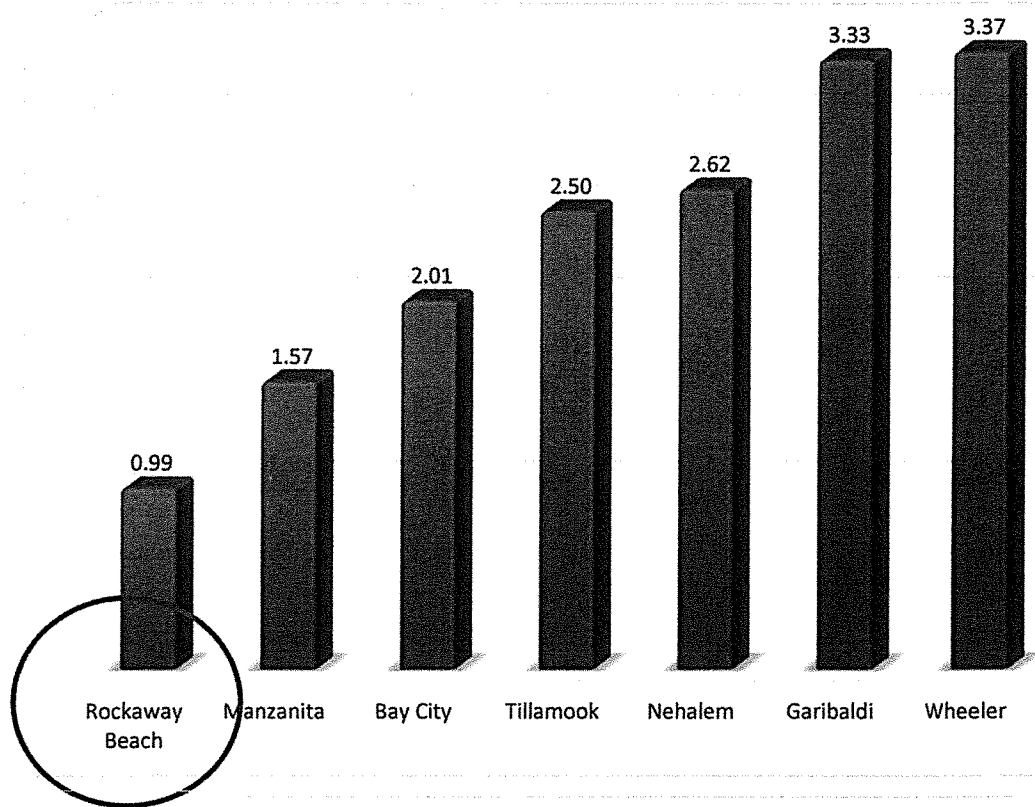
source: Tillamook
County Assessor

Cities in Tillamook County 2016-2017

Tax Rate and Fire Combined

Tax and Fire Combined

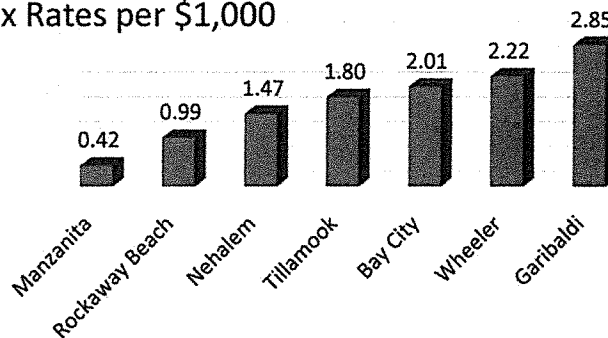
| | |
|----------------|------|
| Rockaway Beach | 0.99 |
| Manzanita | 1.57 |
| Bay City | 2.01 |
| Tillamook | 2.50 |
| Nehalem | 2.62 |
| Garibaldi | 3.33 |
| Wheeler | 3.37 |



Tax Rates per \$1,000

Tax Rates per \$1,000

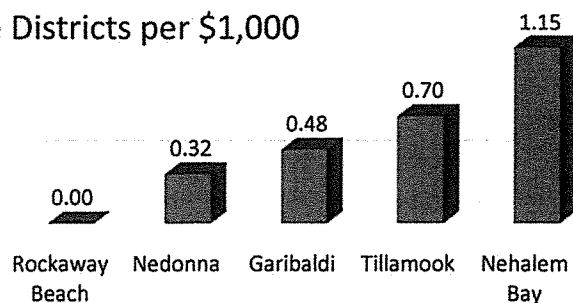
| | |
|----------------|------|
| Manzanita | 0.42 |
| Rockaway Beach | 0.99 |
| Nehalem | 1.47 |
| Tillamook | 1.80 |
| Bay City | 2.01 |
| Wheeler | 2.22 |
| Garibaldi | 2.85 |



Fire Districts per \$1,000

| | |
|----------------|------|
| Rockaway Beach | 0.00 |
| Nedonna | 0.32 |
| Garibaldi | 0.48 |
| Tillamook | 0.70 |
| Nehalem Bay | 1.15 |

Fire Districts per \$1,000



City of Rockaway Beach, Oregon
General Fund Revenue by Source

| | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Property Taxes | 348,153 | 340,787 | 334,819 | 325,904 | 340,377 | 322,110 | 284,907 | 252,578 | 243,086 | 230,111 | 200,413 | 214,090 | 195,137 | 190,628 | 190,483 |
| State Revenue Sharing | 19,524 | 18,587 | 17,800 | 16,499 | 15,718 | 16,267 | 23,460 | 27,189 | 20,189 | 23,431 | 20,176 | 18,982 | - | - | - |
| Licenses & Franchises | 130,631 | 133,945 | 117,686 | 122,855 | 118,847 | 115,539 | 115,512 | 114,175 | 82,030 | 77,362 | 74,087 | 84,868 | 75,697 | 69,713 | 72,970 |
| Building/Land Use Permits | 0 | 0 | 0 | 4,006 | 18,956 | 19,964 | 26,841 | 30,135 | 88,499 | 108,870 | 73,771 | 27,688 | 25,257 | 24,888 | 34,877 |
| Land Use/Ordinance Fees | 13,355 | 16,920 | 13,995 | 13,585 | 15,209 | 24,546 | 224 | 29,078 | 150,708 | 108,698 | 64,207 | 8,380 | 8,483 | 3,400 | 2,809 |
| Downtown Development Fee | | | | | | | | | | | (575) | 23,500 | 23,725 | 23,825 | - |
| Public Safety Donations | 31,963 | 30,595 | 20,016 | | 39,584 | 66,832 | 26,365 | 58,182 | 56,110 | 55,680 | 47,564 | 41,375 | 14,174 | 14,379 | 14,493 |
| Charges for Fire Service | | | | | | | | | | | | | | | |
| Fines and Forfeitures | 71,802 | 93,354 | 68,194 | 51,293 | 28,858 | 28,387 | 25,783 | - | - | - | - | - | 21,574 | 21,704 | 20,462 |
| Interest on Investments | 3,923 | 17,795 | 23,260 | 21,796 | 68,206 | 88,616 | 29,084 | 57,323 | 47,849 | 61,278 | 89,795 | 24,724 | 16,122 | 11,414 | 13,454 |
| Recreation Donations | 9,939 | 8,778 | 14,981 | 11,126 | 15,594 | 6,524 | 69,475 | 4,673 | 8,659 | 8,864 | 5,445 | 3,843 | 17,559 | 2,460 | 1,850 |
| Grants | 4,705 | 13,964 | 5,759 | 73,234 | 10,184 | 15,056 | 24,139 | 11,767 | 10,966 | 11,297 | 10,402 | 7,911 | 8,510 | 7,503 | 6,876 |
| Miscellaneous | 52,128 | 46,854 | 6,941 | 17,608 | 21,679 | 31,734 | 34,588 | 21,072 | 10,662 | 125,195 | 11,405 | 16,600 | 11,963 | 6,560 | 4,720 |
| Total | 686,123 | 721,579 | 652,408 | 687,324 | 711,340 | 766,103 | 667,086 | 607,954 | 723,169 | 851,274 | 604,651 | 486,564 | 662,272 | 412,586 | 459,754 |

City of Rockaway Beach Oregon
Population Estimate
Last Sixteen Years

| <u>Year</u> | <u>Population</u> | <u>% Change</u> |
|-------------|-------------------|-----------------|
| 2016 | 1335 | 0.8% |
| 2015 | 1325 | 0.0% |
| 2014 | 1325 | 0.0% |
| 2013 | 1325 | 0.4% |
| 2012 | 1320 | 0.0% |
| 2011 | 1320 | 0.6% |
| 2010 | 1312 | -4.9% |
| 2009 | 1380 | 0.4% |
| 2008 | 1375 | 1.1% |
| 2007 | 1360 | 1.1% |
| 2006 | 1345 | 0.0% |
| 2005 | 1345 | 1.9% |
| 2004 | 1320 | 1.5% |
| 2003 | 1300 | 0.8% |
| 2002 | 1290 | 0.0% |
| 2001 | 1290 | 1.2% |

source: League of Oregon Cities Shared Revenue Estimates

City of Rockaway Beach

Long Term Debt Report - April 2016

| | <u>Loan Name</u> | <u>fund</u> | <u>current amt</u> (original amt) | <u>payment</u> (amt may vary) | <u>frequency</u> | <u>rate</u> | <u>term</u> | <u>source</u> | <u>agent/holder</u> | <u>loan #</u> | <u>date</u> <u>originated</u> | <u>date</u> <u>matures</u> | <u>payment</u> <u>date(s)</u> |
|---|---|-------------|--------------------------------------|----------------------------------|------------------------------|-------------|-----------------------------------|------------------------------|-----------------------------------|---------------|----------------------------------|-------------------------------|----------------------------------|
| 1 | 1981-1998 Water Revenue Bonds (original water treatment plant) | 430 | \$75,000.00 \$350,000 | \$27,550 | int = semi, prnc = annual | 5.1% | | Water SDC Water Operating | US Bank Corp Trust Svcs | 97235160 | 9/1/98 | 7/15/18 | 7/14, 1/15 |
| 2 | Waste Water Improvement (Water Treatment Outfall) | 560 | \$1,494,961.00 \$2,700,000 | \$95,130 | semi-annual | 2.94% | 20 yr | sewer surcharge | DEQ | #78281 | 6/30/04 | 6/30/24 | 10/14, 4/15 |
| 3 | Water Improvement Debt Svc. (McMillan Creek Reserve) | 470 | \$450,000.00 \$900,000 | \$41,520 | semi-annual | 4.8% | 15 yr | Water Surcharge | US Bank commercial loan svcs | #00000034 | 5/15/08 | 5/15/23 | 10/14, 4/15 |
| 4 | City Hall/Civic Center USDA | 110 | \$694,632.00 \$1,148,300 | \$64,294 (48567+15727) | annual | 4.5% | 37 yr | TRT | USDA 2 loans - 715k & 280k | 97/03 & 97/04 | 6/24/09 | 6/24/2046 | 6/15 (auto debit) |
| 5 | Anchor St. Parking Lot | 100 | \$190,289.00 \$240,000 | \$10,382.97 | semi-annual | 6% | 20 yr | TRT | George Dunford, Theodore Simms | na | 3/2/09 | 3/2/29 | 9/14, 3/15 |
| 6 | ARRA Water Treatment Plant | 470 | \$518,740.00 \$615,030 | \$41,339.67 | annual | 3% | 20 yr | Water SDC Water Operating | Oregon IFA | SZ9002 | 12/1/2012 | 12/1/31 | 12/1 |
| 7 | 220 N Highway 101 Police Bldg | 10 | \$176,596.00 \$188,000 | \$5,890.80 | semi-annual | 3.90% | * * 25 yr amort, 15 yr balloon | TRT | TLCFCU | na | 3/6/2014 | 3/5/2029 | 7/14, 1/15 |

Totals: Current
Original

General Fund debt O/S: \$ 1,061,517
water debt O/S: \$ 1,043,740
sewer debt O/S: \$ 1,494,961
total debt O/S: \$ 3,423,622

semi-annual pmt total \$180,474
(X2) \$360,948
annual pmt total \$105,634
total yrfy debt pmts \$466,581

water pmts \$ 179,480 (1) & (3) & (6)
sewer pmts \$ 190,260 (2)
Gen Fund pmts \$ 96,842 (4) & (5) & (7)
total debt pmts \$ 466,581

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:

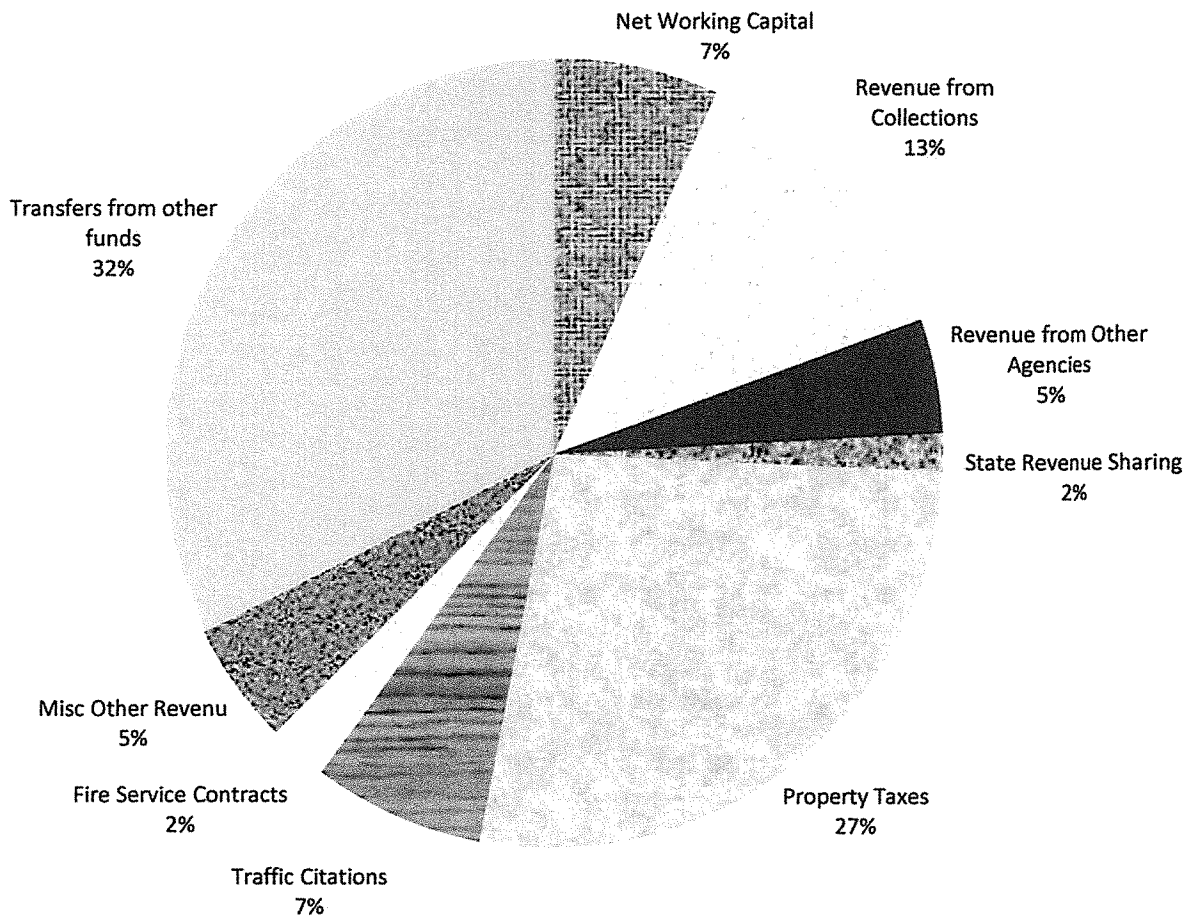
- Administration
- Planning & Land Development
- Police
- Municipal Court
- Fire
- Parks & Recreation
- Certain Debt Service

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.

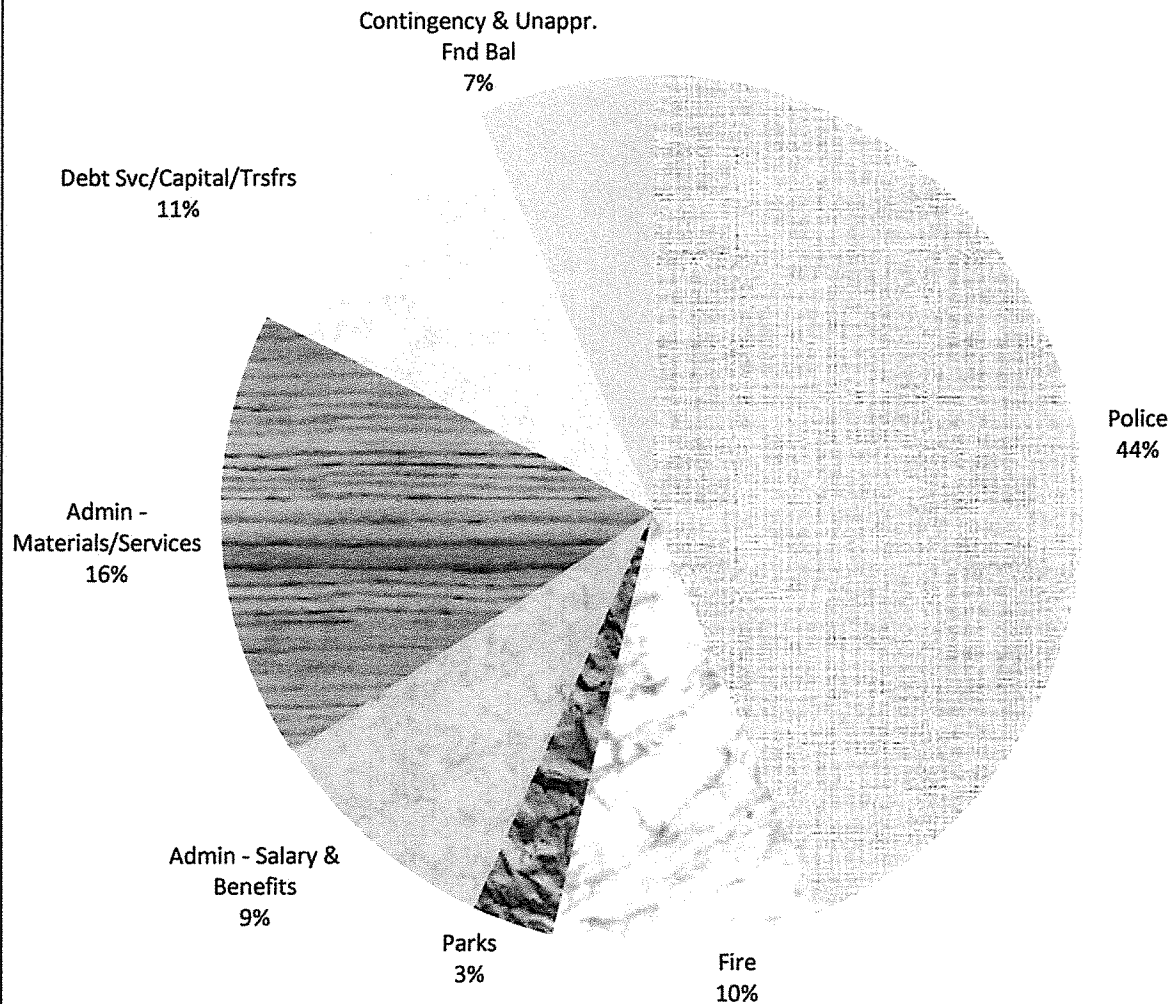
Proceeds from the Fire Department's fund raising activities are no longer deposited in the City's accounts, but are collected by a newly formed non-profit organization formed for this purpose. The associated direct costs of fund raisers will also be paid by the non-profit.

General Fund: Where the Money Comes From



| | | |
|-----------------------------|------------------|-----|
| Net Working Capital | 85,000 | 7% |
| Revenue from Collections | 160,025 | 13% |
| Revenue from Other Agencies | 58,605 | 5% |
| State Revenue Sharing | 19,500 | 2% |
| Property Taxes | 342,800 | 27% |
| Traffic Citations | 89,400 | 7% |
| Fire Service Contracts | 30,700 | 2% |
| Misc Other Revenue | 62,900 | 5% |
| Transfers from other funds | 407,500 | 32% |
| | <u>1,256,430</u> | |

General Fund: Where the Money Goes



| | | |
|-------------------------------|-----------|-----|
| Police | 548,473 | 44% |
| Fire | 127,000 | 10% |
| Parks | 38,400 | 3% |
| Admin - Salary & Benefits | 112,100 | 9% |
| Admin - Materials/Services | 208,750 | 17% |
| Debt Svc/Capital/Trsfrs | 137,400 | 11% |
| Contingency & Unappr. Fnd Bal | 84,307 | 7% |
| | <hr/> | |
| | 1,256,430 | |

**RESOURCES
GENERAL FUND
FUND 100**

CITY OF ROCKAWAY BEACH

| | HISTORICAL DATA | | | GL Acct | | Budget For Next Year 2016-2017 | | | | |
|----|------------------------------------|-----------------------------------|--|------------|--|---|-------------------------------|---------------------------------|---------|------------------------------|
| | ACTUAL | | Adopted Budget This Year 2015-2016 | | | RESOURCES | Proposed By Budget Officer | Approved By Budget Committee | | Adopted By Governing Body |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | | |
| 1 | 258,400 | 277,900 | 317,400 | | | Net Working Capital | 85,000 | 85,000 | 85,000 | 1 |
| 2 | | | | | | OTHER RESOURCES | | | | 2 |
| 3 | 302,500 | 312,500 | 320,000 | 4010 | | Current Property Taxes (estimated to be received) | 330,000 | 330,000 | 330,000 | 3 |
| 4 | 9,800 | 12,100 | 6,000 | 4020 | | Delinquent Property Taxes (previously levied) | 12,800 | 12,800 | 12,800 | 4 |
| 5 | 312,300 | 324,600 | 326,000 | | | Total Property Taxes | 342,800 | 342,800 | 342,800 | 5 |
| 6 | | | | | | REVENUE FROM COLLECTIONS | | | | 6 |
| 7 | 110,300 | 121,200 | 122,400 | 4060 | | Licenses & Franchise Fees | 130,000 | 130,000 | 130,000 | 7 |
| 8 | 100 | 100 | 0 | 4082 | | NKN - School Permit Tax | 0 | 0 | 0 | 8 |
| 9 | 9,800 | 14,100 | 13,000 | 4085 | | Land Use/Ordinance Fees | 13,500 | 13,500 | 13,500 | 9 |
| 10 | 65,000 | 79,400 | 79,400 | 4100 | | Fines+Citations: Trfc, Prkng, Ord Viol | 89,400 | 89,400 | 89,400 | 10 |
| 11 | 1,100 | 1,100 | 1,100 | 4185 | | Fire Permits | 1,100 | 1,100 | 1,100 | 11 |
| 12 | 2,100 | 1,900 | 1,500 | 4146 | | Utilities reimb - Health Dept | 1,500 | 1,500 | 1,500 | 12 |
| 13 | 10,200 | 10,400 | 10,400 | 4142 | | First Floor Office rent - Health Dept | 10,525 | 10,525 | 10,525 | 13 |
| 14 | 900 | 700 | 700 | 4850 | | Assessments 2001 Sidewalk LID | 1,200 | 1,200 | 1,200 | 14 |
| 15 | 400 | 200 | 200 | 4860 | | Int on 2001 Sidewalk LID | 200 | 200 | 200 | 15 |
| 16 | | | 600 | 4145 | | Refundable Deposits | 2,000 | 2,000 | 2,000 | 16 |
| 17 | 199,900 | 229,100 | 229,300 | | | Total Revenue from Collections | 249,425 | 249,425 | 249,425 | 17 |
| 18 | | | | | | REVENUES FROM OTHER SOURCES | | | | 18 |
| 19 | 9,000 | 12,000 | 12,000 | 4175 | | Misc Grants - Gen Fund | 7,500 | 7,500 | 7,500 | 19 |
| 20 | | | 3,600 | 4183 | | PD Revenue | 5,600 | 5,600 | 5,600 | 20 |
| 21 | 4,100 | 4,100 | 15,600 | 4178 | | Police Grants | 6,000 | 6,000 | 6,000 | 21 |
| 22 | 13,500 | 15,400 | 15,600 | 4185 | | State Revenue Sharing | 19,500 | 19,500 | 19,500 | 22 |
| 23 | 7,440 | 7,400 | 7,400 | 4177 | | Grants - Fire Dept | 0 | 0 | 0 | 23 |
| 24 | 15,800 | 16,200 | 18,600 | 4040 | | Liquor Tax - OLCC | 21,000 | 21,000 | 21,000 | 24 |
| 25 | 1,600 | 1,700 | 1,300 | 4050 | | Cigarette Tax | 1,580 | 1,580 | 1,580 | 25 |
| 26 | 6,000 | 5,000 | 5,000 | 4170 | | 9-1-1 Funds pass thru rev = exp | 6,000 | 6,000 | 6,000 | 26 |
| 27 | 2,500 | 3,000 | 3,000 | 4180 | | Coastal Zone Planning Grant | 3,000 | 3,000 | 3,000 | 27 |
| 28 | 600 | 600 | 600 | 4179 | | ODOT/Oregon Impact Overtime - Police | 7,925 | 7,925 | 7,925 | 28 |
| 29 | | | 25,000 | 4182 | | TLT Grants | 0 | 0 | 0 | 29 |
| 30 | 60,540 | 65,400 | 107,700 | | | Total Revenue From Other Agencies | 78,105 | 78,105 | 78,105 | 30 |
| 31 | 831,140 | 897,000 | 980,400 | | | SUBTOTAL RESOURCES | 755,330 | 755,330 | 755,330 | 31 |

**RESOURCES
GENERAL FUND
FUND 100**

CITY OF ROCKAWAY BEACH

| | HISTORICAL DATA | | | GL Acct | | Budget For Next Year 2016-2017 | | | | |
|----|------------------------------------|-----------------------------------|------------------------|------------|--|--|-------------------------------|---------------------------------|-----------|---------------------------------|
| | ACTUAL | | This Year 2015-2016 | | | RESOURCE DESCRIPTION | Proposed By Budget Officer | Approved By Budget Committee | | Approved By Budget Committee |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | | |
| 1 | 831,140 | 897,000 | 980,400 | | | Balance Forward | 755,330 | 755,330 | 755,330 | 1 |
| 2 | 8,400 | 9,200 | 11,100 | 4120.01 | | Interest on Invested Funds - GF | 5,500 | 5,500 | 5,500 | 2 |
| 3 | 600 | 600 | 600 | | | Community/Civic Center Rental-SR Cntr | 2,000 | 2,000 | 2,000 | 3 |
| 4 | 9,000 | 9,800 | 11,700 | | | Total Use of Money And Property | 7,500 | 7,500 | 7,500 | |
| 5 | | | | | | CHARGES FOR CURRENT SERVICES | | | | 5 |
| 6 | | | | | | Fire Protection Contracts | | | | 6 |
| 7 | 20,900 | 21,600 | 22,800 | 4091 | | Nedonna Fire Dist | 22,100 | 22,100 | 22,100 | 7 |
| 8 | 7,600 | 7,900 | 8,300 | 4092 | | Twin Rocks Water Dist | 8,100 | 8,100 | 8,100 | 8 |
| 9 | 500 | 500 | 500 | 4093 | | OR State Forestry Dept | 500 | 500 | 500 | 9 |
| 10 | 29,000 | 30,000 | 31,600 | | | Total Charges For Services | 30,700 | 30,700 | 30,700 | 10 |
| 11 | | | | | | OTHER REVENUE | | | | 11 |
| 12 | | | 2,000 | 4170 | | Police Dept Donations & Fund Raisers | 4,000 | 4,000 | 4,000 | 12 |
| 13 | 11,000 | 11,000 | 11,000 | 4160 | | Prk & Rec Donations & Fund Raisers | 11,000 | 11,000 | 11,000 | 13 |
| 14 | 24,000 | | | 4165 | | FD Donations - Annual Letter | 0 | 0 | 0 | 14 |
| 15 | 16,000 | | | 4166 | | FD Fund Raiser Events | 0 | 0 | 0 | 15 |
| 16 | | | | 4166 | | FD T-Shirt Fund Raiser | 0 | 0 | 0 | 16 |
| 17 | 4,000 | 6,000 | 7,000 | 4150 | | Misc Revenues | 9,500 | 9,500 | 9,500 | 17 |
| 18 | | 600 | 500 | 4190 | | Surplus Property | 500 | 500 | 500 | 18 |
| 19 | | 500 | 200 | 4195 | | City Beautification Fund Raiser(s) | 200 | 200 | 200 | 19 |
| 20 | 200 | 200 | 200 | 4110 | | Fireworks Donation | 200 | 200 | 200 | 20 |
| 21 | | | 30,000 | 4169 | | Conflagration Reimbursement | 30,000 | 30,000 | 30,000 | 21 |
| 22 | 55,200 | 18,300 | 50,900 | | | Total Other Revenue | 55,400 | 55,400 | 55,400 | 22 |
| 23 | | | | | | TRANSFER IN | | | | 23 |
| 24 | | | 39,000 | 4038 | | TRT - <30% of 2% CTY> Capital Outlay PW | 13,600 | 13,600 | 13,600 | 24 |
| 25 | 20,000 | 20,000 | 20,000 | 4032 | | Sewer - Civic Center Operations | 25,000 | 25,000 | 25,000 | 25 |
| 26 | 20,000 | 20,000 | 20,000 | 4037 | | Water - Civic Center Operations | 25,000 | 25,000 | 25,000 | 26 |
| 27 | 60,000 | 60,000 | 60,000 | 4055 | | TRT <5%> - USDA City Hall Loan | 60,000 | 60,000 | 60,000 | 27 |
| 28 | 35,000 | 48,000 | 28,000 | 4030 | | TRT <5%> - Police | 172,100 | 172,100 | 172,100 | 28 |
| 29 | | | 8,400 | 4030 | | TRT <30% of 2% CTY> - Police | 24,000 | 24,000 | 24,000 | 29 |
| 30 | 20,000 | 32,000 | 36,200 | 4036 | | TRT <5%> - Parks & Rec | 36,400 | 36,400 | 36,400 | 30 |
| 31 | 3,000 | 6,000 | 8,000 | 4052 | | TRT <30% of 2% CTY>- City Beautification | 5,000 | 5,000 | 5,000 | 31 |
| 32 | | | 29,000 | 4053 | | TRT <5%> - Fire Dept | 43,000 | 43,000 | 43,000 | 32 |
| 33 | | | | 4033 | | TIF Roads and Streets - PD | 3,400 | 3,400 | 3,400 | 33 |
| 34 | | 72,000 | | 4100 | | TIF Sewer SDC - PD Loan 10 yrs 0% int | 0 | 0 | 0 | 34 |
| 35 | 158,000 | 258,000 | 248,600 | | | Total Transfer In | 407,500 | 407,500 | 407,500 | 35 |
| 36 | 1,082,340 | 1,213,100 | 1,323,200 | | | TOTAL RESOURCES | 1,256,430 | 1,256,430 | 1,256,430 | 36 |

GENERAL FUND - POLICE
Fund 100.15

CITY OF ROCKAWAY BEACH

| | HISTORICAL DATA | | | GL Acct | REQUIREMENTS | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|--|--------------------------------|---------------------------------|------------------------------|----|
| | ACTUAL | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | | | | | PERSONNEL SERVICES | | | | 1 |
| 2 | 70,500 | 50,500 | 75,600 | 5052 | Police Chief | 80,000 | 80,000 | 80,000 | 2 |
| 3 | 52,000 | 59,100 | 54,100 | 5060 | Police Sergeant | 55,000 | 55,000 | 55,000 | 3 |
| 4 | 90,200 | 117,835 | 101,540 | 5053 | Officers: Step 1 - 10 (3FT) | 96,448 | 96,448 | 96,448 | 4 |
| 5 | | | | 5061 | Code Enforcement | 7,500 | 7,500 | 7,500 | 5 |
| 6 | 2,400 | 13,130 | 5,400 | 5064 | Part Time Officer | 10,000 | 10,000 | 10,000 | 6 |
| 7 | 17,500 | 25,400 | 17,000 | 5065 | Overtime | 17,000 | 17,000 | 17,000 | 7 |
| 8 | 4,000 | 10,765 | 7,000 | 5068 | On call | 7,000 | 7,000 | 7,000 | 8 |
| 9 | 2,000 | 4,700 | 4,700 | 5069 | ODOT Overtime | 7,925 | 7,925 | 7,925 | 9 |
| 10 | 238,600 | 281,430 | 265,340 | | Total Wages | 280,873 | 280,873 | 280,873 | 10 |
| 11 | 18,500 | 5,200 | 8,700 | 5075 | Accrued Vacation-Hol-CT | 500 | 500 | 500 | 11 |
| 12 | 112,100 | 127,400 | 130,400 | 5152 | Payroll Expenses | 139,400 | 139,400 | 139,400 | 12 |
| 13 | 369,200 | 414,030 | 404,440 | | Total Personnel Services | 420,773 | 420,773 | 420,773 | 13 |
| 14 | 4.0 | 4.0 | 4.0 | | Total Full-Time Equivalent (FTE) | 4.25 | 4.25 | 4.25 | 14 |
| 15 | | | | | MATERIALS AND SERVICES | | | | 15 |
| 16 | 4,900 | 4,900 | 5,500 | 6530 | Telephone & internet | 5,500 | 5,500 | 5,500 | 16 |
| 17 | 6,300 | 4,000 | 6,900 | 6550 | Materials & Supplies | 6,900 | 6,900 | 6,900 | 17 |
| 18 | 3,000 | 3,100 | 3,100 | 6551 | Uniforms | 3,100 | 3,100 | 3,100 | 18 |
| 19 | 800 | 800 | 960 | 6552 | Uniform Cleaning | 1,000 | 1,000 | 1,000 | 19 |
| 20 | | 1,000 | 1,500 | 6563 | Major Investigations | 1,500 | 1,500 | 1,500 | 20 |
| 21 | 2,600 | 2,800 | 3,000 | 6570 | Ins: Vehicle, Liability, Equipment etc | 4,100 | 4,100 | 4,100 | 21 |
| 22 | 12,500 | 8,500 | 11,500 | 6580 | Fuel & Oil | 11,500 | 11,500 | 11,500 | 22 |
| 23 | 5,100 | 12,115 | 5,500 | 6581 | Vehicle Maint & Repair | 5,500 | 5,500 | 5,500 | 23 |
| 24 | 6,300 | 13,850 | 6,500 | 6582 | Electronics maintenance & repair | 8,000 | 8,000 | 8,000 | 24 |
| 25 | 3,500 | 3,500 | 4,000 | 6915 | Travel & Training - Staff | 4,000 | 4,000 | 4,000 | 25 |
| 26 | 400 | 500 | 1,000 | 6535 | Medical | 1,000 | 1,000 | 1,000 | 26 |
| 27 | 2,000 | 2,000 | 2,000 | 6110 | Electricity | 2,000 | 2,000 | 2,000 | 27 |
| 28 | 8,000 | 7,000 | 8,500 | 6520 | Building Maintenance | 8,500 | 8,500 | 8,500 | 28 |
| 29 | | 51,505 | | 6525 | Building Renovation | 0 | 0 | 0 | 29 |
| 30 | 55,400 | 115,570 | 59,960 | | Total Materials & Services | 62,600 | 62,600 | 62,600 | 30 |
| 31 | | | | | DEBT SERVICE | | | | 31 |
| 32 | | | 7,200 | 8516 | Interfund Loan Swr SDC 0% pmt 2 of 10 | 7,200 | 7,200 | 7,200 | 32 |
| 33 | | 11,900 | 11,900 | 8515 | PD Station purchase, TLC CU | 11,900 | 11,900 | 11,900 | 33 |
| 34 | | | | | (pmts due 1/10 & 7/10 until 15 yr balloon) | | | | 34 |
| 35 | | 7,800 | 7,800 | 7525 | PD Ford Explorer (annual pmts due 8/5) | 0 | 0 | 0 | 35 |
| 36 | 0 | 19,700 | 26,900 | | Total Debt Service | 19,100 | 19,100 | 19,100 | 36 |
| 37 | | | | | CAPITAL OUTLAY | | | | 37 |
| 38 | | | 13,600 | 7526 | PD Grant Funded Capital Projects | 6,000 | 6,000 | 6,000 | 38 |
| 39 | | | 3,500 | 7525 | Vehicle & Equipment | 40,000 | 40,000 | 40,000 | 39 |
| 40 | 0 | 0 | 17,100 | | Total Capital Outlay | 46,000 | 46,000 | 46,000 | 40 |
| 41 | 424,600 | 549,300 | 508,400 | | TOTAL REQUIREMENTS | 548,473 | 548,473 | 548,473 | 41 |

GENERAL FUND - FIRE
Fund 100.16

CITY OF ROCKAWAY BEACH

| | Historical Data | | | GL Acct | REQUIREMENTS | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|----------------------------------|--------------------------------|---------------------------------|---------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Approved By Budget Committee | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | | | | | PERSONNEL SERVICES | | | | 1 |
| 2 | 5,200 | 5,200 | 5,200 | 5062 | Record Keeping | 5,200 | 5,200 | 5,200 | 2 |
| 3 | | 700 | 30,000 | 5076 | Conflagration Pay | 30,000 | 30,000 | 30,000 | 3 |
| 4 | 10,000 | 10,000 | 12,000 | 5061 | Volunteer Stipends | 12,000 | 12,000 | 12,000 | 4 |
| 5 | 6,900 | 6,700 | 7,100 | 5152 | Payroll Expenses | 8,500 | 8,500 | 8,500 | 5 |
| 6 | 22,100 | 22,600 | 54,300 | | Total Personal Services | 55,700 | 55,700 | 55,700 | 6 |
| 7 | 0 | 0 | 0 | | Total Full-Time Equivalent (FTE) | 0 | 0 | 0 | 7 |
| 8 | | | | | MATERIALS AND SERVICES | | | | 8 |
| 9 | | | | 6110 | Electricity | 3,300 | 3,300 | 3,300 | 9 |
| 10 | 1,300 | 1,700 | 1,900 | 6530 | Telephone & Internet | 1,800 | 1,800 | 1,800 | 10 |
| 11 | 800 | 800 | 825 | 6535 | Medical | 825 | 825 | 825 | 11 |
| 12 | 8,900 | 8,900 | 15,000 | 6555 | Supplies and Gear | 10,000 | 10,000 | 10,000 | 12 |
| 13 | 5,900 | 6,200 | 6,400 | 6570 | Ins: Vehicle, Liab, Equip, Bldg | 8,325 | 8,325 | 8,325 | 13 |
| 14 | 4,100 | 3,900 | 4,000 | 6580 | Fuel & Oil | 4,000 | 4,000 | 4,000 | 14 |
| 15 | 500 | 500 | 500 | 6582 | Electronic Maint & Repair | 750 | 750 | 750 | 15 |
| 16 | 8,100 | 8,000 | 10,000 | 6630 | Building Maintenance | 6,700 | 6,700 | 6,700 | 16 |
| 17 | 6,200 | 6,100 | 5,500 | 6660 | Safety Training, First Aid | 6,100 | 6,100 | 6,100 | 17 |
| 18 | 5,000 | 4,900 | 5,000 | 6670 | Required Equip Testing | 5,000 | 5,000 | 5,000 | 18 |
| 19 | 6,700 | 15,700 | 6,700 | 6690 | Vehicle Maint. & Repair | 7,500 | 7,500 | 7,500 | 19 |
| 20 | 8,300 | | | 6594 | FD Fundraiser Costs | 0 | 0 | 0 | 20 |
| 21 | 3,500 | 3,500 | 350 | 6597 | Disaster Stn +Tsunami Siren | 0 | 0 | 0 | 21 |
| 22 | 59,300 | 60,200 | 56,175 | | Total Materials & Services | 54,300 | 54,300 | 54,300 | 22 |
| 23 | | | | | CAPITAL OUTLAY | | | | 23 |
| 24 | 10,000 | 10,000 | 6,000 | 7621 | Fire Equipment & Capital Outlay | 17,000 | 17,000 | 17,000 | 24 |
| 25 | 10,000 | 10,000 | 6,000 | | Total Capital Outlay | 17,000 | 17,000 | 17,000 | 25 |
| 26 | | | | | TRANSFER OUT | | | | 26 |
| 27 | | | | | | | | | 27 |
| 28 | 0 | 0 | 0 | | Total Transfer Out | 0 | 0 | 0 | 28 |
| 29 | 91,400 | 92,800 | 116,475 | | TOTAL REQUIREMENTS | 127,000 | 127,000 | 127,000 | 29 |

PARKS AND RECREATION

Fund 100.19

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | REQUIREMENTS | | | | | | | | |
| 1 | | | | | PERSONNEL SERVICES | | | | 1 |
| 2 | 7,435 | 7,435 | 8,500 | 5056 | Extra Labor - Rec Youth - Min wage | 9,900 | 9,900 | 9,900 | 2 |
| 3 | 10,765 | 10,765 | 11,100 | 5063 | Recreational Director | 11,550 | 11,550 | 11,550 | 3 |
| 4 | 18,200 | 18,200 | 19,600 | | Total Wages | 21,450 | 21,450 | 21,450 | 4 |
| 5 | 4,300 | 4,300 | 4,700 | 5152 | Payroll Expenses | 5,100 | 5,100 | 5,100 | 5 |
| 6 | 22,500 | 22,500 | 24,300 | | Total Personal Services | 26,550 | 26,550 | 26,550 | 6 |
| 7 | 0.65 | 0.65 | 0.65 | | Total Full-Time Equivalent (FTE) | 0.65 | 0.65 | 0.65 | 7 |
| 8 | | | | | MATERIALS & SERVICES | | | | 8 |
| 9 | 50 | 50 | 50 | 6831 | Dues | 50 | 50 | 50 | 9 |
| 10 | 1,500 | 1,500 | 2,000 | 6100 | Sporting Equip/Art Supplies | 1,500 | 1,500 | 1,500 | 10 |
| 11 | 2,500 | 2,500 | 3,000 | 6103 | Fund Raisers Exp | 3,000 | 3,000 | 3,000 | 11 |
| 12 | 2,900 | 2,900 | 3,500 | 6102 | Field Trips | 3,500 | 3,500 | 3,500 | 12 |
| 13 | 160 | 160 | 200 | 6915 | Travel & Training - Staff | 100 | 100 | 100 | 13 |
| 14 | 190 | 190 | 200 | 6105 | Scholarships | 200 | 200 | 200 | 14 |
| 15 | 3,500 | 3,500 | 3,500 | 6113 | Parks & Rec Activities | 3,500 | 3,500 | 3,500 | 15 |
| 16 | 10,800 | 10,800 | 12,450 | | Total Materials & Services | 11,850 | 11,850 | 11,850 | 16 |
| 17 | | | | | Capital Outlay | | | | 17 |
| 18 | | | | | | | | | 18 |
| 19 | 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 | 19 |
| 20 | 33,300 | 33,300 | 36,750 | | TOTAL REQUIREMENTS | 38,400 | 38,400 | 38,400 | 20 |

GENERAL FUND-ADMINISTRATION

CITY OF ROCKAWAY BEACH

Fund 100.18

| | Historical Data | | | GL Acct | REQUIREMENTS | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | | | | | PERSONNEL SERVICES | | | | 1 |
| 2 | 10,200 | 11,800 | 10,300 | 5050 | Court Clerk + Muni Judge | 5,500 | 5,500 | 5,500 | 2 |
| 3 | 2,500 | 2,700 | 3,400 | 5054 | Code Enforcement | 0 | 0 | 0 | 3 |
| 4 | 31,300 | 34,500 | 38,800 | 5057 | Office Employees | 41,800 | 41,800 | 41,800 | 4 |
| 5 | 1,800 | 1,900 | 2,600 | 5085 | Overtime | 1,500 | 1,500 | 1,500 | 5 |
| 6 | 16,700 | 17,800 | 18,500 | 5082 | City Manager | 21,600 | 21,600 | 21,600 | 6 |
| 7 | 1,400 | 1,400 | 1,400 | 5085 | Council Stipend | 1,400 | 1,400 | 1,400 | 7 |
| 8 | 63,900 | 70,100 | 75,000 | | Total Wages | 71,800 | 71,800 | 71,800 | 8 |
| 9 | 6,300 | 6,300 | 6,500 | 5075 | Accrued Vacation/Comp Time | 500 | 500 | 500 | 9 |
| 10 | 31,900 | 31,800 | 38,700 | 5152 | Payroll Expenses | 42,800 | 42,800 | 42,800 | 10 |
| 11 | 102,100 | 108,200 | 120,200 | | Total Personal Services | 115,100 | 115,100 | 115,100 | 11 |
| 12 | 1.1 | 1.1 | 1.1 | | Total Full-Time Equivalent (FTE) | 1.1 | 1.1 | 1.1 | 12 |
| 13 | | | | | MATERIALS AND SERVICES | | | | 13 |
| 14 | 32,000 | 37,000 | 37,000 | 6410 | Planning & Zoning-City Planner | 40,000 | 40,000 | 40,000 | 14 |
| 15 | 2,000 | 4,000 | 6,000 | 6411 | City Engineer/Land Use | 5,000 | 5,000 | 5,000 | 15 |
| 16 | 6,000 | 6,000 | 6,000 | 6430 | 9-1-1 funds | 6,000 | 6,000 | 6,000 | 16 |
| 17 | | | | 6530 | Telephone | 1,000 | 1,000 | 1,000 | 17 |
| 18 | 3,000 | 3,000 | | 6455 | Emergency Management Contract | 0 | 0 | 0 | 18 |
| 19 | 2,000 | 2,600 | 2,800 | 6570 | Ins: Liability,Bldg,Equip,Bonding, etc | 3,850 | 3,850 | 3,850 | 19 |
| 20 | 19,200 | 23,600 | 35,000 | 6571 | Computers, Server and Technology | 29,000 | 29,000 | 29,000 | 20 |
| 21 | 1,500 | 1,500 | 600 | 6577 | Ordinance Update | 500 | 500 | 500 | 21 |
| 22 | 3,250 | 3,300 | 4,000 | 6596 | Emergency Services | 3,000 | 3,000 | 3,000 | 22 |
| 23 | 3,000 | 7,600 | 8,000 | 6666 | City Beautification | 3,000 | 3,000 | 3,000 | 23 |
| 24 | | | 16,500 | 6667 | Storm Damage Repairs | 1,000 | 1,000 | 1,000 | 24 |
| 25 | 1,200 | 1,200 | 1,500 | 6725 | Tillamook County - Fines | 1,500 | 1,500 | 1,500 | 25 |
| 26 | 6,000 | 5,000 | 4,000 | 6726 | OR Dept. of Revenue - Fines | 4,000 | 4,000 | 4,000 | 26 |
| 27 | 800 | 800 | | 6727 | OR Judicial Dept - Fines | 0 | 0 | 0 | 27 |
| 28 | 36,500 | 40,300 | 52,700 | 6830 | City Hall Operations | 48,000 | 48,000 | 48,000 | 28 |
| 29 | 3,000 | 3,300 | 4,000 | 6831 | Dues: City/Officials/Staff | 4,000 | 4,000 | 4,000 | 29 |
| 30 | 2,400 | 2,400 | 2,500 | 6835 | Bank Fees | 3,600 | 3,600 | 3,600 | 30 |
| 31 | 400 | 400 | 500 | 6840 | Court Costs | 1,500 | 1,500 | 1,500 | 31 |
| 32 | 19,600 | 18,000 | 8,800 | 6850 | Attorney & Legal Fees | 15,000 | 15,000 | 15,000 | 32 |
| 33 | 9,100 | 12,200 | 4,000 | 6870 | Auditor & Bond | 6,000 | 6,000 | 6,000 | 33 |
| 34 | 2,000 | 2,000 | 2,200 | 6880 | Advertising | 1,500 | 1,500 | 1,500 | 34 |
| 35 | 7,600 | 6,200 | 6,500 | 6890 | Stationery & Supplies | 6,200 | 6,200 | 6,200 | 35 |
| 36 | 1,000 | 1,100 | | 6910 | Travel & Training - City Officials | 0 | 0 | 0 | 36 |
| 37 | 500 | 500 | | 6912 | Travel & Training - Appointed Officials | 0 | 0 | 0 | 37 |
| 38 | 4,800 | 4,900 | 6,600 | 6915 | Travel & Training - Staff | 6,600 | 6,600 | 6,600 | 38 |
| 39 | 4,300 | 5,800 | 15,000 | 6920 | City Hall Building Maint - Inside | 4,000 | 4,000 | 4,000 | 39 |
| 40 | 2,000 | 1,000 | 1,000 | 6932 | City Manager Fund | 500 | 500 | 500 | 40 |
| 41 | 2,000 | 2,000 | 2,000 | 6931 | City Council/Mayor Expense | 2,000 | 2,000 | 2,000 | 41 |
| 42 | | | 600 | 6440 | Refundable Deposits | 2,000 | 2,000 | 2,000 | 42 |
| 43 | 8,000 | 8,000 | 8,000 | 6954 | Senior Meals | 8,000 | 8,000 | 8,000 | 43 |
| 44 | 500 | 500 | 1,500 | 6954 | Library | 1,500 | 2,000 | 2,000 | 44 |
| 45 | 500 | 500 | 1,000 | 6954 | Race of Champions | 1,000 | 0 | 0 | 45 |
| 46 | | | | 6954 | International Police Museum | 0 | 500 | 500 | 46 |
| 47 | 1,200 | 1,200 | 750 | 6951 | Ordinance Enforcement | 500 | 500 | 500 | 47 |
| 48 | 184,150 | 204,700 | 238,300 | | Total Materials & Services | 209,750 | 209,750 | 209,750 | 48 |

GENERAL FUND-ADMINISTRATION
Fund 100.18

CITY OF ROCKAWAY BEACH

| | Historical Data | | | GL Acct | REQUIREMENTS | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---|--------------------------------|---------------------------------|---------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Approved By Budget Committee | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | | | | | Debt Service | | | | 1 |
| 2 | 20,800 | 20,800 | 20,800 | 7510 | Parking Lot Payment, due 3/16 & 9/15 | 20,800 | 20,800 | 20,800 | 2 |
| 3 | 64,300 | 64,300 | 64,300 | 8518 | USDA Loan CH-CC, 37 yr, 4.5%, due 6/24 | 64,300 | 64,300 | 64,300 | 3 |
| 4 | 85,100 | 85,100 | 85,100 | | Total Debt Service | 85,100 | 85,100 | 85,100 | 4 |
| 5 | | | | | CAPITAL OUTLAY | | | | 5 |
| 6 | 0 | 10,200 | 0 | | Kyocera copier | 0 | 0 | 0 | 6 |
| 7 | 0 | 0 | 8,000 | 8000 | Sea View Lake Capital Projects | 0 | 0 | 0 | 7 |
| 8 | 0 | 0 | 0 | 8000 | Capital Projects - PW | 11,200 | 11,200 | 11,200 | 8 |
| 9 | 0 | 0 | 15,000 | 8000 | City Hall Capital Projects | 0 | 0 | 0 | 9 |
| 10 | 0 | 10,200 | 23,000 | | Total Capital Outlay | 11,200 | 11,200 | 11,200 | 10 |
| 11 | | | | | TRANSFER OUT | | | | 11 |
| 12 | 4,000 | 3,000 | 41,000 | 8036 | Project & Equip Reserve | 0 | 0 | 0 | 12 |
| 13 | 3,000 | 3,000 | 3,100 | 8043 | Roads & Streets Fund, Rev Shar | 3,100 | 3,100 | 3,100 | 13 |
| 14 | 36,000 | 36,000 | 36,000 | 8041 | Roads & Streets Fund, PUD Fran Fee 2% | 36,000 | 36,000 | 36,000 | 14 |
| 15 | 24,000 | | | | Roads & Streets - wayside playground | 0 | 0 | 0 | 15 |
| 16 | 67,000 | 42,000 | 80,100 | | Total Transfer Out | 39,100 | 39,100 | 39,100 | 16 |
| 17 | | | | | CONTINGENCY | | | | 17 |
| 18 | 3,000 | 0 | 1,000 | 7999 | GF - Contingency | 2,000 | 2,000 | 2,000 | 18 |
| 19 | 3,000 | 0 | 1,000 | | Total Contingency | 2,000 | 2,000 | 2,000 | 19 |
| 20 | | | | | Reserved for Future Expenditures | | | | 20 |
| 21 | 32,336 | 38,900 | 43,200 | 1008 | USDA required loan reserve | 66,800 | 66,800 | 66,800 | 21 |
| 22 | 25,818 | 47,400 | 69,925 | | GF - Ending Non-Restricted Fund Balance | 13,507 | 13,507 | 13,507 | 22 |
| 23 | 58,154 | 86,300 | 113,125 | | Total Unappropriated End Fund Balance | 80,307 | 80,307 | 80,307 | 23 |
| 24 | 531,840 | 536,500 | 660,825 | | Total Administration Requirements | 542,557 | 542,557 | 542,557 | 24 |

FORM LB-11

This fund is authorized and established by resolution / ordinance
number 2004-480, date 04-28-04
specified purposes: Fire Dept Major Equipment Acquisitions

**FIRE EQUIPMENT RESERVE
FUND 140**

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

City of Rockaway Beach

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|----------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | 69,800 | 81,900 | 94,000 | | WORKING CAPITAL | 137,000 | 137,000 | 137,000 | 1 |
| 2 | 100 | 100 | 100 | 4120 | Interest on Invested Funds | 100 | 100 | 100 | 2 |
| 3 | | | | | TRANSFER IN | | | | 3 |
| 4 | 12,000 | 12,000 | 30,000 | 4030 | TRT Fund <5%> | 15,000 | 15,000 | 15,000 | 4 |
| 5 | 12,000 | 12,000 | 30,000 | | Total Transfer In | 15,000 | 15,000 | 15,000 | 5 |
| 6 | 81,900 | 94,000 | 124,100 | | TOTAL RESOURCES | 152,100 | 152,100 | 152,100 | 6 |
| 7 | | | | | REQUIREMENTS | | | | 7 |
| 8 | | | | | CAPITAL OUTLAY | | | | 8 |
| 9 | 0 | 0 | 20,000 | 7625.00 | Vehicle & Equipment Maintenance | 25,000 | 25,000 | 25,000 | 9 |
| | | | | 7621.00 | Fire Equipment & Capital Outlay | 11,000 | 11,000 | 11,000 | |
| 10 | | | | | Ending Balance (prior years) | | | | 10 |
| 11 | 81,900 | 94,000 | 104,100 | | Reserved for Future Expenditures | 116,100 | 116,100 | 116,100 | 11 |
| 12 | 81,900 | 94,000 | 124,100 | | TOTAL REQUIREMENTS | 152,100 | 152,100 | 152,100 | 12 |

This fund is authorized and established by resolution / ordinance number 2004-480 on 04-28-04 specified purposes: GASB34 funding

**PROJECT AND EQUIP RESERVE
FUND 210**

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

City of Rockaway Beach

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | | |
|----|-----------------------------------|-----------------------------------|--|------------|---|--------------------------------|-------------------------------|---------------------------------|----|------------------------------|
| | Actual | | Adopted Budget This Year 2015-2016 | | | RESOURCES | Proposed By Budget Officer | Approved By Budget Committee | | Adopted By Governing Body |
| | First Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | | |
| 1 | 79,400 | 111,500 | 104,800 | | Working Capital | 101,100 | 101,100 | 101,100 | 1 | |
| 2 | 100 | 100 | 100 | 4120 | Interest on Invested Funds | 250 | 250 | 250 | 2 | |
| 3 | 0 | 0 | 28,400 | 4184 | Grants - Tourism Facilities | 618,500 | 618,500 | 618,500 | 3 | |
| 4 | | | | | TRANSFER IN | | | | 4 | |
| 5 | 2,000 | 2,000 | 2,000 | 4039 | Roads & Streets | 0 | 0 | 0 | 5 | |
| 6 | 15,000 | 15,000 | 15,000 | 4051 | Water Operating Fund | 15,000 | 15,000 | 15,000 | 6 | |
| 7 | 15,000 | 15,000 | 15,000 | 4032 | Sewer Operating Fund | 15,000 | 15,000 | 15,000 | 7 | |
| 8 | 4,000 | | 79,000 | 4030 | TRT <From 5%> | 60,000 | 60,000 | 60,000 | 8 | |
| 9 | | | 35,000 | 4030 | TRT <From 70% of 2% CTY> | 200,850 | 200,850 | 200,850 | 9 | |
| 10 | | | 8,200 | 4030 | TRT <From 30% of 2% CTY> | 0 | 0 | 0 | 10 | |
| 11 | 4,000 | 3,000 | 41,000 | 4026 | General Fund | 0 | 0 | 0 | 11 | |
| 12 | 40,000 | 35,000 | 195,200 | | Total Transfer In | 290,850 | 290,850 | 290,850 | 12 | |
| 13 | 119,500 | 146,600 | 328,500 | | TOTAL RESOURCES | 1,010,700 | 1,010,700 | 1,010,700 | 13 | |
| 14 | | | | | REQUIREMENTS | | | | 14 | |
| 15 | | | | | CAPITAL OUTLAY | | | | 15 | |
| 16 | | | | | Projects and Equipment: | | | | 16 | |
| 17 | | 25,000 | 30,000 | 7574 | Public Works vehicle | 50,000 | 50,000 | 50,000 | 17 | |
| 18 | 8,000 | | 30,000 | 7564 | PD vehicle(s) | 0 | 0 | 0 | 18 | |
| 19 | | | 24,000 | 7563 | FD Capital Projects | 18,200 | 18,200 | 18,200 | 19 | |
| 20 | | | 35,000 | 7567 | Civic Facility Capital Projects | 18,500 | 18,500 | 18,500 | 20 | |
| 21 | | | 41,000 | 7577 | Tourism Facilities Capital Projects | 200,850 | 200,850 | 200,850 | 21 | |
| 22 | | | 28,400 | 7578 | Tourism Facilities Grants | 600,000 | 600,000 | 600,000 | 22 | |
| 23 | 8,000 | 25,000 | 188,400 | | Total Capital Outlay | 887,550 | 887,550 | 887,550 | 23 | |
| 24 | | | | | TRANSFER OUT | | | | 24 | |
| 25 | | | 14,000 | 8041.00 | transfer to Roads - Storm Damage Repair | 0 | 0 | 0 | 25 | |
| 26 | | 16,800 | 0 | | transfer to Roads for brush cutter | 0 | 0 | 0 | 26 | |
| 27 | 0 | 16,800 | 14,000 | | Total Transfers Out | 0 | 0 | 0 | 27 | |
| 28 | | | 8,200 | | Reserved for Future Expenditures - FD Capital | 0 | 0 | 0 | 28 | |
| 29 | 111,500 | 104,800 | 117,900 | | Reserved for Future Expenditures - PW Capital | 123,150 | 123,150 | 123,150 | 29 | |
| 30 | | | 126,100 | 1000 | Total Reserved for Future Expenditures | 123,150 | 123,150 | 123,150 | 30 | |
| 31 | 119,500 | 146,600 | 328,500 | | TOTAL REQUIREMENTS | 1,010,700 | 1,010,700 | 1,010,700 | 31 | |

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.

**ROADS & STREETS
FUND 300**

CITY OF ROCKAWAY BEACH

| Historical Data | | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|------------------------------------|-----------------------------------|--|-------------------------------|------------|---|---------------------------------|------------------------------|---------|----|
| Actual | | Adopted Budget This Year 2015-2016 | Proposed By Budget Officer | | | Approved By Budget Committee | Adopted By Governing Body | | |
| Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | | |
| 1 | 38,600 | 18,100 | 31,500 | | FUND BALANCE- unrestricted | 51,160 | 51,160 | 51,160 | 1 |
| 2 | | | | | FUND BALANCE- Restricted ODOT Funds | 63,129 | 63,129 | 63,129 | 2 |
| 3 | | | | | FUND BALANCE- Restricted Bike/Ped Funds | 1,496 | 1,496 | 1,496 | 3 |
| 4 | 38,600 | 18,100 | 31,500 | | Total Fund Balance | 115,785 | 115,785 | 115,785 | 4 |
| 5 | | | | | REVENUE FROM OTHER AGENCIES | | | | 5 |
| 6 | 61,200 | 69,300 | 76,000 | 4340 | State Street Revenue - ODOT | 75,900 | 75,900 | 75,900 | 6 |
| 7 | | | | 2985 | Restricted Bike/Pedestrian Funds ODOT | 770 | 770 | 770 | 7 |
| 8 | 50,000 | 50,000 | 50,000 | 4183 | Small City Allotment Grant | 50,000 | 50,000 | 50,000 | 8 |
| 9 | | | | 4182 | Grants & Reimbursements Roads & Streets | 100,000 | 100,000 | 100,000 | 9 |
| 10 | | 1,000 | 1,000 | 4185 | Licenses Permits & Fees | 500 | 500 | 500 | 10 |
| 11 | 111,200 | 120,300 | 127,000 | | Total Revenue From Other Agencies | 227,170 | 227,170 | 227,170 | 11 |
| 12 | | | | | USES OF MONEY AND PROPERTY | | | | 12 |
| 13 | 100 | 100 | 100 | 4120 | Interest on Invested Funds | 430 | 430 | 430 | 13 |
| 14 | | | | | TRANSFERS IN: | | | | 14 |
| 15 | | | 16,500 | 4030 | TRT <From 2% CTY> | 22,400 | 22,400 | 22,400 | 15 |
| 16 | | 16,800 | | 4025 | TIF P&E Reserve Fund | - | - | - | 16 |
| 17 | 32,000 | 40,000 | 85,000 | 4030 | TRT <From 5%> | 108,800 | 108,800 | 108,800 | 17 |
| 18 | 36,000 | 36,000 | 36,000 | 4038 | General Fund <TPUD Fran 2% of the 4%> | 36,000 | 36,000 | 36,000 | 18 |
| 19 | 24,000 | | | | General Fund - Wayside playground | - | - | - | 19 |
| 20 | 25,000 | 25,000 | 32,000 | 4034 | Water Op Fund | 32,000 | 32,000 | 32,000 | 20 |
| 21 | 25,000 | 25,000 | 32,000 | 4035 | Sewer Op Fund | 32,000 | 32,000 | 32,000 | 21 |
| 22 | 3,000 | 3,000 | 3,100 | 4039 | GF - State Revenue Sharing | 3,100 | 3,100 | 3,100 | 22 |
| 23 | 145,000 | 145,800 | 204,700 | | Total Transfer In | 234,300 | 234,300 | 234,300 | 23 |
| 24 | | | | | CAPITAL OUTLAY | | | | 24 |
| 25 | | | 11,000 | 4182 | O.E.M. Grant | - | - | - | 25 |
| 26 | | | 11,000 | | Total Capital Outlay | - | - | - | 26 |
| 27 | 149,900 | 138,500 | 374,200 | 32 | TOTAL RESOURCES | 677,685 | 677,685 | 677,685 | 27 |
| 28 | | | | | REQUIREMENTS | | | | 28 |
| 29 | | | | | PERSONNEL SERVICES | | | | 29 |
| 30 | 8,300 | 8,600 | 9,100 | 5082 | City Manager | 10,300 | 10,300 | 10,300 | 30 |
| 31 | 6,400 | 6,800 | 7,600 | 5058 | Public Works Director | 9,200 | 9,200 | 9,200 | 31 |
| 32 | 27,900 | 41,500 | 42,500 | 5055 | Maintenance Worker Wages | 50,300 | 50,300 | 50,300 | 32 |
| 33 | 400 | 400 | 500 | 5085 | Council Stipend | 500 | 500 | 500 | 33 |
| 34 | 1,900 | 3,100 | 3,500 | 5054 | Code Enforcement - Rds | - | - | - | 34 |
| 35 | 1,000 | 2,000 | 2,200 | 5058 | Extra Labor - Temp | 2,200 | 2,200 | 2,200 | 35 |
| 36 | 1,400 | 900 | 2,000 | 5065 | Overtime | 2,000 | 2,000 | 2,000 | 36 |
| 37 | 47,300 | 63,300 | 67,400 | | Total Wages | 74,600 | 74,600 | 74,500 | 37 |
| 38 | 31,100 | 39,800 | 47,300 | 5152 | Payroll Expenses | 47,900 | 47,900 | 47,900 | 38 |
| 39 | 3,900 | 3,600 | 3,600 | 5075 | Accrued Vacation/Comp Time | 3,700 | 3,700 | 3,700 | 39 |
| 40 | 82,300 | 106,700 | 118,300 | | Total Personal Services | 126,100 | 126,100 | 126,100 | 40 |
| 41 | 1.00 | 1.00 | 1.00 | | Total Full-Time Equivalent (FTE) | 1.00 | 1.00 | 1.00 | 41 |
| 42 | | | | | MATERIALS & SERVICES | | | | 42 |
| 43 | 15,000 | 15,000 | 18,000 | 6600 | Road Materials, Sup & Services | 18,000 | 18,000 | 18,000 | 43 |
| 44 | 17,900 | 21,000 | 21,000 | 6572 | Street Lighting | 23,000 | 23,000 | 23,000 | 44 |
| 45 | 1,800 | 1,800 | 3,000 | 6125 | Electricity: Wayside, City Park | 3,000 | 3,000 | 3,000 | 45 |
| 46 | 2,500 | 2,500 | 3,200 | 6570 | Ins/Vehicle, Liability, Equip, Bldg | 3,400 | 3,400 | 3,400 | 46 |
| 47 | 1,500 | 1,500 | 1,500 | 6592 | Parking Lease-Port of Tillamook Bay | 1,500 | 1,500 | 1,500 | 47 |
| 48 | 500 | 500 | 1,400 | 6610 | Sidewalks, Curbs, bikeways | 2,266 | 2,266 | 2,266 | 48 |
| 49 | 1,700 | 1,700 | 1,700 | 6620 | Street Signs | 1,700 | 1,700 | 1,700 | 49 |
| 50 | | | 27,500 | 6667 | Storm Damage Repairs | 500 | 500 | 500 | 50 |
| 51 | 4,800 | 4,800 | 4,800 | 6690 | Vehicle Maint, Supplies & Repair | 4,800 | 4,800 | 4,800 | 51 |
| 52 | 5,600 | 5,100 | 5,100 | 6580 | Fuel & Oil | 5,100 | 5,100 | 5,100 | 52 |
| 53 | 8,000 | 8,000 | 8,000 | 6600 | Drainage, Flood Control & Slides | 8,000 | 8,000 | 8,000 | 53 |
| 54 | 500 | 500 | 500 | 6131 | Nature Preserve | 500 | 500 | 500 | 54 |
| 55 | 10,000 | 8,500 | 15,000 | 6130 | Wayside & Park Maintenance | 17,000 | 17,000 | 17,000 | 55 |
| 56 | 69,800 | 70,900 | 110,700 | | Total Materials & Services | 88,766 | 88,766 | 88,766 | 56 |
| 57 | | | | | CAPITAL OUTLAY | | | | 57 |
| 58 | 50,000 | 50,000 | 50,000 | 7501 | Rds-Sts Projects from Grants | 50,000 | 50,000 | 50,000 | 58 |
| 59 | 25,000 | 25,000 | 56,000 | 7502 | Rds-Sts Projects - Paving etc | 139,029 | 139,029 | 139,029 | 59 |
| 60 | 24,000 | - | | 7503 | Wayside Project - Grant Match, playgmd | - | - | - | 60 |
| 61 | 10,000 | - | | 7504 | Wayside Project - Grant | - | - | - | 61 |
| 62 | | | | 7501 | Washington Street Crosswalk | 100,000 | 100,000 | 100,000 | 62 |
| 63 | | | 11,000 | 7505 | OEM Grant | - | - | - | 63 |
| 64 | 10,000 | 10,000 | 10,000 | 7547 | Juniper Street Stabilization | 5,000 | 5,000 | 5,000 | 64 |
| 65 | 119,000 | 85,000 | 127,000 | | Total Capital Outlay | 294,029 | 294,029 | 294,029 | 65 |
| 66 | | | | | TRANSFER OUT | | | | 66 |
| 67 | 2,000 | 2,000 | 2,000 | 8036 | Proj & Equip Reserve | - | - | - | 67 |
| 68 | - | - | - | 8067 | General Fund PD | 3,400 | 3,400 | 3,400 | 68 |
| 69 | 2,000 | 2,000 | 2,000 | | Total Transfer Out | 3,400 | 3,400 | 3,400 | 69 |
| 70 | 1,000 | 4,000 | - | 7999 | Contingency | - | - | - | 70 |
| 71 | - | - | 1,496 | | Reserved for Bike Paths and Trails | - | - | - | 71 |
| 72 | | | | | Ending Balance (prior years) | | | | 72 |
| 73 | 20,800 | 15,700 | 12,200 | | Unappr Ending Fund Balance | 65,390 | 65,390 | 65,390 | 73 |
| 74 | 293,900 | 284,300 | 370,200 | | REQUIREMENTS TOTAL | 577,685 | 577,685 | 577,685 | 74 |

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

FUND 390

CITY OF ROCKAWAY BEACH

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|------------------------------|--|------------|-------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding 2014-2015 | | | | | | | |
| | | | | | RESOURCES | | | | |
| 1 | | | | | BEGINNING FUND BALANCE: | | | | 1 |
| 2 | | | | | *CASH ON HAND(CASH BASIS), OR | | | | 2 |
| 3 | | | | | * WORKING CAPITAL (ACCRUAL BASIS) | | | | 3 |
| 4 | 50,025 | 55,400 | 62,700 | | Bal Fwd - Improvement | 76,400 | 76,400 | 76,400 | 4 |
| 5 | 120 | 100 | 100 | 4120 | EARNINGS FROM TEMPORARY INVESTMENTS | 150 | 150 | 150 | 5 |
| 6 | | | | 4935 | Reimbursement Fees | | | | 6 |
| 7 | 3,000 | 3,000 | 3,000 | 4940 | Improvement Fees | 3,000 | 3,000 | 3,000 | 7 |
| 8 | 53,145 | 58,500 | 65,800 | | Total Resources | 79,550 | 79,550 | 79,550 | 8 |
| 9 | | | | | REQUIREMENTS | | | | 9 |
| 10 | | | | 7880 | Contract Materials - Improvement | | | | 10 |
| 11 | | | | 7885 | Contract Materials - Reimbursement | | | | 11 |
| 12 | 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 | 12 |
| 13 | | | | | TRANSFER OUT | | | | 13 |
| 14 | | | | | | | | | 14 |
| 15 | 0 | 0 | 0 | | Total Transfers Out | 0 | 0 | 0 | 15 |
| 16 | | | | | Unap Bal - Reimbursement | | | | 16 |
| 17 | 53,145 | 58,500 | 65,800 | | Unap Bal - Improvement | 79,550 | 79,550 | 79,550 | 17 |
| 18 | | | | | FUND BALANCE - PRIOR YEARS | | | | 18 |
| 19 | 53,145 | 58,500 | 65,800 | | UNAPPROPRIATED FUND BALANCE | 79,550 | 79,550 | 79,550 | 19 |
| 20 | 53,145 | 58,500 | 65,800 | | TOTAL REQUIREMENTS | 79,550 | 79,550 | 79,550 | 20 |

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.

**WATER OPERATING
FUND 400**

City of Rockaway Beach

| Historical Data | | | | GL Acct | Budget For Next Year 2016-2017 | | | | |
|------------------------------------|------------------------------|--|-----------|------------|---|---------------------------------|------------------------------|-----------|----|
| Actual | | Adopted Budget This Year 2015-2016 | RESOURCES | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| Second Preceding Year 2013-2014 | First Preceding 2014-2015 | | | | | | | | |
| | | | | | | | | | |
| 1 | 381,100 | 433,800 | 462,200 | | FUND BALANCE | 456,000 | 456,000 | 456,000 | 1 |
| 2 | | | | | CHARGES FOR CURRENT SERVICES | | | | 2 |
| 3 | 694,500 | 734,500 | 736,500 | 4540 | Water Service Base Rate | 732,000 | 732,000 | 732,000 | 3 |
| 4 | 5,200 | 5,200 | 5,200 | 4550 | New Water Connections | 6,200 | 6,200 | 6,200 | 4 |
| 5 | 65,000 | 65,000 | 65,000 | 4560 | Master Plan Reserve Fund | 69,000 | 69,000 | 69,000 | 5 |
| 6 | 764,700 | 804,700 | 806,700 | | Total Charges for Current Svcs | 807,200 | 807,200 | 807,200 | 6 |
| 7 | | | | | USE OF MONEY AND PROPERTY | | | | 7 |
| 8 | 300 | 400 | 200 | 4120 | Interest on Invested Funds | 1,500 | 1,500 | 1,500 | 8 |
| 9 | | | | | OTHER REVENUE | | | | 9 |
| 10 | 4,200 | 6,400 | 5,000 | 4150 | Misc turn on-off/acct chng/metr read fees | 9,500 | 9,500 | 9,500 | 10 |
| 11 | 1,150,300 | 1,245,300 | 1,274,100 | | Total Resources | 1,274,200 | 1,274,200 | 1,274,200 | 11 |
| 12 | | | | | REQUIREMENTS | | | | 12 |
| 13 | | | | | PERSONNEL SERVICES | | | | 13 |
| 14 | 29,200 | 30,900 | 32,100 | 5082 | City Manager | 36,050 | 36,050 | 36,050 | 14 |
| 15 | 31,800 | 33,900 | 38,100 | 5058 | Public Works Director | 44,000 | 44,000 | 44,000 | 15 |
| 16 | 81,500 | 89,100 | 93,500 | 5057 | Office Employees | 101,200 | 101,200 | 101,200 | 16 |
| 17 | 79,400 | 89,300 | 91,500 | 5055 | Maintenance Workers | 102,040 | 102,040 | 102,040 | 17 |
| 18 | 53,600 | 51,500 | 57,500 | 5059 | Plant Operator | 61,200 | 61,200 | 61,200 | 18 |
| 19 | 3,000 | 2,000 | 2,000 | 5066 | Extra Labor - Temp | 2,000 | 2,000 | 2,000 | 19 |
| 20 | 1,000 | 1,000 | 1,000 | 5056 | Emergency Management | 1,000 | 1,000 | 1,000 | 20 |
| 21 | 4,400 | 4,300 | 4,300 | 5054 | Code Enforcement | 4,300 | 4,300 | 4,300 | 21 |
| 22 | 1,300 | 1,400 | 1,400 | 5085 | Council Stipend | 1,400 | 1,400 | 1,400 | 22 |
| 23 | 1,000 | 1,000 | 1,000 | 5064 | Standby | 2,000 | 2,000 | 2,000 | 23 |
| 24 | 10,500 | 10,500 | 14,000 | 5065 | Overtime | 10,000 | 10,000 | 10,000 | 24 |
| 25 | 296,700 | 314,900 | 336,400 | | Total Wages | 365,190 | 365,190 | 365,190 | 25 |
| 26 | 159,400 | 154,600 | 163,100 | 5152 | Payroll Expenses | 170,600 | 170,600 | 170,600 | 26 |
| 27 | 25,700 | 23,400 | 24,600 | 5075 | Accumulated Vacation/Comp Time | 25,700 | 25,700 | 25,700 | 27 |
| 28 | 481,800 | 492,900 | 524,100 | | Total Personal Services | 561,490 | 561,490 | 561,490 | 28 |
| 29 | 4.70 | 4.70 | 4.70 | | Total Full-Time Equivalent (FTE) | 4.70 | 4.70 | 4.70 | 29 |
| 30 | | | | | MATERIALS AND SERVICES | | | | 30 |
| 31 | 30,200 | 31,300 | 31,300 | 6110 | Electricity | 31,300 | 31,300 | 31,300 | 31 |
| 32 | 1,000 | 1,000 | 1,000 | 6455 | Emergency Services | 1,000 | 1,000 | 1,000 | 32 |
| 33 | 1,900 | 1,800 | 1,800 | 6520 | Building Maintenance | 1,800 | 1,800 | 1,800 | 33 |
| 34 | 8,000 | 8,000 | 8,000 | 6530 | Telephone/Telemetry | 8,000 | 8,000 | 8,000 | 34 |
| 35 | 32,900 | 29,500 | 27,000 | 6534 | Plant Chemicals and Supplies | 27,000 | 27,000 | 27,000 | 35 |
| 36 | 11,500 | 11,900 | 11,900 | 6551 | Administration & Billing | 13,600 | 13,600 | 13,600 | 36 |
| 37 | 17,500 | 19,600 | 24,400 | 6570 | Ins: Vehicle, Liability, Equip, Bldg. | 26,400 | 26,400 | 26,400 | 37 |
| 38 | 6,700 | 6,700 | 8,300 | 6574 | Audit | 10,000 | 10,000 | 10,000 | 38 |
| 39 | 8,800 | 8,800 | 8,800 | 6580 | Fuel & Oil | 8,800 | 8,800 | 8,800 | 39 |
| 40 | - | - | 66,500 | 6667 | Storm Damage Repairs | 500 | 500 | 500 | 40 |
| 41 | 5,200 | 5,200 | 5,900 | 6690 | Vehicle & Equipment Maintenance | 11,000 | 11,000 | 11,000 | 41 |
| 42 | 8,600 | 8,600 | 8,600 | 6745 | Required Testing | 8,600 | 8,600 | 8,600 | 42 |
| 43 | 48,900 | 48,900 | 52,000 | 6750 | System Maintenance and Supplies | 52,000 | 52,000 | 52,000 | 43 |
| 44 | 1,800 | 1,800 | 1,800 | 6831 | Dues-Certif-Permits-Licenses | 1,800 | 1,800 | 1,800 | 44 |
| 45 | 8,400 | 8,400 | 9,500 | 6850 | Attorney & Legal | 9,500 | 9,500 | 9,500 | 45 |
| 46 | 8,000 | 8,000 | 9,500 | 6851 | Engineering | 9,500 | 9,500 | 9,500 | 46 |
| 47 | 2,500 | 2,500 | 2,500 | 6915 | Travel and Training - Staff | 2,500 | 2,500 | 2,500 | 47 |
| 48 | 5,800 | 6,800 | 6,800 | 6945 | Meter Readers 60% | 7,200 | 7,200 | 7,200 | 48 |
| 49 | 500 | 500 | 500 | 6951 | Ordinance Enforcement | 500 | 500 | 500 | 49 |
| 50 | 208,200 | 209,300 | 286,100 | | Total Materials & Services | 231,000 | 231,000 | 231,000 | 50 |
| 51 | | | | | REQUIREMENTS | | | | 51 |
| 52 | | | | | CAPITAL OUTLAY | | | | 52 |
| 53 | 110,000 | 85,000 | 85,000 | 7601 | Improvement and New Lines | 110,000 | 110,000 | 110,000 | 53 |
| 54 | 110,000 | 85,000 | 85,000 | | Total Capital Outlay | 110,000 | 110,000 | 110,000 | 54 |
| 55 | | | | | TRANSFERS OUT | | | | 55 |
| 56 | | 24,000 | 24,000 | 8023 | '81 - '98 Water Revenue Bonds | 24,000 | 24,000 | 24,000 | 56 |
| 57 | 20,000 | 20,000 | 20,000 | 8027 | GF for Civic Ctr Operations | 25,000 | 25,000 | 25,000 | 57 |
| 58 | 15,000 | 15,000 | 15,000 | 8036 | Project and Equipment Reserve | 15,000 | 15,000 | 15,000 | 58 |
| 59 | 25,000 | 25,000 | 32,000 | 8030 | Roads & Streets | 32,000 | 32,000 | 32,000 | 59 |
| 60 | 60,000 | 60,000 | 65,000 | 8045 | Water Master Plan Reserve Fund | 65,000 | 65,000 | 65,000 | 60 |
| 61 | 120,000 | 144,000 | 156,000 | | Total Transfers Out | 161,000 | 161,000 | 161,000 | 61 |
| 62 | 10,000 | 30,000 | 10,000 | | Contingency | 30,000 | 30,000 | 30,000 | 62 |
| 63 | | | | | Ending Balance (prior years) | | | | 63 |
| 64 | 220,300 | 284,100 | 212,900 | | Unappropriated Ending Fund Bal. | 180,710 | 180,710 | 180,710 | 64 |
| 65 | 1,150,300 | 1,245,300 | 1,274,100 | | TOTAL REQUIREMENTS | 1,274,200 | 1,274,200 | 1,274,200 | 65 |

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

**WATER MASTER PLAN RESERVE
FUND 420**

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

City of Rockaway Beach

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|--|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | RESOURCES | | | | | | | | |
| 1 | 616,469 | 659,700 | 714,100 | | WORKING CAPITAL | 635,700 | 635,700 | 635,700 | 1 |
| 2 | | | | | USE OF MONEY AND PROPERTY | | | | 2 |
| 3 | 1,200 | 1,200 | 1,200 | 4120 | Interest on Invested Funds | 1,200 | 1,200 | 1,200 | 3 |
| 4 | | | | | TRANSFER IN | | | | 4 |
| 5 | 60,000 | 60,000 | 65,000 | 4030 | Water Operating Utility Fund | 65,000 | 65,000 | 65,000 | 5 |
| 6 | 60,000 | 60,000 | 65,000 | | Total Transfer In | 65,000 | 65,000 | 65,000 | 6 |
| 7 | 450,000 | | | | Jetty Creek OWEB grant | | | | 7 |
| 8 | 1,127,669 | 720,900 | 780,300 | | TOTAL RESOURCES | 701,900 | 701,900 | 701,900 | 8 |
| 9 | | | | | REQUIREMENTS | | | | 9 |
| 10 | | | | | CAPITAL OUTLAY | | | | 10 |
| 11 | 4,000 | 4,000 | 4,000 | 7559 | Water Rights perfection | 0 | 0 | 0 | 11 |
| 12 | 450,000 | | | .42 A | Jetty Creek OWEB grant | 0 | 0 | 0 | 12 |
| 13 | | 90,000 | 145,000 | 7555 | Priority I projects per master plan | 0 | 0 | 0 | 13 |
| 14 | 30,000 | 30,000 | 45,000 | 7557 | Jetty Creek OWEB Impound Grant Match | 45,000 | 45,000 | 45,000 | 14 |
| 15 | 10,000 | | 0 | 7555 | Jetty Creek Water plant improvement | 360,000 | 360,000 | 360,000 | 15 |
| 16 | | | | | Other financing source - contributed capital | | | | 16 |
| 17 | 494,000 | 124,000 | 194,000 | | Total Capital Projects | 405,000 | 405,000 | 405,000 | 17 |
| 18 | 10,000 | 30,000 | 30,000 | 7999.00 | Contingency | 30,000 | 30,000 | 30,000 | 18 |
| 19 | | | | | Ending Balance (Prior years) | | | | 19 |
| 20 | 623,669 | 566,900 | 556,300 | | Reserved for Future Expenditures | 266,900 | 266,900 | 266,900 | 20 |
| 21 | 1,127,669 | 720,900 | 780,300 | | TOTAL REQUIREMENTS | 701,900 | 701,900 | 701,900 | 21 |

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



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

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 2 | 43,300 | 57,200 | 66,300 | | FUND BALANCE | 64,300 | 64,300 | 64,300 | 2 |
| 4 | | | | | USE OF MONEY AND PROPERTY | | | | 4 |
| 5 | 200 | 100 | 100 | 4120 | Interest on Invested Funds | 75 | 75 | 75 | 5 |
| 8 | | | | | TRANSFER IN | | | | 8 |
| 9 | | 24,000 | 24,000 | 4030 | Water Operating | 24,000 | 24,000 | 24,000 | 9 |
| 10 | 36,000 | | 0 | 4049 | Water SDC | 0 | 0 | 0 | 10 |
| 13 | 79,500 | 81,300 | 90,400 | | Total Resources | 88,375 | 88,375 | 88,375 | 13 |
| 8 | | | | | REQUIREMENTS | | | | 8 |
| 15 | | | | | DEBT SERVICE (07/15/2018) | | | | 15 |
| 16 | 15,000 | 20,000 | 25,000 | 8510 | Principal, Due 7/15 | 25,000 | 25,000 | 25,000 | 16 |
| 17 | 10,700 | 8,400 | 8,400 | 8511 | Interest, Due 7/15 & 1/16 | 8,400 | 8,400 | 8,400 | 17 |
| 18 | 12,500 | 6,500 | 6,500 | 8510 | Bonds Called not redeemed | 6,500 | 6,500 | 6,500 | 18 |
| 19 | 400 | 500 | 500 | 8514 | Administrative Fees | 500 | 500 | 500 | 19 |
| 20 | 38,600 | 35,400 | 40,400 | | Total Debt Service | 40,400 | 40,400 | 40,400 | 20 |
| 25 | | | | | Ending Balance (Prior Years) | | | | 25 |
| 26 | 40,900 | 45,900 | 50,000 | | Unappropriated Ending Fund Bal. | 47,975 | 47,975 | 47,975 | 26 |
| 32 | 79,500 | 81,300 | 90,400 | | TOTAL REQUIREMENTS | 88,375 | 88,375 | 88,375 | 32 |

WATER IMPROVEMENTS DEBT SERVICE
FUND 470

City of Rockaway Beach

| | Historical Data | | | GL Acct | | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| | | | | | | | | | |
| 1 | 289,100 | 285,100 | 294,200 | | FUND BALANCE | 306,900 | 306,900 | 306,900 | 1 |
| 2 | | | | | USE OF MONEY AND PROPERTY | | | | 2 |
| 3 | 700 | 700 | 700 | 4120 | Interest on Invested Funds | 900 | 900 | 900 | 3 |
| 4 | | | | | Collections From Utility Billing | | | | 4 |
| 5 | 113,100 | 113,100 | 113,100 | 4550 | Water Dbt Svc Billed \$5.00 mo. reservoir | 113,100 | 113,100 | 113,100 | 5 |
| 6 | 23,000 | 23,000 | 23,000 | 4550 | Water DS Billed \$3.79 mon wtr plnt | 23,000 | 23,000 | 23,000 | 6 |
| 7 | 425,900 | 421,900 | 431,000 | | TOTAL RESOURCES | 443,900 | 443,900 | 443,900 | 7 |
| 8 | | | | | REQUIREMENTS | | | | 8 |
| 9 | | | | | DEBT SERVICE | | | | 9 |
| 10 | 60,000 | 60,000 | 60,000 | 8510 | McMillian Crk-Wtr Res-Princ. | 60,000 | 60,000 | 60,000 | 10 |
| 11 | 35,900 | 33,200 | 33,200 | 8511 | McMillian Crk-Wtr Res-Int. | 33,200 | 33,200 | 33,200 | 11 |
| 12 | 24,800 | 24,700 | 24,700 | 8520 | Jetty Crk Wtr Plant - Principal | 24,700 | 24,700 | 24,700 | 12 |
| 13 | 18,700 | 18,200 | 18,200 | 8521 | Jetty Crk Wtr Plant - Interest | 18,200 | 18,200 | 18,200 | 13 |
| 14 | 139,400 | 136,100 | 136,100 | | Total Debt Service | 136,100 | 136,100 | 136,100 | 14 |
| 15 | | | | | Ending Balance (prior Years) | | | | 15 |
| 16 | 286,500 | 285,800 | 294,900 | | Unappropriated Ending Fund Bal | 307,800 | 307,800 | 307,800 | 16 |
| 17 | 425,900 | 421,900 | 431,000 | | TOTAL REQUIREMENTS | 443,900 | 443,900 | 443,900 | 17 |

WATER SYSTEMS DEVELOPMENT CHARGE
FUND 490

CITY OF ROCKAWAY BEACH

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | | | | | BEGINNING FUND BALANCE: | | | | |
| 2 | 42,165 | 8,200 | 6,000 | | Bal Fwd - Reimbursement | 11,100 | 11,100 | 11,100 | 2 |
| 3 | 63,960 | 79,000 | 100,000 | | Bal Fwd - Improvement | 161,500 | 161,500 | 161,500 | 3 |
| 4 | 300 | 200 | 124 | 4120 | Interest on Invested Funds | 750 | 750 | 750 | 4 |
| 5 | 7,000 | 3,600 | 3,000 | 4935 | Reimbursement Fees | 5,000 | 5,000 | 5,000 | 5 |
| 6 | 54,000 | 34,000 | 30,000 | 4940 | Improvement Fees | 60,000 | 60,000 | 60,000 | 6 |
| 7 | 167,425 | 125,000 | 139,124 | | TOTAL RESOURCES | 238,350 | 238,350 | 238,350 | 7 |
| 8 | | | | | REQUIREMENTS | | | | 8 |
| 9 | 10,000 | 10,000 | 10,000 | 7880 | Contract Materials - Improvement | 10,000 | 10,000 | 10,000 | 9 |
| 10 | 2,500 | 2,400 | 2,400 | 7885 | Contract Materials - Reimbursement | 2,400 | 2,400 | 2,400 | 10 |
| 11 | 12,500 | 12,400 | 12,400 | | Total Capital Outlay | 12,400 | 12,400 | 12,400 | 11 |
| 12 | | | | | Transfers Out To: | | | | 12 |
| 13 | 36,000 | 0 | 0 | 8043 | Water Revenue Bond 07/2018 | 0 | 0 | 0 | 13 |
| 14 | 36,000 | 0 | 0 | | Total Transfers Out | 0 | 0 | 0 | 14 |
| 15 | 10,815 | 9,500 | 6,662 | | Unap Bal - Reimbursement | 14,700 | 14,075 | 14,075 | 15 |
| 16 | 108,110 | 103,100 | 120,062 | | Unap Bal - Improvement | 211,250 | 211,875 | 211,875 | 16 |
| 17 | | | | | FUND BALANCE - PRIOR YEARS | | | | 17 |
| 18 | | 112,600 | 126,724 | | UNAPPROPRIATED FUND BALANCE | 225,950 | 225,950 | 225,950 | 18 |
| 19 | 167,425 | 125,000 | 139,124 | | TOTAL REQUIREMENTS | 238,350 | 238,350 | 238,350 | 19 |

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.

**SEWER OPERATING
FUND 500**

City of Rockaway Beach

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | | | | | USE OF MONEY AND PROPERTY | | | | 1 |
| 2 | 666,300 | 772,300 | 817,000 | | FUND BALANCE | 893,900 | 893,900 | 893,900 | 2 |
| 3 | | | | | CHARGES FOR CURRENT SERVICES | | | | 3 |
| 4 | 662,500 | 701,500 | 703,000 | 4640 | Sewer Service Base Rate | 703,000 | 703,000 | 703,000 | 4 |
| 5 | 66,300 | 72,300 | 72,400 | 4660 | Sewer Master Plan | 72,400 | 72,400 | 72,400 | 5 |
| 6 | 2,200 | 1,900 | 2,400 | 4650 | New Sewer Connections | 3,500 | 3,500 | 3,500 | 6 |
| 7 | 731,000 | 776,700 | 777,800 | | Total Charges for Current Svcs | 778,900 | 778,900 | 778,900 | 7 |
| 8 | | | | | USE OF MONEY AND PROPERTY | | | | 8 |
| 9 | 700 | 800 | 800 | 4121 | Interest on Invested Funds | 3,000 | 3,000 | 3,000 | 9 |
| 10 | | | | | OTHER REVENUE | | | | 10 |
| 11 | 1,500 | 1,400 | 1,400 | 4150 | Miscellaneous Revenue | 1,400 | 1,400 | 1,400 | 11 |
| 12 | 1,399,500 | 1,550,200 | 1,597,000 | | TOTAL RESOURCES | 1,677,200 | 1,677,200 | 1,677,200 | 12 |
| 13 | | | | | REQUIREMENTS | | | | 13 |
| 14 | | | | | PERSONNEL SERVICES | | | | 14 |
| 15 | 29,200 | 31,100 | 32,000 | 5082 | City Manager | 37,200 | 37,200 | 37,200 | 15 |
| 16 | 25,900 | 27,300 | 30,500 | 5058 | Public Works Director | 37,800 | 37,800 | 37,800 | 16 |
| 17 | 81,600 | 89,100 | 91,200 | 5057 | Office Employees | 101,200 | 101,200 | 101,200 | 17 |
| 18 | 39,400 | 50,900 | 56,000 | 5059 | Plant Operator II | 61,200 | 61,200 | 61,200 | 18 |
| 19 | 68,400 | 79,400 | 79,500 | 5055 | Maintenance Workers | 85,300 | 85,300 | 85,300 | 19 |
| 20 | 1,300 | 1,500 | 1,500 | 5085 | Council Stipend | 1,500 | 1,500 | 1,500 | 20 |
| 21 | 1,400 | 2,000 | 2,000 | 5056 | Extra Wages - Temp | 2,000 | 2,000 | 2,000 | 21 |
| 22 | 4,400 | 5,000 | 4,000 | 5054 | Code Enforcement | 4,000 | 4,000 | 4,000 | 22 |
| 23 | 800 | 800 | 2,000 | 5064 | Standby | 4,000 | 4,000 | 4,000 | 23 |
| 24 | 8,000 | 7,500 | 9,000 | 5065 | Overtime | 12,000 | 12,000 | 12,000 | 24 |
| 25 | 260,400 | 294,600 | 307,700 | | Total Wages | 346,200 | 346,200 | 346,200 | 25 |
| 26 | 135,600 | 133,700 | 165,300 | 5152 | Payroll Expenses | 171,900 | 171,900 | 171,900 | 26 |
| 27 | 25,100 | 24,600 | 19,000 | 5075 | Accumulated Vacation/Comp Time | 20,000 | 20,000 | 20,000 | 27 |
| 28 | 421,100 | 452,900 | 492,000 | | Total Personal Services | 538,100 | 538,100 | 538,100 | 28 |
| 29 | 4.60 | 4.60 | 4.60 | | Total Full-Time Equivalent (FTE) | 4.60 | 4.60 | 4.60 | 29 |
| 30 | | | | | MATERIALS AND SERVICES | | | | 30 |
| 31 | 30,000 | 30,000 | 30,000 | 6110 | Electricity | 33,000 | 33,000 | 33,000 | 31 |
| 32 | 1,000 | 1,000 | 1,000 | 6455 | Emergency Services | 1,000 | 1,000 | 1,000 | 32 |
| 33 | 4,500 | 4,500 | 4,500 | 6520 | Building Maintenance | 500 | 500 | 500 | 33 |
| 34 | 3,600 | 3,800 | 4,560 | 6530 | Telephone & Telemetry | 4,560 | 4,560 | 4,560 | 34 |
| 35 | 11,500 | 11,900 | 11,900 | 6551 | Administration & Billing | 13,500 | 13,500 | 13,500 | 35 |
| 36 | 19,500 | 22,000 | 27,900 | 6570 | Ins: Vehicle, Liability, Equip, Bldg. | 30,200 | 30,200 | 30,200 | 36 |
| 37 | 10,000 | 9,800 | 9,800 | 6580 | Fuel & Oil | 9,800 | 9,800 | 9,800 | 37 |
| 38 | 44,600 | 44,600 | 50,540 | 6750 | System Maintenance and Supplies | 54,000 | 54,000 | 54,000 | 38 |
| 39 | 28,000 | 24,800 | 24,800 | 6534 | Plant Chemicals and Supplies | 24,800 | 24,800 | 24,800 | 39 |
| 40 | 5,400 | 5,500 | 8,700 | 6650 | Attorney & Legal | 7,000 | 7,000 | 7,000 | 40 |
| 41 | 6,700 | 6,700 | 8,300 | 6574 | Audit | 10,000 | 10,000 | 10,000 | 41 |
| 42 | 8,900 | 8,800 | 8,800 | 6690 | Vehicle Maint, Supplies & Repair | 8,800 | 8,800 | 8,800 | 42 |
| 43 | 10,000 | 14,500 | 14,500 | 6740 | I & I Work | 25,000 | 25,000 | 25,000 | 43 |
| 44 | 2,600 | 2,600 | 2,600 | 6745 | Required Testing | 3,000 | 3,000 | 3,000 | 44 |
| 45 | 2,000 | 3,700 | 3,700 | 6831 | Dues - Certifications | 700 | 700 | 700 | 45 |
| 46 | 7,100 | 6,900 | 8,400 | 6851 | Engineering | 8,400 | 8,400 | 8,400 | 46 |
| 47 | 3,600 | 3,500 | 3,500 | 6915 | Travel and Training - Staff | 3,500 | 3,500 | 3,500 | 47 |
| 48 | 4,500 | 4,800 | 4,800 | 6945 | Meter Readers 40% | 4,800 | 4,800 | 4,800 | 48 |
| 49 | 1,200 | 1,400 | 1,400 | 6951 | Ordinance Enforcement | 1,400 | 1,400 | 1,400 | 49 |
| 50 | 204,700 | 210,800 | 229,700 | | Total Materials and Services | 243,960 | 243,960 | 243,960 | 50 |
| 51 | | | | | CAPITAL OUTLAY | | | | 51 |
| 52 | | | | | Project Grant Match | | | | 52 |
| 53 | 10,000 | 30,000 | 30,000 | 7601 | Improvement and New Lines | 30,000 | 30,000 | 30,000 | 53 |
| 54 | 10,000 | 10,000 | 10,000 | 7661 | Vehicle and Equipment | 10,000 | 10,000 | 10,000 | 54 |
| 55 | 20,000 | 40,000 | 40,000 | | Total Capital Outlay | 40,000 | 40,000 | 40,000 | 55 |
| 56 | | | | | TRANSFERS OUT | | | | 56 |
| 57 | 20,000 | 20,000 | 20,000 | 8027 | GF City Hall/Civic Ctr Operating | 25,000 | 25,000 | 25,000 | 57 |
| 58 | 15,000 | 15,000 | 15,000 | 8036 | Project and Equipment Reserve | 15,000 | 15,000 | 15,000 | 58 |
| 59 | 25,000 | 25,000 | 32,000 | 8030 | Roads & Streets | 32,000 | 32,000 | 32,000 | 59 |
| 60 | 70,000 | 70,000 | 140,000 | 8033 | Sewer Master Plan | 70,000 | 70,000 | 70,000 | 60 |
| 61 | 130,000 | 130,000 | 207,000 | | Total Transfers Out | 142,000 | 142,000 | 142,000 | 61 |
| 62 | 10,000 | 30,000 | 30,000 | | Contingency | 30,000 | 30,000 | 30,000 | 62 |
| 63 | | | | | Ending Balance (prior years) | | | | 63 |
| 64 | 613,700 | 686,500 | 598,300 | | Unappropriated Ending Fund Bal. | 683,140 | 683,140 | 683,140 | 64 |
| 65 | 1,399,500 | 1,550,200 | 1,597,000 | | TOTAL REQUIREMENTS | 1,677,200 | 1,677,200 | 1,677,200 | 65 |

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.

**SEWER MASTER PLAN RESERVE
 FUND 520**

City of Rockaway Beach

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | 442,200 | 431,500 | 522,600 | | FUND BALANCE | 589,600 | 589,600 | 589,600 | 1 |
| 2 | | | | | USE OF MONEY AND PROPERTY | | | | 2 |
| 3 | 1,100 | 1,100 | 1,100 | 4120.52 | Interest on Invested Funds | 1,500 | 1,500 | 1,500 | 3 |
| 4 | | | | | TRANSFER IN | | | | 4 |
| 5 | 30,000 | | | 4059.52 | Trsfr in from sewer SDC for master plan | | | | 5 |
| 6 | 70,000 | 70,000 | 140,000 | 4032.52 | Sewer Operating Fund | 70,000 | 70,000 | 70,000 | 6 |
| 7 | 100,000 | 70,000 | 140,000 | | Total Transfer In | 70,000 | 70,000 | 70,000 | 7 |
| 8 | 543,300 | 502,600 | 663,700 | | TOTAL RESOURCES | 661,100 | 661,100 | 661,100 | 8 |
| 9 | | | | | REQUIREMENTS | | | | 9 |
| 10 | | | | | CAPITAL OUTLAY | | | | 10 |
| 11 | | | 225,000 | 7555.52 | Projects Per Master Plan: | 225,000 | 225,000 | 225,000 | 11 |
| 12 | 300,000 | 300,000 | 75,000 | 7555.52 | Lift Station/Infrastructure | 75,000 | 75,000 | 75,000 | 12 |
| 13 | 20,000 | | | 7560.52 | Sewer Master Plan Update | - | - | - | 13 |
| 14 | 10,000 | 30,000 | 30,000 | 7558.52 | Other Projects/Grant Match | 30,000 | 30,000 | 30,000 | 14 |
| 15 | 330,000 | 330,000 | 330,000 | | Total Capital Projects | 330,000 | 330,000 | 330,000 | 15 |
| 16 | 15,000 | 10,000 | 10,000 | 7999.00 | Contingency | 15,000 | 15,000 | 15,000 | 16 |
| 17 | | | | | Ending Balance (prior Years) | | | | 17 |
| 18 | 198,300 | 162,600 | 353,700 | | Reserved for Future Expenditures | 316,100 | 316,100 | 316,100 | 18 |
| 19 | 543,300 | 502,600 | 693,700 | | TOTAL EXPENDITURES | 661,100 | 661,100 | 661,100 | 19 |

**SEWER IMPROVEMENTS DEBT SERVICE
FUND 560**

City of Rockaway Beach

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|----------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | 328,300 | 358,700 | 294,000 | | Fund Balance | 423,600 | 423,600 | 423,600 | 1 |
| 2 | | | | | USE OF MONEY AND PROPERTY | | | | 2 |
| 3 | 600 | 600 | 600 | 4120.56 | Interest on Invested Funds | 400 | 400 | 400 | 3 |
| 4 | | | | | Collections From Utility Billing | | | | 4 |
| 5 | 223,000 | 223,000 | 223,000 | 4650.56 | Sewer Outfall Debt Svc billed | 223,000 | 223,000 | 223,000 | 5 |
| 6 | 551,900 | 582,300 | 517,600 | | Total Resources | 647,000 | 647,000 | 647,000 | 6 |
| 7 | | | | | REQUIREMENTS | | | | 7 |
| 8 | | | | | DEBT SERVICE (4-01-2025) | | | | 8 |
| 9 | 128,000 | 139,400 | 139,400 | 8510.56 | Principal (Oct 1 & Apr 1) | 139,400 | 139,400 | 139,400 | 9 |
| 10 | 62,000 | 54,300 | 54,300 | 8511.56 | Interest (2.94%) | 54,300 | 54,300 | 54,300 | 10 |
| 11 | 11,200 | 10,900 | 10,900 | 8514.56 | Loan Fee (0.5%) | 10,900 | 10,900 | 10,900 | 11 |
| 12 | 201,200 | 204,600 | 204,600 | | Total Payments | 204,600 | 204,600 | 204,600 | 12 |
| 13 | 96,100 | 96,100 | 96,100 | | Required Loan Reserve | 96,100 | 96,100 | 96,100 | 13 |
| 14 | 96,100 | 96,100 | 96,100 | | Total Reserve | 96,100 | 96,100 | 96,100 | 14 |
| 15 | | | | | Ending Balance (prior years) | | | | 15 |
| 16 | 254,600 | 281,600 | 216,900 | | Unappropriated Ending Fund Bal | 346,300 | 346,300 | 346,300 | 16 |
| 17 | 551,900 | 582,300 | 517,600 | | TOTAL REQUIREMENTS | 647,000 | 647,000 | 647,000 | 17 |

**SEWER SYSTEMS DEVELOPMENT CHARGE
FUND 590**

CITY OF ROCKAWAY BEACH

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|--|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | | | | | BEGINNING FUND BALANCE: | | | | 1 |
| 2 | | | | | *CASH ON HAND(CASH BASIS), OR | | | | 2 |
| 3 | | | | | * WORKING CAPITAL (ACCRUAL BASIS) | | | | 3 |
| 4 | 677,300 | 629,200 | 576,700 | | Bal Fwd - Reimbursement - | 747,600 | 747,600 | 747,600 | 4 |
| 5 | 483,500 | 507,900 | 458,900 | | Bal Fwd - Improvement | 373,200 | 373,200 | 373,200 | 5 |
| 6 | 4,800 | 4,800 | 3,800 | 4120 59 | Earnings from Interest | 4,500 | 4,500 | 4,500 | 6 |
| 7 | | | 7,200 | 4125 00 | Interfund Loan PD \$72K 0% 10yrs | 7,200 | 7,200 | 7,200 | 7 |
| 8 | 10,368 | 4,400 | 3,400 | 4935 59 | Reimbursement Fees | 10,000 | 10,000 | 10,000 | 8 |
| 9 | 18,432 | 7,900 | 6,000 | 4940 59 | Improvement Fees | 21,000 | 21,000 | 21,000 | 9 |
| 10 | 1,194,400 | 1,154,200 | 1,056,000 | | TOTAL RESOURCES | 1,163,500 | 1,163,500 | 1,163,500 | 10 |
| 11 | | | | | REQUIREMENTS | | | | 11 |
| 12 | | | | | CAPITAL OUTLAY | | | | 12 |
| 13 | 300,000 | 300,000 | 300,000 | 7850 59 | Contract Materials - Improvement | 300,000 | 300,000 | 300,000 | 13 |
| 14 | 200,000 | 200,000 | 200,000 | 7865 59 | Contract Materials - Reimbursement | 200,000 | 200,000 | 200,000 | 14 |
| 15 | 500,000 | 500,000 | 500,000 | | Total Capital Outlay | 500,000 | 500,000 | 500,000 | 15 |
| 16 | | | | | Transfers Out To: | | | | 16 |
| 17 | 30,000 | | | 8033 59 | Trsfr to WW Master Plan for plan update (reim) | | | | 17 |
| 18 | 30,000 | 0 | 0 | | Total Transfers Out | 0 | 0 | 0 | 18 |
| 19 | 460,068 | 436,000 | 311,360 | | Unappr Bal - Reimbursement | 442,600 | 442,600 | 442,600 | 19 |
| 20 | 204,332 | 218,200 | 244,640 | | Unappr Bal - Improvement | 220,900 | 220,900 | 220,900 | 20 |
| 21 | | | | | FUND BALANCE - PRIOR YEARS | - | - | - | 21 |
| 22 | 664,400 | 654,200 | 556,000 | | UNAPPROPRIATED FUND BALANCE | 663,500 | 663,500 | 663,500 | 22 |
| 23 | 1,194,400 | 1,154,200 | 1,056,000 | | TOTAL REQUIREMENTS | 1,163,500 | 1,163,500 | 1,163,500 | 23 |

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.

**TRANSIENT ROOM TAX
FUND 800**

City of Rockaway Beach

Budget For Next Year 2016-2017

| | Historical Data | | | GL Acct | RESOURCES | Budget For Next Year 2016-2017 | | | |
|----|------------------------------------|-----------------------------------|--|------------|---|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2015-2016 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2013-2014 | First Preceding Year 2014-2015 | | | | | | | |
| 1 | | | | | USE OF MONEY AND PROPERTY | | | | 1 |
| 2 | 25,700 | 90,400 | 323,000 | | FUND BALANCE | 621,900 | 621,900 | 621,900 | 2 |
| 3 | | | | | REVENUE FROM COLLECTIONS 9% | | | | 3 |
| 4 | 174,500 | 250,000 | 251,600 | 4710.80 | Room Tax Collections 5% | 279,800 | 279,800 | 279,800 | 4 |
| 5 | 69,800 | 71,400 | 100,600 | 4711.80 | Room Tax Col - Advertising 2% | 111,900 | 111,900 | 111,900 | 5 |
| 6 | | | 70,400 | 4712.00 | Room Tax Col - 70% of 2% CTY | 78,300 | 78,300 | 78,300 | 6 |
| 7 | | | 30,200 | 4712.00 | Room Tax Col - 30% of 2% CTY | 33,600 | 33,600 | 33,600 | 7 |
| 8 | 1,200 | 1,300 | 2,000 | 4709.80 | Pen & Int Delinquent | 1,000 | 1,000 | 1,000 | 8 |
| 9 | 245,500 | 322,700 | 454,800 | | Total Revenue from Collections | 504,600 | 504,600 | 504,600 | 9 |
| 10 | | | | | USE OF MONEY AND PROPERTY | | | | 10 |
| 11 | 100 | 100 | 100 | 4120.80 | Interest on Invested Funds | 500 | 500 | 500 | 11 |
| 12 | 271,300 | 413,200 | 777,900 | | TOTAL RESOURCES | 1,127,000 | 1,127,000 | 1,127,000 | 12 |
| 13 | | | | | REQUIREMENTS | | | | 13 |
| 14 | | | | | MATERIALS & SERVICES | | | | 14 |
| 15 | | | | | Tourism Promotion: | | | | 15 |
| 16 | | | | | 2% Portion | | | | 16 |
| 17 | 37,000 | 39,000 | 60,000 | 6533.80 | Advertising - media | 71,700 | 71,700 | 71,700 | 17 |
| 18 | 10,000 | 10,000 | 25,000 | 6535.80 | Advertising/Tourism | 25,000 | 25,000 | 25,000 | 18 |
| 19 | 5,800 | 6,100 | 10,000 | 6534.80 | Advertising - websites and apps | 10,000 | 10,000 | 10,000 | 19 |
| 20 | 13,000 | 14,000 | 25,000 | 6634.80 | Advertising - other | 38,000 | 38,000 | 38,000 | 20 |
| 21 | | 7,200 | 10,000 | 6998.00 | Bad Debt - 2% portion | 14,000 | 14,000 | 14,000 | 21 |
| 22 | | | | | 70% of 2% CTY Portion | | | | 22 |
| 23 | 1,200 | 1,200 | 1,200 | 6536.80 | Rockaway Lions - July 4th Event | 1,500 | 1,500 | 1,500 | 23 |
| 24 | 16,500 | 16,500 | 19,500 | 6537.80 | Fireworks - July 4th Event | 25,000 | 25,000 | 25,000 | 24 |
| 25 | | | 4,000 | 6538.80 | Tourism Promo and Facilities | 4,000 | 4,000 | 4,000 | 25 |
| 26 | | | | | 5% Portion | | | | 26 |
| 27 | 2,000 | 18,000 | 10,000 | 6998.00 | Bad Debt Expense | 10,500 | 10,500 | 10,500 | 27 |
| 28 | 85,500 | 112,000 | 164,700 | | Total Materials & Services | 199,700 | 199,700 | 199,700 | 28 |
| 29 | | | | | CAPITAL OUTLAY - 5% | | | | 29 |
| 30 | | | | | | | | | 30 |
| 31 | 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 | 31 |
| 32 | | | | | TRANSFER OUT - 5% | | | | 32 |
| 33 | | | 39,000 | 8025.00 | GF - Capital Outlay PW | 0 | 0 | 0 | 33 |
| 34 | 35,000 | 48,000 | 28,000 | 8024.80 | GF - Police | 172,100 | 172,100 | 172,100 | 34 |
| 35 | | | 29,000 | 8046.00 | GF - Fire | 43,000 | 43,000 | 43,000 | 35 |
| 36 | 3,000 | 6,000 | 0 | 8044.80 | GF - City Beautification | 5,000 | 5,000 | 5,000 | 36 |
| 37 | 20,000 | 32,000 | 36,200 | 8037.80 | GF - Parks & Recreation | 36,400 | 36,400 | 36,400 | 37 |
| 38 | 32,000 | 40,000 | 85,000 | 8041.80 | Roads & Streets Fund | 108,800 | 108,800 | 108,800 | 38 |
| 39 | 12,000 | 12,000 | 30,000 | 8026.80 | Fire Equip Reserve | 15,000 | 15,000 | 15,000 | 39 |
| 40 | 4,000 | | 79,000 | 8036.80 | Project & Equip Reserve Fund | 60,000 | 60,000 | 60,000 | 40 |
| 41 | 60,000 | 60,000 | 60,000 | 8025.80 | General Fund - USDA loan service | 60,000 | 60,000 | 60,000 | 41 |
| 42 | | | | | TRANSFER OUT - 70% of 2% CTY | | | | 42 |
| 43 | | | 35,000 | 8036.00 | Project & Equip Reserve Fund - PW | 200,850 | 200,850 | 200,850 | 43 |
| 44 | | | | | TRANSFER OUT - 30% of 2% CTY | | | | 44 |
| 45 | | | 8,000 | 8044.80 | GF - City Beautification | 0 | 0 | 0 | 45 |
| 46 | | | 8,200 | 8036.80 | Project & Equip Reserve Fund | 0 | 0 | 0 | 46 |
| 47 | | | | 8025.00 | GF - Capital Projects PW | 13,600 | 13,600 | 13,600 | 47 |
| 48 | | | 8,400 | 8024.80 | GF - Police | 24,000 | 24,000 | 24,000 | 48 |
| 49 | | | 16,500 | 8041.80 | Roads & Streets Fund | 22,400 | 22,400 | 22,400 | 49 |
| 50 | 166,000 | 198,000 | 462,300 | | Total Transfer Out | 761,150 | 761,150 | 761,150 | 50 |
| 51 | | 24,000 | 25,000 | 6999.00 | Contingency | 10,000 | 10,000 | 10,000 | 51 |
| 52 | | | 60,800 | | Reserved for Future Expenditures - Trsm Fac | 0 | 0 | 0 | 52 |
| 53 | | | | | Ending Balance (prior Years) | | | | 53 |
| 54 | 19,800 | 79,200 | 65,100 | | Unappropriated Ending Fund Bal. | 156,150 | 156,150 | 156,150 | 54 |
| 55 | 271,300 | 413,200 | 777,900 | | TOTAL REQUIREMENTS | 1,127,000 | 1,127,000 | 1,127,000 | 55 |