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City of Rockaway Beach, Oregon

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

March 24, 2023

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

Staff is pleased to present to you the proposed operating budget for Fiscal Year 2023/2024. Oregon budget law (ORS294.403) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. As required by law, the budget is balanced and proposes a spending plan for the coming year which is based upon projected resources and the operational needs of the city. As always, restrictions imposed by revenues and fund balances will govern what expenditures can be made, staffing levels, and projects that can be funded.

This budget offers our city a comprehensive spending plan that promises significant public improvement projects, expanded service levels, and funding to lay the groundwork for a bright and well-planned future.

Transient Room Tax Revenue: An investment in Rockaway Beach Transient Room Tax revenue (TRT) increased significantly during the COVID-19 Pandemic. The pandemic is now behind us, but TRT revenues remain strong. The city utilizes this highly restricted revenue cautiously and seeks to use these funds as a direct investment back into our community. This budget year, TRT revenue expenditures are largely directed at public improvement projects. These projects are targeted to benefit residents, businesses, and visitors alike. Such projects include Wayside restroom and beach access improvements, the addition of park space, parking, and event space on Anchor St., significant upgrades to the Lake Lytle Park and boat launch, and design of the Salmonberry Trail through Rockaway Beach.

Resources in General:

- The city's main revenue streams consist of water/sewer service charges, property taxes and transient room taxes.
- The city's property tax rate is \$0.988/\$1,000.00 of assessed value. The combined rate of tax, bonds and districts illustrates that the city is the lowest for all cities in Tillamook County
- To date, water/sewer service charges appear to be coming in as expected.
- Property taxes appear to be coming in as estimated and on time. Transient room tax is coming in above estimates.
- January 2023 marked the fifth year of the city's 5-year plan to incrementally increase water base rates by 3%. This resulted in approximately a \$1.00/month increase to users.
- Once again, the sewer system continues to operate under budget, and a rate increase is not needed in this Fiscal Year. The Committee should always keep in mind that an eventual increase is inevitable since sewer rates have not been increased in 14 years.

Drinking Water Infrastructure: A Project for a Growing Community As the city's occupancy rate increases, so does the demand on its drinking water infrastructure. To keep pace, it is vital that the city continue to make investments in its utilities by building in system redundancies, replacing undersized or aging pipelines and by protecting its water supply. The Nedonna Beach Water System Improvements project will upgrade over 8,500 lineal feet of aging steel and asbestos piping. Estimated to cost over \$2.5

million, this will be the largest project of the 2023/2024 fiscal year. Funding shall consist of a combination of loans, forgivable loans, and city water funds, through partnerships with Business Oregon and Oregon Drinking Water Services.

Recruitment: Meeting Service Requirements of a Growing Community Citywide level of service expectations continue to rise each year. This is especially problematic as the city's high occupancy rate historically reserved for summer season, is now seemingly a year-round phenomenon. Additional staffing equal to 3.5 F.T.E. will be recruited to fill positions in Administration, Public Works, and the Fire Department. As our community grows, so must the city's capability to meet the growing demand for service.

Other Key Issues or Trends:

- Costs of goods and services continue to rise. As of February 2023, the annual inflation rate in the U.S. was 6.0%.
- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreement. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed at a rate determined within each contract. The budgeted amount will not exceed the maximum step of the corresponding pay range and will include a COLA between 2.5 and 6.5%.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.

Looking Ahead: Laying the groundwork for the Future It is important that funding be allocated to plan for the city's future. The following list highlights many of the forward-facing projects planned this year.

- Destination Management Plan In October of this year, the city will undertake development of a Destination Management Plan. This plan will create a roadmap for future projects funded by TRT revenue.
- Source Water Protection Plan Looking to the future, the city applied for funding to develop a Source Water Protection plan through The Oregon Department of Environmental Quality. If awarded, this plan will identify actions to better manage the city's surface water source.
- Housing Needs Analysis Completion of the Housing Needs Analysis will likely occur during the 2023/2024 budget year and will serve to identify any deficiencies within the city's current housing inventory.
- Housing Production Strategy This study will identify specific actions, including the adoption of policies, that promote development and address the city's housing needs as determined in the Housing Need Analysis.
- Stormwater Feasibility Study This study will evaluate flooding that exists on Coral St. and the surrounding neighborhood. Cost estimates will be developed for any solutions identified.
- Mobile Equipment Replacement Plans Both the Fire Department and the Public Works Department will develop Mobile Equipment Replacement Plans. These will allow the city to plan ahead for major purchases such as vehicles, heavy equipment, electrical generators, and fire apparatus.
- This Fire Department Equipment Acquisition Plan The Fire Department will add to this a plan for acquisition of emergency response equipment. This Fire Department Equipment Acquisition

Plan will schedule the department's purchase of items such as radios, tires, emergency medical equipment and other life saving devices.

- Streets Capital Improvement Plan The city will undertake the evaluation of various roads under its jurisdiction and rank projects for repair. The resulting Streets Capital Improvement Plan will prioritize transportation projects for the next five budget years.

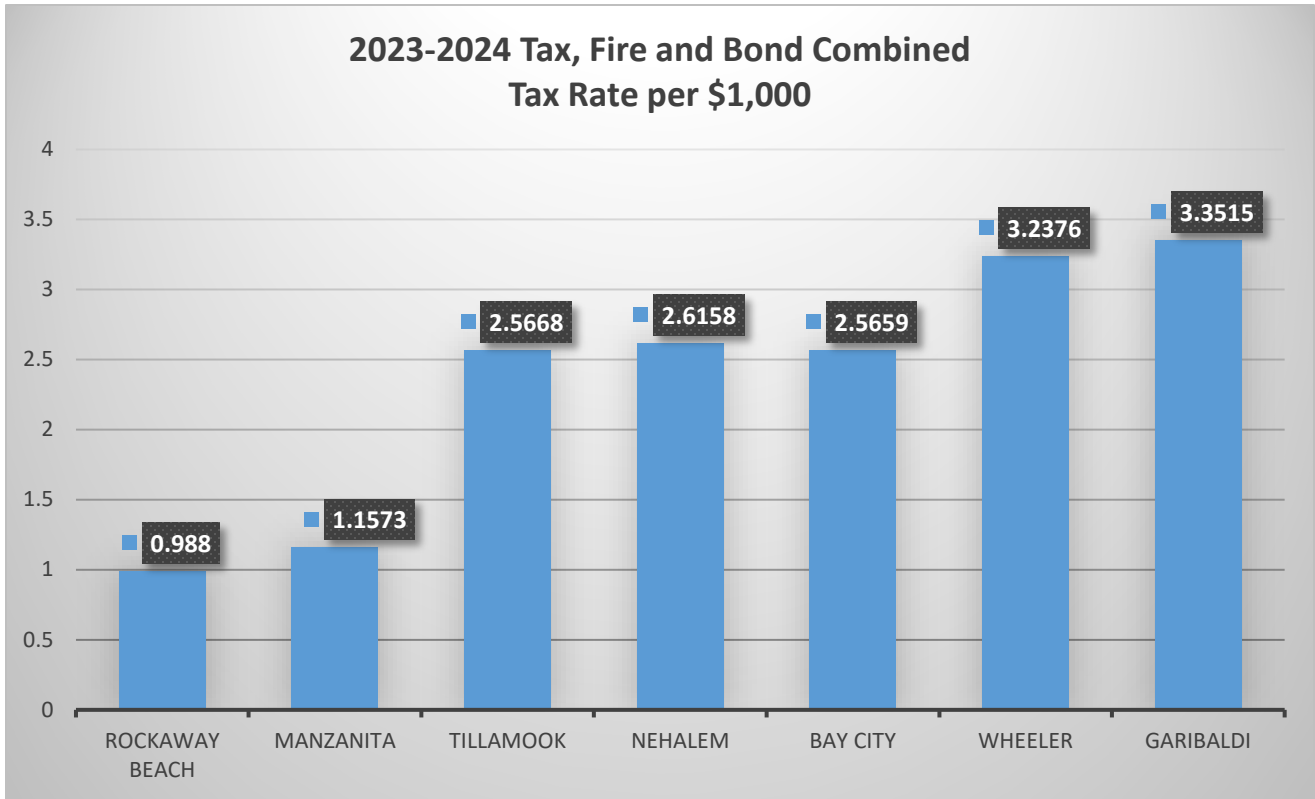
Conclusion Staff has worked diligently on this a well-balanced spending plan that promises significant public improvement projects, expanded service levels, and planning for the city's future. Preparation of the Budget is truly a team effort and I'd like to thank all those who've helped. I'd like to give special thanks to our city administrative staff and department heads for their work in developing this proposed budget.

As always, this budget is conservative. Revenue estimates are not unrealistically low or overly optimistic, nor are the expenditures unrealistically low. Budget committee members need to keep in mind the budget is a plan and should not be viewed as an accounting report. Committee Members and other readers are to examine and study this document in detail and comment on the level of service it seeks to provide. Thank you for your work on this necessary process. With that, I formally submit the Fiscal Year 2023/2024 budget for your thoughtful consideration.

Respectfully,

Luke Shepard

City Manager/Budget Officer



Tax Rate per \$1,000

Manzanita	.4233
Rockaway Beach	.9880
Nehalem	1.4658
Tillamook	1.5569
Bay City	2.4375
Wheeler	2.2213
Garibaldi	2.5326

Fire Districts per \$1,000

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

Bond Rates per \$1,000

Manzanita	.0000
Rockaway Beach	.0000
Nehalem	.0000
Tillamook	.3100
Bay City	.1284
Wheeler	1.0163
Garibaldi	.3376

Tax, Fire & Bond Combined

Manzanita	1.1573
Rockaway Beach	.9880
Nehalem	2.6158
Tillamook	2.5668
Bay City	2.5659
Wheeler	3.2376
Garibaldi	3.3515



ROCKAWAY BEACH 2023-2024 BUDGET COMMITTEE



CITIZEN MEMBERS

<u>NAME</u>	<u>TERM END</u>	<u>POSITION #</u>
David Elkins	6/24	1
Stephanie Winchester	6/24	2
Michael Weissenfluh	6/25	3
Dave May	6/23	4
Penny Chilton	6/24	5
Susan Hennessy Schaeftbauer	6/23	6

ROCKAWAY BEACH CITY COUNCIL

		<u>ELCTD/APPTD DT</u>	<u>TERM END</u>
Charles McNeilly	Mayor	1/11/23	12/31/25
Mary McGinnis	1	1/11/23	12/31/27
Tom Martine	2	1/13/21	12/31/25
Kristine Hayes	3	1/13/21	12/31/25
Alesia Franken	4	3/08/23	12/31/25
Penny Cheek	5	1/13/21	12/31/25

Luke Shepard, City Manager/Budget Officer

City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5
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Budget Calendar FY 2023-2024

March 08, 2023	Appoint Budget Officer at Council Meeting.
March 9, 2023	Publish 1 st notice of Budget Committee Meeting
March 23, 2023	Send reminders to Budget Committee Members.
March 23, 2023	Publish 2 nd notice of Budget Committee Meeting.
April 6, 2023	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, 2023	Second Budget Committee Meeting: Receive Public Testimony
April 17, 2023	Publish LB 1 – Final Hearing Notice. Send to Headlight Herald for publication the approved budget summary.
May 10, 2023	Third Budget Committee Meeting: <ul style="list-style-type: none">Final AdjustmentsApprove BudgetTax Levy
May 10, 2023	Council Meeting: Adopt Resolution to Levy Taxes and Appropriate Funds.
May 11, 2023	Submit LB 50 Budget to County Assessor and County Clerk - Due by July 15

FUND ACCOUNT NUMBER LISTING



GENERAL FUND

Fund 100 - GENERAL FUND

The General Fund accounts for all financial resources of the City, except those required to be accounted for in another fund. The primary sources of revenue are property taxes, licenses, permits, and fees.

SPECIAL REVENUE FUNDS

Fund 300 - ROADS and STREETS

The Roads and Streets Fund accounts for monies expended for maintenance and improvement of the City's roads, parks and streets. The primary source of revenue is from state highway revenues.

Fund 390 -TRANSPORTATION SDC

The Transportation SDC Fund is used to accumulate funds for future system development costs. The primary sources of revenue are permits and fees.

Fund 800 - TRANSIENT ROOM TAX

The Transient Room Tax Fund accounts for funds received and expended in connection with transient room tax.

DEBT SERVICE FUNDS

Fund 470 - WATER IMPROVEMENTS DEBT SERVICE

The Water Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary sources of revenue are user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

Fund 560 - SEWER IMPROVEMENTS DEBT SERVICE

The Sewer Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary source of revenue is user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

CAPITAL PROJECTS FUNDS

Fund 140 - FIRE EQUIPMENT RESERVE FUND

The Fire Equipment Reserve Fund is used to accumulate funds for future fire equipment purchases. The primary sources of revenue are transfers from other funds.

Fund 150 - DONATIONS RESERVE FUND

The Donations Reserve Fund allows donations to be used for the specific purpose which the donor intended.

Fund 160 – DEBT SERVICE RESERVE FUND

The Debt Service Reserve Fund holds funds which will be used to make loan payments due in future budget years.

Fund 210 - PROJECT AND EQUIPMENT RESERVE FUND

The Project and Equipment Reserve Fund accounts for the funding of tourism facilities. The primary sources of revenue are transfers from transient room tax funds.

Fund 420 - WATER MASTER RESERVE PLAN

The Water Master Plan Reserve Fund is used to account for major infrastructure projects benefitting the City's culinary water system. The primary sources of revenue are transfers from other funds.

Fund 520 - SEWER MASTER RESERVE PLAN

The Sewer Master Plan Reserve Fund accounts for major infrastructure projects in the wastewater collection and treatment system. The primary sources of revenue are transfers from other funds.

ENTERPRISE FUNDS

Fund 400 - WATER OPERATING

The Water Operating Fund accounts for the resources and expenses related to the supply, treatment, and distribution of water. The primary source of revenue is user fees.

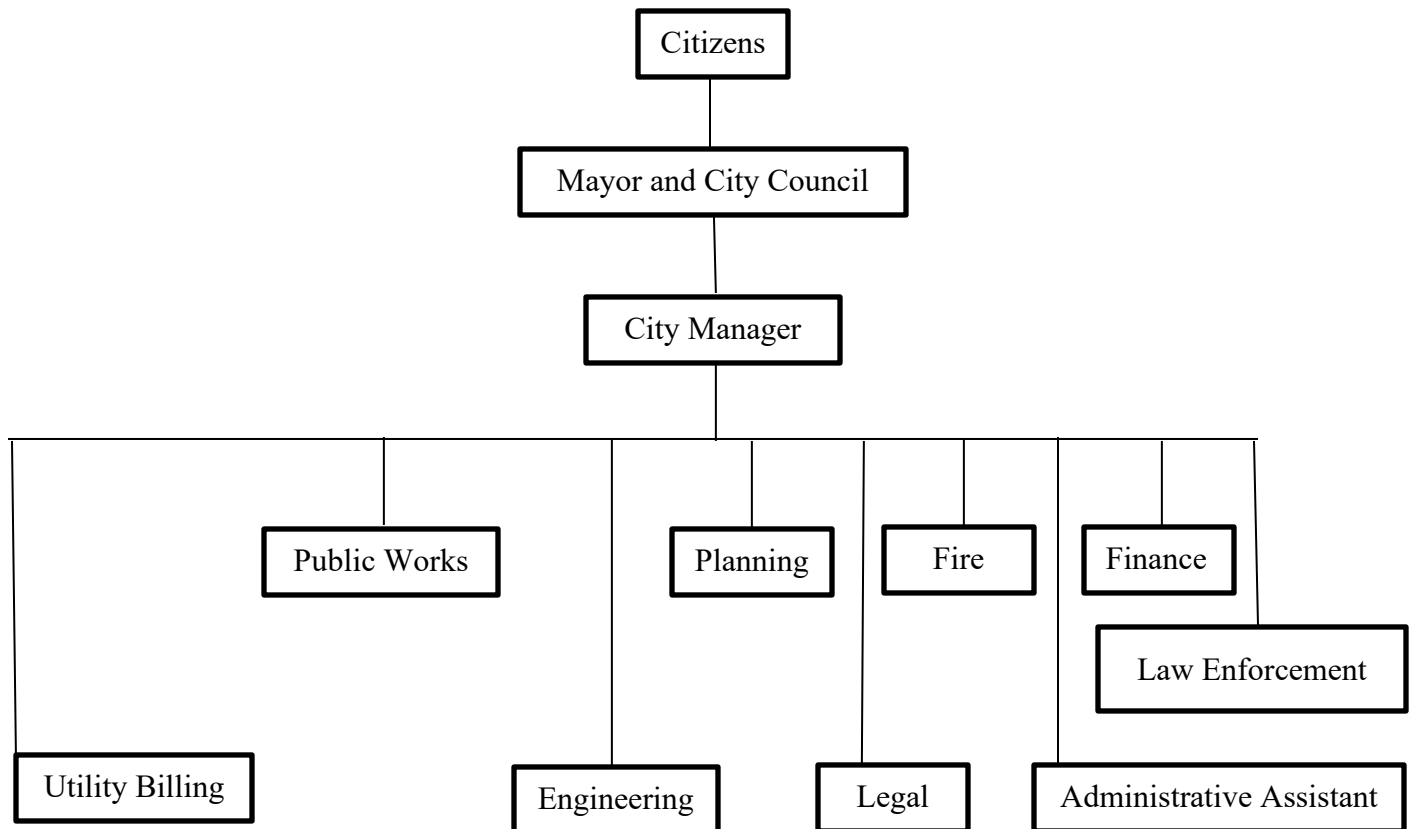
Fund 500 - SEWER OPERATING

The Sewer Operating Fund accounts for the resources and expenses related to the collection and treatment of wastewater. The primary source of revenue is user fees.

Fund 590 - SEWER SDC

The Water SDC Fund is used to accumulate funds for future water system development costs. The primary source of revenue is system development charges.

City of Rockaway Beach Organization Chart FY 2023-2024



City of Rockaway Beach

Miscellaneous Statistics



Miles of Road	27.2
Miles of Culinary Water Lines	29.1
Gallons of Water Storage Capacity	3,300,000
Gallons of Water Delivered Annually	109,500,000
Gallons of Effluent Treated Annually	91,250,000
Number of Water Connections	2,604
Number of Streetlights	187
Number of Fire Hydrants	155
Acres of Parks Maintained	52.3





City of Rockaway Beach

Long Term Debt Report-Updated thru June 30, 2023

<u>Loan Name</u>	<u>Fund</u>	<u>Current Amt</u>	<u>Payment</u>	<u>Rate</u>	<u>Source</u>	<u>Agent/Holder</u>	<u>Date Originated</u>	<u>Date Matures</u>
2020 Bonds		(original amount (amt may vary)) \$1,700,680	\$316,350	2%		Zion Bank	12/8/2020	varies
Totals: Current		\$1,700,680						
Original		\$2,190,000.00						

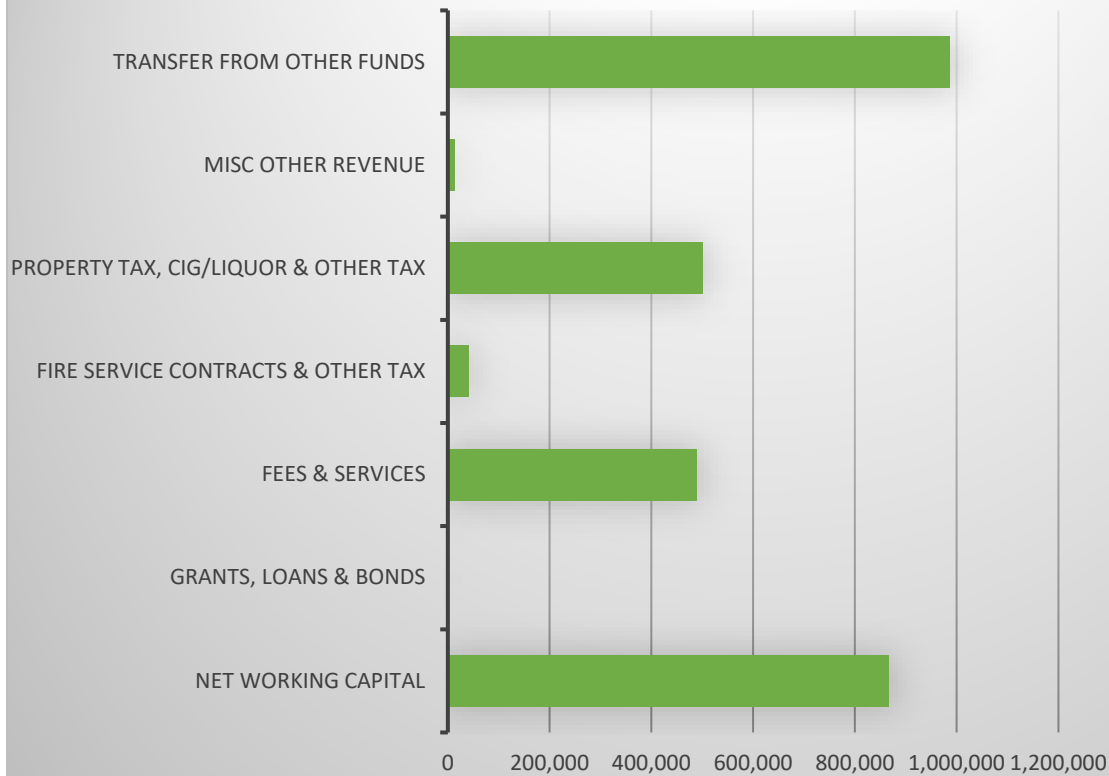


City of Rockaway Beach FTE Count 2023-2024

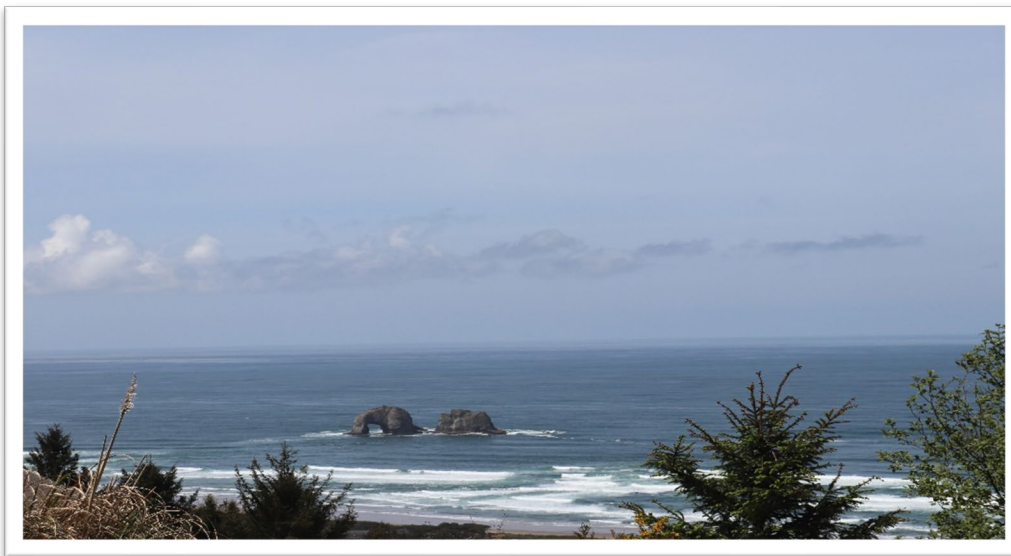
Name	Department	City Hall	Fire	Roads	Water	Sewer	Total
City Manger	City Hall	0.7		0.1	0.1	0.1	1
Office Manager	City Hall	0.3			0.35	0.35	1
City Recorder	City Hall	0.34			0.33	0.33	1
Utility Clerk	City Hall	0.34			0.33	0.33	1
Planning Tech	City Hall	0.7		0.1	0.1	0.1	1
Administrative Assistant	City Hall	0.34			0.33	0.33	1
Fire Chief	Fire Dept		1				1
Firefighter	Fire Dept		2.25				2.25
PW Superintendent	Public Works			0.1	0.5	0.4	1
Sewer Plant Operator	Public Works					1.5	1.5
Water Plant Operator	Public Works				1.5		1.5
Utility Worker 1	Public Works			0.66	0.68	0.66	2
Utility Worker 2	Public Works			0.66	0.68	0.66	2
		2.72	3.25	1.62	4.9	4.76	17.25



GENERAL FUND: WHERE THE MONEY COMES FROM



Net Working Capital	\$866,250
Fees & Services	\$489,050
Fire Service Contracts & Fire Permits	\$40,500
Property Tax, Cig/Liquor & Other Tax	\$500,700
Misc. Other Revenue	\$13,000
Transfer from other Funds	\$986,151
Total	\$2,895,651



RESOURCES

GENERAL FUND

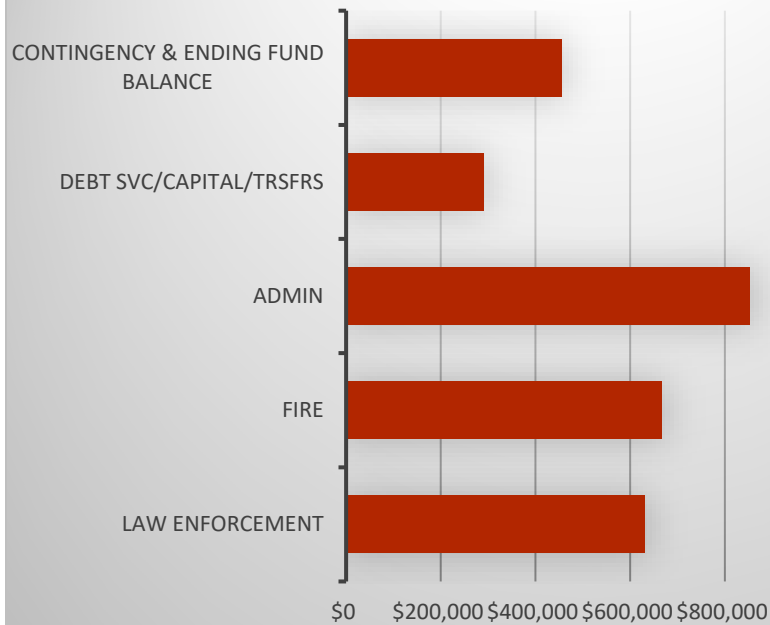
FUND 100

CITY OF ROCKAWAY BEACH

Budget For Next Year 2023-2024

Historical Data				RESOURCE DESCRIPTION		Budget For Next Year 2023-2024			
Actual		Adopted Budget This Year Year 2022-2023	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
				GL ACCT					
1	669,880	1,088,035	1,374,147		Net Working Capital	866,250	866,250	866,250	1
2					OTHER RESOURCES				2
3	432,856	453,773	425,000	4010	Current Property Taxes (estimated to be received)	435,000	435,000	435,000	3
4	11,960	10,857	8,000	4020	Delinquent Property Taxes (Previous Levied)	8,500	8,500	8,500	4
5	444,816	464,630	433,000		TOTAL PROPERTY TAXES	443,500	443,500	443,500	5
6					REVENUE FROM COLLECTIONS				6
7	252,312	289,630	200,000	4060	Licenses & Franchise Fees	280,000	280,000	280,000	7
8	33,960	30,594	21,000	4085	Land Use/Ordinance Fees	21,000	21,000	21,000	8
9	63,784	13,171	15,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	15,000	15,000	15,000	9
10	1,310	0	1,000	4110	Old Court Citations	0	0	0	10
11	90	0	150	4185	Fire Permits	50	50	50	11
12	2,559	1,957	2,200	4146	Utilities reimb-Health Dept	2,650	2,650	2,650	12
13	11,352	11,352	10,500	4142	First Floor Office Rent-Health Dept	11,500	11,500	11,500	13
14	0	0	500	4145	Refundable Deposits	500	500	500	14
15	125339	125,128	110,000	4186	Emergency Services Fee	125,000	125,000	125,000	15
16	490,706	471,832	360,350		TOTAL REVENUE FROM OTHER COLLECTIONS	455,700	455,700	455,700	16
17					REVENUES FROM OTHER AGENCIES				17
18	57,126	29,261	216,000	4175	Misc. Grants-Gen Fund	0	0	0	18
19	3,546	0	0	4163	Police Department Revenue-Fingerprinting, Rent	0	0	0	19
20	1,933	0	0	4178	Police Grants	0	0	0	20
21	25,235	25,711	20,000	4165	State Revenue Sharing	20,000	20,000	20,000	21
22	26,814	26,669	18,000	4040	Liquor Tax-OLCC	26,000	26,000	26,000	22
23	62,687	37,304	23,000	4060	Other Tax	30,000	30,000	30,000	23
24	1,310	1,199	1,500	4050	Cigarette Tax	1,200	1,200	1,200	24
25	0	0	15,000	4180	Coastal Zone Planning Grant	0	0	0	25
26	178,651	120,144	293,500		TOTAL REVENUE FROM OTHER AGENCIES	77,200	77,200	77,200	26
27					USE OF MONEY AND PROPERTY				27
28	56,294	21,599	8,000	4120	Interest on Invested Funds-GF	12,500	12,500	12,500	28
29	3,080	0	500	4141	Community/Civic Center Rental-SR Cntr	850	850	850	29
30	59,374	21,599	8,500		TOTAL USE OF MONEY AND PROPERTY	13,350	13,350	13,350	30
31					CHARGES FOR CURRENT SERVICES				31
32					Fire Protection Contracts				32
33	29,000	29,870	30,000	4091	Nedonna Fire Dist	30,000	30,000	30,000	33
34	10,000	10,000	10,000	4092	Twin Rocks Water Dist	10,000	10,000	10,000	34
35	500	500	500	4093	OR State Forestry Dept	500	500	500	35
36	39,500	40,370	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	40,500	40,500	36
37					OTHER REVENUE				37
38	25,099	12,322	10,000	4150	Misc Revenues	12,000	12,000	12,000	38
39	0	0	1,000	4190	Surplus Property	1,000	1,000	1,000	39
40	25,099	12,322	11,000		TOTAL OTHER REVENUE	13,000	13,000	13,000	40
41					TRANSFER IN				41
42	12,270	16,425	28,509	4038	TRT < 30% of 2% CTY > Capitial Outlay PW	39,187	39,187	39,187	42
43	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	45,000	45,000	45,000	43
44	45,000	45,000	45,000	4037	Water - Civic Center Operations	45,000	45,000	45,000	44
45	64,000	64,000	64,000	4055	TRT< 5% > - City Hall Loan	64,000	64,000	64,000	45
46	145,923	177,319	195,000	4030	TRT < 5% > Police	294,703	294,703	294,703	46
47	12,270	16,427	28,509	4030	TRT < 30% of 2% CTY > Police	29,000	29,000	29,000	47
48	3,000	6,178	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	5,000	5,000	5,000	48
49	145,923	177,319	195,000	5053	TRT < 5% > Fire Dept	371,607	371,607	371,607	49
50	12270	16,427	28,509	4053	TRT <30 % of 2% CTY > Fire	29,000	29,000	29,000	50
51	6714	8,831	14,254	4053	TRT < 30% of 1% CTY > Fire	21,218	21,218	21,218	51
52	6365	8,831	14,254	4036	TRT < 30% of 1% CTY > Capital Outlay PW	21,218	21,218	21,218	52
53	6365	8,832	14,254	4030	TRT < 30% of 1% CTY > Police	21,218	21,218	21,218	53
54	505,100	590,589	677,289		TOTAL TRANSFER IN	986,151	986,151	986,151	54
55	2,413,126	2,809,521	3,198,286		TOTAL RESOURCES	2,895,651	2,895,651	2,895,651	55

GENERAL FUND: WHERE MONEY GOES



Law Enforcement/Code	\$629,712
Fire	\$666,783
Admin	\$848,170
Debt Svc/Capital/Transfer	\$294,775
Contingency & Ending Fund Balance	\$456,211
Total:	\$2,895,651



GENERAL FUND - POLICE

CITY OF ROCKAWAY BEACH

FUND 100.15

Historical Data				REQUIREMENTS		Budget For Next Year 2023-2024			
Actual		Adopted Budget	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							This Year Year 2022-2023	
				GL ACCT					
					PERSONNEL SERVICES				
1	94,664	18,655	0	5052	Police Chief	0	0	0	1
2	86,953	0	0	5060	Police Sergeant (1 FT)	0	0	0	2
3	82,212	0	0	5053	Officers: Step 1-10 (1 FT)	0	0	0	3
4	675	0	0	5064	Reserve Officer	0	0	0	4
5	16,166	0	0	5065	Overtime	0	0	0	5
6	14,616	0	0	5068	On Call	0	0	0	6
7	1,453	0	0	5069	ODOT Overtime	0	0	0	7
8	296,739	18,655	0		TOTAL WAGES	0	0	0	8
9	8,899	0	0	5075	ACCRUED VACATION -HOL-CT	0	0	0	9
10	180,732	8,435	0	5152	Payroll Expenses	0	0	0	10
11	486,370	27,090	0		TOTAL PERSONNEL SERVICES	0	0	0	11
12	3	4			TOTAL FULL-TIME EQUIVALENT (FTE)				12
13					MATERIALS AND SERVICES				13
14	6,289	645	0	6530	Telephone & Technology	0	0	0	14
15				6531	Code Enforcement	65,000	65,000	65,000	15
16	6,604	214,697	457,000	6550	Materials and Supplies/TCSO Contract	564,712	564,712	564,712	16
17	1,960	0	0	6551	Uniforms	0	0	0	17
18	240	0	0	6552	Uniform Cleaning	0	0	0	18
19	730	0	0	6563	Major Investigations	0	0	0	19
20	8,234	5,975	0	6570	Ins: Vehicle, Liability, Equipment etc	0	0	0	20
21	5,753	0	0	6580	Fuel & Oil	0	0	0	21
22	1,439	0	0	6581	Vehicle Maint & Repair	0	0	0	22
23	5,408	0	0	6582	Electronics Maint & Repair	0	0	0	23
24	3,511	0	0	6915	Travel & Training - Staff	0	0	0	24
25	96	0	0	6535	Medical	0	0	0	25
26	1,520	89	0	6110	Electricity	0	0	0	26
27	3,186	0	0	6520	Building Maintenance	0	0	0	27
28	1,606	0	0	6540	Attorney	0	0	0	28
29	46,576	221,406	457,000		TOTAL MATERIALS & SERVICES	629,712	629,712	629,712	29
30					DEBT SERVICE				30
31	11,782	0	0	8515	PD Station Purchase TLC CU	0	0	0	31
32					(pmts due 1/10 & 7/10 until 98k 15 yr balloon in 2029)				32
33	11,782	0	0		TOTAL DEBT SERVICE	0	0	0	33
34	544,728	248,496	457,000		TOTAL REQUIREMENTS	629,712	629,712	629,712	34

GENERAL FUND - FIRE
FUND 100.16

CITY OF ROCKAWAY BEACH

	Historical Data				REQUIREMENTS	Budget For Next Year 2023-2024			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				GL Acct	PERSONNEL SERVICES				
1	3,629	3,000	4,000	5062	Record Keeping	3,500	3,500	3,500	1
2	87123	91,966	95,210	5052	Fire Chief	102,700	102,700	102,700	2
3		0	75,000	5053	Firefighters	138,136	138,136	138,136	3
4				5054	Overtime-Fire Department	5,000	5,000	5,000	4
5		18,250	18,250	5061	Volunteer EMS Stipends	21,250	21,250	21,250	5
6	19,000	17,610	20,000	5061	Volunteer Stipends	20,000	20,000	20,000	6
7	73,807	75,636	163,595	5152	Payroll Expenses	223,697	223,697	223,697	7
8	183,559	206,462	376,055		TOTAL PERSONNEL SERVICES	514,283	514,283	514,283	8
9	0	1	2.25		TOTAL FULL TIME EQUIVALNET (FTE)	3.25	3.25	3.25	9
10					MATERIALS AND SERVICES				10
11	2,980	3,442	3,500	6100	Electricity	3,500	3,500	3,500	11
12	3,029	8,189	8,500	6530	Telephone & Technology	8,500	8,500	8,500	12
13	0	1,270	10,000	6535	Medical	10,000	10,000	10,000	13
14	41,751	106,187	30,000	6555	Supplies & Gear	40,000	40,000	40,000	14
15	13,986	12,288	15,000	6570	Ins: Vehicle , Liab, Equip, Bldg	20,000	20,000	20,000	15
16	2,434	6,800	8,000	6580	Fuel & Oil	10,000	10,000	10,000	16
17	0	0	1,500	6582	Electronic Maint & Repair	1,500	1,500	1,500	17
18	1,430	26,594	15,000	6630	Building Maintenance	15,000	15,000	15,000	18
19	436	8,190	10,000	6660	Training	14,000	14,000	14,000	19
20	5,960	3,663	7,500	6670	Required Equip Testing	10,000	10,000	10,000	20
21	10,252	37,178	20,000	6690	Vehicle Maint & Repair	20,000	20,000	20,000	21
22	82,258	213,801	129,000		TOTAL MATERIALS AND SERVICES	152,500	152,500	152,500	22
23					CAPITAL OUTLAY				23
24	0	0	0	7621	Fire Department Capital Outlay	0	0	0	24
25	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	25
26	265,817	420,263	505,055		TOTAL REQUIREMENTS	666,783	666,783	666,783	26

GENERAL FUND - ADMINISTRATION

CITY OF ROCKAWAY BEACH

FUND 100.18

	Historical Data				REQUIREMENTS	Budget For Next Year 2023-2024			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				GL ACCT	PERSONNEL SERVICES				
1	4,800	400	0	5050	Court Clerk + Muni Judge	0	0	0	1
2	51,707	71,876	81,179	5057	Office Emploeyss	119,390	119,390	119,390	2
3	0	0	4,000	5065	Overtime	4,000	4,000	4,000	3
4	67,838	76,516	80,669	5082	City Manager	83,790	83,790	83,790	4
5	1,425	1,320	1,100	5085	Council Stipend	1,100	1,100	1,100	5
6	125,770	150,112	166,948		TOTAL WAGES	208,280	208,280	208,280	6
7	1,132	0	5,000	5075	Accrued Vacation/Comp Time	5,000	5,000	5,000	7
8	81,903	87,069	137,051	5152	Payroll Expenses	172,690	172,690	172,690	8
9	208,805	237,181	308,999		TOTAL PERSONNEL SERVICES	385,970	385,970	385,970	9
10	1.75	1.75	1.75		TOTAL FULL - TIME EQUIVALENT (FTE)	2.7	2.7	2.7	10
11					MATERIALS AND SERVICES				11
12	59,814	82,464	75,000	6410	Planning & Consultants	155,000	155,000	155,000	12
13	401	0	0	6411	City Engineer/Land Use	0	0	0	13
14	9,677	5,888	5,800	6530	Telephone	6,000	6,000	6,000	14
15	3,077	2,775	6,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	8,000	8,000	8,000	15
16	13,173	25,034	25,000	6571	Computers, Server, & Technology	45,000	45,000	45,000	16
17	0	2,434	1,500	6577	Ordinance Update	2,500	2,500	2,500	17
18	0	0	2,000	6596	Emergency Services	2,000	2,000	2,000	18
19	1,230	2,197	3,000	6666	City Beautification	3,000	3,000	3,000	19
20	0	0	100	6667	Storm Damage Repairs	100	100	100	20
21	1,616	0	0	6725	Tillamook County - Fines	0	0	0	21
22	5,100	0	0	6726	OR Dept. of Revenue - Fines	0	0	0	22
23	47,908	43,641	68,000	6830	City Hall Operations	88,000	88,000	83,000	23
24	1,751	2,504	2,500	6831	Dues: City/Officials/Staff	2,500	2,500	2,500	24
25	3,468	1,141	2,000	6835	Bank Fees	2,000	2,000	2,000	25
26	240	240	500	6840	Court Cost	100	100	100	26
27	23,337	13,731	29,000	6850	Attorney & Legal Fees	29,000	29,000	29,000	27
28	7,239	6,999	8,000	6870	Auditor & Bond	8,000	8,000	8,000	28
29	641	300	500	6880	Advertising	2,000	2,000	2,000	29
30	3,792	9,596	10,500	6890	Stationary & Supplies	12,000	12,000	12,000	30
31	279	2,312	5,000	6915	Travel & Training - Staff	5,000	5,000	5,000	31
32	5,987	10,448	18,000	5920	City Hall Building Maint	35,000	35,000	35,000	32
33	107	488	500	6932	City Manager Fund	500	500	500	33
34	0	519	1,000	6931	City Council/Mayor Expense	1,000	1,000	1,000	34
35	150	800	500	6440	Refundable Deposits	500	500	500	35
36		18,000	20,000	6954	Community Grants	60,000	60,000	60,000	36
37	188,987	231,511	284,400		TOTAL MATERIALS AND SUPPLIES	467,200	467,200	462,200	37
38					DEBT SERVICE				38
39	10,383	19,249	0	7510	Parking Lot Payments, due 8/1 & 2/1	0	0	0	39
40	153,360	0	0	7512	PD Building Loan Payment 7/21 & 1/22	0	0	0	40
41	16,582	51,363	0	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	0	0	0	41
42			125,000	8518	Debt Service	140,000	140,000	140,000	42
43	180,325	70,612	125,000		TOTAL DEBT SERVICE	140,000	140,000	140,000	43
44					CAPITAL OUTLAY				44
45	0	24,311	110,000	8000	Capital Projects-PW	60,405	60,405	60,405	45
46	85,594	0	0	8001	Grant Funded Capital Projects	0	0	0	46
47	85,594	24,311	110,000		TOTAL CAPITAL OUTLAY	60,405	60,405	60,405	47
48					TRANSFER OUT				48
49	36,000	36,000	36,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	49,370	49,370	49,370	49
50		22,000	0	8042	Police Equipment Reserve	0	0	0	50
51		45,000	261,000	8044	Fire Equipment Reserve	45,000	45,000	45,000	51
52	100,000	100,000	100,000	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	0	0	0	52
53	9,800	0	0	8045	Debt Service Reserve - PD Balloon Pmt Res	0	0	0	53
54	145,800	203,000	397,000		TOTAL TRANSFER OUT	94,370	94,370	94,370	54
55					CONTINGENCY				55
56	0	0	250,000	7999	GF - Contingency	200,000	200,000	200,000	56
57	0	0	250,000		TOTAL CONTINGENCY	200,000	200,000	200,000	57
58					Reserved For Future Expenditures				58
61	1,088,035	1,374,174	371,685		TOTAL UNAPPROPRIATED END FUND BALANCE	251,211	251,211	256,211	61
62	1,897,546	766,615	1,475,399		TOTAL ADMINISTRATION REQUIREMENTS	1,347,945	1,347,945	1,342,945	62

Fiscal Year 2023-24 Capital Improvement Plan

Projects Scheduled This Year

Roads and Streets	AMOUNT
Streets 5-year Capital Improvement Plan	\$40,000.00
Stormwater Feasibility Study (Coral St. Flooding)	\$27,000.00
Stormwater and Resurfacing, Pacific St. S. 2nd to S. 3rd.	\$110,000.00
Public Works Mobile Equipment Replacement Schedule	\$30,000.00
Total	\$207,000.00
Water and Sewer Infrastructure	AMOUNT
Watermain Replacement Pacific St. S. 2nd to S. 3rd.	\$210,000.00
Watermain Replacement Nedonna Beach	\$2,800,000.00
Wastewater Treatment Pump Replacements	\$60,000.00
Sourcewater Protection Plan	\$50,000.00
Public Works Mobile Equipment Replacement Schedule	\$80,000.00
Total	\$3,200,000.00
Emergency Services	AMOUNT
Fire Department Mobile Equipment Replacement Schedule	\$300,000.00
Fire Department Equipment Acquisition	\$75,000.00
Total	\$375,000.00
Park and Recreation	AMOUNT
Lake Lytle Park Improvements	\$350,000.00
Destination Management Plan	Free
Salmonberry Trail, Preconstruction	\$140,000.00
Wayside, Restroom and Beach Access	\$900,000.00
Anchor St. Park and Event Space	\$685,000.00
Total	\$2,075,000.00
Land-use and Administrative	AMOUNT
Housing Needs Analysis	\$40,000.00
Housing Production Strategy	\$20,000.00
Total	\$60,000.00

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2004-480 on (date)04/28/2004 for the following specified purpose:
Fire Dept Major Equipment Acquisitions

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2024

**Fire Equipment Reserve
Fund 140**

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION			Budget for Next Year 2023-2024		
Actual			RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023						
1			1	RESOURCES				1
2	200,512	140,536	2	Working Capital		415,000	415,000	415,000
3		249	3	Use of Money and Property				
4	283	0	4	Interest on Invested Funds		1,200	1,200	1,200
5			5	TRANSFER IN				
6	0	45,000	6	GF Transfer In		45,000	45,000	45,000
7	11,421	40,000	7	TRT Fund <5%>		371,607	371,607	371,607
8	11,421	85,000	8	TOTAL TRANSFER IN		416,607	416,607	416,607
9			9					
10	212,216	225,785	10	TOTAL RESOURCES		832,807	832,807	832,807
11			11	Taxes estimated to be received				
12			12	Taxes collected in year levied				
13	212,216	225,785	13	TOTAL RESOURCES		832,807	832,807	832,807
14			14	REQUIREMENTS **				
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16	33,585		16	Fire Dept	Materials	Vehicle & Equip Maintenance	0	0
17	38,095	47,536	17	Fire Dept	Capital	FD Equip Acquisition Plan	75,000	75,000
18			18	Fire Dept	Capital	FD Mobile Equip Replacement Plan	300,000	300,000
19			19					
20			20					
21			21					
22			22					
23			23					
24			24					
25			25					
26			26					
27			27					
28			28					
29	140,536	178,249	29	Ending balance (prior years)				
30		305,249	30	UNAPPROPRIATED ENDING FUND BALANCE		457,807	457,807	457,807
31	212,216	225,785	31	TOTAL REQUIREMENTS		832,807	832,807	832,807

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
18-666 on (date)04/11/2018 for the following specified purpose:
Debt Service Loan Payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

Donation Reserve

Fund 150

CITY OF ROCKAWAY BEACH

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024			
	Actual		Adopted Budget Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
1				1	RESOURCES					1
2	16,003	19,828	41,828	2	Working Capital			0	0	2
3				3	Use of Money and Property					3
4	3,825	0	0	4	Donations-Police			0	0	4
5				5	TRASNFER IN					5
6	0	22,000	0	6	TIF-General Fund			0	0	6
7				7	TOTAL TRANSFER IN					7
8				8						8
9	19,828	41,828	41,828	9	TOTAL RESOURCES			0	0	9
10				10	Taxes estimated to be received					10
11				11	Taxes collected in year levied					11
12	19,828	41,828	41,828	12	TOTAL RESOURCES			0	0	12
13				13	REQUIREMENTS **					13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail			14
15	0	0	41,828	15	Police Dept	Materials	Police Dept Expense	0	0	15
16				16						16
17				17						17
18				18						18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26	0	0		26						26
27				27						27
28	19,828	41,828	0	28	Ending balance (prior years)					28
29				29	UNAPPROPRIATED ENDING FUND BALANCE			0	0	29
30	19,828	41,828	41,828	30	TOTAL REQUIREMENTS			0	0	30

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
18-667 on (date)05/09/2018 for the following specified purpose:

Debt Service Loan Payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

Debt Service Reserve

Fund 160

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION			Budget for Next Year 2023-2024		
Actual			RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023						
1			1	RESOURCES				1
2	19,600	129,400	2	Working Capital		329,435	329,435	329,435
3			3	Use of Money and Property				
4	0	25	4	Interest on Invested Funds		2,500	2,500	2,500
5			5	TRASNFER IN				
6	109,800	100,000	6	TIF-General Fund		0	0	0
7			7	TOTAL TRANSFER IN				
8			8					
9	129,400	229,400	9	TOTAL RESOURCES		331,935	331,935	331,935
10			10	Taxes estimated to be received				
11			11	Taxes collected in year levied				
12	129,400	229,400	12	TOTAL RESOURCES		331,935	331,935	331,935
13			13	REQUIREMENTS **				
14			14	Org. Unit or Prog. & Activity	Object Classification	Detail		
15	0	0	15	General Fund	Debt Service	Attorney/Legal Fees/Court Cost	0	0
16			16					
17			17					
18			18					
19			19					
20			20					
21			21					
22			22					
23			23					
24			24					
25			25					
26	0	0	26					
27			27					
28	129,400	229,400	28	Ending balance (prior years)				
29		329,425	29	UNAPPROPRIATED ENDING FUND BALANCE		331,935	331,935	331,935
30	129,400	229,400	30	TOTAL REQUIREMENTS		331,935	331,935	331,935

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2014-627 on (date)04/09/2014 for the following specified purpose:
GASB34 Funding

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2024

**Project & Equipment Reserve
Fund 210**

CITY OF ROCKAWAY BEACH

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2023-2024				
Actual		Adopted Budget Year 2022-2023	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022										
1				1	RESOURCES					1	
2	207,816	623,673	1,098,482	2	Working Capital			1,631,896	1,631,896	1,631,896	2
3	402	296	800	3	Interest on Invested Funds			3,000	3,000	3,000	3
4	158,820	0	0	4	Grants-Tourism Facilities			0	0	0	4
5				5	TRASNFER IN						5
6	83,667	162,528	195,000	6	TRT <From 5%>			371,607	371,607	371,607	6
7	150,151	219,434	332,609	7	TRT<From 70% of 2% CTY>			495,104	495,104	495,104	7
8	75,075	109,717	166,304	8	TRT <From 70% of 1% CTY>			247,552	247,552	247,552	8
9	12,270	19,293	23,511	9	TRT <From 30% of 2% CTY>			55,000	55,000	55,000	9
10	6,365	10,264	14,257	10	TRT <From 30% of 1% CTY>			21,218	21,218	21,218	10
11	327,528	521,236	731,681	11	TOTAL TRANSFER IN			1,190,481	1,190,481	1,190,481	11
12				12							12
13	694,566	1,145,205	1,830,963	13	TOTAL RESOURCES			2,825,377	2,825,377	2,825,377	13
14				14	Taxes estimated to be received						14
15				15	Taxes collected in year levied						15
16	694,566	1,145,205	1,830,963	16	TOTAL RESOURCES			2,825,377	2,825,377	2,825,377	16
17				17	REQUIREMENTS **						17
18				18	Org. Unit or Prog. & Activity	Object Classification	Detail				18
19	70,893	46,723	799,000	19	Facilities	Capital	Tourism Facilities & Capital Projects	2,425,000	2,425,000	2,425,000	19
20	0	0	0	20	Facilities	Capital	Tourism Facilities Grants	0	0	0	20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29							29
30				30							30
31				31							31
32	623,673	1,098,482	0	32	Ending balance (prior years)						32
33			1,031,963	33	UNAPPROPRIATED ENDING FUND BALANCE			400,377	400,377	400,377	33
34	694,566	1,145,205	1,830,963	34	TOTAL REQUIREMENTS			2,825,377	2,825,377	2,825,377	34

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

ROADS & STREETS

CITY OF ROCKAWAY BEACH

FUND 300

	Historical Data					Budget For Next Year 2023-2024				
	Actual		Adopted Budget			RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
				GL ACCT						
1	167,544	308,641	424,240		FUND BALANCE- UNRESTRICTED	331,829	331,829	331,829	1	
2	0	0	0		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0	2	
3	0	0	0		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	0	0	0	3	
4	167,544	308,641	424,240		TOTAL FUND BALANCE	331,829	331,829	331,829	4	
5					REVENUE FROM OTHER AGENCIES				5	
6	99,175	114,516	99,000	4340	State Street Revenue - ODOT	114,000	114,000	114,000	6	
7	3,358	0	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,000	1,000	1,000	7	
8	95,834	0	100,000	4183	Small City Allotment Grant	0	0	0	8	
9	0	0	0	4182	Grants & Reimbursements Roads & Streets	0	0	0	9	
11	198,367	114,516	200,000		TOTAL REVENUE FROM OTHER AGENCIES	115,000	115,000	115,000	11	
12					USES OF MONEY AND PROPERTY				12	
13	3,358	5,188	4,000	4120	Interest on Invested Funds	16,500	16,500	16,500	13	
14					TRANSFERS IN:				14	
15	12,270	19,293	28,209	4030	TRT < From 2% CTY >	55,000	55,000	55,000	15	
16	89,159	162,528	343,888	4030	TRT < From 5% >	294,704	294,704	294,704	16	
17	6,365	10,264	14,254	4030	TRT < 30% of 1% of CTY > Roads & Streets	21,222	21,222	21,222	17	
18	36,000	36,000	36,000	4038	General Fund < TPUD Fran 2% of the 4% >	49,370	49,370	49,370	18	
19	143,794	228,085	422,351		TOTAL TRANSFER IN	420,296	420,296	420,296	19	
20	513,063	656,430	1,050,591		TOTAL RESOURCES	883,625	883,625	883,625	20	
21					REQUIREMENTS				21	
22					PERSONNEL SERVICES				22	
23	9,637	10,931	11,523	5082	City Manager	11,970	11,970	11,970	23	
24	10,424	8,892	9,700	5058	Public Works Superintendent	11,090	11,090	11,090	24	
25	49,367	53,541	58,000	5055	Maintenance Worker Wages	75,658	75,658	75,658	25	
26	275	240	500	5085	Council Stipend	500	500	500	26	
27	0	0	825	5054	Code Enforcement - Rds	0	0	0	27	
28	0	0	5,000	5056	Extra Labor - Temp	2,000	2,000	2000	28	
29	0	0	2,000	5065	Overtime	2,000	2,000	2000	29	
30	69,703	73,604	87,548		TOTAL WAGES	103,218	103,218	103,218	30	
31	45,569	35,583	66,221	5152	Payroll Expenses	82,858	82,858	82858	31	
32	0	0	2,000	5075	Accrued Vacation/Comp Time	2,000	2,000	2,000	32	
33	115,272	109,187	155,769		TOTAL PERSONNEL SERVICES	188,076	188,076	188,076	33	
34	0.75	0.75	1.5		TOTAL FULL TIME EQUIVALENT (FTE)	1.5	1.5	1.5	34	
35					MATERIALS & SERVICES				35	
36	22,171	32,207	23,000	6800	Roads Materials, Sup & Services	32,000	32,000	32,000	36	
37	17,572	16,958	23,000	6572	Street Lighting	23,000	23,000	23,000	37	
38	1,721	2,049	3,000	6125	Electricity: Wayside, City Park	2,100	2,100	2,100	38	
39	3,077	1,875	5,000	6570	Ins/Vehicle, Liability, Equip, Bldg	5,000	5,000	5,000	39	
40	1,437	1,481	1,500	6592	Parking Lease - Port of Tillamook Bay	1,500	1,500	1,500	40	
41	1,600	3,509	4,000	6610	Sidewalks, Curb, Bikeways	4,000	4,000	4,000	41	
42	3,276	5,735	4,600	6620	Street Signs	6,000	6,000	6,000	42	
43	3,606	811	1,500	6667	Storm Damage Repairs	1,000	1,000	1,000	43	
44	5,224	13,547	7,500	6690	Vehicle Maint, Supplies & Repair	15,000	15,000	15,000	44	
45	2,745	4,836	9,000	6580	Fuel & Oil	7,000	7,000	7,000	45	
46	5,939	160	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	10,000	46	
47	2,700	4,264	3,000	6131	Nature Preserve	5,000	5,000	5,000	47	
48	28,581	29,527	35,000	6130	Wayside & Park Maintenance	35,000	35,000	35,000	48	
49	99,649	116,959	130,100		TOTAL MATERIALS & SERVICES	146,600	146,600	146,600	49	
50					CAPITAL OUTLAY				50	
51	77,752	0	100,000	7502	Rds -Sts Projects from Grants	0	0	0	51	
52	0	6,044	300,000	7502	Rds - Sts Projects - Paving etc	67,000	67,000	67,000	52	
53				7506	Streets Capital Improvement Plan	150,000	150,000	150,000	53	
54				7507	Public Works Mobile Equipment Plan	30,000	30,000	30,000	54	
55	0	0	8,000	7547	Public Works Vehicle	0	0		55	
56	77,752	6,044	408,000		TOTAL CAPITAL OUTLAY	247,000	247,000	247,000	56	
57					TRANSFER OUT				57	
58	0	0	0		TOTAL TRANSFER OUT	0	0	0	58	
59	0	0	30,000	7999	Contingency	50,000	50,000	50,000	59	
60	308,641	424,240			Ending Balance (Prior Years)				60	
61			326,722		Unappr Ending Fund Balance	251,949	251,949	251,949	61	
62	601,314	656,430	1,050,591		REQUIREMENTS TOTAL	883,625	883,625	883,625	62	

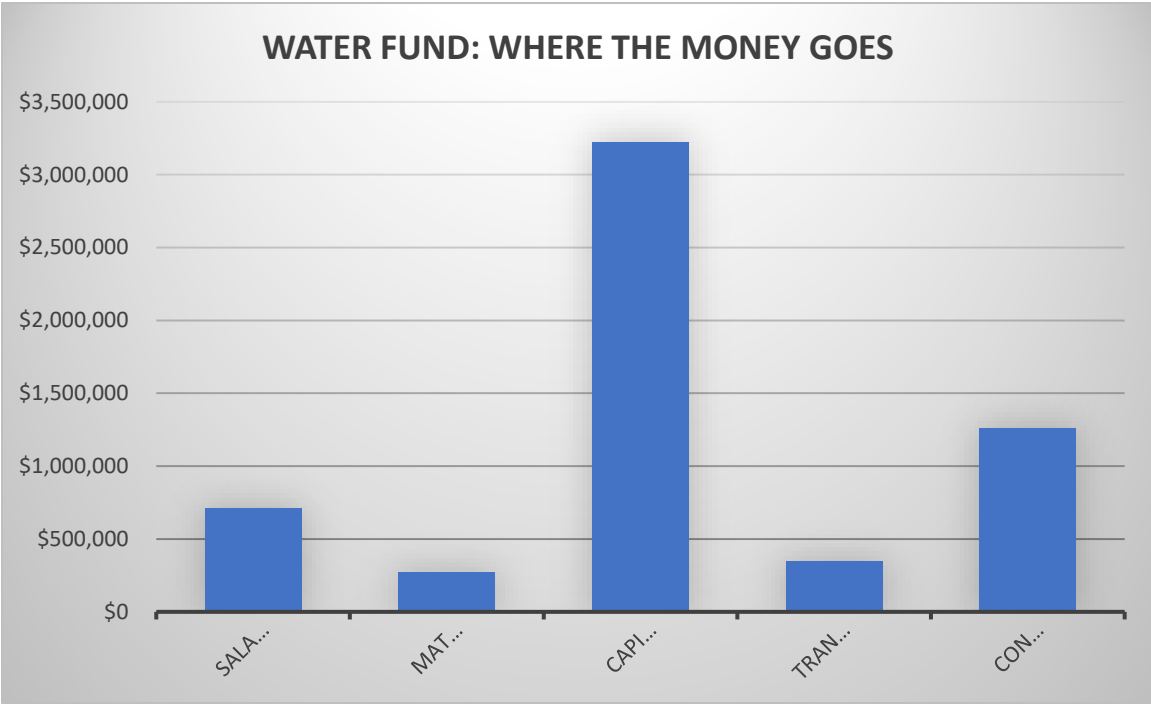
TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 390

	Historical Data			Budget For Next Year 2023-2024				
	Actual		Adopted Budget	RESOURCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
				GL Acct				
1					BEGINNING FUND BALANCE			1
2					*CASH ON HAND (CASH BASIS) OR			2
3					*WORKING CAPITAL (ACCRUAL BASIS)			3
4	148,376	154,962	184,551		Bal Fwd - Improvement	200,551	200,551	4
5	286	211	1,000	4120	Interest on Invested Funds	1,000	1,000	5
6	6,300	29,378	15,000	4940	Improvement Fees	18,000	18,000	6
7	154,962	184,551	200,551		TOTAL RESOURCES	219,551	219,551	7
8					REQUIREMENTS			8
9	0	0	185,000	7880	Contract Materials - Improvement	185,000	185,000	9
10	0	0	185,000		TOATL CAPITAL OUTLAY	185,000	185,000	10
11		184,551	15,551		Unap Bal - Improvement	34,551	34,551	11
12	154,962				FUND BALANCE (PRIOR YEARS)			12
13		0			UNAPPROPRIATED FUND BALANCE			13
14	154,962	184,551	200,551		TOTAL REQUIREMENTS	219,551	219,551	14

150-504-030 (Rev 11-18)



Salary & Benefits	\$708,393
Materials & Services	\$272,540
Capital Outlay	\$3,225,000
Contingency & Ending Fund Balance	\$1,259,447
Total	\$5,810,380



WATER OPERATING
FUND 400

CITY OF ROCKAWAY BEACH

	Historical Data				RESROUCES	Budget For Next Year 2023-2024			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023						
				GL ACCT					
1	1,113,378	1,638,416	2,334,539		FUND BALANCE	1,661,415	1,661,415	1,661,415	1
2					CHARGES FOR CURRENT SERVICES				2
3	1,170,052	1,218,108	1,126,000	4540	Water Service Base Rate	1,215,040	1,215,040	1,215,040	3
4	25,605	51,574	28,000	4550	New Water Connections	28,250	28,250	28,250	4
5	75,052	76,141	73,000	4560	Master Plan Reserve Fund	74,375	74,375	74,375	5
6	1,270,709	1,345,823	1,227,000		TOATL CHARGES FOR CURRENT SERVICES	1,317,665	1,317,665	1,317,665	6
7					USE OF MONEY AND PROPERTY				7
8	2,712	1,864	3,000	4120	Interest on Invested Funds	5,500	5,500	5,500	8
9					TRANSFER IN				9
10	138	0	0	4047	Water Revenue Bond	0	0	0	10
11					OTHER REVENUE				11
12	25,870	188,127	170,000	4150	Misc turn on/off acct chng/meter read fees	2,825,800	2,825,800	2,825,800	12
13	2,412,669	3,174,230	3,734,539		TOTAL RESOURCES	5,810,380	5,810,380	5,810,380	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	9,637	10,931	11,525	5082	City Manager	11,970	11,970	11,970	16
17	52,089	44,962	48,387	5058	Public Works Superintendent	49,031	49,031	49,031	17
18	54,267	75,178	84,079	5057	Office Employees	121,443	121,443	121,443	18
19	90,560	93,914	114,064	5055	Maintenance Workers	112,500	112,500	112,500	19
20	37,135	46,910	95,000	5059	Plant Operator	96,078	96,078	96,078	20
21	0	0	2,000	5056	Extra Labor -Temp	2,000	2,000	2,000	21
22	0	0	1,000	5067	Emergency Management	1,000	1,000	1,000	22
23	0	0	2,338	5054	Code Enforcement	2,338	2,338	2,338	23
24	825	720	1,400	5085	Council Stipend	1,400	1,400	1,400	24
25	0	0	2,000	5064	Standby	2,000	2,000	2,000	25
26	741	2,215	14,000	5065	Overtime	14,000	14,000	14,000	26
27	245,254	274,830	375,793		TOTAL WAGES	413,760	413,760	413,760	27
28	143,814	125,265	262,996	5152	Payroll Expenses	289,633	289,633	289,633	28
29	1,895	0	10,000	5075	Accumulated Vacation/Comp Time	5,000	5,000	5,000	29
30	390,963	400,095	648,789		TOTAL PERSONNEL SERVICES	708,393	708,393	708,393	30
31	4.5	4.5	5.3		TOTAL FULL - TIME EQUIVALENT (FTE)	6.6	6.6	6.6	31
32					MATERIALS AND SERVICES				32
33	26,944	28,541	36,500	6110	Electricity	36,500	36,500	36,500	33
34	0	0	1,000	6455	Emergency Services	1,000	1,000	1,000	34
35	2,287	2,197	2,000	6520	Building Maintenance	2,000	2,000	2,000	35
36	12,416	19,421	12,000	6530	Telephone/Telemetry	12,000	12,000	12,000	36
37	21,754	21,134	30,000	6534	Plant Chemicals and supplies	35,000	35,000	35,000	37
38	19,746	21,095	19,000	6551	Administration & Billing	19,000	19,000	19,000	38
39	25,733	23,775	27,000	6570	Ins: Vehicle, Liability, Equip, Bldg	29,000	29,000	29,000	39
40	7,667	7,811	11,000	6574	Audit	11,000	11,000	11,000	40
41	5,190	8,706	10,000	6580	Fuel & Oil	10,000	10,000	10,000	41
42	3,618	2,500	500	6667	Storm Damage Reparis	500	500	500	42
43	6,256	7,207	13,500	6690	Vehicle & Equipment Maintenance	13,500	13,500	13,500	43
44	3,809	4,842	9,000	6745	Required Testing	9,000	9,000	9,000	44
45	74,746	62,211	65,000	6750	System Maintenance and Supplies	63,000	63,000	63,000	45
46	4,458	4,406	2,500	6831	Dues - Certif - Permits - Licenses	2,500	2,500	2,500	46
47	13,059	580	12,000	6850	Attorney & Legal	12,000	12,000	12,000	47
48	5,762	1,350	12,000	6851	Engineering	2,000	2,000	2,000	48
49	4,061	4,101	4,500	6915	Travel & Training - Staff	4,500	4,500	4,500	49
50	8,073	4,118	8,500	6945	Meter Readers 60%	9,540	9,540	9,540	50
51	0	0	500	6951	Ordinance Enfrocement	500	500	500	51
52	245,579	223,995	276,500		TOTAL MATERIALS AND SERVICES	272,540	272,540	272,540	52
53					REQUIREMENTS				53
54					CAPITAL OUTLAY				54
55	20,849	16,251	75,000	7602	Water Facilities Capital Outlay	175,000	175,000	175,000	55
56	0	66,793	300,000	7601	Impvrment and New Lines	3,010,000	3,010,000	3,010,000	56
57				7603	Public Works Mobile Equipment Plan	40,000	40,000	40,000	57
58	0	15,557	0	7661	Public Works Vehicles	0			58
59	20,849	98,601	375,000		TOTAL CAPITAL OUTLAY	3,225,000	3,225,000	3,225,000	59
60					TRANSFERS OUT				60
61	45,000	45,000	45,000	8027	GF for Civic Ctr Operations	45,000	45,000	45,000	61
62	72,000	72,000	686,000	8045	Water Master Plan Reserve Fund	300,000	300,000	300,000	62
63	117,000	117,000	731,000		TOTAL TRANSFERS OUT	345,000	345,000	345,000	63
64	0	0	30,000		Contingency	30,000	30,000	30,000	64
65	1,638,416	2,334,539			Ending Balance (Prior Years)				65
66			1,673,250		Unappropriated Ending Fund Balance	1,229,447	1,229,447	1,229,447	66
67	2,412,807	3,174,230	3,734,539		TOTAL REQUIREMENTS	5,810,380	5,810,380	5,810,380	67

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
14-627 on (date)04/09/2014 for the following specified purpose:
Complete Projects in the Water Master Plan

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

**Water Master Plan Reserve
Fund 420**

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION			Budget for Next Year 2023-2024		
Actual			RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023						
1			1	RESOURCES				1
2	366,561	428,972	2	Working Capital		453,447	453,447	453,447
3			3	Use of Money and Property				3
4	4,976	3,637	4	Interest on Invested Funds		12,000	12,000	12,000
5			5	TRANSFER IN				5
6	72,000	72,000	6	Water Operating Utility Fund		300,000	300,000	300,000
7	72,000	72,000	7	TOTAL TRANSFER IN		300,000	300,000	300,000
8			8					8
9	443,537	504,609	9	TOTAL RESOURCES		765,447	765,447	765,447
10			10	Taxes estimated to be received				10
11			11	Taxes collected in year levied				11
12	443,537	504,609	12	TOTAL RESOURCES		765,447	765,447	765,447
13			13	REQUIREMENTS **				13
14			14	Org. Unit or Prog. & Activity	Object Classification	Detail		14
15	14,565	14,358	15	Wtr Master Plan	Capital	Priority I Projects per Master Plan	550,000	550,000
16			16					16
17			17					17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26	0	0	26			Contingency	30,000	30,000
27			27					27
28	428,972	490,251	28	Ending balance (prior years)				28
29			29	UNAPPROPRIATED ENDING FUND BALANCE		185,447	185,447	185,447
30	443,537	504,609	30	TOTAL REQUIREMENTS		765,447	765,447	765,447

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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

FUND430

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES		Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022- 2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
				GL Acct					
1	275	137	137		FUND BALANCE	0	0	0	1
2					USE OF MONEY AND PROPERTY				2
3					TRANSFER IN				3
4	275	137	137		TOTAL RESOURCES	0	0	0	4
5					REQUIREMENTS				5
6					TRANSFER OUT				6
7	275	0	0	8023	Water Operating Fund	0	0	0	7
8	0	137			Ending Balance (Prior Years)	0	0	0	8
9	275	137	137		TOTAL REQUIREMENTS	0	0	0	9

WATER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 470

	Historical Data			Budget For Next Year 2023-2024				
	Actual		Adopted Budget This Year 2022-2023	RESROUCES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	446,319	487,579	538,119	GL Acct	FUND BALANCE	587,722	587,722	587,722
2					USE OF MONEY AND PROPERTY			
3	344	316	1,000	4120	Interest on Invested Funds	1,200	1,200	1,200
4					Collections From Utility Billing			
5	150,160	152,127	148,000	4550	Water Debt Sevice	148,650	148,650	148,650
6	596,823	640,022	687,119		TOTAL RESOURCES	737,572	737,572	737,572
7					REQUIREMENTS			
8					DEBT SERVICE			
9	60,000	60,000	60,000	8510	McMillion Creek Water Res Principal	0	0	0
10	7,904	5,060	2,160	8511	McMillion Creek Water Res Interest	0	0	0
11				8512	Nedonna Beach Waterline Payment	205,000	205,000	205,000
12	29,013	25,000	34,950	8520	Jetty Creek Water Plant Principal	30,000	30,000	30,000
13	12,327	11,843	4,500	8521	Jetty Creek Water Plant Interest	8,650	8,650	8,650
14	109,244	101,903	101,610		TOTAL DEBT SERVICE	243,650	243,650	243,650
15	487,579	538,119			Ending Balance (Prior Years)			
16			585,509		Unappropriated Ending Fund Bal	493,922	493,922	493,922
17	596,823	640,022	687,119		TOTAL REQUIREMENTS	737,572	737,572	737,572

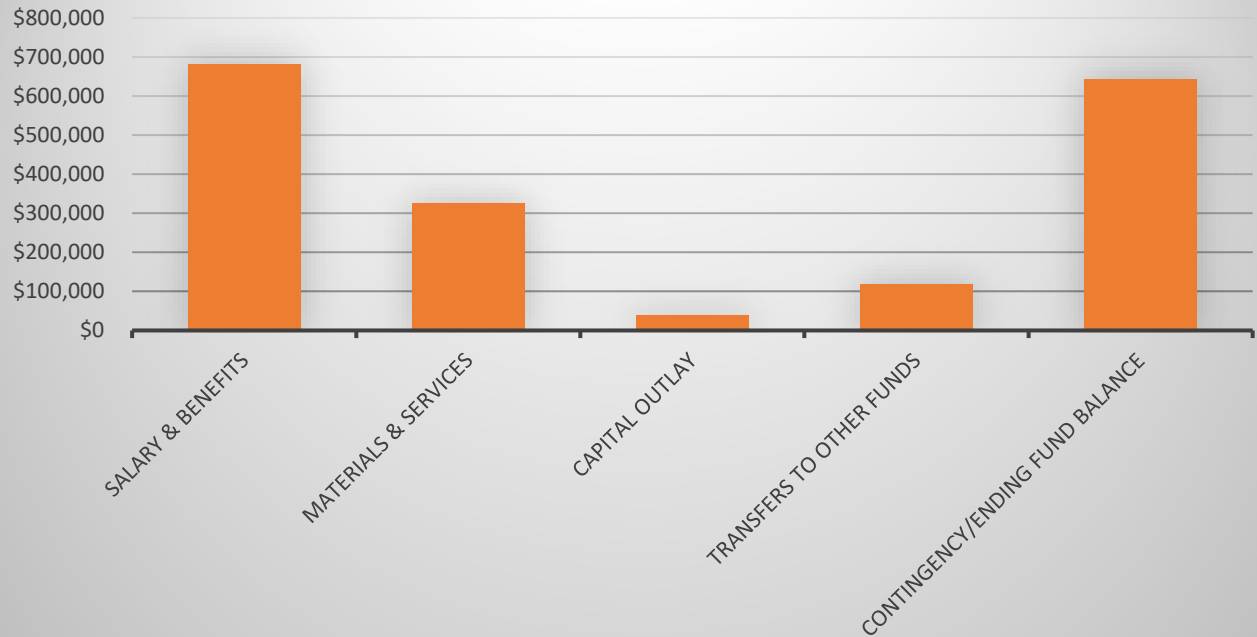
WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 490

	Historical Data			Budget For Next Year 2023-2024						
	Actual		Adopted Budget	RESROUCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						This Year Year 2022-2023		
				GL Acct						
1	340,137	622,022			BEGINNING FUND BALANCE:				1	
2			261,368		Bal Fwd - Reimbursement	261,618	261,618	261,618	2	
3			297,281		Bal Fwd - Improvement	360,505	360,505	360,505	3	
4	525	385	1,000	4120	Interest on Invested Funds	1,200	1,200	1,200	4	
5	9,936	18,621	10,000	4935	Reimbursement Fees	9,800	9,800	9,800	5	
6	106,886	145,569	90,000	4940	Improvement Fees	82,000	82,000	82,000	6	
7	457,484	786,597	659,649		TOTAL RESOURCES	715,123	715,123	715,123	7	
8					REQUIREMENTS				8	
9	0	0	280,000	7880	Contract Materials - Improvement	310,000	310,000	310,000	9	
10	0	0	170,000	7885	Contract Materials - Reimbursement	225,000	225,000	225,000	10	
11	0	0	450,000		TOTAL CAPITAL OUTLAY	535,000	535,000	535,000	11	
12									12	
13	0		101,868		Unap Bal - Reimbursement	100,061	100,061	100,061	13	
14	0		107,781		Unap Bal - Improvement	80,062	80,062	80,062	14	
15	457,548	622,123			FUND BALANCE - PRIOR YEARS				15	
16	0		209,649		UNAPPROPRIATED FUND BALANCE	180,123	180,123	180,123	16	
17	457,548	786,597	659,649		TOTAL REQUIREMENTS	715,123	715,123	715,123	17	

SEWER FUND: WHERE THE MONEY GOES



Salary & Benefits	\$682,613
Materials & Services	\$325,300
Capital Outlay	\$40,000
Transfers to other Funds	\$120,000
<u>Contingency/Ending Fund Balance</u>	<u>\$644,690</u>
Total	\$1,812,603



SEWER OPERATING
FUND 500

CITY OF ROCKAWAY BEACH

	Historical Data			GL ACCT	RESROUCES	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1					USE OF MONEY AND PROPERTY				1
2	960,612	1,046,652	1,157,536		FUND BALANCE	928,353	928,353	928,353	2
3					CHARGES FOR CURRENT SERVICES				3
4	766,399	784,296	768,000	4640	Sewer Service Base Rate	769,000	769,000	769,000	4
5	81,328	81,474	81,200	4660	Sewer Master Plan	82,000	82,000	82,000	5
6	17,020	19,400	17,000	4650	New Sewer Connections	17,250	17,250	17,250	6
7	864,747	885,170	866,200		TOTAL CHARGES FOR CURRENT Services	868,250	868,250	868,250	7
8					USE OF MONEY AND PROPERTY				8
9	5,442	3,978	13,000	4121	Interest on Invested Funds	15,000	15,000	15,000	9
10					OTHER REVENUE				10
11	4,748	2,993	1,000	4150	Miscellaneous Revenue	1,000	1,000	1,000	11
12	1,835,549	1,938,793	2,037,736		TOTAL RESOURCES	1,812,603	1,812,603	1,812,603	12
13					REQUIREMENTS				13
14					PERSONNEL SERVICES				14
15	9,255	10,931	11,524	5082	City Manager	11,970	11,970	11,970	15
16	41,673	35,969	38,316	5058	Public Works Superintendent	39,508	39,508	39,508	16
17	54,267	75,177	84,078	5057	Office Employees	121,441	121,441	121,441	17
18	37,134	46,910	87,324	5059	Plant Operator	98,657	98,657	98,657	18
19	87,323	92,291	111,799	5055	Maintenance Workers	110,075	110,075	110,075	19
20	825	720	1,500	5085	Council Stipends	1,500	1,500	1,500	20
21	0	0	2,000	5056	Extra Wages - Temp	2,000	2,000	2,000	21
22	0	0	2,000	5064	Standby	2,000	2,000	2,000	22
23	741	2,215	7,000	5065	Overtime	7,000	7,000	7,000	23
24	231,218	264,213	345,541		TOTAL WAGES	394,151	394,151	394,151	24
25	135,844	120,061	249,829	5152	Payroll Expenses	280,462	280,462	280,462	25
26	1,895	0	15,000	5075	Vacation Accrual/Comp Time	8,000	8,000	8,000	26
27	368,957	384,274	610,370		TOTAL PERSONNEL SERVICES	682,613	682,613	682,613	27
28	4.7	4.7	5.3		Total Full Time Equivalent (FTE)	6.5	6.5	6.5	28
29					MATERIALS AND SERVICES				29
30	30,801	32,559	32,000	6110	Electricity	32,000	32,000	32,000	30
31	0	0	1,000	6455	Emergency Services	1,000	1,000	1,000	31
32	3,174	5,890	3,500	6520	Building Maintenance	3,500	3,500	3,500	32
33	7,918	7,498	6,000	6530	Telephone & Telemetry	6,500	6,500	6,500	33
34	22,641	23,260	25,000	6551	Administration & Billing	25,000	25,000	25,000	34
35	29,929	31,775	38,000	6570	Ins: Vehicle, Liability, Equip, Bldg	40,000	40,000	40,000	35
36	5,287	8,794	15,000	6580	Fuel & Oil	15,000	15,000	15,000	36
37	74,252	69,810	68,000	6750	System Maintenance and Supplies	65,000	65,000	65,000	37
38	34,613	52,078	50,000	6534	Plant Chemicals and Supplies	45,000	45,000	45,000	38
39	15,277	1,300	2,500	6850	Attorney & Legal	2,500	2,500	2,500	39
40	7,667	7,811	11,000	6574	Audit	11,000	11,000	11,000	40
41	8,768	1,812	13,000	6690	Vehicle Maint, Supplies & Repair	13,000	13,000	13,000	41
42	9,460	2,524	26,500	6740	I & I Work	26,000	26,000	26,000	42
43	2,248	1,074	2,250	6745	Required Testing	2,000	2,000	2,000	43
44	7,700	1,517	700	6831	Dues - Certifications	700	700	700	44
45	0	330	2,250	6851	Engineering	25,200	25,200	25,200	45
46	3,379	3,755	5,000	6915	Travel & Training - Staff	5,000	5,000	5,000	46
47	5,382	9,639	6,000	6945	Meter Readers 40%	6,400	6,400	6,400	47
48	0	0	500	6951	Ordinance Enforcement	500	500	500	48
49	268,496	261,426	308,200		TOTAL MATERIALS AND SERVICES	325,300	325,300	325,300	49
50					CAPTIAL OUTLAY				50
51	31,444	0	15,000	7740	Sewer Facilities Captial Outlay	0	0	0	51
52	0	0	15,000	7601	Improvement and NewLines	0	0	0	52
53				7602	PW Mobile Equipment Replacement Plan	40,000	40,000	40,000	53
54	0	15,557	0	7661	Vehicle and Equipment	0	0	0	54
55	31,444	15,557	30,000		TOTAL CAPITAL OUTLAY	40,000	40,000	40,000	55
56					TRANSFERS OUT				56
57	45,000	45,000	45,000	8027	GF City Hall/Civic Ctr Operating	45,000	45,000	45,000	57
58	75,000	75,000	75,000	8033	Sewer Master Plan	75,000	75,000	75,000	58
59	120,000	120,000	120,000		TOTAL TRANSFERS OUT	120,000	120,000	120,000	59
60	0	0	30,000		Contingency	30,000	30,000	30,000	60
61	1,046,652				Ending Balance (Prior Years)				61
62	0	1,157,536	939,166		Unappropriated Ending Fund Bal.	614,690	614,690	614,690	62
63	1,835,549	1,938,793	2,037,736		TOTAL REQUIREMENTS	1,812,603	1,812,603	1,812,603	63

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
14-627 on (date)04/09/2014 for the following specified purpose:
Complete Projects in the Waste Water Master Plan

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

**Sewer Master Plan Reserve
Fund 520**

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION			Budget for Next Year 2023-2024		
Actual			RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Adopted Budget Year 2022-2023						
1			1	RESOURCES				1
2	909,497	909,718	2	Working Capital		365,675	365,675	365,675
3			3	Use of Money and Property				3
4	2,991	2,180	4	Interest on Invested Funds		9,000	9,000	9,000
5			5	TRANSFER IN				5
6	75,000	75,000	6	Water Operating Utility Fund		75,000	75,000	75,000
7	75,000	75,000	7	TOTAL TRANSFER IN				7
8			8					8
9	987,488	986,898	9	TOTAL RESOURCES		449,675	449,675	449,675
10			10	Taxes estimated to be received				10
11			11	Taxes collected in year levied				11
12	987,488	986,898	12	TOTAL RESOURCES		449,675	449,675	449,675
13			13	REQUIREMENTS **				13
14			14	Org. Unit or Prog. & Activity	Object Classification	Detail		14
15	0	284,745	15	Swr Master Plan	Capital	Projects Per Master Plan	60,000	60,000
16	77,770	300,000	16	Swr Master Plan	Capital	Lift Station/Infrastructure	0	0
17			17					17
18			18					18
19			19					19
20			20					20
21			21					21
22			22					22
23			23					23
24			24					24
25			25					25
26	0	0	26			Contingency	9,000	9,000
27			27					27
28	909,718	402,153	28	Ending balance (prior years)				28
29		366,153	29	UNAPPROPRIATED ENDING FUND BALANCE		380,675	380,675	380,675
30	987,488	986,898	30	TOTAL REQUIREMENTS		449,675	449,675	449,675

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SEWER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 560

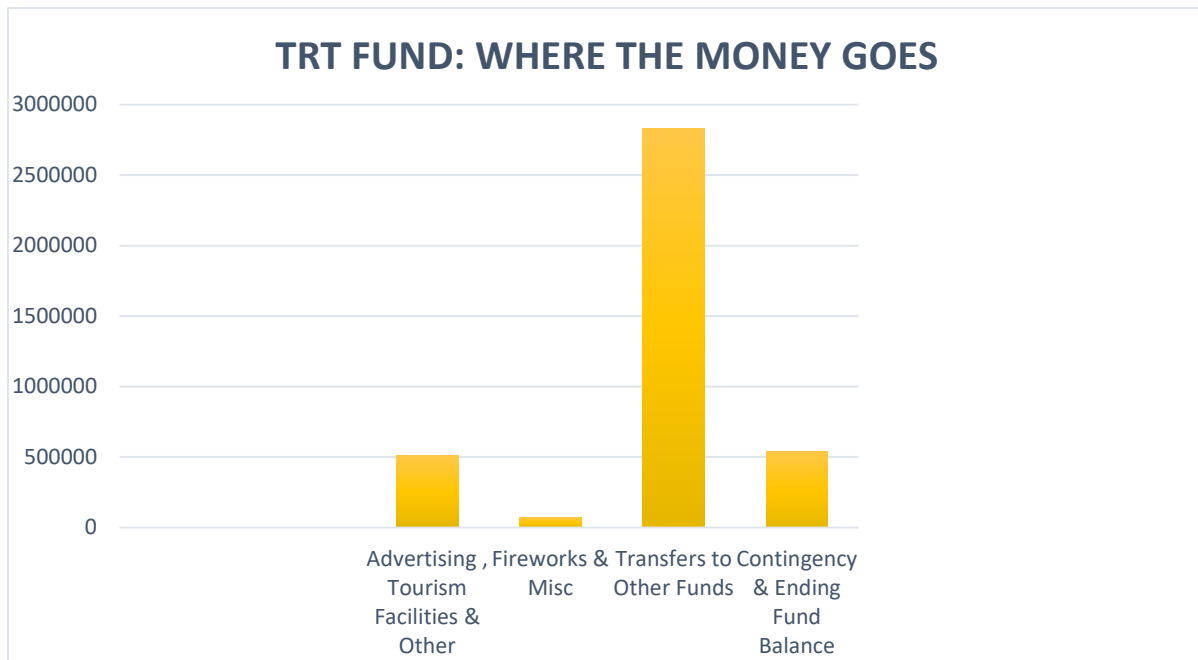
	Historical Data			Budget For Next Year 2023-2024						
	Actual		Adopted Budget This Year 2022-2023	RESROUCES	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022								
				GL Acct						
1	616,989	767,324	813,993		FUND BALANCE	847,625	847,625	847,625	1	
2					USE OF MONEY AND PROPERTY				2	
3	849	1,572	250	4150	Interest on Invested Funds	6,000	6,000	6,000	3	
4					Collections from Sewer Billing				4	
5	248,599	254,339	243,800	4650	Sewer Outfall Debe Svc Billed	245,000	245,000	245,000	5	
6	866,437	1,023,235	1,058,043		TOTAL RESOURCES	1,098,625	1,098,625	1,098,625	6	
7					REQUIREMENTS				7	
8					DEBT SERVICE (4/01/2025)				8	
9	82,213	185,000	195,000	8510	Principal (August 1)	200,000	200,000	200,000	9	
10	12,917	24,242	15,075	8511	Interest (Aug1 & Feb 1)	9,375	9,375	9,375	10	
11	3,983	0	0	8514	Loan Fee (.05%)				11	
12	99,113	209,242	210,075		TOTAL PAYMENTS	209,375	209,375	209,375	12	
13	0	0	0		Required Loan Reserve	0	0	0	13	
14	0	0	0		Total Reserve	0	0	0	14	
15	767,324	813,993			Ending Balance (Prior Years)				15	
16			847,968		Unappropriated Ending Fund Balance	889,250	889,250	889,250	16	
17	866,437	1,023,235	1,058,043		TOTAL REQUIREMENTS	1,098,625	1,098,625	1,098,625	17	

SEWER SYSTEM DEVELOPMENT CHARGE

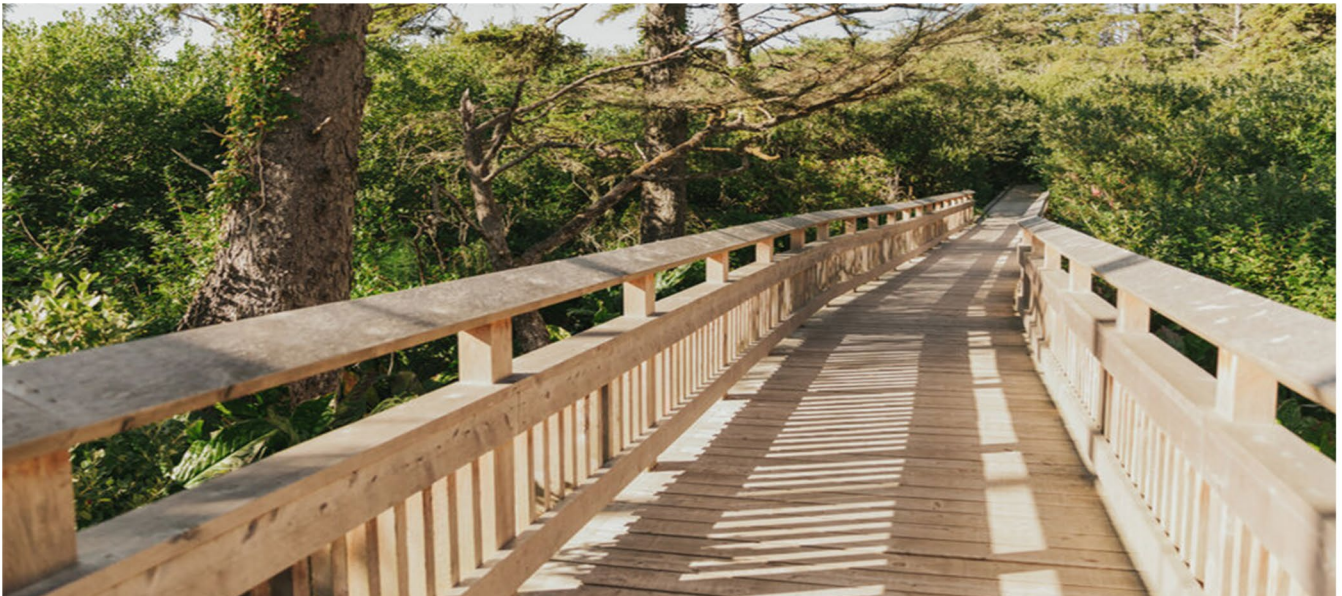
CITY OF ROCKAWAY BEACH

FUND 590

	Historical Data			GL Account	RESROUCES	Budget For Next Year 2023-2024				
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							This Year Year 2022-2023	
1	1,505,580	1,564,421	1,464,465		BEGINNING FUND BALANCE	1,464,465	1,464,465	1,464,465	1	
2					*CASH ON HAND (CASH BASIS), OR				2	
3					*WORKING CAPITAL (ACCRUAL BASIS)				3	
4			693,825		Bal Fwd - Reimbursement	764,575	764,575	764,575	4	
5			426,597		Bal Fwd - Improvement	699,890	699,890	699,890	5	
6	1,119	442	3,000	4120	Interest on Invested Funds	3,200	3,200	3,200	6	
7	20,692	17,425	30,000	4935	Reimbursement Fees	25,000	25,000	25,000	7	
8	37,030	4,063	70,000	4940	Improvement Fee	65,000	65,000	65,000	8	
9	1,564,421	1,586,351	1,223,422		TOTAL RESOURCES	1,557,665	1,557,665	1,557,665	9	
10					REQUIREMENTS				10	
11					CAPITAL OUTLAY				11	
12	0	121,886	100,000	7880	Contracted Materials - Improvement	100,000	100,000	100,000	12	
13	0	0	100,000	7885	Contracted Materials - Reimbursement	100,000	100,000	100,000	13	
14	0	121,886	200,000		TOTAL CAPITAL OUTLAY	200,000	200,000	200,000	14	
15			625,325		Unappr Bal - Reimbursement	878,833	878,833	878,833	15	
16	0		398,097		Unappr Bal - Improvement	475,832	475,832	475,832	16	
17	1,564,421	1,464,465			FUND BALANCE (PRIOR YEARS 0				17	
18	0		1,023,422		UNAPPROPRIATED FUND BALANCE	1,357,665	1,354,665	1,354,665	18	
19	1,564,421	1,586,351	1,223,422		TOTAL REQUIREMENTS	1,557,665	1,554,665	1,554,665	19	



Advertising-Website, Media, Tourism Facilities & Other	\$509,211
Fireworks & Misc.	\$75,000
Transfers to other Funds	\$2,829,165
<u>Contingency/Ending Fund Balance</u>	<u>\$538,989</u>
Total	\$3,952,365

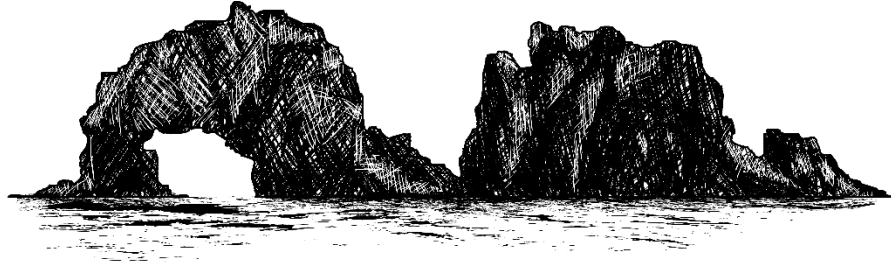


TRANSIENT ROOM TAX

CITY OF ROCKAWAY BEACH

FUND 800

	Historical Data				RESOURCES	Budget For Next Year 2023-2024			
	Actual		Adopted Budget			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023						
				GL ACCT					
1					USE OF MONEY AND PROPERTY				1
2	522,214	1,385,070	1,591,812		FUND BALANCE	1,322,586	1,322,586	1,322,586	2
3	8,346	4,200	119,056		Restricted for Advertising from Prior Years	222,279	222,279	222,279	3
4					REVENUE FROM COLLECTIONS 10%				4
5	913,750	828,628	958,215	4710	Room Tax Collections 5%	1,200,000	1,200,000	1,200,000	5
6	443,219	331,451	387,162	4711	Room Tax Collections - Advertising 2%	480,000	480,000	480,000	6
7	219,434	232,016	268,300	4712	Room Tax Collections - 70 % of 2% CTY	336,000	336,000	336,000	7
8	94,043	99,435	114,986	4712	Room Tax Collections - 30% of 2% CTY	144,000	144,000	144,000	8
9	109,717	116,008	134,150	4713	Room Tax Collections - 70% of 1% CTY	168,000	168,000	168,000	9
10	47,022	49,717	57,493	4713	Room Tax Collections - 30% of 1% CTY	72,000	72,000	72,000	10
11	0		1,500	4709	Pen & Int Delinquent	0	0	0	11
12	0	0	0	4121	T-Shirt Revenue	0	0	0	12
13	1,827,185	1,657,255	1,921,806		TOTAL REVENUE FROM COLLECTIONS	2,400,000	2,400,000	2,400,000	13
14					USE OF MONEY AND PROPERTY				14
15	2,180	1,597	3,500	4120	Interest on Invested Funds	7,500	7,500	7,500	15
16	2,359,925	3,048,122	3,636,174		TOTAL RESOURCES	3,952,365	3,952,365	3,952,365	16
17					REQUIREMENTS				17
18					MATERIALS AND SERVICES				18
19					TOURISM PROMOTION:				19
20					2% PORTION				20
21	60,008	83,054	197,211	6533	Advertising Media	197,211	197,211	197,211	21
22	0	8,177	55,000	6535	Advertising/Tourism	55,000	55,000	55,000	22
23	0	34	75,000	6534	Advertising - Website and Apps	75,000	75,000	75,000	23
24	194	21,611	95,000	6634	Advertising - Other	95,000	95,000	95,000	24
25	0	0	0	6998	Bad Debt	0	0	0	25
26	0	0	2,000	6536	Rockaway Lions - 4th of July Event	2,000	2,000	2,000	26
27	45,000	64,951	75,000	6537	Fireworks - July 4th Event	75,000	75,000	75,000	27
28	7,810	12,027	85,000	6538	Tourism Promo and Facilities	85,000	85,000	85,000	28
29	113,012	189,854	584,211		TOTAL MATERIALS AND SERVICES	584,211	584,211	584,211	29
30					TRANSFER OUT - 5%				30
31	145,923	177,319	195,000	8024	GF - Police	294,703	294,703	294,703	31
32	145,923	177,319	195,000	8046	GF - Fire	371,607	371,607	371,607	32
33	89,159	162,528	343,888	8041	Roads & Streets Fund	294,704	294,704	294,704	33
34	11,421	40,000	195,000	8026	Fire Equip Reserve	371,607	371,607	371,607	34
35	83,667	162,528	195,000	8036	Project & Equip Reserve Fund	371,607	371,607	371,607	35
36	64,000	64,000	64,000	8025	General Fund Loan Service	64,000	64,000	64,000	36
37					TRANSFER OUT - 70% OF 2% CTY				37
38	150,151	219,434	332,609	8036	Project & Equip Reserve Fund - PW	495,104	495,104	495,104	38
39					TRANSFER OUT - 30% OF 2% CTY				39
40	3,000	6,178	5,000	8044	GF - City Beautification	5,000	5,000	5,000	40
41	12,270	19,293	23,511	8036	Project & Equip Reserve Fund	55,000	55,000	55,000	41
42	12,270	16,425	28,509	8025	GF - Capital Projects PW	39,187	39,187	39,187	42
43	12,270	16,427	28,509	8046	GF - Fire	29,000	29,000	29,000	43
44	12,270	16,427	28,509	8024	GF- Police	29,000	29,000	29,000	44
45	12,270	19,293	28,209	8041	Roads & Streets Fund	55,000	55,000	55,000	45
46					TRANSFER OUT 70% OF 1% CTY				46
47	75,075	109,717	166,304	8036	Project & Equip Reserve Fund - PW	247,552	247,552	247,552	47
48					TRANSFER OUT 30% OF 1% CTY				48
49	6,365	10,264	14,257	8036	Project & Equip Reserve Fund	21,218	21,218	21,218	49
50	6,365	8,831	14,254	8025	GF - Capital Projects PW	21,218	21,218	21,218	50
51	6,365	8,832	14,254	8024	GF - Police	21,218	21,218	21,218	51
52	6,714	8,831	14,254	8046	GF - Fire	21,218	21,218	21,218	52
53	6,365	10,264	14,254	8041	Roads & Streets Fund	21,222	21,222	21,222	53
54	861,843	1,253,910	1,900,321		TOTAL TRANSFER OUT	2,829,165	2,829,165	2,829,165	54
55	0		10,000	6999	Contingency	10,000	10,000	10,000	55
56	1,385,070	1,604,358			Ending Balance (Prior Years)				56
57			1,022,586		Unappropriated Ending Fund Balance	528,989	528,989	528,989	57
58	2,359,925	3,048,122	3,517,118		TOTAL REQUIREMENTS	3,952,365	3,952,365	3,952,365	58



ROCKAWAY BEACH

OREGON

CITY OF ROCKAWAY BEACH

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