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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.

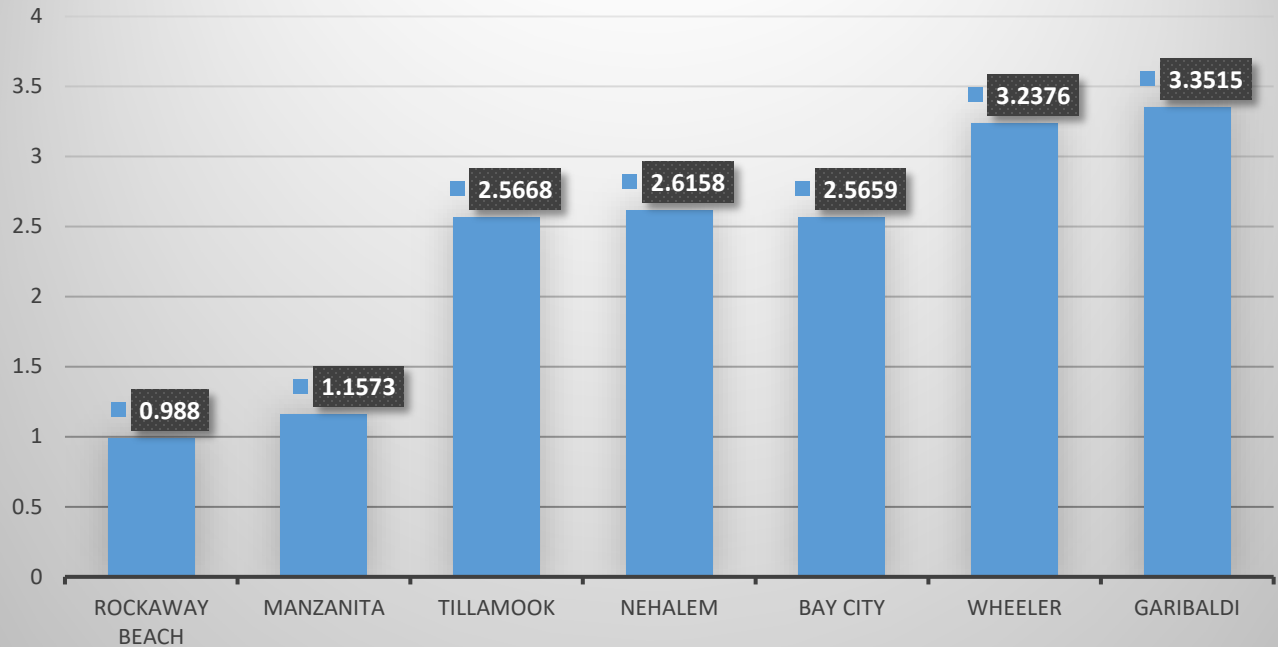
As always, this budget is conservative. Revenue estimates are not unrealistically low or overly optimistic, nor are the expenditures unrealistically low. Budget committee members need to keep in mind the budget is a plan and should not be viewed as an accounting report. Committee Members and other readers 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

2023-2024 Tax, Fire and Bond Combined Tax Rate per \$1,000



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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(503) 347-1752



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.

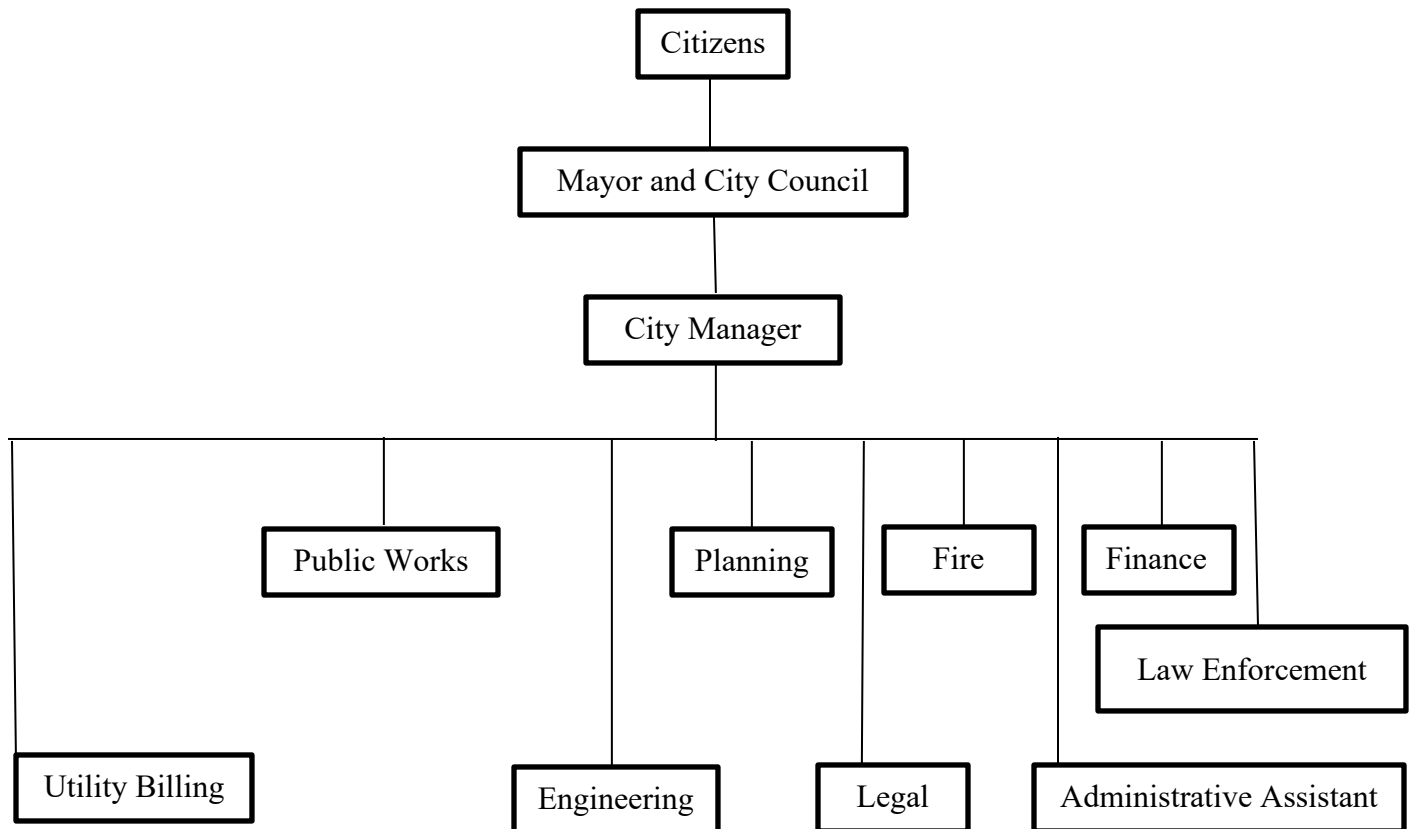
Fund 500 - SEWER OPERATING

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 |

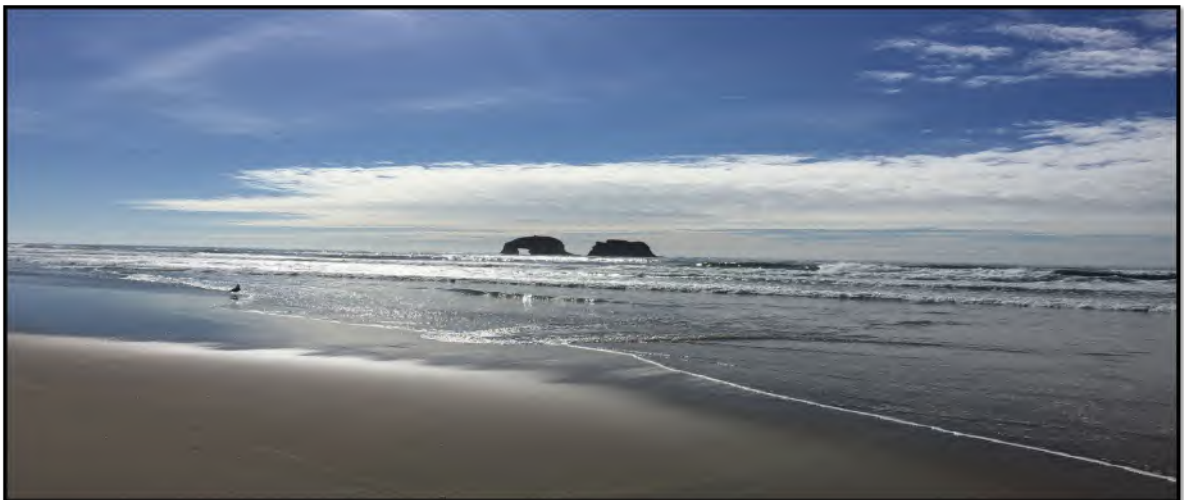




City of Rockaway Beach

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 \$1,700,680 | (amt may vary) \$316,350 | 2% | | Zion Bank | 12/8/2020 | varies |
| Totals: Current | | \$1,700,680 | | | | | | |
| Original | | \$2,190,000.00 | | | | | | |

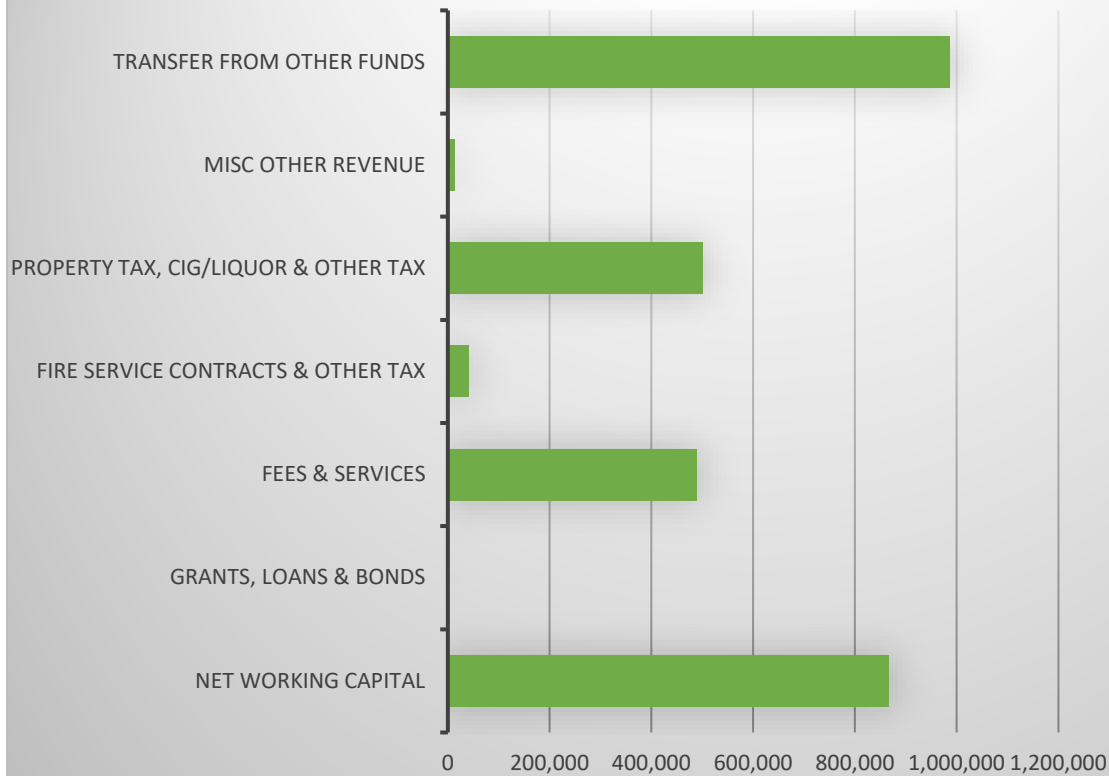


City of Rockaway Beach FTE Count 2023-2024

| 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

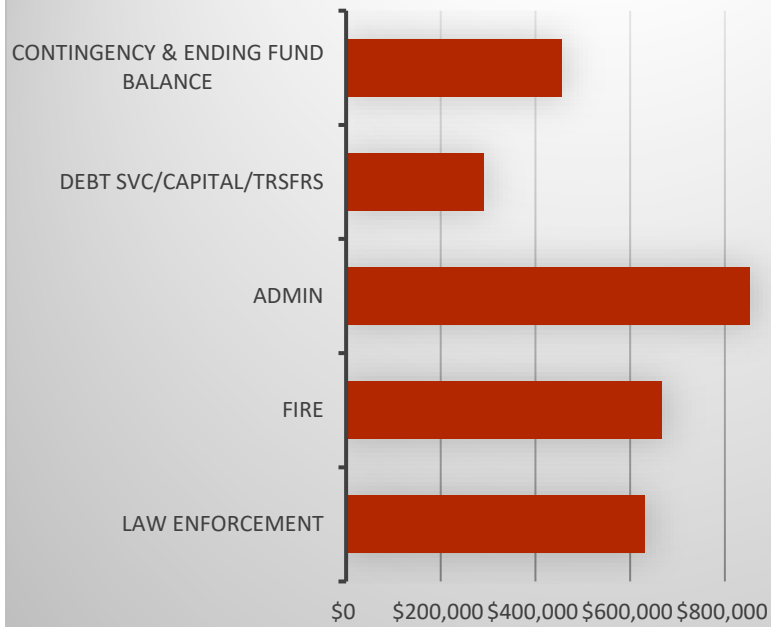
FUND 100

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 | | | | | | | |
| | | | | 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 | | | Budget For Next Year 2023-2024 | | | | | | |
|----|------------------------------------|-----------------------------------|----------------|--------------------------------|-------------------------------------|---------|---------|-------------------------------|---------------------------------|------------------------------|
| | Actual | | Adopted Budget | REQUIREMENTS | | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | This Year 2022-2023 | | | | | | |
| | | | | 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 EQUIV ALNET (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 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 | 200,512 | 140,536 | 178,249 | 2 | Working Capital | | | 415,000 | 415,000 | 415,000 | 2 |
| 3 | | 249 | | 3 | Use of Money and Property | | | | | | 3 |
| 4 | 283 | 0 | 0 | 4 | Interest on Invested Funds | | | 1,200 | 1,200 | 1,200 | 4 |
| 5 | | | | 5 | TRASNFER IN | | | | | | 5 |
| 6 | 0 | 45,000 | 261,000 | 6 | GF Transfer In | | | 45,000 | 45,000 | 45,000 | 6 |
| 7 | 11,421 | 40,000 | 195,000 | 7 | TRT Fund <5%> | | | 371,607 | 371,607 | 371,607 | 7 |
| 8 | 11,421 | 85,000 | 456,000 | 8 | TOTAL TRANSFER IN | | | 416,607 | 416,607 | 416,607 | 8 |
| 9 | | | | 9 | | | | | | | 9 |
| 10 | 212,216 | 225,785 | 634,249 | 10 | TOTAL RESOURCES | | | 832,807 | 832,807 | 832,807 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | | | 12 |
| 13 | 212,216 | 225,785 | 634,249 | 13 | TOTAL RESOURCES | | | 832,807 | 832,807 | 832,807 | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | | | 14 |
| 15 | | | | 15 | Org. Unit or Prog. & Activity | Object Classification | Detail | | | | 15 |
| 16 | 33,585 | | | 16 | Fire Dept | Materials | Vehicle & Equip Maintenance | 0 | 0 | 0 | 16 |
| 17 | 38,095 | 47,536 | 329,000 | 17 | Fire Dept | Capital | FD Equip Acquisition Plan | 75,000 | 75,000 | 75,000 | 17 |
| 18 | | | | 18 | Fire Dept | Capital | FD Mobile Equip Replacement Plan | 300,000 | 300,000 | 300,000 | 18 |
| 19 | | | | 19 | | | | | | | 19 |
| 20 | | | | 20 | | | | | | | 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 | 140,536 | 178,249 | | 29 | Ending balance (prior years) | | | | | | 29 |
| 30 | | | 305,249 | 30 | UNAPPROPRIATED ENDING FUND BALANCE | | | 457,807 | 457,807 | 457,807 | 30 |
| 31 | 212,216 | 225,785 | 634,249 | 31 | TOTAL REQUIREMENTS | | | 832,807 | 832,807 | 832,807 | 31 |

*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 | 0 | 2 |
| 3 | | | | 3 | Use of Money and Property | | | | | | 3 |
| 4 | 3,825 | 0 | 0 | 4 | Donations-Police | | | 0 | 0 | 0 | 4 |
| 5 | | | | 5 | TRASNFER IN | | | | | | 5 |
| 6 | 0 | 22,000 | 0 | 6 | TIF-General Fund | | | 0 | 0 | 0 | 6 |
| 7 | | | | 7 | TOTAL TRANSFER IN | | | | | | 7 |
| 8 | | | | 8 | | | | | | | 8 |
| 9 | 19,828 | 41,828 | 41,828 | 9 | TOTAL RESOURCES | | | 0 | 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 | 0 | 12 |
| 13 | | | | 13 | REQUIREMENTS ** | | | | | | 13 |
| | | | | | Org. Unit or Prog. & Activity | Object Classification | Detail | | | | |
| 14 | | | | 14 | | | | | | | 14 |
| 15 | 0 | 0 | 41,828 | 15 | Police Dept | Materials | Police Dept Expense | 0 | 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 | 0 | 29 |
| 30 | 19,828 | 41,828 | 41,828 | 30 | TOTAL REQUIREMENTS | | | 0 | 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 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 | 19,600 | 129,400 | 229,400 | 2 | Working Capital | | | 329,435 | 329,435 | 329,435 | 2 |
| 3 | | | | 3 | Use of Money and Property | | | | | | 3 |
| 4 | 0 | 0 | 25 | 4 | Interest on Invested Funds | | | 2,500 | 2,500 | 2,500 | 4 |
| 5 | | | | 5 | TRASNFER IN | | | | | | 5 |
| 6 | 109,800 | 100,000 | 100,000 | 6 | TIF-General Fund | | | 0 | 0 | 0 | 6 |
| 7 | | | | 7 | TOTAL TRANSFER IN | | | | | | 7 |
| 8 | | | | 8 | | | | | | | 8 |
| 9 | 129,400 | 229,400 | 329,425 | 9 | TOTAL RESOURCES | | | 331,935 | 331,935 | 331,935 | 9 |
| 10 | | | | 10 | Taxes estimated to be received | | | | | | 10 |
| 11 | | | | 11 | Taxes collected in year levied | | | | | | 11 |
| 12 | 129,400 | 229,400 | 329,425 | 12 | TOTAL RESOURCES | | | 331,935 | 331,935 | 331,935 | 12 |
| 13 | | | | 13 | REQUIREMENTS ** | | | | | | 13 |
| 14 | | | | 14 | Org. Unit or Prog. & Activity | Object Classification | Detail | | | | 14 |
| 15 | 0 | 0 | 0 | 15 | General Fund | Debt Service | Attorney/Legal Fees/Court Cost | 0 | 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 | 129,400 | 229,400 | | 28 | Ending balance (prior years) | | | | | | 28 |
| 29 | | | 329,425 | 29 | UNAPPROPRIATED ENDING FUND BALANCE | | | 331,935 | 331,935 | 331,935 | 29 |
| 30 | 129,400 | 229,400 | 329,425 | 30 | TOTAL REQUIREMENTS | | | 331,935 | 331,935 | 331,935 | 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
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

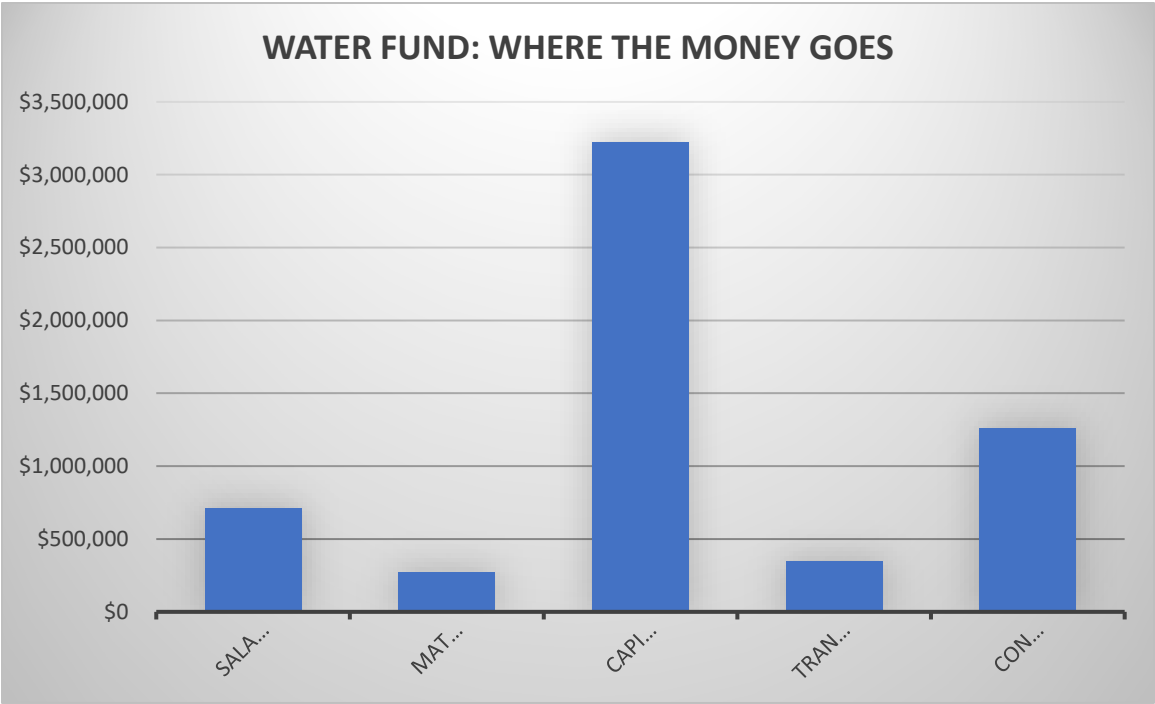
| | Historical Data | | | | RESOURCES | Budget For Next Year 2023-2024 | | | |
|----|---------------------------------------|-----------------------------------|-----------------------------|---------|--|--------------------------------|---------------------------------|------------------------------|----|
| | 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 | 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 | 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
FUND 390

CITY OF ROCKAWAY BEACH

| | 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 | | | | | | | |
| | | | | 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 | 200,551 | 4 |
| 5 | 286 | 211 | 1,000 | 4120 | Interest on Invested Funds | 1,000 | 1,000 | 1,000 | 5 |
| 6 | 6,300 | 29,378 | 15,000 | 4940 | Improvement Fees | 18,000 | 18,000 | 18,000 | 6 |
| 7 | 154,962 | 184,551 | 200,551 | | TOTAL RESOURCES | 219,551 | 219,551 | 219,551 | 7 |
| 8 | | | | | REQUIREMENTS | | | | 8 |
| 9 | 0 | 0 | 185,000 | 7880 | Contract Materials - Improvement | 185,000 | 185,000 | 185,000 | 9 |
| 10 | 0 | 0 | 185,000 | | TOATL CAPITAL OUTLAY | 185,000 | 185,000 | 185,000 | 10 |
| 11 | | 184,551 | 15,551 | | Unap Bal - Improvement | 34,551 | 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 | 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 | | | | | | | |
| | | | | 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 Enforcement | 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 | Imprvment 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 | 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 | 1 |
| 2 | | | | | USE OF MONEY AND PROPERTY | | | | 2 |
| 3 | 344 | 316 | 1,000 | 4120 | Interest on Invested Funds | 1,200 | 1,200 | 1,200 | 3 |
| 4 | | | | | Collections From Utility Billing | | | | 4 |
| 5 | 150,160 | 152,127 | 148,000 | 4550 | Water Debt Sevice | 148,650 | 148,650 | 148,650 | 5 |
| 6 | 596,823 | 640,022 | 687,119 | | TOTAL RESOURCES | 737,572 | 737,572 | 737,572 | 6 |
| 7 | | | | | REQUIREMENTS | | | | 7 |
| 8 | | | | | DEBT SERVICE | | | | 8 |
| 9 | 60,000 | 60,000 | 60,000 | 8510 | McMillion Creek Water Res Principal | 0 | 0 | 0 | 9 |
| 10 | 7,904 | 5,060 | 2,160 | 8511 | McMillion Creek Water Res Interest | 0 | 0 | 0 | 10 |
| 11 | | | | 8512 | Nedonna Beach Waterline Payment | 205,000 | 205,000 | 205,000 | 11 |
| 12 | 29,013 | 25,000 | 34,950 | 8520 | Jetty Creek Water Plant Principal | 30,000 | 30,000 | 30,000 | 12 |
| 13 | 12,327 | 11,843 | 4,500 | 8521 | Jetty Creek Water Plant Interest | 8,650 | 8,650 | 8,650 | 13 |
| 14 | 109,244 | 101,903 | 101,610 | | TOTAL DEBT SERVICE | 243,650 | 243,650 | 243,650 | 14 |
| 15 | 487,579 | 538,119 | | | Ending Balance (Prior Years) | | | | 15 |
| 16 | | | 585,509 | | Unappropriated Ending Fund Bal | 493,922 | 493,922 | 493,922 | 16 |
| 17 | 596,823 | 640,022 | 687,119 | | TOTAL REQUIREMENTS | 737,572 | 737,572 | 737,572 | 17 |

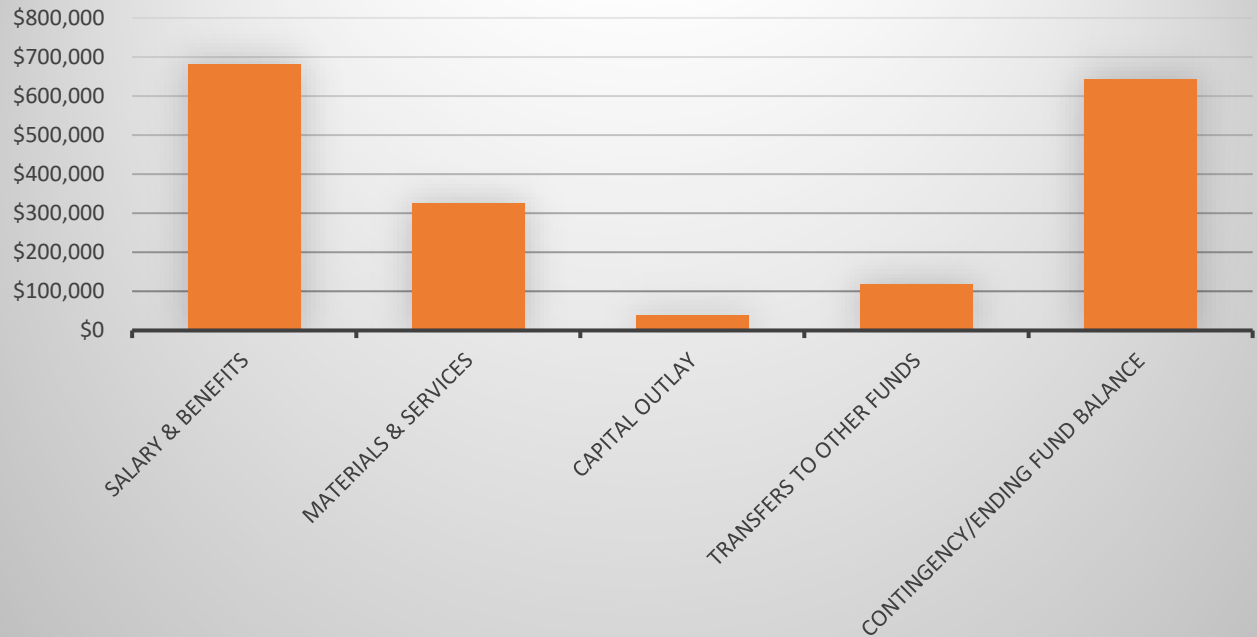
WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 490

| | Historical Data | | | Budget For Next Year 2023-2024 | | | | | | |
|----|------------------------------------|-----------------------------------|-----------------------------|--------------------------------|------------------------------------|-------------------------------|---------------------------------|------------------------------|----|--|
| | Actual | | Adopted Budget | | | | | | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | This Year Year 2022-2023 | RESROUCES | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| | | | | | | | | | | |
| | | | 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 | | | | |
| 4 | 2,991 | 2,180 | 4 | Interest on Invested Funds | | 9,000 | 9,000 | 9,000 |
| 5 | | | 5 | TRANSFER IN | | | | |
| 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 | | | | |
| 8 | | | 8 | | | | | |
| 9 | 987,488 | 986,898 | 9 | TOTAL RESOURCES | | 449,675 | 449,675 | 449,675 |
| 10 | | | 10 | Taxes estimated to be received | | | | |
| 11 | | | 11 | Taxes collected in year levied | | | | |
| 12 | 987,488 | 986,898 | 12 | TOTAL RESOURCES | | 449,675 | 449,675 | 449,675 |
| 13 | | | 13 | REQUIREMENTS ** | | | | |
| 14 | | | 14 | Org. Unit or Prog. & Activity | Object Classification | Detail | | |
| 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 | | | | | |
| 18 | | | 18 | | | | | |
| 19 | | | 19 | | | | | |
| 20 | | | 20 | | | | | |
| 21 | | | 21 | | | | | |
| 22 | | | 22 | | | | | |
| 23 | | | 23 | | | | | |
| 24 | | | 24 | | | | | |
| 25 | | | 25 | | | | | |
| 26 | 0 | 0 | 26 | | | Contingency | 9,000 | 9,000 |
| 27 | | | 27 | | | | | |
| 28 | 909,718 | 402,153 | 28 | Ending balance (prior years) | | | | |
| 29 | | | 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

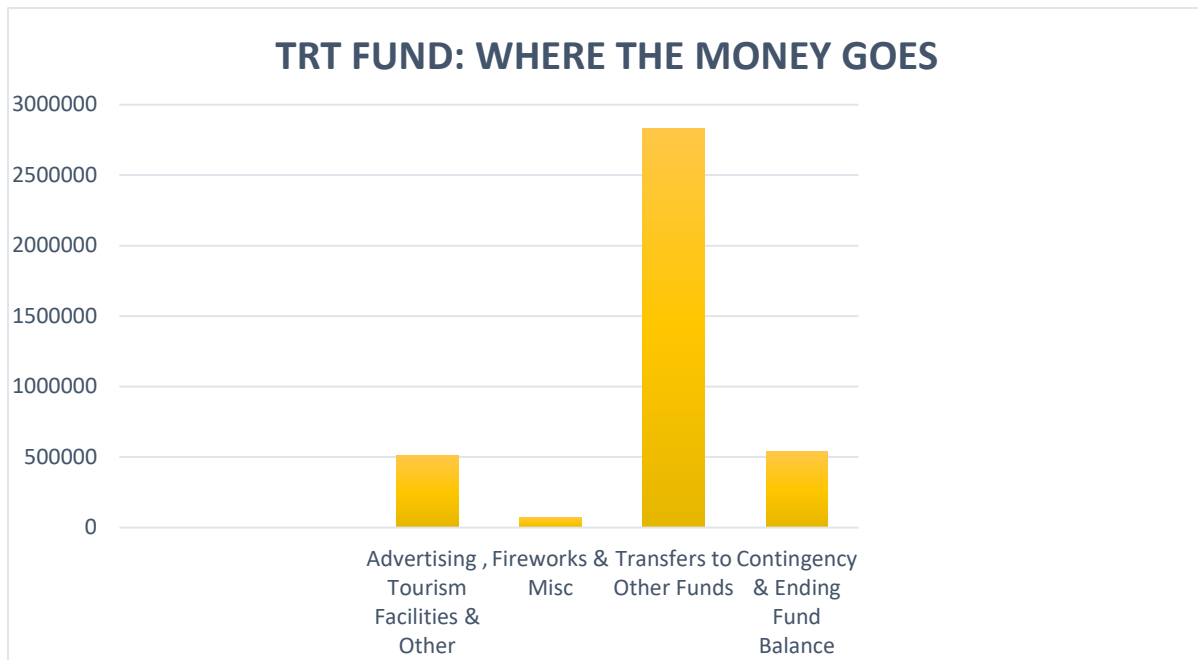
| | Historical Data | | | Budget For Next Year 2023-2024 | | | | | |
|----|------------------------------------|-----------------------------------|----------------|--------------------------------|------------------------------------|---------------------------------|------------------------------|-----------|------------------------|
| | Actual | | Adopted Budget | 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 2022-2023 |
| | | | | 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 |

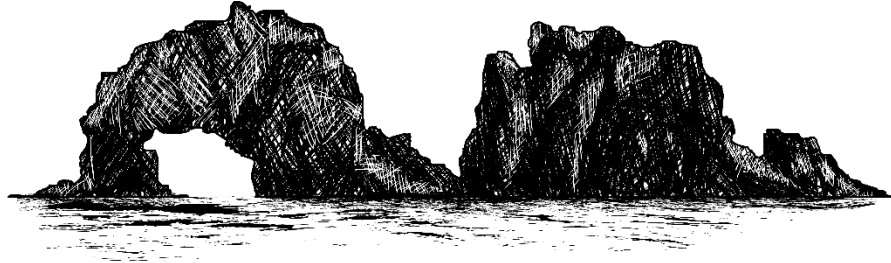


TRANSIENT ROOM TAX

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

276 S. HWY 101

Rockaway Beach, OR 97136

(503) 374.1752

cityhall@corb.us

www.corb.us