

# BUDGET WORKSHEETS

## RESOURCES GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2024-2025			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021- 2022	First Preceding Year 2022- 2023	Adopted Budget This Year 2023- 2024					
1	1,088,035	1,374,147	866,250		Net Working Capital	1,448,916	0	0
2					<b>OTHER RESOURCES</b>			
3	453,773	474,609	435,000	4010	Current Property Taxes (estimated to be received)	479,850	0	0
4	10,857	8,686	8,500	4020	Delinquent Property Taxes (Previous Levied)	5,494	0	0
5	<b>464,630</b>	<b>483,295</b>	<b>443,500</b>		<b>TOTAL PROPERTY TAXES</b>	<b>485,344</b>	<b>0</b>	<b>0</b>
6					<b>REVENUE FROM COLLECTIONS</b>			
7	289,630	290,463	280,000	4060	Licenses & Franchise Fees	390,500	0	0
8	30,594	35,753	21,000	4085	Land Use/Ordinance Fees	20,500	0	0
9	13,171	20,297	15,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	7,140	0	0
11	0	0	50	4185	Fire Permits	50	0	0
12	1,957	2,061	2,650	4146	Utilities reimb-Health Dept	3,060	0	0
13	11,352	11,352	11,500	4142	First Floor Office Rent-Health Dept	11,500	0	0
14	0	0	500	4145	Refundable Deposits	100	0	0
15	125,128	124,470	125,000	4186	Emergency Services Fee	125,000	0	0
16	<b>471,832</b>	<b>484,396</b>	<b>455,700</b>		<b>TOTAL REVENUE FROM OTHER COLLECTIONS</b>	<b>557,850</b>	<b>0</b>	<b>0</b>
17					<b>REVENUES FROM OTHER AGENCIES</b>			
18	29,261	188,214	0	4175	Misc. Grants-Gen Fund	35,000	0	0
21	25,711	26,700	20,000	4165	State Revenue Sharing	28,000	0	0
22	26,669	29,576	26,000	4040	Liquor Tax-OLCC	30,325	0	0
23	37,304	43,052	30,000	4060	Other Tax	35,000	0	0
24	1,199	1,084	1,200	4050	Cigarette Tax	1,065	0	0
26	<b>120,144</b>	<b>288,626</b>	<b>77,200</b>		<b>TOTAL REVENUE FROM OTHER AGENCIES</b>	<b>129,390</b>	<b>0</b>	<b>0</b>
27					<b>USE OF MONEY AND PROPERTY</b>			
28	21,599	134,666	12,500	4120	Interest on Invested Funds-GF	193,000	0	0
29	0	0	850	4141	Community/Civic Center Rental-SR Cntr	1,000	0	0
30	<b>21,599</b>	<b>134,666</b>	<b>13,350</b>		<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>194,000</b>	<b>0</b>	<b>0</b>
31					<b>CHARGES FOR CURRENT SERVICES</b>			
32					Fire Protection Contracts			
33	29,870	29,000	30,000	4091	Nedonna Fire Dist	30,000	0	0
34	10,000	10,000	10,000	4092	Twin Rocks Water Dist	10,000	0	0
35	500	500	500	4093	OR State Forestry Dept	500	0	0
36	<b>40,370</b>	<b>39,500</b>	<b>40,500</b>		<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>40,500</b>	<b>0</b>	<b>0</b>
37					<b>OTHER REVENUE</b>			
38	12,322	23,842	12,000	4150	Misc Revenues	10,000	0	0
39	0	0	1,000	4190	Surplus Property	500	0	0
40	<b>12,322</b>	<b>23,842</b>	<b>13,000</b>		<b>TOTAL OTHER REVENUE</b>	<b>10,500</b>	<b>0</b>	<b>0</b>
41					<b>TRANSFER IN</b>			
42	16,425	28,509	39,187	4038	TRT < 30% of 2% CTY > Capital Outlay PW	20,000	0	0
43	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	45,000	0	0
44	45,000	45,000	45,000	4037	Water - Civic Center Operations	45,000	0	0
45	64,000	64,000	64,000	4055	TRT< 5% > - City Hall Loan	64,000	0	0
46	177,319	195,000	294,703	4030	TRT < 5% > Police	300,000	0	0
47	16,427	28,509	29,000	4030	TRT < 30% of 2% CTY > Police	20,000	0	0
48	6,178	5,000	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	5,000	0	0
49	177,319	195,000	371,607	5053	TRT < 5% > Fire Dept	300,000	0	0
50	16,427	28,509	29,000	4053	TRT <30 % of 2% CTY > Fire	20,000	0	0
51	8,831	14,254	21,218	4053	TRT < 30% of 1% CTY > Fire	14,400	0	0
52	8,831	14,254	21,218	4036	TRT < 30% of 1% CTY > Capital Outlay PW	14,400	0	0
53	8,832	14,254	21,218	4030	TRT < 30% of 1% CTY > Police	14,400	0	0
53	0	0	0	TBD	Debt Service Reserve	229,400	0	0
54	<b>590,589</b>	<b>677,289</b>	<b>986,151</b>		<b>TOTAL TRANSFER IN</b>	<b>1,091,600</b>	<b>0</b>	<b>0</b>
55	<b>2,809,521</b>	<b>3,505,761</b>	<b>2,895,651</b>		<b>TOTAL RESOURCES</b>	<b>3,958,100</b>	<b>0</b>	<b>0</b>

# BUDGET WORKSHEETS

				GENERAL FUND - POLICE DEPARTMENT FUND 100.15		City of Rockaway Beach			
Historical Data				<b>REQUIREMENTS</b>		Budget For Next Year 2024-2025			
Actual						Proposed By Budget Officer	Approved By Budget Committee	Approved by Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget Year 2023-2024	GL ACCT						
					<b>PERSONNEL SERVICES</b>				
1	18,655	0	0	5052	Police Chief	0	0	0	1
2	<b>18,655</b>	<b>0</b>	<b>0</b>		<b>TOTAL WAGES</b>	<b>0</b>	<b>0</b>	<b>0</b>	2
3	8,435	0	0	5152	Payroll Expenses	0	0	0	3
4	27,090	0	0		<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5	1	0	0		TOTAL FULL-TIME EQUIVALENT ( FTE )	0	0	0	5
6					<b>MATERIALS AND SERVICES</b>				6
7	645	0	0	6530	Telephone & Technology	0	0	0	7
8	0	0	65,000	6531	Code Enforcement	0	0	0	8
9	214,697	169,493	564,712	6550	Materials and Supplies/TCSO Contract	668,392	0	0	9
10	5,975	0	0	6570	Ins: Vehicle, Liability, Equipment etc	0	0	0	10
11	89	0	0	6110	Electricity	0	0	0	11
12	<b>221,406</b>	<b>169,493</b>	<b>629,712</b>		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>668,392</b>	<b>0</b>	<b>0</b>	12
13	<b>248,496</b>	<b>169,493</b>	<b>629,712</b>		<b>TOTAL REQUIREMENTS</b>	<b>668,392</b>	<b>0</b>	<b>0</b>	13

# BUDGET WORKSHEETS

## GENERAL FUND - FIRE

FUND 100.16

	Historical Data			REQUIREMENTS	Budget For Next Year 2024-2025				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
				GL Acct	<b>PERSONNEL SERVICES</b>				
1	3,000	2,250	3,500	5062	Record Keeping	2,500	0	0	1
2	91966	92,413	102,700	5052	Fire Chief	113,000	0	0	2
3	0	65,997	138,136	5053	Firefighters	176,000	0	0	3
4	0	0	5,000	5054	Overtime-Fire Department	5,000	0	0	4
5	18,250	14,891	21,250	5061	Volunteer EMS Stipends	21,000	0	0	5
6	17,610	19,000	20,000	5061	Volunteer Stipends	21,000	0	0	6
7	75,636	107,627	223,697	5152	Payroll Expenses	200,000	0	0	7
8	<b>206,462</b>	<b>302,178</b>	<b>514,283</b>		TOTAL PERSONNEL SERVICES	<b>538,500</b>	<b>0</b>	<b>0</b>	8
9	<b>1</b>	<b>2.25</b>	<b>3.25</b>		TOTAL FULL TIME EQUIVALENT ( FTE )	<b>3.75</b>	<b>0.00</b>	<b>0.00</b>	9
10					<b>MATERIALS AND SERVICES</b>				10
11	3,442	2,949	3,500	6100	Electricity	3,800	0	0	11
12	8,189	9,735	8,500	6530	Telephone & Technology	12,000	0	0	12
13	1,270	10,496	10,000	6535	Medical	10,500	0	0	13
14	106,187	83,124	40,000	6555	Supplies & Gear	40,000	0	0	14
15	12,288	15,222	20,000	6570	Ins: Vehicle , Liab, Equip, Bldg	28,000	0	0	15
16	6,800	6,397	10,000	6580	Fuel & Oil	10,000	0	0	16
17	0	0	1,500	6582	Electronic Maint & Repair	1,500	0	0	17
18	26,594	6,158	15,000	6630	Building Maintenance	15,000	0	0	18
19	8,190	16,438	14,000	6660	Training	22,000	0	0	19
20	3,663	5,377	10,000	6670	Required Equip Testing	10,000	0	0	20
21	37,178	14,182	20,000	6690	Vehicle Maint & Repair	15,000	0	0	21
22	<b>213,801</b>	<b>170,078</b>	<b>152,500</b>		TOTAL MATERIALS AND SERVICES	<b>167,800</b>	<b>0</b>	<b>0</b>	22
23					<b>CAPITAL OUTLAY</b>				23
24	0	0	0	7621	Fire Department Capital Outlay	0	0	0	24
25	0	0	0		<b>TOTAL CAPITAL OUTLAY</b>	0	0	0	25
26	<b>420,263</b>	<b>472,256</b>	<b>666,783</b>		<b>TOTAL REQUIREMENTS</b>	<b>706,300</b>	<b>0</b>	<b>0</b>	26

# BUDGET WORKSHEETS

## GENERAL FUND - ADMINISTRATION FUND 100.18

	Historical Data			REQUIREMENTS	Budget For Next Year 2024-2025				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024						
				GL ACC	<b>PERSONNEL SERVICES</b>				
1	400	0	0	5050	Court Clerk + Muni Judge	0	0	0	1
2	71,876	87,369	119,390	5057	Office Emploeyss	132,000	0	0	2
3	0	0	4,000	5065	Overtime	1,200	0	0	3
4	76,516	91,254	83,790	5082	City Manager	99,760	0	0	4
5	1,320	1,410	1,100	5085	Council Stipend	1,400	0	0	5
6	<b>150,112</b>	<b>180,033</b>	<b>208,280</b>		<b>TOTAL WAGES</b>	<b>234,360</b>	<b>0</b>	<b>0</b>	6
7	0	0	5,000	5075	Accrued Vacation/Comp Time	5,000	0	0	7
8	87,069	88,641	172,690	5152	Payroll Expenses	167,000	0	0	8
9	<b>237,181</b>	<b>268,674</b>	<b>385,970</b>		<b>TOTAL PERSONNEL SERVICES</b>	<b>406,360</b>	<b>0</b>	<b>0</b>	9
10	<b>1.75</b>	<b>1.75</b>	<b>2.7</b>		<b>TOTAL FULL - TIME EQUIVALENT ( FTE )</b>	<b>2.36</b>	<b>0</b>	<b>0</b>	10
11					<b>MATERIALS AND SERVICES</b>				11
12	82,464	88,138	155,000	6410	Planning & Consultants	10,000	0	0	12
14	5,888	998	6,000	6530	Telephone	5,800	0	0	14
15	2,775	6,100	8,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	15,000	0	0	15
16	25,034	13,456	45,000	6571	Computers, Server, & Technology	65,000	0	0	16
17	2,434	1,242	2,500	6577	Ordinance Update	4,000	0	0	17
18	0	633	2,000	6596	Emergency Services	1,000	0	0	18
19	2,197	1,572	3,000	6666	City Beautification	3,000	0	0	19
23	43,641	50,516	83,000	6830	City Hall Operations	60,000	0	0	23
24	2,504	3,500	2,500	6831	Dues: City/Officials/Staff	3,500	0	0	24
25	1,141	1,044	2,000	6835	Bank Fees	2,000	0	0	25
26	240	240	200	6840	Court Cost	100	0	0	26
27	13,731	128,640	29,000	6850	Attorney & Legal Fees	40,000	0	0	27
28	6,999	4,653	8,000	6870	Auditor & Bond	9,500	0	0	28
29	300	1,560	2,000	6880	Advertising	2,000	0	0	29
30	9,596	2,927	12,000	6890	Stationary & Supplies	10,000	0	0	30
31	2,312	1,543	5,000	6915	Travel & Training - Staff	6,000	0	0	31
32	10,448	16,174	35,000	5920	City Hall Building Maint	18,000	0	0	32
33	488	502	500	6932	City Manager Fund	750	0	0	33
34	519	1,034	1,000	6931	City Council/Mayor Expense	3,750	0	0	34
35	800	550	500	6440	Refundable Deposits	200	0	0	35
36	18,000	20,921	60,000	6954	Community Grants	25,000	0	0	36
37	<b>231,511</b>	<b>345,943</b>	<b>462,200</b>		<b>TOTAL MATERIALS AND SUPPLIES</b>	<b>284,600</b>	<b>0</b>	<b>0</b>	37
38					<b>DEBT SERVICE</b>				38
39	19,249	0	0	7510	Parking Lot Payments, due 8/1 & 2/1	0	0	0	39
41	51,363	123,543	0	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	0	0	0	41
42	0	0	140,000	8518	Debt Service	140,000	0	0	42
43	<b>70,612</b>	<b>123,543</b>	<b>140,000</b>		<b>TOTAL DEBT SERVICE</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	43
44					<b>CAPITAL OUTLAY</b>				44
45	24,311	94,954	60,405	8000	Capital Projects-PW	20,000	0	0	45
46	0	0	0	8001	Grant Funded Capital Projects	0	0	0	46
47	<b>24,311</b>	<b>94,954</b>	<b>60,405</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	47
48					<b>TRANSFER OUT</b>				48
49	36,000	36,000	49,370	8041	Roads & Streets Fund, PUD Fran Fee 2%	50,000	0	0	49
50	22,000	0	0	8042	Police Equipment Reserve	0	0	0	50
51	45,000	261,000	45,000	8044	Fire Equipment Reserve	45,000	0	0	51
52	0	0	0	TBD	Economic Stability Reserve	230,400	0	0	
	0	0	0	TBD	Economic Stability Reserve - Debt Service Fund Closed	229,400	0	0	
52	100,000	0	0	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	0	0	0	52
54	<b>203,000</b>	<b>297,000</b>	<b>94,370</b>		<b>TOTAL TRANSFER OUT</b>	<b>554,800</b>	<b>0</b>	<b>0</b>	54
55					<b>CONTINGENCY</b>				55
56	0	0	200,000	7999	GF - Contingency	333,848	0	0	56
57	<b>0</b>	<b>0</b>	<b>200,000</b>		<b>TOTAL CONTINGENCY</b>	<b>333,848</b>	<b>0</b>	<b>0</b>	57
58									58
59	<b>1,374,147</b>	<b>1,733,898</b>	<b>256,211</b>		<b>Total Unappropriated Ending Fund Balance</b>	<b>843,801</b>	<b>0</b>	<b>0</b>	59
60	<b>766,615</b>	<b>1,130,114</b>	<b>1,342,945</b>		<b>TOTAL ADMINISTRATION REQUIREMENTS</b>	<b>1,739,608</b>	<b>0</b>	<b>0</b>	60

# BUDGET WORKSHEETS

**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:  
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## 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  
CITY OF ROCKAWAY BEACH

### Fire Equipment Reserve Fund 140

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025			
	Actual							Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021- 2022	First Preceding Year 2022- 2023	Adopted Budget This Year 2023-2024								
1				1	<b>RESOURCES</b>						1
2	140,536	178,249	309,789	2	Working Capital		325,500	0	0		2
3				3	Use of Money and Property						3
4	249	1,381	1,200	4	Interest on Invested Funds		2,100	0	0		4
5				5	<b>TRANSFER IN</b>						5
6	45,000	261,000	45,000	6	GF Transfer In		45,000	0	0		6
7	40,000	195,000	371,607	7	TRT Fund <5%>		121,000	0	0		7
8	<b>85,000</b>	<b>456,000</b>	<b>416,607</b>	8	TOTAL TRANSFER IN			<b>166,000</b>	<b>0</b>	<b>0</b>	8
9				9							9
10	225,785	635,630	727,596	10	<b>TOTAL RESOURCES</b>			493,600	0	0	10
11			0	11	Taxes estimated to be received		0	0	0		11
12	0	0		12	Taxes collected in year levied						12
13	<b>225,785</b>	<b>635,630</b>	<b>727,596</b>	13	TOTAL RESOURCES			<b>493,600</b>	<b>0</b>	<b>0</b>	13
14				14	<b>REQUIREMENTS **</b>						14
15				15	Org. Unit or Prog. & Activity	Object Classificatio n	Detail				15
16				16							16
17	47,536	325,841	75,000	17	Fire Dept	Capital	FD Equip Acquisition Plan	70,000	0	0	17
18	0	0	300,000	18	Fire Dept	Capital	FD Mobile Equip Replacement Plan	25,000	0	0	18
19	0	0	0	19	Fire Dept	Debt Service	Fire Truck Lease Payment	90,000	0	0	19
20	0	0	0	20	Fire Dept	Capital	High Ground Project	70,000	0	0	20
29	178,249	309,789		29	Ending balance (prior years)						29
30			<b>352,596</b>	30	Reserved for Future Expenditure			<b>238,600</b>	<b>0</b>	<b>0</b>	30
31	<b>225,785</b>	<b>635,630</b>	<b>727,596</b>	31	TOTAL REQUIREMENTS			<b>493,600</b>	<b>0</b>	<b>0</b>	31

# BUDGET WORKSHEETS

**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

**Debt Service Reserve**  
Fund 160

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

CITY OF ROCKAWAY BEACH

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025					
Actual			Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021-	First Preceding Year 2022- 2023	Adopted Budget This Year 2023-										
1			1	<b>RESOURCES</b>					1			
2	129,400	229,400	229,400	2	Working Capital	229,400	0	0	2			
3				3	Use of Money and Property				3			
4	0	0	2,500	4	Interest on Invested Funds	0	0	0	4			
5				5	<b>TRANSFER IN</b>					5		
6	100,000	0	0	6	TIF-General Fund	0	0	0	6			
7				7	<b>TOTAL TRANSFER IN</b>					7		
8	0	0	0	8					8			
9	229,400	229,400	231,900	9	<b>TOTAL RESOURCES</b>			229,400	0	0	9	
10			0	10	Taxes estimated to be received	0	0	0	10			
11	0	0		11	Taxes collected in year levied				11			
12	<b>229,400</b>	<b>229,400</b>	<b>231,900</b>	12	TOTAL RESOURCES			<b>229,400</b>	<b>0</b>	<b>0</b>	12	
13				13	<b>REQUIREMENTS **</b>						13	
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail					14
15	0	0	0	15	Admin Dept	Transfer Out	Txfr to General Fund to Close Fund		229,400	0	0	15
28	229,400	229,400		28	Ending balance (prior years)						28	
29			<b>231,900</b>	29	Reserved for Future Expenditure			<b>0</b>	<b>0</b>	<b>0</b>	29	
30	<b>229,400</b>	<b>229,400</b>	<b>231,900</b>	30	TOTAL REQUIREMENTS			<b>229,400</b>	<b>0</b>	<b>0</b>	30	

# BUDGET WORKSHEETS

**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: 2034

### Economic Stability Reserve Fund 170

CITY OF ROCKAWAY BEACH

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
Actual							Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021- 2022	First Preceding Year 2022- 2023	Adopted Budget This Year 2023- 2024									
1			1	<b>RESOURCES</b>						1	
2	0	0	0	2	Working Capital	0	0	0		2	
3				3	Use of Money and Property					3	
4	0	0	0	4	Interest on Invested Funds	5,000	0	0		4	
5				5	<b>TRANSFER IN</b>						5
6	0	0	0	6	TIF-General Fund	459,800	0	0		6	
7	0	0	0	7	<b>TOTAL TRANSFER IN</b>			459,800	0	0	7
9	0	0	0	9	<b>TOTAL RESOURCES</b>			464,800	0	0	9
10			0	10	Taxes estimated to be received	0	0	0		10	
11	0	0		11	Taxes collected in year levied					11	
12	<b>0</b>	<b>0</b>	<b>0</b>	12	<b>TOTAL RESOURCES</b>			<b>464,800</b>	<b>0</b>	<b>0</b>	12
13				13	<b>REQUIREMENTS **</b>						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	0	0	0	15				0	0	0	15
28	0	0		28	Ending balance (prior years)						28
29			0	29	Reserved for Future Expenditure			<b>464,800</b>	<b>0</b>	<b>0</b>	29
30	<b>0</b>	<b>0</b>	<b>0</b>	30	<b>TOTAL REQUIREMENTS</b>			<b>464,800</b>	<b>0</b>	<b>0</b>	30

# BUDGET WORKSHEETS

**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 2024-2025					
Actual			Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021- 2022	First Preceding Year 2022- 2023	Adopted Budget This Year 2023-2024										
1			1	<b>RESOURCES</b>						1		
2	623,673	1,098,482	1,623,103	2	Working Capital	1,741,189	0	0		2		
3	296	1,640	3,000	3	Interest on Invested Funds	3,000	0	0		3		
4	0	0	0	4	Grants-Tourism Facilities	75,000	0	0		4		
5				5	<b>TRASNFER IN</b>						5	
6	162,528	195,000	371,607	6	TRT <From 5%>	120000	0	0		6		
7	219,434	332,609	495,104	7	TRT<From 70% of 2% CTY>	336000	0	0		7		
8	109,717	166,304	247,552	8	TRT <From 70% of 1% CTY>	168000	0	0		8		
9	19,293	23,511	55,000	9	TRT <From 30% of 2% CTY>	20,000	0	0		9		
10	10,264	14,257	21,218	10	TRT <From 30% of 1% CTY>	14,400	0	0		10		
11	<b>521,236</b>	<b>731,681</b>	<b>1,190,481</b>	11	TOTAL TRANSFER IN			<b>658,400</b>	<b>0</b>	<b>0</b>	11	
12				12						12		
13	<b>1,145,205</b>	<b>1,831,803</b>	<b>2,816,584</b>	13	<b>TOTAL RESOURCES</b>			<b>2,477,589</b>	<b>0</b>	<b>0</b>	13	
14			0	14	Taxes estimated to be received	0	0	0		14		
15	0	0		15	Taxes collected in year levied					15		
16	<b>1,145,205</b>	<b>1,831,803</b>	<b>2,816,584</b>	16	<b>TOTAL RESOURCES</b>			<b>2,477,589</b>	<b>0</b>	<b>0</b>	16	
17				17	<b>REQUIREMENTS **</b>						17	
18				18	Org. Unit or Prog. & Activity	Object Classificatio n	Detail				18	
19	46,723	208,700	2,425,000	19	Facilities	Capital	Tourism Facilities & Projects		2,000,000	0	0	19
20	0	0	0	20	Facilities	Capital	Tourism Facilities Grants		0	0	0	20
32	1,098,482	1,623,103		32	Ending balance (prior years)						32	
33			<b>391,584</b>	33	Reserved for Future Expenditure			<b>477,589</b>	<b>0</b>	<b>0</b>	33	
34	<b>1,145,205</b>	<b>1,831,803</b>	<b>2,816,584</b>	34	<b>TOTAL REQUIREMENTS</b>			<b>2,477,589</b>	<b>0</b>	<b>0</b>	34	



# BUDGET WORKSHEETS

## ROADS & STREETS

CITY OF ROCKAWAY BEACH

FUND 300

	Historical Data			RESOURCES	Budget For Next Year 2024-2025			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022- 2023	Adopted Budget This Year 2023- 2024					
				GL ACCT				
1	308,641	424,240	531,269	FUND BALANCE - UNRESTRICTED	589,837	0	0	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	<b>308,641</b>	<b>424,240</b>	<b>531,269</b>	TOTAL FUND BALANCE	<b>589,837</b>	<b>0</b>	<b>0</b>	4
5				<b>REVENUE FROM OTHER AGENCIES</b>				5
6	114,516	116,058	114,000	4340 State Street Revenue - ODOT	119,000	0	0	6
7	0	0	1,000	2985 Restricted Bike/Pedestrian Funds ODOT	1,190	0	0	7
8	0	168,300	0	4182 Grants & Reimbursements Roads & Streets	250,000	0	0	8
9	<b>114,516</b>	<b>284,358</b>	<b>115,000</b>	TOTAL REVENUE FROM OTHER AGENCIES	<b>370,190</b>	<b>0</b>	<b>0</b>	9
10				<b>USES OF MONEY AND PROPERTY</b>				10
11	5,188	21,631	16,500	4120 Interest on Invested Funds	31,000	0	0	11
12				<b>TRANSFERS IN:</b>				12
13	19,293	28,209	55,000	4030 TRT < From 2% CTY >	59,000	0	0	13
14	162,528	343,888	294,704	4030 TRT < From 5% >	295,000	0	0	14
15	10,264	14,254	21,222	4030 TRT < 30% of 1% of CTY > Roads & Streets	14,400	0	0	15
16	36,000	36,000	49,370	4038 General Fund < TPUD Fran 2% of the 4% >	50,000	0	0	16
17	<b>228,085</b>	<b>422,351</b>	<b>420,296</b>	TOTAL TRANSFER IN	<b>418,400</b>	<b>0</b>	<b>0</b>	17
18	<b>656,430</b>	<b>1,152,580</b>	<b>1,083,065</b>	TOTAL RESOURCES	<b>1,409,427</b>	<b>0</b>	<b>0</b>	18
19				<b>REQUIREMENTS</b>				19
20				<b>PERSONNEL SERVICES</b>				20
21	10,931	13,036	11,970	5082 City Manager	14,252	0	0	21
22	8,892	6,032	11,090	5058 Public Works Superintendent	10,520	0	0	22
23	53,541	60,442	75,658	5055 Maintenance Worker Wages	91,000	0	0	23
24	240	463	500	5085 Council Stipend	0	0	0	24
25	0	0	0	5054 Code Enforcement - Rds	0	0	0	25
26	0	0	2,000	5056 Extra Labor - Temp	5,000	0	0	26
27	0	0	2,000	5065 Overtime	5,600	0	0	27
28	<b>73,604</b>	<b>79,973</b>	<b>103,218</b>	TOTAL WAGES	<b>126,372</b>	<b>0</b>	<b>0</b>	28
29	35,583	44,017	82,858	5152 Payroll Expenses	91,000	0	0	29
30	0	0	2,000	5075 Accrued Vacation/Comp Time	2,000	0	0	30
31	<b>109,187</b>	<b>123,990</b>	<b>188,076</b>	TOTAL PERSONNEL SERVICES	<b>219,372</b>	<b>0</b>	<b>0</b>	31
32	<b>0.75</b>	<b>0.75</b>	<b>1.5</b>	TOTAL FULL TIME EQUIVALENT ( FTE )	<b>1.52</b>	<b>0</b>	<b>0</b>	32
33				<b>MATERIALS &amp; SERVICES</b>				33
34	32,207	25,732	32,000	6800 Roads Materials, Sup & Services	33,500	0	0	34
35	16,958	17,371	23,000	6572 Street Lighting	25,000	0	0	35
36	2,049	3,602	2,100	6125 Electricity: Wayside, City Park	4,600	0	0	36
37	1,875	5,000	5,000	6570 Ins/Vehicle, Liability, Equip, Bldg	8,000	0	0	37
38	1,481	1,525	1,500	6592 Parking Lease - Port of Tillamook Bay	1,600	0	0	38
39	3,509	4,165	4,000	6610 Sidewalks, Curb, Bikeways	4,300	0	0	39
40	5,735	1,796	6,000	6620 Street Signs	3,000	0	0	40
41	811	25	1,000	6667 Storm Damage Repairs	1,000	0	0	41
42	13,547	6,764	15,000	6690 Vehicle Maint, Supplies & Repair	15,000	0	0	42
43	4,836	4,114	7,000	6580 Fuel & Oil	7,000	0	0	43
44	160	8,677	10,000	6600 Drainage, Flood Control & Slides	10,000	0	0	44
45	4,264	30,093	5,000	6131 Nature Preserve	10,000	0	0	45
46	29,527	34,583	35,000	6130 Wayside & Park Maintenance	42,000	0	0	46
47	<b>116,959</b>	<b>143,447</b>	<b>146,600</b>	TOTAL MATERIALS & SERVICES	<b>165,000</b>	<b>0</b>	<b>0</b>	47
48				<b>CAPITAL OUTLAY</b>				48
49	0	0	0	7502 Rds -Sts Projects from Grants	250,000	0	0	49
50	6,044	353,874	67,000	7502 Rds - Sts Projects - Paving etc	200,000	0	0	50
51	0	0	150,000	7506 Streets Capital Improvement Plan	50,000	0	0	51
52	0	0	30,000	7507 Public Works Mobile Equipment Plan	0	0	0	52
53	0	0	0	7508 Public Works Stormwater Projects	35,000	0	0	53
54	<b>6,044</b>	<b>353,874</b>	<b>247,000</b>	TOTAL CAPITAL OUTLAY	<b>535,000</b>	<b>0</b>	<b>0</b>	54
55	0	0	50,000	7999 Contingency	137,906	0	0	55
56	424,240	531,269		Ending Balance (Prior Years)				56
57			<b>451,389</b>	Total Unappropriated Ending Fund Balance	<b>352,149</b>	<b>0</b>	<b>0</b>	57
58	<b>656,430</b>	<b>1,152,580</b>	<b>1,083,065</b>	REQUIREMENTS	<b>1,409,427</b>	<b>0</b>	<b>0</b>	58

# BUDGET WORKSHEETS

## TRANSPORTATION SYSTEMS DEVELOPMENT CHARG

CITY OF ROCKAWAY BEACH

FUND 390

Historical Data				RESOURCES		Budget For Next Year 2024-2025			
Actual			GL Acct			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024							
1					BEGINNING FUND BALANCE				1
2					*CASH ON HAND ( CASH BASIS ) OR				2
3					*WORKING CAPITAL ( ACCRUAL BASIS )				3
4	154,962	184,551	203,719		Bal Fwd - Improvement	222,719	0	0	4
5	211	1,168	1,000	4120	Interest on Invested Funds	1,800	0	0	5
6	29,378	18,000	18,000	4940	Improvement Fees	18,000	0	0	6
7	<b>184,551</b>	<b>203,719</b>	<b>222,719</b>		TOTAL RESOURCES	<b>242,519</b>	<b>0</b>	<b>0</b>	7
8					<b>REQUIREMENTS</b>				8
9	0	0	185,000	7880	Contract Materials - Improvement	242,519	0	0	9
10	<b>0</b>	<b>0</b>	<b>185,000</b>		TOATL CAPITAL OUTLAY	<b>242,519</b>	<b>0</b>	<b>0</b>	10
11			37,719		Unap Bal - Improvement	0	0	0	11
12	184,551	203,719			FUND BALANCE ( PRIOR YEARS )				12
13					Reserved for Future Expenditures				13
14	<b>184,551</b>	<b>203,719</b>	<b>222,719</b>		TOTAL REQUIREMENTS	<b>242,519</b>	<b>0</b>	<b>0</b>	14

# BUDGET WORKSHEETS

## WATER OPERATING FUND 400

	Historical Data			GL A/C	RESOURCES	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
1	1,638,416	2,334,539	2,467,795		FUND BALANCE	2,002,900	0	0	1
2					CHARGES FOR CURRENT SERVICES				2
3	1,218,108	1,251,641	1,215,040	4540	Water Service Base Rate	1,215,000	0	0	3
4	51,574	25,812	28,250	4550	New Water Connections	25,500	0	0	4
5	76,141	76,409	74,375	4560	Master Plan Reserve Fund	76,500	0	0	5
6	<b>1,345,823</b>	<b>1,353,862</b>	<b>1,317,665</b>		TOTAL CHARGES FOR CURRENT SERVICES	<b>1,317,000</b>	<b>0</b>	<b>0</b>	6
7					USE OF MONEY AND PROPERTY				7
8	1,864	10,380	5,500	4120	Interest on Invested Funds	16,000	0	0	8
9					TRANSFER IN				8
10	0	0	0		Water Revenue Bond	137	0	0	9
11					OTHER REVENUE				11
12	188,127	173,576	2,825,800	4150	Turn on/off acct chng/meter read fees and Loan Draw	2,825,800	0	0	12
13	<b>3,174,230</b>	<b>3,872,357</b>	<b>6,616,760</b>		TOTAL RESOURCES	<b>6,161,837</b>	<b>0</b>	<b>0</b>	13
14					REQUIREMENTS				14
15					PERSONNEL SERVICES				15
16	10,931	13,036	11,970	5082	City Manager	14,250	0	0	16
17	44,962	30,282	49,031	5058	Public Works Superintendent	52,600	0	0	17
18	75,178	93,040	121,443	5057	Office Employees	147,500	0	0	18
19	93,914	98,918	112,500	5055	Maintenance Workers	92,050	0	0	19
20	46,910	45,563	96,078	5059	Plant Operator	64,500	0	0	20
21	0	0	2,000	5056	Extra Labor -Temp	10,000	0	0	21
22	0	0	1,000	5067	Emergency Management	1,000	0	0	22
23	0	0	2,338	5054	Code Enforcement	3,500	0	0	23
24	720	810	1,400	5085	Council Stipend	1,470	0	0	24
25	0	0	2,000	5064	Standby	1,750	0	0	25
26	2,215	2,411	14,000	5065	Overtime	14,000	0	0	26
27	<b>274,830</b>	<b>284,060</b>	<b>413,760</b>		TOTAL WAGES	<b>402,620</b>	<b>0</b>	<b>0</b>	27
28	125,265	145,744	289,633	5152	Payroll Expenses	299,000	0	0	28
29	0	0	5,000	5075	Accumulated Vacation/Comp Time	5,000	0	0	29
30	<b>400,095</b>	<b>429,804</b>	<b>708,393</b>		TOTAL PERSONNEL SERVICES	<b>706,620</b>	<b>0</b>	<b>0</b>	30
31	<b>4.5</b>	<b>4.5</b>	<b>5.3</b>		TOTAL FULL - TIME EQUIVALENT ( FTE )	<b>4.63</b>	<b>0</b>	<b>0</b>	31
32					MATERIALS AND SERVICES				32
33	28,541	29,101	36,500	6110	Electricity	36,500	0	0	33
34	0	0	1,000	6455	Emergency Services	1,000	0	0	34
35	2,197	1,984	2,000	6520	Building Maintenance	3,000	0	0	35
36	19,421	15,225	12,000	6530	Telephone/Telemetry	17,000	0	0	36
37	21,134	21,837	35,000	6534	Plant Chemicals and supplies	35,000	0	0	37
38	21,095	21,573	19,000	6551	Administration & Billing	25,500	0	0	38
39	23,775	27,300	29,000	6570	Ins: Vehicle, Liability, Equip, Bldg	29,000	0	0	39
40	7,811	8,710	11,000	6574	Audit	12,000	0	0	40
41	8,706	7,933	10,000	6580	Fuel & Oil	10,000	0	0	41
42	2,500	0	500	6667	Storm Damage Reparis	500	0	0	42
43	7,207	2,493	13,500	6690	Vehicle & Equipment Maintenance	15,000	0	0	43
44	4,842	4,320	9,000	6745	Required Testing	7,000	0	0	44
45	62,211	74,659	63,000	6750	System Maintenance and Supplies	100,000	0	0	45
46	4,406	1,199	2,500	6831	Dues - Certif - Permits - Licenses	3,200	0	0	46
47	580	452	12,000	6850	Attorney & Legal	5,000	0	0	47
48	1,350	286	2,000	6851	Professional Services	25,000	0	0	48
49	4,101	7,643	4,500	6915	Travel & Training - Staff	8,000	0	0	49
50	4,118	4,484	9,540	6945	Meter Readers 60%	10,100	0	0	50
51	0	0	500	6951	Ordinance Enforcement	500	0	0	51
52	<b>223,995</b>	<b>229,199</b>	<b>272,540</b>		TOTAL MATERIALS AND SERVICES	<b>343,300</b>	<b>0</b>	<b>0</b>	52
53					REQUIREMENTS				53
54					CAPITAL OUTLAY				54
55	16,251	14,559	175,000	7602	Water Facilities Capital Outlay	235,000	0	0	55
56	66,793	0	3,010,000	7601	Impvrment and New Lines	3,000,000	0	0	56
57	0	0	40,000	7603	Public Works Mobile Equipment Plan	15,000	0	0	57
58	15,557	0	0	7661	Public Works Vehicles	0	0	0	58
59	<b>98,601</b>	<b>14,559</b>	<b>3,225,000</b>		TOTAL CAPITAL OUTLAY	<b>3,250,000</b>	<b>0</b>	<b>0</b>	59
60					TRANSFERS OUT				60
61	45,000	45,000	45,000	8027	GF for Civic Ctr Operations	45,000	0	0	61
62	72,000	686,000	300,000	8045	Water Master Plan Reserve Fund	100,000	0	0	62
63	<b>117,000</b>	<b>731,000</b>	<b>345,000</b>		TOTAL TRANSFERS OUT	<b>145,000</b>	<b>0</b>	<b>0</b>	63
64	0	0	30,000		Contingency	644,988	0	0	64
65	2,334,539	2,467,795			Ending Balance ( Prior Years )				65
66			<b>2,035,827</b>		<b>Total Unappropriated Ending Fund Balance</b>	<b>1,071,929</b>	<b>0</b>	<b>0</b>	66
67	<b>3,174,230</b>	<b>3,872,357</b>	<b>6,616,760</b>		TOTAL REQUIREMENTS	<b>6,161,837</b>	<b>0</b>	<b>0</b>	67

# BUDGET WORKSHEETS

**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

**Water Master Plan Reserve  
Fund 420**

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

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024					
1			1	RESOURCES			1
2	428,972	490,251	2	910,594	0	0	2
3	3,637	20,401	4	31,000	0	0	3
4			5	TRANSFER IN			4
5	72,000	686,000	6	100,000	0	0	5
6	<b>72,000</b>	<b>686,000</b>	7	TOTAL TRANSFER IN			6
7			8	<b>100,000</b>	<b>0</b>	<b>0</b>	7
8	504,609	1,196,652	9	TOTAL RESOURCES			8
9		0	10	1,041,594	0	0	9
10	0	0	11	0	0	0	10
11	<b>504,609</b>	<b>1,196,652</b>	12	TOTAL RESOURCES			11
12		<b>1,065,403</b>	13	<b>1,041,594</b>	<b>0</b>	<b>0</b>	12
13			14	REQUIREMENTS **			13
14			15	Org. Unit or Prog. & Activity	Object Classification	Detail	14
15	14,358	443,249	16	Wtr Master Plan	Capital	Priority I Projects per Master Plan	15
16	0	0	17			SDC Rate Study	16
17	0	0	18			Contingency	17
18	490,251	753,403	19	Ending balance (prior years)			18
19		<b>485,403</b>	20	591,594	0	0	19
20	<b>504,609</b>	<b>1,196,652</b>	30	TOTAL REQUIREMENTS			20
		<b>1,065,403</b>		<b>450,000</b>	<b>0</b>	<b>0</b>	

# BUDGET WORKSHEETS

## 1981 WATER REVENUE BOND 1998 REFUNDING WATER REVENUE

FUND 430

CITY OF ROCKAWAY BEACH

	Historical Data			RESOURCES	Budget for Next Year 2024-2025				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
				GL Acct					
1	137	137	137		FUND BALANCE	137	0	0	1
2					USE OF MONEY AND PROPERTY				2
3	0	0	0		TRANSFER IN	0	0	0	3
4	<b>137</b>	<b>137</b>	<b>137</b>		<b>TOTAL RESOURCES</b>	<b>137</b>	<b>0</b>	<b>0</b>	4
5					REQUIREMENTS				5
6					TRANSFER OUT				6
7	0	0	0	8023	Water Operating Fund	137	0	0	7
					<i>Closing Fund</i>				
8	137	137	137		Total Unappropriated Ending Fund Balance	0	0	0	8
9	<b>137</b>	<b>137</b>	<b>137</b>		<b>TOTAL REQUIREMENTS</b>	<b>137</b>	<b>0</b>	<b>0</b>	9

# BUDGET WORKSHEETS

## WATER IMPROVEMENTS DEBT SERVICE

CITY OF ROCKAWAY BEACH

FUND 470

	Historical Data			RESROUCES		Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
1	487,579	538,119	590,900	GL Acct	FUND BALANCE	475,412	0	0	1
2					USE OF MONEY AND PROPERTY				2
3	316	1,700	1,200	4120	Interest on Invested Funds	2,700	0	0	3
4					Collections From Utility Billing				4
5	152,127	152,691	148,650	4550	Water Debt Sevice	150,000	0	0	5
6	<b>640,022</b>	<b>692,510</b>	<b>740,750</b>		TOTAL RESOURCES	<b>628,112</b>	<b>0</b>	<b>0</b>	6
7					REQUIREMENTS				7
8					DEBT SERVICE				8
9	60,000	60,000	0	8510	McMillion Creek Water Res Principal	0	0	0	9
10	5,060	2,160	0	8511	McMillion Creek Water Res Interest	0	0	0	10
11	0	0	205,000	8512	Nedonna Beach Waterline Payment	205,000	0	0	11
12	25,000	30,000	30,000	8520	Jetty Creek Water Plant Principal	30,000	0	0	12
13	11,843	9,450	8,650	8521	Jetty Creek Water Plant Interest	7,650	0	0	13
14	<b>101,903</b>	<b>101,610</b>	<b>243,650</b>		TOTAL DEBT SERVICE	<b>242,650</b>	<b>0</b>	<b>0</b>	14
15	538,119	590,900			Ending Balance ( Prior Years )				15
16			<b>497,100</b>		Total Unappropriated Ending Fund Balance	<b>385,462</b>	<b>0</b>	<b>0</b>	16
17	<b>640,022</b>	<b>692,510</b>	<b>740,750</b>		TOTAL REQUIREMENTS	<b>628,112</b>	<b>0</b>	<b>0</b>	17

# BUDGET WORKSHEETS

## WATER SYSTEM DEVELOPMENT CHARGE FUND 490

CITY OF ROCKAWAY BEACH

	Historical Data			RESROUCES	Budget For Next Year 2024-2025				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
			GL Acct						
1	622,022	622,123			BEGINNING FUND BALANCE:				1
2			261,618		Bal Fwd - Reimbursement	326,349	0	0	2
3			360,505		Bal Fwd - Improvement	75,501	0	0	3
4	385	2,063	1,200	4120	Interest on Invested Funds	3,300	0	0	4
5	18,621	10,488	9,800	4935	Reimbursement Fees	9,800	0	0	5
6	145,569	112,575	82,000	4940	Improvement Fees	80,000	0	0	6
7	<b>786,597</b>	<b>747,249</b>	<b>715,123</b>		TOTAL RESOURCES	<b>494,950</b>	<b>0</b>	<b>0</b>	7
8					REQUIREMENTS				8
9	0	40,495	310,000	7880	Contract Materials - Improvement	337,799	0	0	9
10	0	62,905	225,000	7885	Contract Materials - Reimbursement	157,151	0	0	10
11	<b>0</b>	<b>103,400</b>	<b>535,000</b>		TOTAL CAPITAL OUTLAY	<b>494,950</b>	<b>0</b>	<b>0</b>	11
12									12
13	0	0	100,061		Unap Bal - Reimbursement	0	0	0	13
14	0	0	80,062		Unap Bal - Improvement	0	0	0	14
16	622,123	643,849			Reserved for Future Expenditures				16
18	<b>786,597</b>	<b>747,249</b>	<b>715,123</b>		TOTAL REQUIREMENTS	<b>494,950</b>	<b>0</b>	<b>0</b>	18

# BUDGET WORKSHEETS

## SEWER OPERATING FUND 500

CITY OF ROCKAWAY BEACH

	Historical Data				RESROUCES	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024	GL ACCT					
1					USE OF MONEY AND PROPERTY				1
2	1,046,652	1,157,536	1,269,487		FUND BALANCE	913,556	0	0	2
3					CHARGES FOR CURRENT SERVICES				3
4	784,296	790,481	769,000	4640	Sewer Service Base Rate	780,000	0	0	4
5	81,474	81,964	82,000	4660	Sewer Master Plan	82,000	0	0	5
6	19,400	19,622	17,250	4650	New Sewer Connections	17,250	0	0	6
7	885,170	892,067	868,250		TOTAL CHARGES FOR CURRENT Services	879,250	0	0	7
8					USE OF MONEY AND PROPERTY				8
9	3,978	22,349	15,000	4121	Interest on Invested Funds	34,000	0	0	9
10					OTHER REVENUE				10
11	2,993	957	1,000	4150	Miscellaneous Revenue	1,000	0	0	11
12	1,938,793	2,072,909	2,153,737		TOTAL RESOURCES	1,827,806	0	0	12
13					REQUIREMENTS				13
14					PERSONNEL SERVICES				14
15	10,931	13,036	11,970	5082	City Manager	14,255	0	0	15
16	35,969	24,225	39,508	5058	Public Works Superintendent	42,080	0	0	16
17	75,177	93,079	121,441	5057	Office Employees	147,500	0	0	17
18	46,910	42,666	98,657	5059	Plant Operator	64,400	0	0	18
19	92,291	97,181	110,075	5055	Maintenance Workers	90,100	0	0	19
20	720	810	1,500	5085	Council Stipends	1,386	0	0	20
21	0	0	2,000	5056	Extra Wages - Temp	10,000	0	0	21
22	0	0	2,000	5064	Standby	2,100	0	0	22
23	2,215	2,411	7,000	5065	Overtime	5,950	0	0	23
24	264,213	273,408	394,151		TOTAL WAGES	377,771	0	0	24
25	120,061	139,757	280,462	5152	Payroll Expenses	291,600	0	0	25
26	0	0	8,000	5075	Vacation Accrual/Comp Time	5,000	0	0	26
27	384,274	413,165	682,613		TOTAL PERSONNEL SERVICES	674,371	0	0	27
28	4.7	4.7	6.5		Total Full Time Equivalent ( FTE )	4.49	0	0	28
29					MATERIALS AND SERVICES				29
30	32,559	30,168	32,000	6110	Electricity	33,500	0	0	30
31	0	0	1,000	6455	Emergency Services	1,000	0	0	31
32	5,890	4,694	3,500	6520	Building Maintenance	4,900	0	0	32
33	7,498	5,933	6,500	6530	Telephone & Telemetry	6,900	0	0	33
34	23,260	26,809	25,000	6551	Administration & Billing	30,800	0	0	34
35	31,775	39,074	40,000	6570	Ins: Vehicle, Liability, Equip, Bldg	44,000	0	0	35
36	8,794	7,820	15,000	6580	Fuel & Oil	15,000	0	0	36
37	69,810	33,753	65,000	6750	System Maintenance and Supplies	80,000	0	0	37
38	52,078	51,485	45,000	6534	Plant Chemicals and Supplies	65,000	0	0	38
39	1,300	0	2,500	6850	Attorney & Legal	2,800	0	0	39
41	7,811	8,710	11,000	6574	Audit	12,000	0	0	41
42	1,812	6,608	13,000	6690	Vehicle Maint, Supplies & Repair	15,000	0	0	42
43	2,524	18,334	26,000	6740	I & I Work	26,000	0	0	43
44	1,074	0	2,000	6745	Required Testing	2,000	0	0	44
45	1,517	604	700	6831	Dues - Certifications	1,200	0	0	45
46	330	4,600	25,200	6851	Professional Services	48,000	0	0	46
47	3,755	5,962	5,000	6915	Travel & Training - Staff	6,000	0	0	47
48	9,639	10,468	6,400	6945	Meter Readers 40%	14,000	0	0	48
49	0	0	500	6951	Ordinance Enforcement	500	0	0	49
50	261,426	255,022	325,300		TOTAL MATERIALS AND SERVICES	408,600	0	0	50
51					CAPTIAL OUTLAY				51
52	0	15,235	0	7740	Sewer Facilities Captial Outlay	0	0	0	52
53	0	0	0	7601	Improvement and NewLines	0	0	0	53
54	0	0	40,000	7602	PW Mobile Equipment Replacement Plan	15,000	0	0	54
55	15,557	0	0	7661	Vehicle and Equipment	0	0	0	55
56	15,557	15,235	40,000		TOTAL CAPITAL OUTLAY	15,000	0	0	56
57					TRANSFERS OUT				57
58	45,000	45,000	45,000	8027	GF City Hall/Civic Ctr Operating	45,000	0	0	58
59	75,000	75,000	75,000	8033	Sewer Master Plan	82,000	0	0	59
60	120,000	120,000	120,000		TOTAL TRANSFERS OUT	127,000	0	0	60
61	0	0	30,000		Contingency	164,696	0	0	61
62	1,157,536	1,269,487			Ending Balance ( Prior Years )				62
63			955,824		<b>Total Unappropriated Ending Fund Balance</b>	<b>438,139</b>	<b>0</b>	<b>0</b>	63
64	1,938,793	2,072,909	2,153,737		TOTAL REQUIREMENTS	1,827,806	0	0	64



# BUDGET WORKSHEETS

**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

**Sewer Master Plan Reserve  
Fund 520**

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

Date can not be more than 10 years after establishment.

Review Year: **2024**

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024					
1			1	RESOURCES			1
2	909,718	402,153	2	524,858	0	0	2
3			3	Use of Money and Property			3
4	2,180	12,239	4	18,000	0	0	4
5			5	TRANSFER IN			5
6	75,000	75,000	6	82,000	0	0	6
7	<b>75,000</b>	<b>75,000</b>	7	TOTAL TRANSFER IN			7
8	986,898	489,392	9	624,858	0	0	8
9		0	10	TOTAL RESOURCES			9
10	0	0	11	0	0	0	10
11	<b>986,898</b>	<b>489,392</b>	12	624,858	0	0	11
12			13	REQUIREMENTS **			12
13			14	Org. Unit or Prog. & Activity	Object Classification	Detail	13
14	284,745	2,500	15	Swr Master Plan	Capital	Projects Per Master Plan	14
15	300,000	0	16	Swr Master Plan	Capital	Lift Station/Infrastructure	15
16			25				16
17	0	0	26			Contingency	17
18			27				18
19	402,153	486,892	28	Ending balance (prior years)			19
20		<b>458,892</b>	29	Reserved for Future Expenditure			20
21	<b>986,898</b>	<b>489,392</b>	30	TOTAL REQUIREMENTS			21

# BUDGET WORKSHEETS

## SEWER IMPROVEMENTS DEBT SERVICE FUND 560

CITY OF ROCKAWAY BEACH

	Historical Data			GL Acct	RESROUCES	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20221-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
1	767,324	813,993	867,382		FUND BALANCE	871,386	0	0	1
2					USE OF MONEY AND PROPERTY				2
3	1,572	8,821	6,000	4150	Interest on Invested Funds	13,500	0	0	3
4					Collections from Sewer Billing				4
5	254,339	254,643	245,000	4650	Sewer Outfall Debe Svc Billed	254,640	0	0	5
6	<b>1,023,235</b>	<b>1,077,457</b>	<b>1,118,382</b>		TOTAL RESOURCES	<b>1,139,526</b>	<b>0</b>	<b>0</b>	6
7					REQUIREMENTS				7
8					DEBT SERVICE ( 2/01/2025 )				8
9	185,000	195,000	200,000	8510	Principal ( August 1 )	205,000	0	0	9
10	24,242	15,075	9,375	8511	Interest (Aug1 & Feb 1)	3,075	0	0	10
11	0	0	0	8514	Loan Fee ( .05% )	0	0	0	11
12	<b>209,242</b>	<b>210,075</b>	<b>209,375</b>		TOTAL PAYMENTS	<b>208,075</b>	<b>0</b>	<b>0</b>	12
13	0	0	0		Loan Reserve	208,075	0	0	13
14	<b>0</b>	<b>0</b>	<b>0</b>		Total Reserve	<b>208,075</b>	<b>0</b>	<b>0</b>	14
15	813,993	867,382			Ending Balance ( Prior Years )				15
16			<b>909,007</b>		Total Unappropriated Ending Fund Balance	<b>723,376</b>	<b>0</b>	<b>0</b>	16
17	<b>1,023,235</b>	<b>1,077,457</b>	<b>1,118,382</b>		TOTAL REQUIREMENTS	<b>1,139,526</b>	<b>0</b>	<b>0</b>	17

# BUDGET WORKSHEETS

## SEWER SYSTEM DEVELOPMET CHARGE FUND BALANCE 590

CITY OF ROCKAWAY BEACH

	Historical Data				RESROUCES	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024	GL Acct					
1	1,564,421	1,464,465			BEGINNING FUND BALANCE				1
2					*CASH ON HAND ( CASH BASIS ), OR				2
3					*WORKING CAPITAL ( ACCRUAL BASIS )				3
4			764,575		Bal Fwd - Reimbursement	975,433	0	0	4
5			699,890		Bal Fwd - Improvement	379,232	0	0	5
6	442	2,364	3,200	4120	Interest on Invested Funds	3,000	0	0	6
7	17,425	19,214	25,000	4935	Reimbursement Fees	20,000	0	0	7
8	4,063	34,385	65,000	4940	Improvement Fee	55,000	0	0	8
9	<b>1,586,351</b>	<b>1,520,428</b>	<b>1,557,665</b>		TOTAL RESOURCES	<b>1,432,665</b>	<b>0</b>	<b>0</b>	9
10					REQUIREMENTS				10
11					CAPITAL OUTLAY				11
12	121,886	0	100,000	7880	Contracted Materials - Improvement	996,933	0	0	12
13	0	0	100,000	7885	Contracted Materials - Reimbursement	435,732	0	0	13
14	<b>121,886</b>	<b>0</b>	<b>200,000</b>		TOTAL CAPITAL OUTLAY	<b>1,432,665</b>	<b>0</b>	<b>0</b>	14
15					Unappr Bal - Reimbursement	0	0	0	15
16					Unappr Bal - Improvement	0	0	0	16
17	1,464,465	1,520,428			FUND BALANCE ( PRIOR YEARS )				17
18			<b>1,357,665</b>		Reserved for Future Expenditures				18
19	<b>1,586,351</b>	<b>1,520,428</b>	<b>1,557,665</b>		TOTAL REQUIREMENTS	<b>1,432,665</b>	<b>0</b>	<b>0</b>	19

# BUDGET WORKSHEETS

## TRANSIENT ROOM TAX FUND 800

CITY OF ROCKAWAY BEACH

	Historical Data				RESOURCES	Budget For Next Year 2024-2025				
	Actual					GL ACCT	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024							
1					<b>USE OF MONEY AND PROPERTY</b>				1	
2	1,385,070	1,591,812	1,620,801		FUND BALANCE	669,039	0	0	2	
3	4,200	119,056	222,279		Restricted for Advertising from Prior Years	345,535	0	0	3	
4					<b>REVENUE FROM COLLECTIONS 10%</b>				4	
5	828,628	1,057,974	1,200,000	4710	Room Tax Collections 5%	1,200,000	0	0	5	
6	331,451	423,192	480,000	4711	Room Tax Collections - Advertising 2%	480,000	0	0	6	
7	232,016	296,232	336,000	4712	Room Tax Collections - 70 % of 2% CTY	336,000	0	0	7	
8	99,435	126,957	144,000	4712	Room Tax Collections - 30% of 2% CTY	144,000	0	0	8	
9	116,008	148,116	168,000	4713	Room Tax Collections - 70% of 1% CTY	168,000	0	0	9	
10	49,717	63,478	72,000	4713	Room Tax Collections - 30% of 1% CTY	72,000	0	0	10	
11	<b>1,657,255</b>	<b>2,115,949</b>	<b>2,400,000</b>		<b>TOTAL REVENUE FROM COLLECTIONS</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>	11	
12					<b>USE OF MONEY AND PROPERTY</b>				12	
13	1,597	8,950	7,500	4120	Interest on Invested Funds	13,750	0	0	13	
14	<b>3,048,122</b>	<b>3,835,767</b>	<b>4,250,580</b>		<b>TOTAL RESOURCES</b>	<b>3,428,324</b>	<b>0</b>	<b>0</b>	14	
15					<b>REQUIREMENTS</b>				15	
16					<b>MATERIALS AND SERVICES</b>				16	
17					<b>TOURISM PROMOTION:</b>				17	
18					<b>2% PORTION</b>				18	
19	83,054	81,175	197,211	6533	Advertising Media	210,000	0	0	19	
20	8,177	52,549	55,000	6535	Advertising/Tourism	60,000	0	0	20	
21	34	14,516	75,000	6534	Advertising - Website and Apps	75,000	0	0	21	
22	21,611	1,000	95,000	6634	Advertising - Other	95,000	0	0	22	
24	0	1,218	2,000	6536	Rockaway Lions - 4th of July Event	2,000	0	0	24	
25	64,951	43,000	75,000	6537	Fireworks - July 4th Event	75,000	0	0	25	
26	12,027	2,131	85,000	6538	Tourism Promo, Facilities and Grants	333,535	0	0	26	
27	<b>189,854</b>	<b>195,589</b>	<b>584,211</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>850,535</b>	<b>0</b>	<b>0</b>	27	
28					<b>TRANSFER OUT - 5%</b>				28	
29	177,319	195,000	294,703	8024	GF - Police	300,000	0	0	29	
30	177,319	195,000	371,607	8046	GF - Fire	300,000	0	0	30	
31	162,528	343,888	294,704	8041	Roads & Streets Fund	295,000	0	0	31	
32	40,000	195,000	371,607	8026	Fire Equip Reserve	121,000	0	0	32	
33	162,528	195,000	371,607	8036	Project & Equip Reserve Fund	120,000	0	0	33	
34	64,000	64,000	64,000	8025	General Fund Loan Service	64,000	0	0	34	
35					<b>TRANSFER OUT - 70% OF 2% CTY</b>				35	
36	219,434	332,609	495,104	8036	Project & Equip Reserve Fund - PW	336,000	0	0	36	
37					<b>TRANSFER OUT - 30% OF 2% CTY</b>				37	
38	6,178	5,000	5,000	8044	GF - City Beautification	5,000	0	0	38	
39	19,293	23,511	55,000	8036	Project & Equip Reserve Fund	20,000	0	0	39	
40	16,425	28,509	39,187	8025	GF - Capital Projects PW	20,000	0	0	40	
41	16,427	28,509	29,000	8046	GF - Fire	20,000	0	0	41	
42	16,427	28,509	29,000	8024	GF- Police	20,000	0	0	42	
43	19,293	28,209	55,000	8041	Roads & Streets Fund	59,000	0	0	43	
44					<b>TRANSFER OUT 70% OF 1% CTY</b>				44	
45	109,717	166,304	247,552	8036	Project & Equip Reserve Fund - PW	168,000	0	0	45	
46					<b>TRANSFER OUT 30% OF 1% CTY</b>				46	
47	10,264	14,257	21,218	8036	Project & Equip Reserve Fund	14,400	0	0	47	
48	8,831	14,254	21,218	8025	GF - Capital Projects PW	14,400	0	0	48	
49	8,832	14,254	21,218	8024	GF - Police	14,400	0	0	49	
50	8,831	14,254	21,218	8046	GF - Fire	14,400	0	0	50	
51	10,264	14,254	21,222	8041	Roads & Streets Fund	14,400	0	0	51	
52	<b>1,253,910</b>	<b>1,900,321</b>	<b>2,829,165</b>		<b>TOTAL TRANSFER OUT</b>	<b>1,920,000</b>	<b>0</b>	<b>0</b>	52	
53	0	0	10,000	6999	Contingency	0	0	0	53	
54	1,604,358	1,739,857			Ending Balance ( Prior Years )				54	
55			<b>827,204</b>		Reserved for Future Expenditure	<b>657,789</b>	<b>0</b>	<b>0</b>	55	
56	<b>3,048,122</b>	<b>3,835,767</b>	<b>4,250,580</b>		<b>TOTAL REQUIREMENTS</b>	<b>3,428,324</b>	<b>0</b>	<b>0</b>	56	