



City of Rockaway Beach

Budget Committee Meeting Agenda

Date: Wednesday, May 29, 2024
Time: 5:00 p.m.
Location: Rockaway Beach City Hall, 276 HWY 101 - Civic Facility

Join here to attend remotely:

<https://us06web.zoom.us/j/82016458408?pwd=LZRyEU71ocW9OHbxxUUb3bDTk8fbJa.1>

Meeting ID: 820 1645 8408

Passcode: 689277

(253) 215-8782 US (Tacoma)

Comments may be submitted electronically by sending an email no later than 48 hours prior to the meeting to CityHall@corb.us

1. CALL TO ORDER – Presiding Officer

2. ROLL CALL

Committee Members: Charles McNeilly, Penny Cheek, Mary McGinnis, Tom Martine, Kristine Hayes, Alesia Franken, David Elkins, Stephanie Winchester, Michael Weissenfluh, Dave May, Penny Chilton, and Susan Hennessy Schaeftbauer

3. APPROVAL OF MINUTES

- a. May 2, 2024 Budget Committee Meeting Minutes

4. PUBLIC HEARING TO RECEIVE PUBLIC COMMENTS ON THE PROPOSED BUDGET

This Public Hearing allows any member of the public to comment on the budget document.

5. REVIEW OF PROPOSED BUDGET FOR 2024-2025 FISCAL YEAR

The Budget Officer and staff will present the remaining funds of the proposed budget and the Budget Committee will discuss it. Any proposed amendments must be made by motion and approved by a majority of the committee.

- a. Fund 400 Water Operating Fund – Public Works Superintendent Emerson
- b. Fund 420 Water Master Plan Reserve Fund – P.W. Superintendent Emerson
- c. Fund 430 Water Revenue Bond – City Manager Shepard
- d. Fund 470 Water Improvements Debt Service – City Manager Shepard
- e. Fund 490 Water System Development Charge Fund – P.W. Superintendent Emerson
- f. Fund 500 Sewer Operating Fund – P.W. Superintendent Emerson
- g. Fund 520 Sewer Master Plan Reserve Fund – P.W. Superintendent Emerson
- h. Fund 560 Sewer Improvements Debt Service Fund - City Manager Shepard
- i. Fund 590 Sewer System Development Charge Fund – P.W. Superintendent Emerson

6. ELECTION TO RECEIVE STATE REVENUE SHARING FUNDS FOR FISCAL YEAR 2024-2025

7. APPROVAL OF PROPERTY TAX RATE

8. APPROVAL OF 2024-2025 FISCAL YEAR BUDGET

9. ADJOURNMENT



City of Rockaway Beach

Budget Committee Meeting Minutes

Date: Thursday, May 2, 2024

Location: Rockaway Beach City Hall, 276 HWY 101 - Civic Facility

1. CALL TO ORDER – Charles McNeilly, Mayor

Start time: [05:01:00 PM \(00:00:02\)](#)

2. ROLL CALL

[Mayor - Charles McNeilly: Present](#)

[Position #3 - Kristine Hayes: Present](#)

[Position #4 - Alesia Franken: Present](#)

[Position #2 - Stephanie Winchester: Present](#)

[Position #1 - Mary McGinnis: Present](#)

[Position #5 - Penelope Cheek: Present](#)

[Position #4 - Dave May: Present](#)

[Position #2 - Tom Martine: Present](#)

[Position #1 - David Elkins: Present](#)

[Position#9 - Michael Weissenfluh: Present](#)

[Position#8 - Susan Hennessy Schaeftbauer: Present \(arrived 5:02\)](#)

[Position #5 - Penny Chilton: Present \(arrived 5:02\)](#)

Committee Members Present: Charles McNeilly, Penny Cheek, Mary McGinnis, Tom Martine, Kristine Hayes, Alesia Franken, David Elkins, Stephanie Winchester, Michael Weissenfluh, Dave May, Penny Chilton, and Susan Hennessy Schaeftbauer.

Staff Present: Luke Shepard, City Manager; Marni Johnston, Finance Director; Melissa Thompson, City Recorder; Todd Hesse, Fire Chief; and Dan Emerson, Public Works Superintendent.

3. INTRODUCTIONS

Start time: [05:01:32 PM \(00:00:35\)](#)

McNeilly invited Budget Committee members and staff to introduce themselves.

4. APPOINT PRESIDING OFFICER

Start time: [05:08:34 PM \(00:07:37\)](#)

McNeilly explained that annually at the first Budget Committee meeting a Budget Chairperson is selected. McNeilly stated that the chairperson shall act as parliamentarian and encourage full participation of committee members in the budget process.

Weissenfluh made a **motion**, seconded by McGinnis, to appoint Charles McNeilly as chair of the Budget Committee.

[Position#9 - Michael Weissenfluh: Motion](#)

[Position #1 - Mary McGinnis: 2nd](#)

[Mayor - Charles McNeilly: Abstain \(Recused\)](#)

[Position #3 - Kristine Hayes: Approve](#)

[Position #4 - Alesia Franken: Approve](#)

[Position #2 - Stephanie Winchester: Approve](#)

[Position #1 - Mary McGinnis: Approve](#)

[Position #5 - Penelope Cheek: Approve](#)

[Position #4 - Dave May: Approve](#)

[Position #2 - Tom Martine: Approve](#)

[Position #1 - David Elkins: Approve](#)

[Position#9 - Michael Weissenfluh: Approve](#)

[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)

[Position #5 - Penny Chilton: Approve](#)

5. APPROVE MINUTES

Start time: [05:09:43 PM \(00:08:46\)](#)

a. April 13, 2023 Budget Committee Meeting Minutes

Weissenfluh noted a correction to the minutes.

Cheek made a **motion**, seconded by Franken, to approve the amended minutes for the April 13, 2023 Budget Committee Meeting.

The **motion carried** by the following vote:

[Position #5 - Penelope Cheek: Motion](#)

[Position #4 - Alesia Franken: 2nd](#)

[Mayor - Charles McNeilly: Approve](#)

[Position #3 - Kristine Hayes: Approve](#)

[Position #4 - Alesia Franken: Approve](#)

[Position #2 - Stephanie Winchester: Approve](#)

[Position #1 - Mary McGinnis: Approve](#)

[Position #5 - Penelope Cheek: Approve](#)

[Position #4 - Dave May: Approve](#)

[Position #2 - Tom Martine: Approve](#)

[Position #1 - David Elkins: Approve](#)

[Position#9 - Michael Weissenfluh: Approve](#)

[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)

[Position #5 - Penny Chilton: Approve](#)

6. PRESENTATION OF BUDGET MESSAGE

Start time: [05:11:31 PM \(00:10:33\)](#)

Shepard read aloud the Budget Message for Fiscal Year 2024-2025.

Elkins and Chilton inquired about the proposed sewer system development charge (SDC) changes. Shepard and McNeilly explained it had been 14 years since a rate increase and the system needed maintenance. It was noted a rate study would be completed prior to City Council consideration of changes. McGinnis provided comments on a balanced budget. Franken commented on aging infrastructure.

7. PUBLIC HEARING TO RECEIVE PUBLIC COMMENTS ON USES OF STATE REVENUE SHARING FUNDS & PROPOSED BUDGET

Start time: [05:31:26 PM \(00:30:29\)](#)

McNeilly opened the public hearing at 5:31 p.m.

Lydia Hess, resident, advocated for the installation of bike racks. Hess provided the Committee with documents suggesting bicycle rack locations and additional information.

Terry Walhood, resident and representative of the Hope Chest Thrift Shop, advocated for continuing the Community Grant program.

8. PRESENTATION OF BUDGET HIGHLIGHTS

Start time: [05:38:23 PM \(00:37:26\)](#)

Shepard gave a slide presentation on budget highlights, including a summary of resources and requirements, budget priorities and capital projects. He answered clarifying questions for the Committee.

Shepard and Johnston explained to Elkins that the Transient Room Tax (TRT) charts were templates inserted in the proposed budget in error. Franken suggested that TRT line items in the budget document be named consistently.

Cheek inquired if Miller Street could be repaired. Shepard explained that after the Salmonberry Trail alignment was determined, Miller Street improvements might be possible through a downtown parking project.

Johnston explained for McNeilly the differences in the proposed budget figures for Charges for Service, Fees and Permits, noting that some revenues may have been allocated differently in the summary in the past, but overall revenue is the same.

Elkins inquired about staffing levels and whether they were adequate to accommodate proposed projects. Shepard explained that would be determined by review of priorities and service levels through the strategic planning process. He noted that staff is currently working at capacity.

Elkins inquired about code enforcement. Shepard explained that each code complaint was managed by the staff person who specialized in the area related to the complaint, in conjunction with the Sheriff's Office and the attorney when applicable. Shepard further explained that the Sheriff's Office handled issues with fireworks.

There was discussion regarding emergency incident command, Fire Department volunteers, emergency preparedness, and the High Ground project.

9. REVIEW OF PROPOSED BUDGET FOR 2024-2025 FISCAL YEAR

Start time: [06:26:31 PM \(01:25:34\)](#)

Shepard, Hesse and Emerson presented, and the Budget Committee reviewed, each budget fund as indicated below on a line-by-line basis. Staff answered clarifying questions from the Committee.

- a. **Fund 100** **General Fund - City Manager Shepard**
- b. **Fund 100.16** **Fire Dept. Operations – Fire Chief Hesse**
- c. **Fund 140** **Fire Equip. Reserve Fund – Fire Chief Hesse**
- d. **Fund 170** **Economic Stability Reserve Fund - City Manager Shepard**
- e. **Fund 150** **Donation Reserve Fund - City Manager Shepard**
- f. **Fund 160** **Debt Service Reserve Fund - City Manager Shepard**
- g. **Fund 210** **Project & Equipment Reserve Fund - City Manager Shepard**
- h. **Fund 300** **Roads & Streets Fund – Public Works Superintendent Emerson**
- i. **Fund 390** **Transportation Systems Development Charge Fund – Emerson**
- j. **Fund 800** **Transient Room Tax - City Manager Shepard**

McNeilly made a **motion**, seconded by Weissenfluh, to separate \$7,500 from line 14 Supplies & Gear in [fund 100.16], and list it as a separate line item for emergency management supplies.

The **motion carried** by the following vote:

Mayor - Charles McNeilly: Motion
Position#9 - Michael Weissenfluh: 2nd
Mayor - Charles McNeilly: Approve
Position #3 - Kristine Hayes: Approve
Position #4 - Alesia Franken: Approve
Position #2 - Stephanie Winchester: Approve
Position #1 - Mary McGinnis: Approve

Position #5 - Penelope Cheek: Approve
Position #4 - Dave May: Approve
Position #2 - Tom Martine: Approve
Position #1 - David Elkins: Approve
Position#9 - Michael Weissenfluh: Approve
Position#8 - Susan Hennessy Schaeftbauer: Approve
Position #5 - Penny Chilton: Approve

Shepard explained that the City received a quote for cybersecurity insurance coverage.

After discussion, Weissenfluh made a **motion**, seconded by McGinnis, to increase line 15 [fund 100.18] by \$7,000 to include coverage for cybersecurity insurance.

Staff answered clarifying questions. Hayes expressed concerns to ensure ransomware coverage was included.

The **motion carried** by the following vote:

[Position#9 - Michael Weissenfluh: Motion](#)
[Position #1 - Mary McGinnis: 2nd](#)
[Mayor - Charles McNeilly: Approve](#)
[Position #3 - Kristine Hayes: Approve](#)
[Position #4 - Alesia Franken: Approve](#)
[Position #2 - Stephanie Winchester: Approve](#)
[Position #1 - Mary McGinnis: Approve](#)
[Position #5 - Penelope Cheek: Approve](#)
[Position #4 - Dave May: Approve](#)
[Position #2 - Tom Martine: Approve](#)
[Position #1 - David Elkins: Approve](#)
[Position#9 - Michael Weissenfluh: Approve](#)
[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)
[Position #5 - Penny Chilton: Approve](#)

There was discussion regarding the Community Grant program. Weissenfluh expressed concerns about recent City Council discussion regarding using Façade Improvement Grant allocations to fund Community Grant applications from the Hope Chest and Lion's Club, since Façade grants must be tourism related. He advocated for increasing the Community Grant line item to fund those applications.

McGinnis made a **motion**, seconded by Cheek, to increase the Community Grant line item [line 36 in Fund 100.18] to \$75,000.

After brief discussion, the **motion carried** by the following vote:

[Position #1 - Mary McGinnis: Motion](#)
[Position #5 - Penelope Cheek: 2nd](#)

[Mayor - Charles McNeilly: Approve](#)
[Position #3 - Kristine Hayes: Approve](#)
[Position #4 - Alesia Franken: Approve](#)
[Position #2 - Stephanie Winchester: Approve](#)
[Position #1 - Mary McGinnis: Approve](#)
[Position #5 - Penelope Cheek: Approve](#)
[Position #4 - Dave May: Approve](#)
[Position #2 - Tom Martine: Approve](#)
[Position #1 - David Elkins: Approve](#)
[Position#9 - Michael Weissenfluh: Approve](#)
[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)
[Position #5 - Penny Chilton: Approve](#)

McGinnis inquired about the proposed amount for staff training and discussion ensued.

McNeilly made a **motion**, seconded by Hayes, to increase the Travel & Training - Staff line item 31 [fund 100.18] from \$6,000 to \$8,000.

[Mayor - Charles McNeilly: Motion](#)
[Position #3 - Kristine Hayes: 2nd](#)
[Mayor - Charles McNeilly: Approve](#)
[Position #3 - Kristine Hayes: Approve](#)
[Position #4 - Alesia Franken: Approve](#)
[Position #2 - Stephanie Winchester: Approve](#)
[Position #1 - Mary McGinnis: Approve](#)
[Position #5 - Penelope Cheek: Approve](#)
[Position #4 - Dave May: Approve](#)
[Position #2 - Tom Martine: Approve](#)
[Position #1 - David Elkins: Approve](#)
[Position#9 - Michael Weissenfluh: Approve](#)
[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)
[Position #5 - Penny Chilton: Approve](#)

McNeilly called for a recess at 7:06 p.m.

McNeilly called the meeting back to order at 7:10 p.m.

Franken inquired about the appropriate location to consider allocating funds for bike racks. Shepard recommended the Roads & Streets fund. Discussion followed. Shepard estimated that high-end bike racks could be acquired for \$1,000 each.

McGinnis made a **motion**, seconded by Franken, to add \$5,000 to line 39 [fund 300] for at least five bike racks.

After discussion, the **motion carried** by the following vote:

[Position #1 - Mary McGinnis: Motion](#)
[Position #4 - Alesia Franken: 2nd](#)
[Mayor - Charles McNeilly: Approve](#)
[Position #3 - Kristine Hayes: Approve](#)
[Position #4 - Alesia Franken: Approve](#)
[Position #2 - Stephanie Winchester: Approve](#)
[Position #1 - Mary McGinnis: Approve](#)
[Position #5 - Penelope Cheek: Approve](#)
[Position #4 - Dave May: Approve](#)
[Position #2 - Tom Martine: Approve](#)
[Position #1 - David Elkins: Approve](#)
[Position#9 - Michael Weissenfluh: Approve](#)
[Position#8 - Susan Hennessy Schaeftbauer: Approve](#)
[Position #5 - Penny Chilton: Approve](#)

Winchester inquired about utilizing TRT funds to provide supplemental seasonal staffing for Public Works due to the impact on tourism-related facilities. Shepard responded that it was a great idea, and if deemed eligible, funds already allocated could be utilized for that purpose.

There was discussion regarding the short-term rental cap and TRT revenue. It was noted that the current number of licenses was not reduced. McNeilly explained that the City Council would be reviewing the cap on an annual basis and was anticipating having more data to assist with their analysis.

Hayes advocated for allocating funds for the digitizing of records, removing microplastics from the beach, and implementing a recycling program.

Weissenfluh thanked Shepard for presenting a balanced budget, commending the management of City funds. He expressed support for the Economic Stability Fund. Weissenfluh cautioned about declining ending fund balances. He advocated for consideration of infrastructure needs and increasing staffing over the next few budget cycles. McGinnis commented on the larger number of staff in Cannon Beach.

Shepard confirmed for Franken that remaining funds would be reviewed and discussed at the next Budget Committee meeting.

10. ADJOURNMENT

Start time: [08:01:56 PM \(02:55:32\)](#)

McNeilly stated that the next Budget Committee meeting is scheduled for Wednesday, May 29, 2024 at 5:00 p.m.

Hayes made a **motion**, seconded by Franken, to adjourn the meeting at 8:01 p.m.

The **motion carried** by the following vote:

- [Position #3 - Kristine Hayes: Motion](#)
- [Position #4 - Alesia Franken: 2nd](#)
- [Mayor - Charles McNeilly: Approve](#)
- [Position #3 - Kristine Hayes: Approve](#)
- [Position #4 - Alesia Franken: Approve](#)
- [Position #2 - Stephanie Winchester: Approve](#)
- [Position #1 - Mary McGinnis: Approve](#)
- [Position #5 - Penelope Cheek: Approve](#)
- [Position #5 - Patrick McIntire: Approve](#)
- [Position #4 - Dave May: Approve](#)
- [Position #2 - Tom Martine: Approve](#)
- [Position #1 - David Elkins: Approve](#)
- [Position#9 - Michael Weissenfluh: Approve](#)
- [Position#8 - Susan Hennessy Schaeftbauer: Approve](#)

MINUTES APPROVED THE
29TH DAY OF MAY 2024

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

BUDGET WORKSHEETS

RESOURCES GENERAL FUND

FUND 100

CITY OF ROCKAWAY BEACH

	Historical Data			GL ACCT	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	1,448,916	0	1
2					OTHER RESOURCES				2
3	453,773	474,609	435,000	4010	Current Property Taxes (estimated to be received)	479,850	479,850	0	3
4	10,857	8,686	8,500	4020	Delinquent Property Taxes (Previous Levied)	5,494	5,494	0	4
5	464,630	483,295	443,500		TOTAL PROPERTY TAXES	485,344	485,344	0	5
6					REVENUE FROM COLLECTIONS				6
7	289,630	290,463	280,000	4060	Licenses & Franchise Fees	390,500	390,500	0	7
8	30,594	35,753	21,000	4085	Land Use/Ordinance Fees	20,500	20,500	0	8
9	13,171	20,297	15,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	7,140	7,140	0	9
10	0	0	50	4185	Fire Permits	50	50	0	10
11	1,957	2,061	2,650	4146	Utilities reimb-Health Dept	3,060	3,060	0	11
12	11,352	11,352	11,500	4142	First Floor Office Rent-Health Dept	11,500	11,500	0	12
13	0	0	500	4145	Refundable Deposits	100	100	0	13
14	125,128	124,470	125,000	4186	Emergency Services Fee	125,000	125,000	0	14
15	471,832	484,396	455,700		TOTAL REVENUE FROM OTHER COLLECTIONS	557,850	557,850	0	15
16					REVENUES FROM OTHER AGENCIES				16
17	29,261	188,214	0	4175	Misc. Grants-Gen Fund	35,000	35,000	0	17
18	25,711	26,700	20,000	4165	State Revenue Sharing	28,000	28,000	0	18
19	26,669	29,576	26,000	4040	Liquor Tax-OLCC	30,325	30,325	0	19
20	37,304	43,052	30,000	4060	Other Tax	35,000	35,000	0	20
21	1,199	1,084	1,200	4050	Cigarette Tax	1,065	1,065	0	21
22	120,144	288,626	77,200		TOTAL REVENUE FROM OTHER AGENCIES	129,390	129,390	0	22
23					USE OF MONEY AND PROPERTY				23
24	21,599	134,666	12,500	4120	Interest on Invested Funds-GF	193,000	193,000	0	24
25	0	0	850	4141	Community/Civic Center Rental-SR Cntr	1,000	1,000	0	25
26	21,599	134,666	13,350		TOTAL USE OF MONEY AND PROPERTY	194,000	194,000	0	26
27					CHARGES FOR CURRENT SERVICES				27
28					Fire Protection Contracts				28
29	29,870	29,000	30,000	4091	Nedonna Fire Dist	30,000	30,000	0	29
30	10,000	10,000	10,000	4092	Twin Rocks Water Dist	10,000	10,000	0	30
31	500	500	500	4093	OR State Forestry Dept	500	500	0	31
32	40,370	39,500	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	40,500	0	32
33					OTHER REVENUE				33
34	12,322	23,842	12,000	4150	Misc Revenues	10,000	10,000	0	34
35	0	0	1,000	4190	Surplus Property	500	500	0	35
36	12,322	23,842	13,000		TOTAL OTHER REVENUE	10,500	10,500	0	36
37					TRANSFER IN				37
38	16,425	28,509	39,187	4038	TRT < 30% of 2% CTY > Capital Outlay PW	20,000	20,000	0	38
39	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	45,000	45,000	0	39
40	45,000	45,000	45,000	4037	Water - Civic Center Operations	45,000	45,000	0	40
41	64,000	64,000	64,000	4055	TRT< 5% > - City Hall Loan	64,000	64,000	0	41
42	177,319	195,000	294,703	4030	TRT < 5% > Police	300,000	300,000	0	42
43	16,427	28,509	29,000	4030	TRT < 30% of 2% CTY > Police	20,000	20,000	0	43
44	6,178	5,000	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	5,000	5,000	0	44
45	177,319	195,000	371,607	5053	TRT < 5% > Fire Dept	300,000	300,000	0	45
46	16,427	28,509	29,000	4053	TRT <30 % of 2% CTY > Fire	20,000	20,000	0	46
47	8,831	14,254	21,218	4053	TRT < 30% of 1% CTY > Fire	14,400	14,400	0	47
48	8,831	14,254	21,218	4036	TRT < 30% of 1% CTY > Capital Outlay PW	14,400	14,400	0	48
49	8,832	14,254	21,218	4030	TRT < 30% of 1% CTY > Police	14,400	14,400	0	49
50	0	0	0	TBD	Debt Service Reserve	229,400	229,400	0	50
51	590,589	677,289	986,151		TOTAL TRANSFER IN	1,091,600	1,091,600	0	51
52	2,809,521	3,505,761	2,895,651		TOTAL RESOURCES	3,958,100	3,958,100	0	52

BUDGET WORKSHEETS

				GENERAL FUND - POLICE DEPARTMENT FUND 100.15		City of Rockaway Beach			
	Historical Data			REQUIREMENTS		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	PERSONNEL SERVICES				
1	18,655	0	0	5052	Police Chief	0	0	0	1
2	18,655	0	0		TOTAL WAGES	0	0	0	2
3	8,435	0	0	5152	Payroll Expenses	0	0	0	3
4	27,090	0	0		TOTAL PERSONNEL SERVICES	0	0	0	4
5	1	0	0		TOTAL FULL-TIME EQUIVALENT (FTE)	0	0	0	5
6					MATERIALS AND SERVICES				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	668,392	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	221,406	169,493	629,712		TOTAL MATERIALS & SERVICES	668,392	668,392	0	12
13	248,496	169,493	629,712		TOTAL REQUIREMENTS	668,392	668,392	0	13

BUDGET WORKSHEETS

GENERAL FUND - FIRE FUND 100.16

CITY OF ROCKAWAY BEACH

	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									
				PERSONNEL SERVICES					
1	3,000	2,250	3,500	5062	Record Keeping	2,500	2,500	0	1
2	91966	92,413	102,700	5052	Fire Chief	113,000	113,000	0	2
3	0	65,997	138,136	5053	Firefighters	176,000	176,000	0	3
4	0	0	5,000	5054	Overtime-Fire Department	5,000	5,000	0	4
5	18,250	14,891	21,250	5061	Volunteer EMS Stipends	21,000	21,000	0	5
6	17,610	19,000	20,000	5061	Volunteer Stipends	21,000	21,000	0	6
7	75,636	107,627	223,697	5152	Payroll Expenses	200,000	200,000	0	7
8	206,462	302,178	514,283		TOTAL PERSONNEL SERVICES	538,500	538,500	0	8
9	1	2.25	3.25		TOTAL FULL TIME EQUIVALNET (FTE)	3.75	3.75	0.00	9
10					MATERIALS AND SERVICES				10
11	3,442	2,949	3,500	6100	Electricity	3,800	3,800	0	11
12	8,189	9,735	8,500	6530	Telephone & Technology	12,000	12,000	0	12
13	1,270	10,496	10,000	6535	Medical	10,500	10,500	0	13
14	106,187	83,124	40,000	6555	Supplies & Gear	40,000	32,500	0	14
15	12,288	15,222	20,000	6570	Ins: Vehicle , Liab, Equip, Bldg	28,000	28,000	0	15
16	0	0	0	6557	Emergency Management Supplies	0	7,500	0	16
17	6,800	6,397	10,000	6580	Fuel & Oil	10,000	10,000	0	17
18	0	0	1,500	6582	Electronic Maint & Repair	1,500	1,500	0	18
19	26,594	6,158	15,000	6630	Building Maintenance	15,000	15,000	0	19
20	8,190	16,438	14,000	6660	Training	22,000	22,000	0	20
21	3,663	5,377	10,000	6670	Required Equip Testing	10,000	10,000	0	21
22	37,178	14,182	20,000	6690	Vehicle Maint & Repair	15,000	15,000	0	22
23	213,801	170,078	152,500		TOTAL MATERIALS AND SERVICES	167,800	167,800	0	23
24					CAPITAL OUTLAY				24
25	0	0	0	7621	Fire Department Capital Outlay	0	0	0	25
26	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	26
27	420,263	472,256	666,783		TOTAL REQUIREMENTS	706,300	706,300	0	27

BUDGET WORKSHEETS

GENERAL FUND - ADMINISTRATION FUND 100.18

CITY OF ROCKAWAY BEACH

	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	PERSONNEL SERVICES				
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	132,000	0	2
3	0	0	4,000	5065	Overtime	1,200	1,200	0	3
4	76,516	91,254	83,790	5082	City Manager	99,760	99,760	0	4
5	1,320	1,410	1,100	5085	Council Stipend	1,400	1,400	0	5
6	150,112	180,033	208,280		TOTAL WAGES	234,360	234,360	0	6
7	0	0	5,000	5075	Accrued Vacation/Comp Time	5,000	5,000	0	7
8	87,069	88,641	172,690	5152	Payroll Expenses	167,000	167,000	0	8
9	237,181	268,674	385,970		TOTAL PERSONNEL SERVICES	406,360	406,360	0	9
10	1.75	1.75	2.7		TOTAL FULL - TIME EQUIVALENT (FTE)	2.36	2.36	0	10
11					MATERIALS AND SERVICES				11
12	82,464	88,138	155,000	6410	Planning & Consultants	10,000	10,000	0	12
14	5,888	998	6,000	6530	Telephone	5,800	5,800	0	14
15	2,775	6,100	8,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	15,000	22,000	0	15
16	25,034	13,456	45,000	6571	Computers, Server, & Technology	65,000	65,000	0	16
17	2,434	1,242	2,500	6577	Ordinance Update	4,000	4,000	0	17
18	0	633	2,000	6596	Emergency Services	1,000	1,000	0	18
19	2,197	1,572	3,000	6666	City Beautification	3,000	3,000	0	19
23	43,641	50,516	83,000	6830	City Hall Operations	60,000	60,000	0	23
24	2,504	3,500	2,500	6831	Dues: City/Officials/Staff	3,500	3,500	0	24
25	1,141	1,044	2,000	6835	Bank Fees	2,000	2,000	0	25
26	240	240	200	6840	Court Cost	100	100	0	26
27	13,731	128,640	29,000	6850	Attorney & Legal Fees	40,000	40,000	0	27
28	6,999	4,653	8,000	6870	Auditor & Bond	9,500	9,500	0	28
29	300	1,560	2,000	6880	Advertising	2,000	2,000	0	29
30	9,596	2,927	12,000	6890	Stationary & Supplies	10,000	10,000	0	30
31	2,312	1,543	5,000	6915	Travel & Training - Staff	6,000	8,000	0	31
32	10,448	16,174	35,000	5920	City Hall Building Maint	18,000	18,000	0	32
33	488	502	500	6932	City Manager Fund	750	750	0	33
34	519	1,034	1,000	6931	City Council/Mayor Expense	3,750	3,750	0	34
35	800	550	500	6440	Refundable Deposits	200	200	0	35
36	18,000	20,921	60,000	6954	Community Grants	25,000	75,000	0	36
37	231,511	345,943	462,200		TOTAL MATERIALS AND SUPPLIES	284,600	343,600	0	37
38					DEBT SERVICE				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	140,000	0	42
43	70,612	123,543	140,000		TOTAL DEBT SERVICE	140,000	140,000	0	43
44					CAPITAL OUTLAY				44
45	24,311	94,954	60,405	8000	Capital Projects-PW	20,000	20,000	0	45
46	0	0	0	8001	Grant Funded Capital Projects	0	0	0	46
47	24,311	94,954	60,405		TOTAL CAPITAL OUTLAY	20,000	20,000	0	47
48					TRANSFER OUT				48
49	36,000	36,000	49,370	8041	Roads & Streets Fund, PUD Fran Fee 2%	50,000	50,000	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	45,000	0	51
52	0	0	0	TBD	Economic Stability Reserve	230,400	230,400	0	52
53	0	0	0	TBD	Economic Stability Reserve - Debt Service Fund Closed	229,400	229,400	0	53
54	100,000	0	0	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	0	0	0	54
55	203,000	297,000	94,370		TOTAL TRANSFER OUT	554,800	554,800	0	55
56					CONTINGENCY				56
57	0	0	200,000	7999	GF - Contingency	333,848	333,848	0	57
58	0	0	200,000		TOTAL CONTINGENCY	333,848	333,848	0	58
59									59
60	1,374,147	1,733,898	256,211		Total Unappropriated Ending Fund Balance	843,801	784,801	0	60
61	766,615	1,130,114	1,342,945		TOTAL ADMINISTRATION REQUIREMENTS	1,739,608	1,798,608	0	61

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:
tions

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	RESOURCES						1	
2	140,536	178,249	309,789	2	Working Capital		325,500	325,500	0		2	
3				3	Use of Money and Property						3	
4	249	1,381	1,200	4	Interest on Invested Funds		2,100	2,100	0		4	
5				5	TRANSFER IN						5	
6	45,000	261,000	45,000	6	GF Transfer In		45,000	45,000	0		6	
7	40,000	195,000	371,607	7	TRT Fund <5%>		121,000	121,000	0		7	
8	85,000	456,000	416,607	8	TOTAL TRANSFER IN			166,000	166,000	0	8	
9				9							9	
10	225,785	635,630	727,596	10	TOTAL RESOURCES			493,600	493,600	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	225,785	635,630	727,596	13	TOTAL RESOURCES			493,600	493,600	0	13	
14				14	REQUIREMENTS **						14	
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail					15
16				16								16
17	47,536	325,841	75,000	17	Fire Dept	Capital	FD Equip Acquisition Plan	70,000	70,000	0	17	
18	0	0	300,000	18	Fire Dept	Capital	FD Mobile Equip Replacement Plan	25,000	25,000	0	18	
19	0	0	0	19	Fire Dept	Debt Service	Fire Truck Lease Payment	90,000	90,000	0	19	
20	0	0	0	20	Fire Dept	Capital	High Ground Project	70,000	70,000	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	178,249	309,789		29	Ending balance (prior years)						29	
30			375,000	30	Reserved for Future Expenditure			238,600	238,600	0	30	
31	225,785	635,630	750,000	31	TOTAL REQUIREMENTS			493,600	493,600	0	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

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 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	129,400	229,400	229,400	2	Working Capital	229,400	229,400	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	TRANSFER IN				5		
6	100,000	0	0	6	TIF-General Fund	0	0	0	6		
7				7	TOTAL TRANSFER IN				7		
8	0	0	0	8					8		
9	229,400	229,400	231,900	9	TOTAL RESOURCES	229,400	229,400	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	229,400	229,400	231,900	12	TOTAL RESOURCES	229,400	229,400	0	12		
13				13	REQUIREMENTS **				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	229,400	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				26							26
27				27							27
28	229,400	229,400		28	Ending balance (prior years)						28
29			231,900	29	Reserved for Future Expenditure			0	0	0	29
30	229,400	229,400	231,900	30	TOTAL REQUIREMENTS			229,400	229,400	0	30

BUDGET WORKSHEETS

LB-11

This fund is authorized and established by resolution / ordinance number 24-TBD on (date)TBD for the following specified purpose:
Economic Reserve for Periods of Decline

RESERVE FUND RESOURCES AND REQUIREMENTS

**Economic Stability Reserve
Fund 170**

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

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	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	5,000	0	4
5				5	TRANSFER IN						5
6	0	0	0	6	TIF-General Fund			459,800	459,800	0	6
7	0	0	0	7	TOTAL TRANSFER IN			459,800	459,800	0	7
9	0	0	0	9	TOTAL RESOURCES			464,800	464,800	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	0	0	0	12	TOTAL RESOURCES			464,800	464,800	0	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	0	0	0	15				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				26							26
27				27							27
28	0	0		28	Ending balance (prior years)						28
29			0	29	Reserved for Future Expenditure			464,800	464,800	0	29
30	0	0	0	30	TOTAL REQUIREMENTS			464,800	464,800	0	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	RESOURCES			1	
2	623,673	1,098,482	1,623,103	2	1,741,189	1,741,189	0	2
3	296	1,640	3,000	3	3,000	3,000	0	3
4	0	0	0	4	75,000	75,000	0	4
5				5	TRANSFER IN			5
6	162,528	195,000	371,607	6	120,000	120,000	0	6
7	219,434	332,609	495,104	7	336,000	336,000	0	7
8	109,717	166,304	247,552	8	168,000	168,000	0	8
9	19,293	23,511	55,000	9	20,000	20,000	0	9
10	10,264	14,257	21,218	10	14,400	14,400	0	10
11	521,236	731,681	1,190,481	11	658,400	658,400	0	11
12				12	TOTAL TRANSFER IN			12
13	1,145,205	1,831,803	2,816,584	13	2,477,589	2,477,589	0	13
14			0	14	TOTAL RESOURCES			14
15	0	0		15	0	0	0	15
16	1,145,205	1,831,803	2,816,584	16	2,477,589	2,477,589	0	16
17				17	REQUIREMENTS **			17
18				18	Org. Unit or Prog. & Activity	Object Classification	Detail	18
19	46,723	208,700	2,425,000	19	Facilities	Capital	Tourism Facilities & Projects	19
20	0	0	0	20	Facilities	Capital	Tourism Facilities Grants	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	1,098,482	1,623,103		32	Ending balance (prior years)			32
33			391,584	33	Reserved for Future Expenditure			33
34	1,145,205	1,831,803	2,816,584	34	TOTAL REQUIREMENTS			34

BUDGET WORKSHEETS

ROADS & STREETS FUND 300

CITY OF ROCKAWAY BEACH

	Historical Data			GL ACCT	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	308,641	424,240	531,269		FUND BALANCE- UNRESTRICTED	589,837	589,837	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	308,641	424,240	531,269		TOTAL FUND BALANCE	589,837	589,837	0	4
5					REVENUE FROM OTHER AGENCIES				5
6	114,516	116,058	114,000	4340	State Street Revenue - ODOT	119,000	119,000	0	6
7	0	0	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,190	1,190	0	7
8	0	168,300	0	4182	Grants & Reimbursements Roads & Streets	250,000	250,000	0	8
9	114,516	284,358	115,000		TOTAL REVENUE FROM OTHER AGENCIES	370,190	370,190	0	9
10					USES OF MONEY AND PROPERTY				10
11	5,188	21,631	16,500	4120	Interest on Invested Funds	31,000	31,000	0	11
12					TRANSFERS IN:				12
13	19,293	28,209	55,000	4030	TRT < From 2% CTY >	59,000	59,000	0	13
14	162,528	343,888	294,704	4030	TRT < From 5% >	295,000	295,000	0	14
15	10,264	14,254	21,222	4030	TRT < 30% of 1% of CTY > Roads & Streets	14,400	14,400	0	15
16	36,000	36,000	49,370	4038	General Fund < TPUF Fran 2% of the 4% >	50,000	50,000	0	16
17	228,085	422,351	420,296		TOTAL TRANSFER IN	418,400	418,400	0	17
18	656,430	1,152,580	1,083,065		TOTAL RESOURCES	1,409,427	1,409,427	0	18
19					REQUIREMENTS				19
20					PERSONNEL SERVICES				20
21	10,931	13,036	11,970	5082	City Manager	14,252	14,252	0	21
22	8,892	6,032	11,090	5058	Public Works Superintendent	10,520	10,520	0	22
23	53,541	60,442	75,658	5055	Maintenance Worker Wages	91,000	91,000	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	5,000	0	26
27	0	0	2,000	5065	Overtime	5,600	5,600	0	27
28	73,604	79,973	103,218		TOTAL WAGES	126,372	126,372	0	28
29	35,583	44,017	82,858	5152	Payroll Expenses	91,000	91,000	0	29
30	0	0	2,000	5075	Accrued Vacation/Comp Time	2,000	2,000	0	30
31	109,187	123,990	188,076		TOTAL PERSONNEL SERVICES	219,372	219,372	0	31
32	0.75	0.75	1.5		TOTAL FULL TIME EQUIVALENT (FTE)	1.52	1.52	0	32
33					MATERIALS & SERVICES				33
34	32,207	25,732	32,000	6800	Roads Materials, Sup & Services	33,500	33,500	0	34
35	16,958	17,371	23,000	6572	Street Lighting	25,000	25,000	0	35
36	2,049	3,602	2,100	6125	Electricity: Wayside, City Park	4,600	4,600	0	36
37	1,875	5,000	5,000	6570	Ins/Vehicle, Liability, Equip, Bldg	8,000	8,000	0	37
38	1,481	1,525	1,500	6592	Parking Lease - Port of Tillamook Bay	1,600	1,600	0	38
39	3,509	4,165	4,000	6610	Sidewalks, Curb, Bikeways	4,300	9,300	0	39
40	5,735	1,796	6,000	6620	Street Signs	3,000	3,000	0	40
41	811	25	1,000	6667	Storm Damage Repairs	1,000	1,000	0	41
42	13,547	6,764	15,000	6690	Vehicle Maint, Supplies & Repair	15,000	15,000	0	42
43	4,836	4,114	7,000	6580	Fuel & Oil	7,000	7,000	0	43
44	160	8,677	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	0	44
45	4,264	30,093	5,000	6131	Nature Preserve	10,000	10,000	0	45
46	29,527	34,583	35,000	6130	Wayside & Park Maintenance	42,000	42,000	0	46
47	116,959	143,447	146,600		TOTAL MATERIALS & SERVICES	165,000	170,000	0	47
48					CAPITAL OUTLAY				48
49	0	0	0	7502	Rds -Sts Projects from Grants	250,000	250,000	0	49
50	6,044	353,874	67,000	7502	Rds - Sts Projects - Paving etc	200,000	200,000	0	50
51	0	0	150,000	7506	Streets Capital Improvement Plan	50,000	50,000	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	35,000	0	53
54	6,044	353,874	247,000		TOTAL CAPITAL OUTLAY	535,000	535,000	0	54
55	0	0	50,000	7999	Contingency	137,906	137,906	0	55
56	424,240	531,269			Ending Balance (Prior Years)				56
57			451,389		Total Unappropriated Ending Fund Balance	352,149	347,149	0	57
58	656,430	1,152,580	1,083,065		REQUIREMENTS	1,409,427	1,409,427	0	58

BUDGET WORKSHEETS

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

FUND 390

	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					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	222,719	0	4
5	211	1,168	1,000	4120	Interest on Invested Funds	1,800	1,800	0	5
6	29,378	18,000	18,000	4940	Improvement Fees	18,000	18,000	0	6
7	184,551	203,719	222,719		TOTAL RESOURCES	242,519	242,519	0	7
8					REQUIREMENTS				8
9	0	0	185,000	7880	Contract Materials - Improvement	242,519	242,519	0	9
10	0	0	185,000		TOTAL CAPITAL OUTLAY	242,519	242,519	0	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	184,551	203,719	222,719		TOTAL REQUIREMENTS	242,519	242,519	0	14

BUDGET WORKSHEETS

WATER OPERATING FUND 400

	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 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	1,345,823	1,353,862	1,317,665		TOTAL CHARGES FOR CURRENT SERVICES	1,317,000	0	0	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	3,174,230	3,872,357	6,616,760		TOTAL RESOURCES	6,161,837	0	0	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	274,830	284,060	413,760		TOTAL WAGES	402,620	0	0	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	400,095	429,804	708,393		TOTAL PERSONNEL SERVICES	706,620	0	0	30
31	4.5	4.5	5.3		TOTAL FULL - TIME EQUIVALENT (FTE)	4.63	0	0	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	223,995	229,199	272,540		TOTAL MATERIALS AND SERVICES	343,300	0	0	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	98,601	14,559	3,225,000		TOTAL CAPITAL OUTLAY	3,250,000	0	0	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	117,000	731,000	345,000		TOTAL TRANSFERS OUT	145,000	0	0	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			2,035,827		Total Unappropriated Ending Fund Balance	1,071,929	0	0	66
67	3,174,230	3,872,357	6,616,760		TOTAL REQUIREMENTS	6,161,837	0	0	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	753,403	2	Working Capital	910,594	0	0	2		
3	3,637	20,401	12,000	4	Interest on Invested Funds	31,000	0	0	3		
4				5	TRANSFER IN			4			
5	72,000	686,000	300,000	6	Water Operating Utility Fund	100,000	0	0	5		
6	72,000	686,000	300,000	7	TOTAL TRANSFER IN			100,000	0	0	6
7				8						7	
8	504,609	1,196,652	1,065,403	9	TOTAL RESOURCES			1,041,594	0	0	8
9			0	10	Taxes estimated to be received	0	0	0	9		
10	0	0		11	Taxes collected in year levied				10		
11	504,609	1,196,652	1,065,403	12	TOTAL RESOURCES			1,041,594	0	0	11
12				13	REQUIREMENTS **						12
13				14	Org. Unit or Prog. & Activity	Object Classification	Detail				13
14	14,358	443,249	550,000	15	Wtr Master Plan	Capital	Priority I Projects per Master Plan	450,000	0	0	14
15	0	0	0	16			SDC Rate Study	23,000	0	0	15
16				25							16
17	0	0	30,000	26			Contingency	0	0	0	17
18	490,251	753,403		28	Ending balance (prior years)						18
19			485,403	29	Reserved for Future Expenditure			591,594	0	0	19
20	504,609	1,196,652	1,065,403	30	TOTAL REQUIREMENTS			450,000	0	0	20

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	137	137	137		TOTAL RESOURCES	137	0	0	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	137	137	137		TOTAL REQUIREMENTS	137	0	0	9

BUDGET WORKSHEETS

WATER IMPROVEMENTS DEBT SERVICE FUND 470

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						
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	640,022	692,510	740,750		TOTAL RESOURCES	628,112	0	0	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	101,903	101,610	243,650		TOTAL DEBT SERVICE	242,650	0	0	14
15	538,119	590,900			Ending Balance (Prior Years)				15
16			497,100		Total Unappropriated Ending Fund Balance	385,462	0	0	16
17	640,022	692,510	740,750		TOTAL REQUIREMENTS	628,112	0	0	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	786,597	747,249	715,123		TOTAL RESOURCES	494,950	0	0	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	0	103,400	535,000		TOTAL CAPITAL OUTLAY	494,950	0	0	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	786,597	747,249	715,123		TOTAL REQUIREMENTS	494,950	0	0	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		Total Unappropriated Ending Fund Balance	438,139	0	0	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

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 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	489,892	2	524,858	0	0	2
3				3	Use of Money and Property			3
4	2,180	12,239	9,000	4	18,000	0	0	4
5				5	TRANSFER IN			5
6	75,000	75,000	75,000	6	82,000	0	0	6
7	75,000	75,000	75,000	7	TOTAL TRANSFER IN			7
8	986,898	489,392	573,892	9	82,000	0	0	8
9			0	10	TOTAL RESOURCES			10
10	0	0		10	0	0	0	9
10				11	Taxes estimated to be received			10
10				11	Taxes collected in year levied			11
11	986,898	489,392	573,892	12	624,858	0	0	11
11				12	TOTAL RESOURCES			11
12				13	REQUIREMENTS **			12
13				14	Org. Unit or Prog. & Activity	Object Classification	Detail	13
14	284,745	2,500	50,000	15	Swr Master Plan	Capital	Projects Per Master Plan	14
15	300,000	0	50,000	16	Swr Master Plan	Capital	Lift Station/Infrastructure	15
16				25				16
17	0	0	15,000	26			Contingency	17
18				27				18
19	402,153	486,892		28	Ending balance (prior years)			19
20			458,892	29	Reserved for Future Expenditure			20
21	986,898	489,392	573,892	30	TOTAL REQUIREMENTS			21
					624,858	0	0	

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	1,023,235	1,077,457	1,118,382		TOTAL RESOURCES	1,139,526	0	0	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	209,242	210,075	209,375		TOTAL PAYMENTS	208,075	0	0	12
13	0	0	0		Loan Reserve	208,075	0	0	13
14	0	0	0		Total Reserve	208,075	0	0	14
15	813,993	867,382			Ending Balance (Prior Years)				15
16			909,007		Total Unappropriated Ending Fund Balance	723,376	0	0	16
17	1,023,235	1,077,457	1,118,382		TOTAL REQUIREMENTS	1,139,526	0	0	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	1,586,351	1,520,428	1,557,665		TOTAL RESOURCES	1,432,665	0	0	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	121,886	0	200,000		TOTAL CAPITAL OUTLAY	1,432,665	0	0	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			1,357,665		Reserved for Future Expenditures				18
19	1,586,351	1,520,428	1,557,665		TOTAL REQUIREMENTS	1,432,665	0	0	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					USE OF MONEY AND PROPERTY				1	
2	1,385,070	1,591,812	1,620,801		FUND BALANCE	669,039	669,039	0	2	
3	4,200	119,056	222,279		Restricted for Advertising from Prior Years	345,535	345,535	0	3	
4					REVENUE FROM COLLECTIONS 10%				4	
5	828,628	1,057,974	1,200,000	4710	Room Tax Collections 5%	1,200,000	1,200,000	0	5	
6	331,451	423,192	480,000	4711	Room Tax Collections - Advertising 2%	480,000	480,000	0	6	
7	232,016	296,232	336,000	4712	Room Tax Collections - 70 % of 2% CTY	336,000	336,000	0	7	
8	99,435	126,957	144,000	4712	Room Tax Collections - 30% of 2% CTY	144,000	144,000	0	8	
9	116,008	148,116	168,000	4713	Room Tax Collections - 70% of 1% CTY	168,000	168,000	0	9	
10	49,717	63,478	72,000	4713	Room Tax Collections - 30% of 1% CTY	72,000	72,000	0	10	
11	1,657,255	2,115,949	2,400,000		TOTAL REVENUE FROM COLLECTIONS	2,400,000	2,400,000	0	11	
12					USE OF MONEY AND PROPERTY				12	
13	1,597	8,950	7,500	4120	Interest on Invested Funds	13,750	13,750	0	13	
14	3,048,122	3,835,767	4,250,580		TOTAL RESOURCES	3,428,324	3,428,324	0	14	
15					REQUIREMENTS				15	
16					MATERIALS AND SERVICES				16	
17					TOURISM PROMOTION:				17	
18					2% PORTION				18	
19	83,054	81,175	197,211	6533	Advertising Media	210,000	210,000	0	19	
20	8,177	52,549	55,000	6535	Advertising/Tourism	60,000	60,000	0	20	
21	34	14,516	75,000	6534	Advertising - Website and Apps	75,000	75,000	0	21	
22	21,611	1,000	95,000	6634	Advertising - Other	95,000	95,000	0	22	
24	0	1,218	2,000	6536	Rockaway Lions - 4th of July Event	2,000	2,000	0	24	
25	64,951	43,000	75,000	6537	Fireworks - July 4th Event	75,000	75,000	0	25	
26	12,027	2,131	85,000	6538	Tourism Promo, Facilities and Grants	333,535	333,535	0	26	
27	189,854	195,589	584,211		TOTAL MATERIALS AND SERVICES	850,535	850,535	0	27	
28					TRANSFER OUT - 5%				28	
29	177,319	195,000	294,703	8024	GF - Police	300,000	300,000	0	29	
30	177,319	195,000	371,607	8046	GF - Fire	300,000	300,000	0	30	
31	162,528	343,888	294,704	8041	Roads & Streets Fund	295,000	295,000	0	31	
32	40,000	195,000	371,607	8026	Fire Equip Reserve	121,000	121,000	0	32	
33	162,528	195,000	371,607	8036	Project & Equip Reserve Fund	120,000	120,000	0	33	
34	64,000	64,000	64,000	8025	General Fund Loan Service	64,000	64,000	0	34	
35					TRANSFER OUT - 70% OF 2% CTY				35	
36	219,434	332,609	495,104	8036	Project & Equip Reserve Fund - PW	336,000	336,000	0	36	
37					TRANSFER OUT - 30% OF 2% CTY				37	
38	6,178	5,000	5,000	8044	GF - City Beautification	5,000	5,000	0	38	
39	19,293	23,511	55,000	8036	Project & Equip Reserve Fund	20,000	20,000	0	39	
40	16,425	28,509	39,187	8025	GF - Capital Projects PW	20,000	20,000	0	40	
41	16,427	28,509	29,000	8046	GF - Fire	20,000	20,000	0	41	
42	16,427	28,509	29,000	8024	GF- Police	20,000	20,000	0	42	
43	19,293	28,209	55,000	8041	Roads & Streets Fund	59,000	59,000	0	43	
44					TRANSFER OUT 70% OF 1% CTY				44	
45	109,717	166,304	247,552	8036	Project & Equip Reserve Fund - PW	168,000	168,000	0	45	
46					TRANSFER OUT 30% OF 1% CTY				46	
47	10,264	14,257	21,218	8036	Project & Equip Reserve Fund	14,400	14,400	0	47	
48	8,831	14,254	21,218	8025	GF - Capital Projects PW	14,400	14,400	0	48	
49	8,832	14,254	21,218	8024	GF - Police	14,400	14,400	0	49	
50	8,831	14,254	21,218	8046	GF - Fire	14,400	14,400	0	50	
51	10,264	14,254	21,222	8041	Roads & Streets Fund	14,400	14,400	0	51	
52	1,253,910	1,900,321	2,829,165		TOTAL TRANSFER OUT	1,920,000	1,920,000	0	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			827,204		Reserved for Future Expenditure	657,789	657,789	0	55	
56	3,048,122	3,835,767	4,250,580		TOTAL REQUIREMENTS	3,428,324	3,428,324	0	56	

A public meeting of the Rockaway Beach City Council will be held on June 12, 2024 at 6:00 pm at Rockaway Beach City Hall, Rockaway Beach, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the City of Rockaway Beach Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected on our website at <https://corb.us/finance> or obtained at Rockaway Beach City Hall, between the hours of 8:00 a.m. and 4:30 p.m Monday-Thursday. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Marni Johnston Telephone: 503.354.0609 Email: financedirector@corb.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance/Net Working Capital	13,012,753	14,132,194	13,027,493
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,743,848	5,865,565	5,782,040
Federal, State and all Other Grants, Gifts, Allocations and Donations	456,926	77,200	574,580
Revenue from Bonds and Other Debt	0	2,825,800	2,825,800
Interfund Transfers / Internal Service Reimbursements	2,973,321	3,313,535	2,976,337
All Other Resources Except Current Year Property Taxes	274,552	112,150	383,650
Current Year Property Taxes Estimated to be Received	483,295	443,500	485,344
Total Resources	22,944,695	26,769,944	26,055,244

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,537,811	2,479,335	2,545,223
Materials and Services	1,508,771	2,573,063	2,952,227
Capital Outlay	1,119,063	7,942,405	8,940,134
Debt Service	435,228	593,025	680,725
Interfund Transfers	3,048,321	3,388,535	2,976,337
Contingencies	0	365,000	1,281,438
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	15,295,501	9,428,581	6,679,161
Total Requirements	22,944,695	26,769,944	26,055,244

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund-Administrative	1,130,114	1,342,945	1,798,608
FTE	1.75	2.7	2.36
General Fund-Police	169,493	629,712	668,392
FTE	0.00	0	0
General Fund-Fire	472,256	666,783	706,300
FTE	1.00	3.25	3.75
Economic Stability Fund	0	0	0
FTE	0	0	0
Fire & Equipment Reserve Fund	325,841	375,000	255,000
FTE	0	0	0
Debt Service Reserve Fund	0	0	229,400
FTE	0	0	0
Project & Equipment Reserve Fund	208,700	2,425,000	2,000,000
FTE	0	0	0
Roads & Streets Fund	621,311	631,676	1,062,278
FTE	0.75	1.5	1.52
Transportation SDC Fund	0	185,000	242,519
FTE	0	0	0
Water Operating Fund	1,404,562	4,580,933	5,089,908
FTE	4.5	5.3	4.63
Water Master Plan Fund	443,249	580,000	450,000
FTE	0	0	0
1981 Water Revenue Bond 1998 Refunding Water Revenue Fund	0	0	137
FTE	0	0	0
Water Improvements Debt Service Fund	101,610	243,650	242,650
FTE	0	0	0
Water System Development Charge Fund	103,400	535,000	494,950
FTE	0	0.00	0
Sewer Operating Fund	803,422	1,197,913	1,389,667
FTE	4.70	6.5	4.49
Sewer Master Plan Fund	2,500	115,000	335,000
FTE	0.00	0	0
Sewer Improvements Debt Service Fund	210,075	209,375	208,075
FTE	0	0	0
Sewer System Development Charge Fund	0	200,000	1,432,665
FTE	0	0	0
Transient Room Tax Fund	2,095,910	3,423,376	2,770,535
FTE	0	0	0
Not Allocated to Organizational Unit or Program	14,852,252	9,428,581	6,679,161
FTE	0	0	0
Total Requirements	22,944,695	26,769,944	26,055,244
Total FTE	12.70	19.25	16.75

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 1) Establish Economic Stability Reserve Fund. The purpose of this fund is to supplement general fund spending during economic downturns or other events triggering a shortfall. 2) New \$3,000,000 debt service to finance for Nedonna Beach major capital improvement project. This water loan is anticipated to be subsidized. Once the project is complete the principal for repayment will be reduced by \$1,800,000 from the State of Oregon's Clean Water State Revolving Fund.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
Permanent Rate Levy (rate limit .998 per \$1,000)	0.998	0.998	0.998
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$2,079,572	\$2,850,000
Total	\$2,079,572	\$2,850,000