



City of Rockaway Beach

Budget Committee Meeting Agenda

Date: Wednesday, April 16, 2025
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/89061332357?pwd=udFKiQpJ8g3ILXUjEIRYlaiGh9FWvD.1>

Meeting ID: 890 6133 2357

Passcode: 870964

(253) 215-8782 US (Tacoma)

How to Provide Public Comment:

- Written Comments may be submitted electronically by sending an email no later than 48 hours prior to the meeting to CityHall@Corb.us
 - In Person – sign-up sheet and instructions will be located on the table outside of the meeting room.
 - Virtually on Zoom – use the “raise hand” feature when the Mayor announces it is time to do so.
-

1. CALL TO ORDER – Charles McNeilly, Mayor

2. ROLL CALL

3. INTRODUCTIONS

4. APPOINT PRESIDING OFFICER

The Budget Committee must elect a Presiding Officer by motion. The Presiding Officer shall act as chairperson and encourage full participation of committee members in the budget process.

5. APPROVE MINUTES

- a. May 29, 2024 Budget Committee Meeting Minutes

6. PRESENTATION OF BUDGET MESSAGE

The City Manager (Budget Officer) will present the Budget Message for Fiscal Year 2025-2026.

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

This Public Hearing allows public input to suggest possible uses of the State Revenue Sharing Funds received by the City, or other comments on the budget document.

8. BUDGET OVERVIEW PRESENTATION – City Manager Shepard

9. REVIEW OF PROPOSED BUDGET FOR 2025-2026 FISCAL YEAR

The Budget Officer will present 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. Additional funds will be reviewed at the next meeting. Approval will not occur at tonight’s meeting.

- 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 210 Project & Equipment Reserve Fund - City Manager Shepard
- f. Fund 300 Roads & Streets Fund – Public Works Director Mertz
- g. Fund 390 Transportation Systems Development Charge Fund – Mertz
- h. Fund 800 Transient Room Tax - City Manager Shepard

10. ADJOURNMENT

Next Budget Committee meeting is scheduled for Wednesday, April 23, 2025 at 5:00 p.m.



City of Rockaway Beach

Budget Committee Meeting Minutes

Date: Thursday, May 29, 2024
Location: Rockaway Beach City Hall, 276 HWY 101 - Civic Facility

1. CALL TO ORDER – Charles McNeilly, Mayor

Start time: [05:00:49 PM \(00:00:52\)](#)

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

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. APPROVAL OF MINUTES

Start time: [05:01:22 PM \(00:01:25\)](#)

a. May 2, 2024 Budget Committee Meeting Minutes

McGinnis made a **motion**, seconded by Martine, to approve the minutes for the May 2, 2024 Budget Committee Meeting.

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

[Position #1 - Mary McGinnis: Motion](#)
[Position #2 - Tom Martine: 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](#)

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

Start time: [05:02:18 PM \(00:02:21\)](#)

McNeilly opened the public hearing at 5:02 p.m.

There being no audience members present, McNeilly closed the public hearing at 5:03 p.m.

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

Start time: [05:03:24 PM \(00:03:27\)](#)

Shepard 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 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

Weissenfluh advocated for building reserves whenever possible. Hayes and Chilton inquired about extending sewer lines in Nedonna. Emerson noted that it was outside of city limits. McNeilly briefly explained the annexation process, and discussion ensued regarding past votes on annexation, system requirements and the development process.

Weissenfluh expressed concerns that funds reserved for future expenditures were significantly less than the previous year for Funds 500 and 520.

Shepard noted the City submitted a funding request from congressionally directed spending for a sewer by-pass project to accommodate development.

At the request of McGinnis, Shepard indicated future water and sewer fund expenses anticipated in the next 2-5 years included the Nedonna Beach water project, projects stemming from the upcoming System Development Charge (SDC) analysis, and sewer system by-pass piping to accommodate development on the north end of town.

Chilton commented on the Jetty Creek Watershed. McNeilly suggested that Chilton attend the Sourcewater Protection Plan Development Advisory Committee (SPPDAC) meeting to share concerns.

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

Start time: [05:50:38 PM \(00:50:41\)](#)

McGinnis moved, seconded by Franken, to elect to receive State Revenue Sharing funds for Fiscal year 2024-2025.

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](#)

7. APPROVAL OF PROPERTY TAX RATE

Start time: [05:52:00 PM \(00:52:03\)](#)

Cheek moved, seconded by Martine, to retain the current property tax rate of \$0.998 per \$1,000 of assessed value.

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

[Position #5 - Penelope Cheek: Motion](#)
[Position #2 - Tom Martine: 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](#)

8. APPROVAL OF 2024-2025 FISCAL YEAR BUDGET

Start time: [05:53:11 PM \(00:53:14\)](#)

May spoke in opposition to purchasing the Jetty Creek watershed. Since the concern was not budget related, McNeilly suggested that May attend the SPPDAC meeting to share concerns.

Schaeftbauer inquired about changing her May 2, 2024 vote on bike racks, until the City is prepared with bike lanes. Thompson explained a new motion would be required. Schaeftbauer determined she was the only person opposed.

Johnson and Shepard explained that Franken had noted a line item for the SDC Rate Study in Fund 420 that needed to be corrected.

Franken made a **motion**, seconded by Hayes, in Fund 420 to change line 15 from \$23,000 to zero.

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

Hayes thanked Johnson for her work on the budget.

Franken noted typographical errors in the line item number labeling in Fund 420. Johnson confirmed that they would be corrected.

Weissenfluh made a **motion**, seconded by McGinnis, that the Budget Committee approve the Budget for Fiscal Year 2024-2025 and recommend it to the City Council for adoption.

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](#)

9. ADJOURNMENT

Start time: [06:01:24 PM \(01:01:27\)](#)

McNeilly thanked the committee for their service.

Martine made a **motion**, seconded by Cheek, to adjourn the meeting at 6:01 p.m.

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

[Position #2 - Tom Martine: 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 #5 – Penny Chilton: 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
16TH DAY OF APRIL 2025

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

DRAFT

CITY OF ROCKAWAY BEACH



FY 2025 / 2026 BUDGET

CITY OF ROCKAWAY BEACH BUDGET COMMITTEE MEMBERS

BUDGET 2025-2026



Mayor and City Council

Charles McNeilly, Mayor
Penny Cheek, Council President
Mary McGinnis, Councilor
Tom Martine, Councilor
Kiley Konruff, Councilor
Alesia Franken, Councilor

Citizen Members

Donald Allgeier
Robbie McClaran
Michael Weissenfluh
Dave May
Caroline Walters
Susan Hennessy Schaeftbauer

CITY OF ROCKAWAY BEACH

BUDGET CALENDAR 2025-2026

February 12, 2025	Appoint Budget Officer at City Council Meeting
April 1, 2025	Budget Committee Meeting Notice public in Headlight Herald
April 1, 2025	Budget Committee Meeting Notice posted on website
April 16, 2025	Budget Committee Meeting #1 (Public Hearing)
April 23, 2025	Budget Committee Meeting #2 (Approval)
May 6, 2025	LB-1 published in Headlight Herald
May 14, 2025	City Council Budget Hearing and Adoption
July 15, 2025	Submit Tax Certification (LB-50) to County Assessor by July 15th
July 15, 2025	Submit Copy of Budget to County Clerk by September 30th

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BUDGET MESSAGE

Honorable Mayor McNeilly
Members of the City Council
Members of the Budget Committee
Members of the Rockaway Beach Community

I want to start by thanking all of you for the opportunity to continue to serve as City Manager for the City of Rockaway Beach. The City has changed significantly since I began my career here as a Public Works employee nearly two decades ago. I feel fortunate to have played a role in Rockaway's growth, both as a rank-and-file employee and in recent years, as its administrative head.

This City is blessed with an active and engaged community, a forward-thinking City Council, a dedicated Mayor, and a highly motivated workforce that is striving every day to provide outstanding services to our community. Rockaway is also blessed with a strong financial foundation supporting many recently completed projects and others underway. The combination of years of financial due diligence and record Transient Lodging Tax (TLT) revenue has put the City in a very strong position going into Fiscal Year (FY) 25-26. The latest financial audit reported positive balances in all categories of net position and an increase in the City's overall net position of \$2.7 million.

Budget Summary: A Strategic Approach

With the recent adoption of the City's five-year Strategic Plan, we can be assured that as Rockaway Beach continues to grow, it will do so on its own terms. This Strategic Plan is the result of nine months of community engagement. It outlines our community's shared vision for the future, our goals, and the steps we'll take to achieve them. This proposed budget was developed to align allocation of City resources with the five goal focus areas identified in the newly adopted plan: Public Safety, Economy, Transportation & Infrastructure, Community Engagement, and Good Governance. This budget message is intended to illustrate the proposed budget through the lens of delivering these goals.

Public Safety

Rockaway Beach is an accessible and welcoming community.

- Safe and accessible public facilities are slated for Lake Lytle Park. This \$1.2 million tourism facility project will be supported by \$508,000 in grant funding through the Oregon Parks and Recreation Department, and Tillamook Coast Visitors Association.

BUDGET MESSAGE

- The City will provide \$7,500 to the David's Chair Organization. Through this partnership, residents and visitors with mobility challenges will have access to an all-terrain track chair at no cost. This service opens the door to a new level of recreational freedom in Rockaway Beach.
- Traffic and pedestrian safety is one element to be studied through the Transportation System Plan Update. Dependent on Oregon Department of Transportation funding, this work will equate to nearly \$250,000 in technical assistance toward City transportation infrastructure planning and community engagement.

People who live and visit here are safe.

- The city expects to achieve *full coverage staffing for the Rockaway Beach patrol beginning July 1, 2025*. Full-year law enforcement expenditures can be expected to nearly double to \$647,000.
- A new Code Enforcement program is planned this year. Code enforcement will fall under the management of the Public Works Department and will investigate zoning and municipal code complaints and enforce compliance in partnership with the Rockaway Beach Patrol.

We are prepared for emergency response.

- Delivery of the Fire Department Ladder Truck is expected soon. This new piece of lifesaving equipment will replace aging fire apparatus, elevate our operational capabilities, and may lead to reduced fire insurance premiums for our property owners. Costs for debt payment and insurance are budgeted at nearly \$99,000.
- Relocation of critical supplies, equipment, and personnel out of the tsunami inundation zone is still a priority. Due to reductions and uncertainty in federal funding, staff will seek a phased approach to the High-Ground project. \$80,000 is earmarked this year for planning an economical and streamlined relocation of the Fire Station.
- \$15,000 is set aside to purchase a supply cache of long-term storage food, water purification, and sanitation supplies as part of the Emergency Management program.

Economy

Year-round economic vitality.

- This Proposed budget includes \$320,000 for marketing and promotion of the City and its businesses. New this year is support for events and activities to draw people in during the shoulder season, and tourism workforce training and education programs.
- This Fall, the city will begin work on an economic development strategic plan aimed to understand and address the economic challenges and opportunities in Rockaway Beach.
- Through third-party site host Granicus, the City will roll out the complete version of the Short-Term Rental (STR) monitoring platform. Contracted for \$27,595, this includes the 24/7 hotline, enhanced registration portal, and rental activity monitoring. Among many other uses, this will help to inform data-based STR policies.

BUDGET MESSAGE

Attract and retain existing business.

- \$440,000 will be available in funding to our local businesses through the Business Façade and Business Marketing grants. Grant money of up to \$30,000 per business will be awarded with no requirement for matching funds.

Transportation and Infrastructure

Safe and reliable infrastructure.

- The city will tackle the top priority project listed in the Five-Year Streets Capital Improvement Plan (CIP). The \$1.8 million Pacific St. improvement project will bring needed stormwater, pavement, and sewer and water system improvements to one of our busiest beach frontages. This project is supported by \$250,000 in Small City Allotment grant funding from the Oregon Department of Transportation (ODOT).
- The proposed budget directs an additional \$50,000 towards surface maintenance projects throughout the city as described in the Streets CIP.
- \$45,000 is earmarked for further implementation of the Flood Feasibility plan.
- The entire drinking water distribution system will undergo leak detection this year. This is estimated to cost around \$25,000 and should serve to identify critical water loss in our system.
- The \$2.8 million Nedonna Beach watermain replacement project will see nearly 1.6 miles of aging asbestos concrete waterline replaced with larger, modern utilities. Funding has been secured through the Safe Drinking Water Revolving Loan Fund with a low interest rate of 2.69% and \$1.5 million in forgivable principle.
- Work to produce a source water protection plan will wrap up this year and the process to develop a Forest Stewardship Plan will commence. Both are grant funded, totaling \$120,000 towards community planning for the Jetty Creek watershed.

Fund expanded infrastructure

- Funding for acquisition of the lower half of the Jetty Creek watershed plays an outsized role in this proposed budget. With a purchase price estimated as high as \$5 million, this budget considers multiple acquisition scenarios largely supported by outside funding. Included are combinations of debt, cash, grants, and bridge funding.
- Wastewater Rates have not been adjusted since 2009. A rate study is underway, and a rate adjustment will be proposed during the 25-26 Fiscal Year. The revenue forecast in the proposed budget does not reflect this anticipated change in rates.

Community Connection & Engagement

Expand recreation opportunities

- The \$1.2 million Lake Lyle Park Project will open up 70 acres of water-based recreation opportunities.

BUDGET MESSAGE

- The City hopes to pair \$535,000 in Transient Lodging Tax (TLT) funds with \$4.7 million in grant funding through Oregon Department of Transportation grant funding for final design and construction of the Salmonberry Trail in Rockaway Beach.

An engaged community

- The City will invest \$37,000 to improve the use of technology for communications and transparency. This investment will bring an integrated technology solutions platform including a new website, agenda and meeting management platform, mass notification system, and citizen service request management system. Along with many other improvements, community members will have better access to information and will be able to more easily engage with the city.

Good Governance

Effective and efficient government

- Rockaway Beach continues to grow, and with it, so do the needs and expectations of our visitors and residents. This budget seeks to align staffing levels with our community's vision for Rockaway Beach. This fiscal year includes an increase of 4.25 full-time equivalent employees. This represents substantial growth in our workforce and a necessary investment as we move to meet the goals laid out in the City's five-year strategic plan.
- While many cities and counties face growing budgetary shortfalls, Rockaway Beach's financial position allows for a significant investment of \$533,000 into its Economic Stability Fund. Introduced last fiscal year, this reserve fund is intended to ensure the City can continue to provide General Fund services through an economic downturn. After *transfers in* this year, the Economic Stability Fund will reach a \$1 million reserve balance.

Resources

- The City's main revenue streams consist of water/sewer service charges, property taxes, investment earnings, and transient room taxes. Transient room tax (TRT) is coming in above estimates. TRT revenue is estimated at just under \$2.7 million.
- Wastewater rates will need to be adjusted soon to keep the sewer fund solvent in FY 26-27. The Committee should please keep in mind that sewer rates have not been increased in 16 years.

Expenditures

- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreement. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed at a rate determined within each contract. The budgeted amount will not exceed the maximum step of the corresponding pay range and will include a 2.8% cost of living adjustment (COLA).

BUDGET MESSAGE

- Operating funds Contingencies are set at 15%.
- Restricted transient lodging tax revenues from Fund 210 will be consolidated into Fund 800.
- Fund 800 will be reorganized following recent code amendments per Ordinance No. 2025-01.
- Healthcare and Public Employees Retirement System (PERS) rates continue to climb well above inflation.

Economic Climate

As we approach this new fiscal year, please know that staff is paying close attention to the greater economic landscape. Changes and uncertainty in federal policies have the potential to substantially alter our local economy. Know that we intend to implement this proposed budget with that in mind.

Closing Comments

As always, this budget is conservative. Revenue estimates are not unrealistically low or overly optimistic, nor are the expenditures unrealistically low. Budget Committee members need to keep in mind the budget is a plan and should not be viewed as an accounting report. Committee members and other readers are to examine and study this document in detail and comment on the level of service it seeks to provide.

Preparation of the budget is truly a team effort. I'd like to offer a special thanks to Finance Director Marni Johnston and her team for all their efforts. The Budget Committee and the Rockaway Beach community can be confident in, and proud of, the hard work of dedicated City staff in developing a strategically aligned and balanced budget.

Thank you all for investing in the City of Rockaway Beach by serving on the Rockaway Beach Budget Committee.

Sincerely,

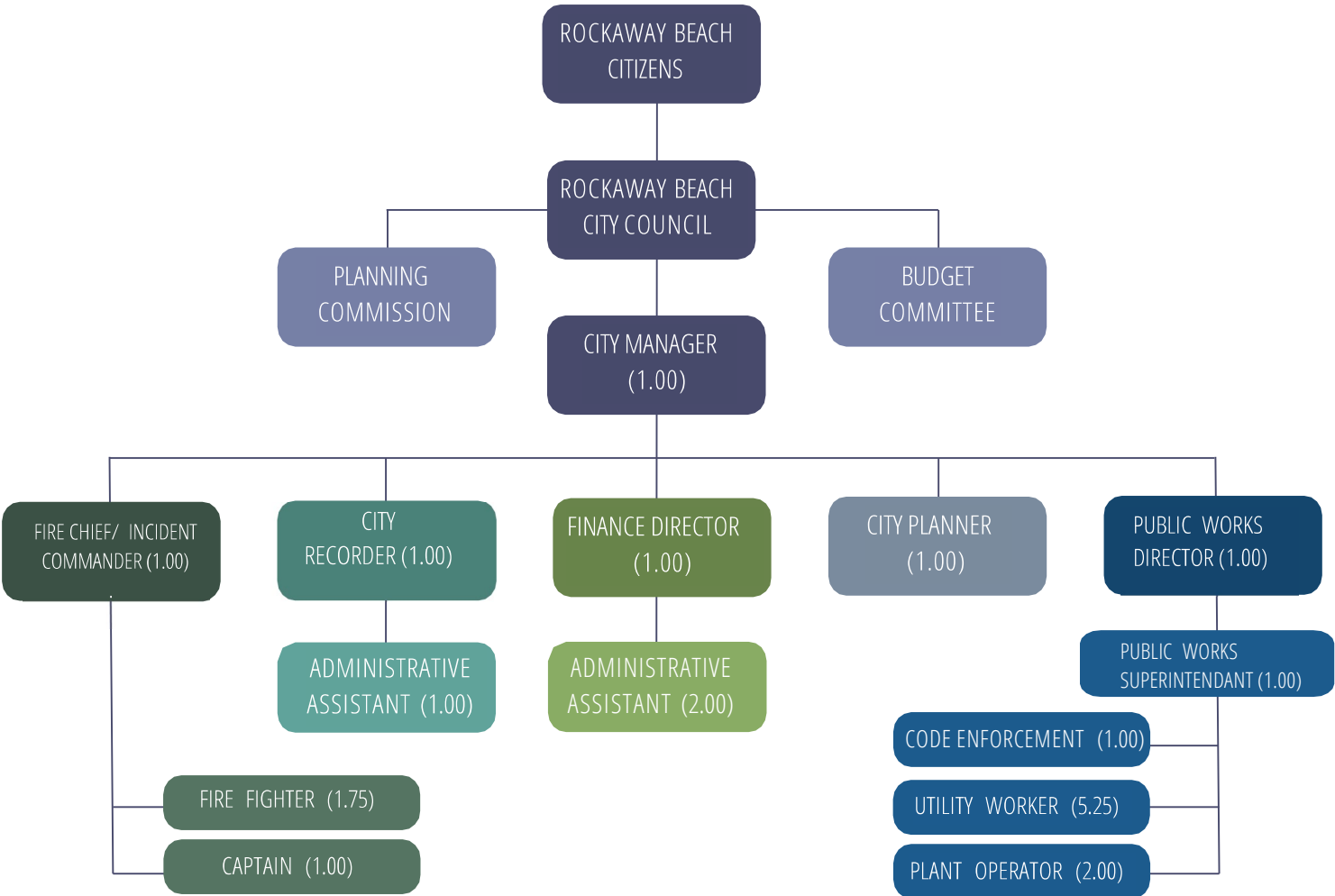


Luke Shepard

City Manager/Budget Officer



CITY OF ROCKAWAY BEACH ORGANIZATIONAL CHART



COMMITTEES

- Planning Commission
- Budget Committee
- Source Water Protection Development Advisory Committee

CONTRACTED SERVICES

- HBH Engineering
- Tillamook County Sheriff Local Gov't Law Group

VOLUNTEERS

- Emergency Preparedness Emergency Radio Group Community Emergency Response Team
- Volunteer Firefighters

CITY OF ROCKAWAY BEACH

STAFFING DESCRIPTIONS

ADMINISTRATIVE ASSISTANT (3.00 FTE) Performs a full range of routine to complex administrative, secretarial and support services for the City Manager. Coordinates the administrative activities of the department or functional area assigned.

CITY RECORDER (1.00 FTE) Performs a wide range of tasks regarding record keeping and procedures of the city. Administers special projects assigned by the City Manager, manages department heads in City Manager's absence.

CITY MANAGER (1.00 FTE) Provides overall management of the City and its operations.

CITY PLANNER (1.00 FTE) Performs complex current and long-range planning duties in accordance with the City's Development Code and Comprehensive Plan. Administers special projects assigned by the City Manager.

CODE ENFORCEMENT (1.00 FTE) Enforces rules, regulations, ordinances, codes and laws.

FINANCE DIRECTOR (1.00 FTE) Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles. Manages City's Human Resources program.

FIRE CAPTAIN (1.00 FTE) Assists with the daily operational activities of the Fire Department. manages the Department Emergency Medical Program. Shares on-call supervisory duties with the Fire Chief.

FIRE CHIEF (1.00 FTE) Serves as Incident Commander. Responsible for all operations of the Fire Department, Emergency Management, and Responds to Emergency calls for service.

FIRE FIGHTER (1.00 FTE) Maintains operational readiness, vehicle and equipment checks, responds to 911 calls, beach safety, issues burn permits, gathers pre-fire plan data, instructs volunteers.

CITY OF ROCKAWAY BEACH STAFFING DESCRIPTIONS

FIRE FIGHTER (SEASONAL) (0.75 FTE) Provide additional staffing during our busy summer months, beach education, assist full-time firefighter with duties, maintain operational readiness and perform vehicle checks, 911 responses.

PLANT OPERATOR (2.00 FTE) Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.

PUBLIC WORKS DIRECTOR (1.00 FTE) Handles the administrative functions for the public works department. Manages City's water and sewer utilities, parks, stormwater, facility maintenance and transportation system.

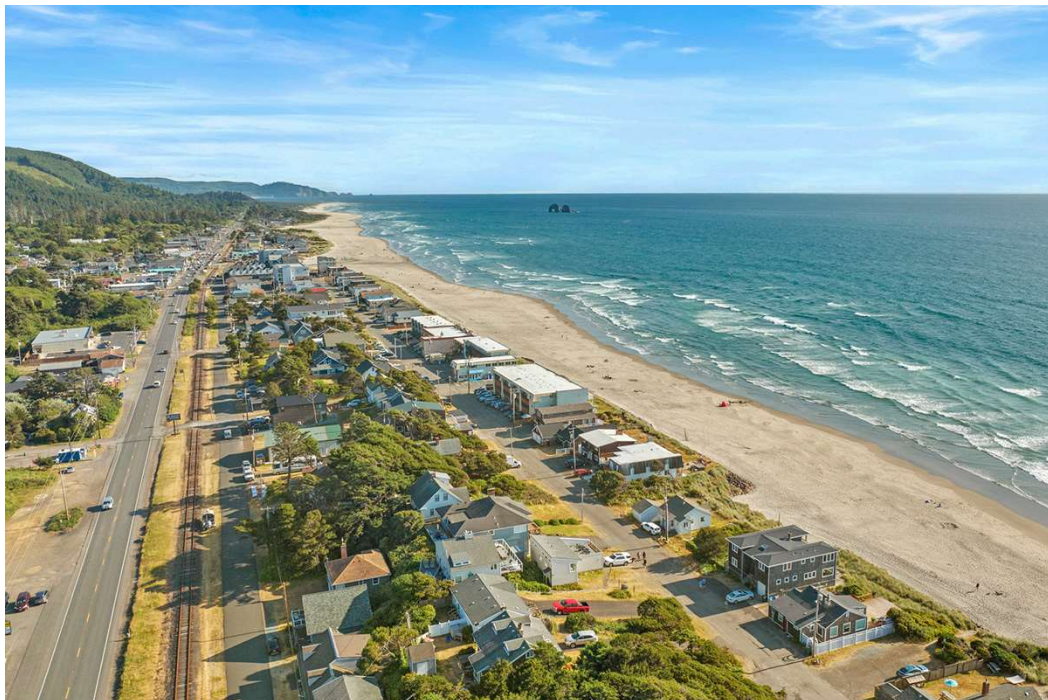
PUBLIC WORKS SUPERINTENDENT (1.00 FTE) Provides management oversight and guidance of the Department of Public Works. Assists Director with management of City's water and sewer utilities, parks, stormwater, facility maintenance and transportation system.

UTILITY WORKER (5.25 FTE) Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.



BUDGETED FULL TIME EQUIVALENTS (FTE)

	2024/2025	2025/2026
General Fund		
Administration	2.36	2.66
Fire	3.75	3.75
Public Works	0.00	0.10
Total General Fund	6.11	6.51
Special Revenue Funds		
Road Fund	1.52	1.87
Transient Room Tax Fund	0.00	0.70
Total Special Revenue Fund	1.52	2.57
Enterprise Funds		
Water Fund	4.63	6.03
Sewer Fund	4.49	5.89
Total Enterprise Fund	9.12	11.92
Total All Funds	16.75	21.00



FUND ACCOUNT NUMBER LISTING

GENERAL FUND

Fund 100 - GENERAL FUND

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

ENTERPRISE FUNDS

Fund 400 - WATER OPERATING

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

Fund 500 - SEWER OPERATING

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

Fund 590 - SEWER SDC

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

CAPITAL PROJECTS FUNDS

Fund 140 - FIRE EQUIPMENT RESERVE FUND

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

Fund 170 - ECONOMIC STABILITY RESERVE FUND

The Economic Stability Reserve Fund is used to create economic stability during periods of decline.

Fund 210 - PROJECT AND EQUIPMENT RESERVE FUND

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



FUND ACCOUNT NUMBER LISTING

Fund 420 - WATER MASTER RESERVE PLAN

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

Fund 520 - SEWER MASTER RESERVE PLAN

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

SPECIAL REVENUE FUNDS

Fund 300 - ROADS AND STREETS

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

Fund 390 - TRANSPORTATION SDC

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

Fund 800 - TRANSIENT ROOM TAX

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

DEBT SERVICE FUNDS

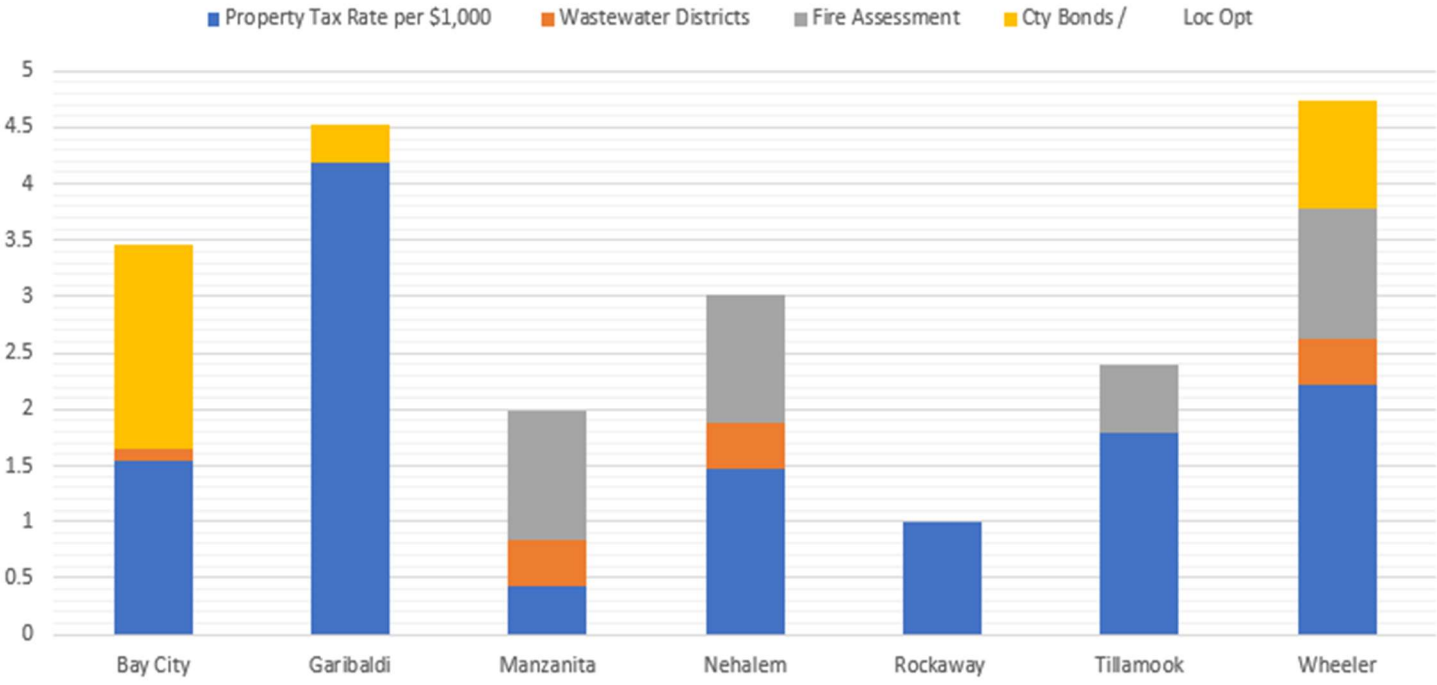
Fund 470 - WATER IMPROVEMENTS DEBT SERVICE

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

Fund 560 - SEWER IMPROVEMENTS DEBT SERVICE

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

CITY OF ROCKAWAY BEACH COMBINED TAX RATE PER \$1,000



City	Property Tax Rate per \$1,000	Wastewater Districts	Fire Assessment	Cty Bonds / Loc Opt	Total all assessments:
Bay City	1.5375	0.12	0	1.8	3.4575
Garibaldi	4.1968	0	0	0.3271	4.5239
Manzanita	0.4233	0.4088	1.15	0	1.9821
Nehalem	1.4658	0.4088	1.15	0	3.0246
Rockaway	0.988	0	0	0	0.988
Tillamook	1.8021	0	0.6026	0	2.4047
Wheeler	2.2213	0.4088	1.15	0.952	4.7321

Source: Summary of Assessment and Tax Roll - Tillamook County, Oregon 2024-25 Tax Year
TillamookCounty.gov

SUMMARY OF RESOURCES & REQUIREMENTS

<u>6/30/2023</u>	<u>6/30/2024</u>	<u>6/30/2025</u>		<u>FYE 06/30/26</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Resource Description</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
13,012,753	14,849,727	13,027,493	Beginning Fund Balance	14,689,635		
483,295	506,767	485,344	Property Taxes and Assessments	507,071		
0	0	0	Property Taxes, Levied for Debt	0		
2,115,949	2,540,821	2,400,000	Transient Room Tax	2,674,896		
290,463	464,028	390,500	Licenses & Franchise Fees	426,285		
3,337,436	3,040,306	2,991,540	Charges for Service, Fees, Permits	2,990,790		
249,753	513,914	371,150	Interest Earnings	484,718		
2,973,321	3,388,535	2,976,337	Transfers In	4,621,499		
24,799	35,062	12,500	Other Revenue	36,500		
0	0	2,825,800	Loan Proceeds	2,800,800		
168,300	650	325,000	Capital Grants and Contributions	5,878,000		
288,626	272,097	249,580	Operating Grants and Contributions	219,255		
<u>22,944,695</u>	<u>25,611,907</u>	<u>26,055,244</u>	Total Resources	<u>35,329,449</u>	<u>\$ -</u>	<u>\$ -</u>
			Requirement Description			
1,537,811	2,020,381	2,580,131	Personnel Services	3,386,473		
1,508,771	1,777,096	2,990,205	Materials and Services	3,033,466		
1,562,312	3,308,040	8,940,134	Capital Outlay	15,593,767		
435,228	349,626	680,725	Debt Service	1,079,551		
3,048,321	3,388,672	2,976,337	Transfers Out	4,621,499		
0	0	1,208,552	Contingency	1,598,974		
<u>\$8,092,443</u>	<u>\$10,843,815</u>	<u>\$19,376,084</u>	Total Requirements by Category	<u>29,313,730</u>	<u>0</u>	<u>0</u>
			Ending Fund Balance/Reserved for Future Expenditure			
<u>14,852,252</u>	<u>14,768,092</u>	<u>6,679,160</u>		<u>6,015,719</u>	<u>0</u>	<u>0</u>
<u>\$22,944,695</u>	<u>\$25,611,907</u>	<u>\$26,055,244</u>	Total Requirements	<u>35,329,449</u>	<u>\$0</u>	<u>\$0</u>

REQUIREMENTS BY FUND

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund by Department										
Administrative	\$ 477,759	\$ 437,042	\$ -	\$ 71,025	\$ 651,253	\$ 368,964	\$ 2,006,043	\$ -	\$ -	\$ 2,006,043
Police	\$ -	\$ 647,153	\$ -	\$ -	\$ -	\$ -	\$ 647,153	\$ -	\$ -	\$ 647,153
Fire	\$ 608,874	\$ 217,906	\$ -	\$ -	\$ -	\$ -	\$ 826,780	\$ -	\$ -	\$ 826,780
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,590,018	\$ 1,590,018
Total General Fund	\$ 1,086,633	\$ 1,302,101	\$ -	\$ 71,025	\$ 651,253	\$ 368,964	\$ 3,479,976	\$ -	\$ 1,590,018	\$ 5,069,994
Reserve Funds										
Economic Stability Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,001,912	\$ -	\$ 1,001,912
Fire and Equipment Reserve	-	-	107,500	86,776	-	-	194,276	\$ 460,085	\$ -	\$ 654,361
Debt Service Reserve CLOSED	-	-	-	-	-	-	-	-	-	-
Project and Equipment Reserve	-	-	-	-	798,758	-	798,758	-	-	798,758
Total Reserve Funds	\$ -	\$ -	\$ 107,500	\$ 86,776	\$ 798,758	\$ -	\$ 993,034	\$ 1,461,997	\$ -	\$ 2,455,031
Roads and Streets Funds										
Roads and Streets	\$ 329,481	\$ 217,827	\$ 1,670,576	\$ -	\$ -	\$ 332,683	\$ 2,550,567	\$ -	\$ 465,094	\$ 3,015,661
Transportation SDC	\$ -	\$ -	\$ 256,759	\$ -	\$ -	\$ -	\$ 256,759	\$ -	\$ -	\$ 256,759
Total Roads & Streets Funds	\$ 329,481	\$ 217,827	\$ 1,927,335	\$ -	\$ -	\$ 332,683	\$ 2,807,326	\$ -	\$ 465,094	\$ 3,272,420
Water Funds										
Water Operating	\$ 962,794	\$ 350,028	\$ 8,295,000	\$ -	\$ 121,323	\$ 691,173	\$ 10,420,318	\$ -	\$ 939,367	\$ 11,359,685
Water Master Plan Reserve	\$ -	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ 890,000	\$ 277,539	\$ -	\$ 1,167,539
1981 Water Revenue Bond CLOSED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Improvements Debt Service	\$ -	\$ -	\$ -	\$ 561,750	\$ -	\$ -	\$ 561,750	\$ -	\$ 234,829	\$ 796,579
Water System Development Charge	\$ -	\$ -	\$ 821,934	\$ -	\$ -	\$ -	\$ 821,934	\$ -	\$ -	\$ 821,934
Total Water Funds	\$ 962,794	\$ 350,028	\$ 10,006,934	\$ 561,750	\$ 121,323	\$ 691,173	\$ 12,694,002	\$ 277,539	\$ 1,174,196	\$ 14,145,737
Sewer Funds										
Sewer Operating	\$ 932,945	\$ 417,412	\$ 24,000	\$ -	\$ 126,823	\$ 206,154	\$ 1,707,334	\$ -	\$ 52,473	\$ 1,759,807
Sewer Master Plan Reserve	\$ -	\$ -	\$ 484,635	\$ -	\$ -	\$ -	\$ 484,635	\$ -	\$ -	\$ 484,635
Sewer Improvements Debt Service	\$ -	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ 360,000	\$ -	\$ 926,913	\$ 1,286,913
Sewer System Development Charge	\$ -	\$ -	\$ 1,706,688	\$ -	\$ -	\$ -	\$ 1,706,688	\$ -	\$ -	\$ 1,706,688
Total Sewer Funds	\$ 932,945	\$ 417,412	\$ 2,215,323	\$ 360,000	\$ 126,823	\$ 206,154	\$ 4,258,657	\$ -	\$ 979,386	\$ 5,238,043
Transient Room Tax Fund										
Transient Room Tax Fund	\$ 74,620	\$ 746,098	\$ 1,336,675	\$ -	\$ 2,923,342	\$ -	\$ 5,080,735	\$ -	\$ 67,489	\$ 5,148,224
Total Transient Room Tax Fund	\$ 74,620	\$ 746,098	\$ 1,336,675	\$ -	\$ 2,923,342	\$ -	\$ 5,080,735	\$ -	\$ 67,489	\$ 5,148,224
City of Rockaway Beach All Funds	\$ 3,386,473	\$ 3,033,466	\$ 15,593,767	\$ 1,079,551	\$ 4,621,499	\$ 1,598,974	\$ 29,313,730	\$ 1,739,536	\$ 4,276,183	\$ 35,329,449

SUMMARY OF INTERFUND TRANSFERS

Transfers Out:		Transfers In:	
[1] General Fund (100)	73,253	Roads and Streets (300)	73,253
[2] General Fund (100)	45,000	Fire Equipment Reserve (140)	45,000
[3] General Fund (100)	533,000	Economic Stability Reserve (TGD)	533,000
[4] Project & Equipment Reserve (210)	798,758	Transient Room Tax Fund (800)	798,758
[5] Water Operating Fund (400)	44,823	General Fund (100)	44,823
[6] Water Operating Fund (400)	76,500	Water Master Plan Reserve (420)	76,500
[7] Sewer Operating Fund (500)	44,823	General Fund (100)	44,823
[8] Sewer Operating Fund (500)	82,000	Sewer Master Plan Reserve (590)	82,000
[9] Transient Room Tax Fund (800)	430,666	General Fund (100)	430,666
[10] Transient Room Tax Fund (800)	430,667	General Fund (100)	430,667
[11] Transient Room Tax Fund (800)	826,870	Roads and Streets Fund (300)	826,870
[12] Transient Room Tax Fund (800)	325,230	Fire Equipment Reserve (140)	325,230
[13] Transient Room Tax Fund (800)	419,442	General Fund (100)	419,442
[14] Transient Room Tax Fund (800)	71,025	General Fund (100)	71,025
[15] Transient Room Tax Fund (800)	419,442	Roads and Streets Fund (300)	419,442
Grand Total Transfers Out	<u>\$4,621,499</u>	Grand Total Transfers In	<u>\$4,621,499</u>

- [1] General Fund transfer to Roads & Streets Fund share of franchise fees.
- [2] General Fund transfer to Fire Equipment Reserve Fund for capital outlay expenditures.
- [3] General Fund transfer to Economic Stability Fund for use during periods of decline.
- [4] Project & Equipment Reserve Fund transferring fund balance to TRT Fund as the P&E Res. Fund is closing.
- [5] Water Operating Fund transfer to General Fund for administrative operations.
- [6] Water Fund transfer to Water Master Plan Reserve Fund for master plan projects.
- [7] Sewer Operating Fund transfer to General Fund for administrative operations.
- [8] Sewer Operating Fund transfer to Sewer Master Plan Reserve fund for master plan projects.
- [9] Transient Room Tax Fund transfer to General Fund for law enforcement.
- [10] Transient Room Tax Fund transfer to General Fund for Fire.
- [11] Transient Room Tax Fund transfer to Roads and Streets Fund for capital projects.
- [12] Transient Room Tax Fund transfer to Fire Equipment Reserve Fund for capital outlay expenditures.
- [13] Transient Room Tax Fund transfer to General Fund for Admin/law enforcement/Fire expenditures.
- [14] Transient Room Tax Fund transfer to General Fund for debt service.
- [15] Transient Room Tax Fund transfer to Roads and Streets Fund for capital projects.

SUMMARY OF CONTINGENCY

CITY OF ROCKAWAY BEACH

Analysis of Contingency

(funds that have a contingency amount are the only funds shown)

Budget

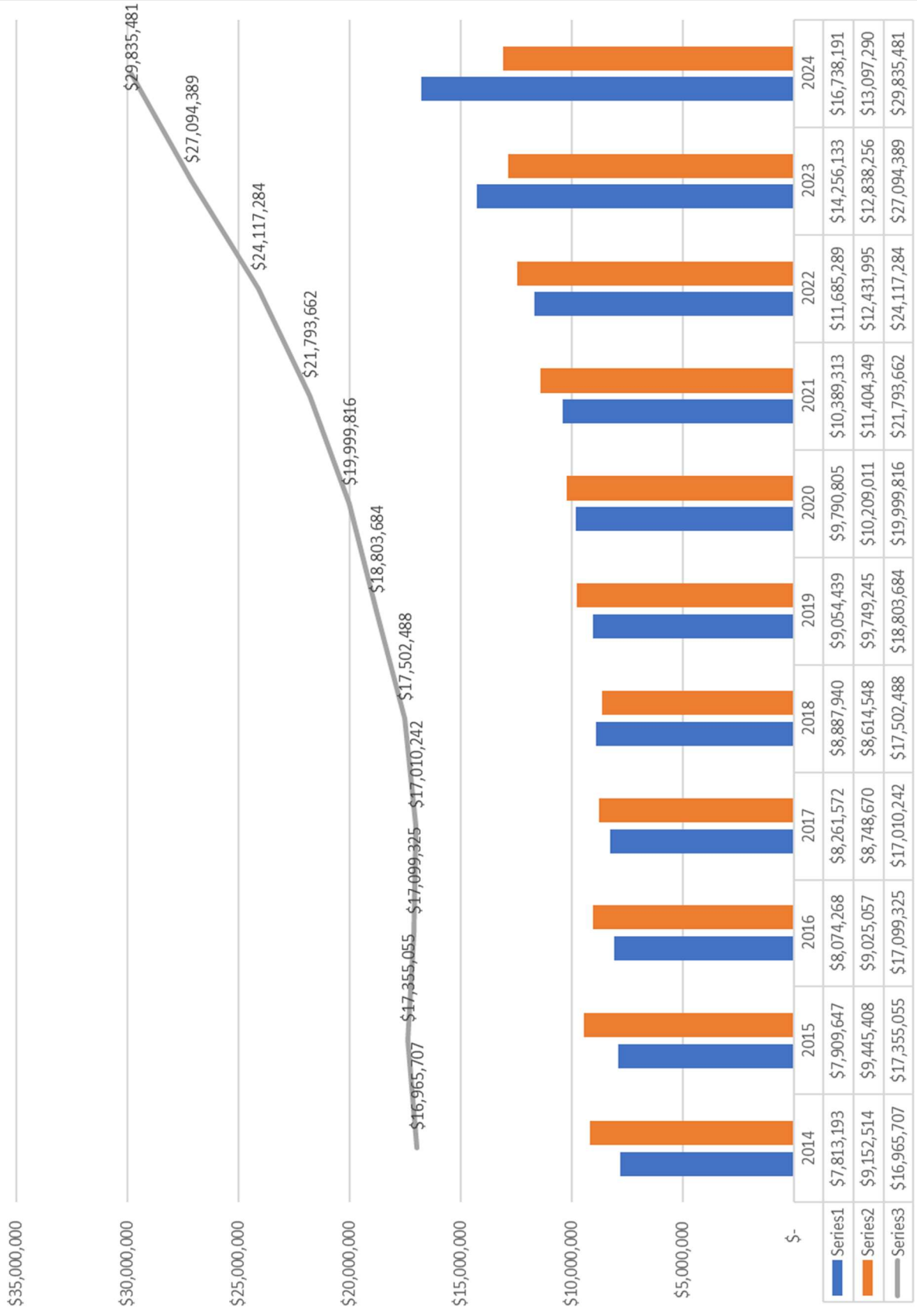
Fiscal Year Ending June 30, 2026

	General Fund 100	Roads & Streets Fund 150	Water Operating Fund 400	Sewer Operating Fund 500
Resources	5,069,994	3,015,661	11,359,685	1,759,807
Less: Expenditures	2,459,759	2,217,884	9,607,822	1,374,357
Less: Transfers out	651,253	0	121,323	126,823
Less: Contingency	368,964	332,683	691,173	206,154
Ending Fund Balance	1,590,018	465,094	939,367	52,473
 Contingency as a percentage of Expenditures	 15.0%	 15.0%	 7.2%	 15.0%

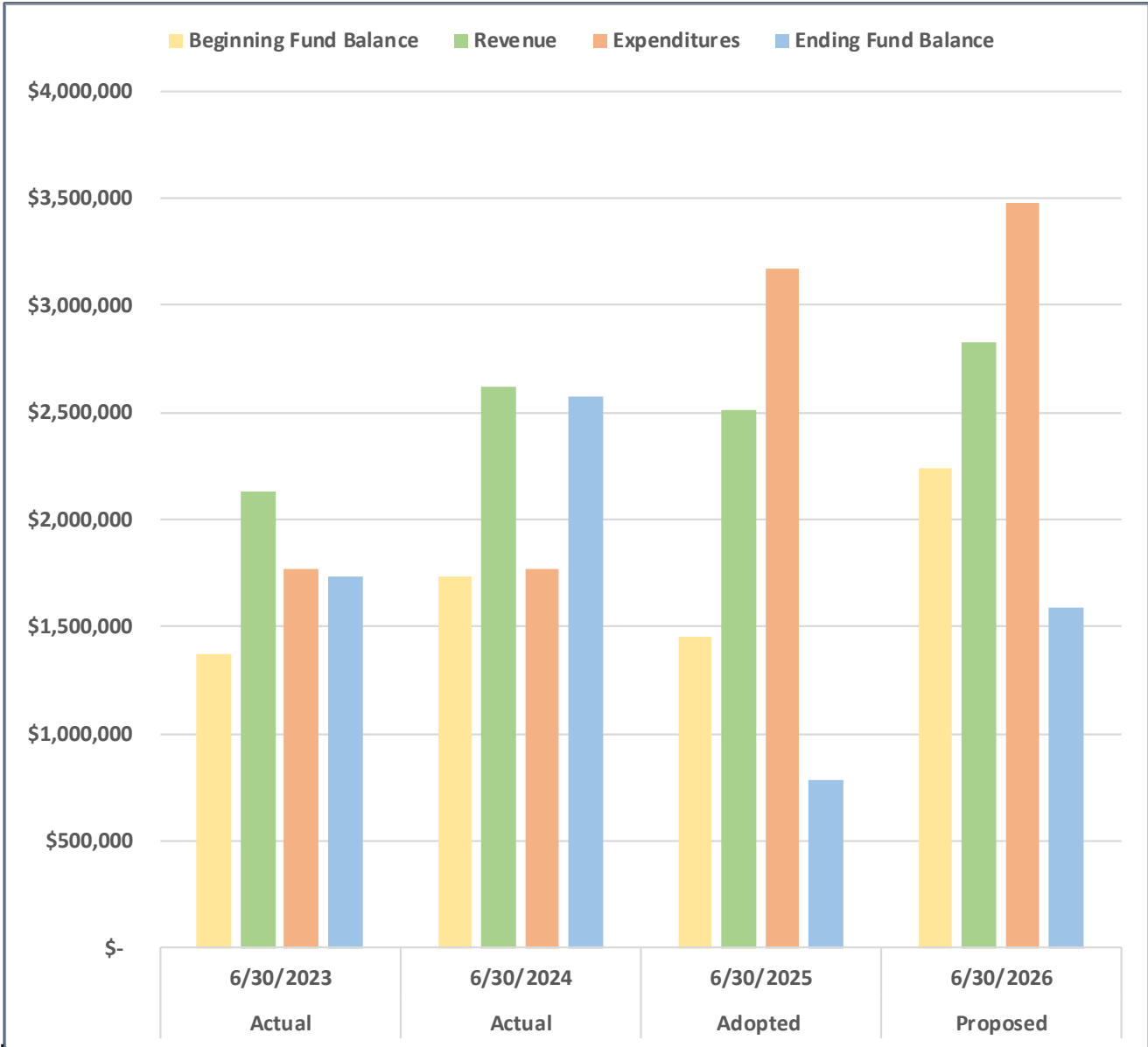
Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.

NET POSITION COMPARISON

Change of Total Net Position over a 10-Year Period



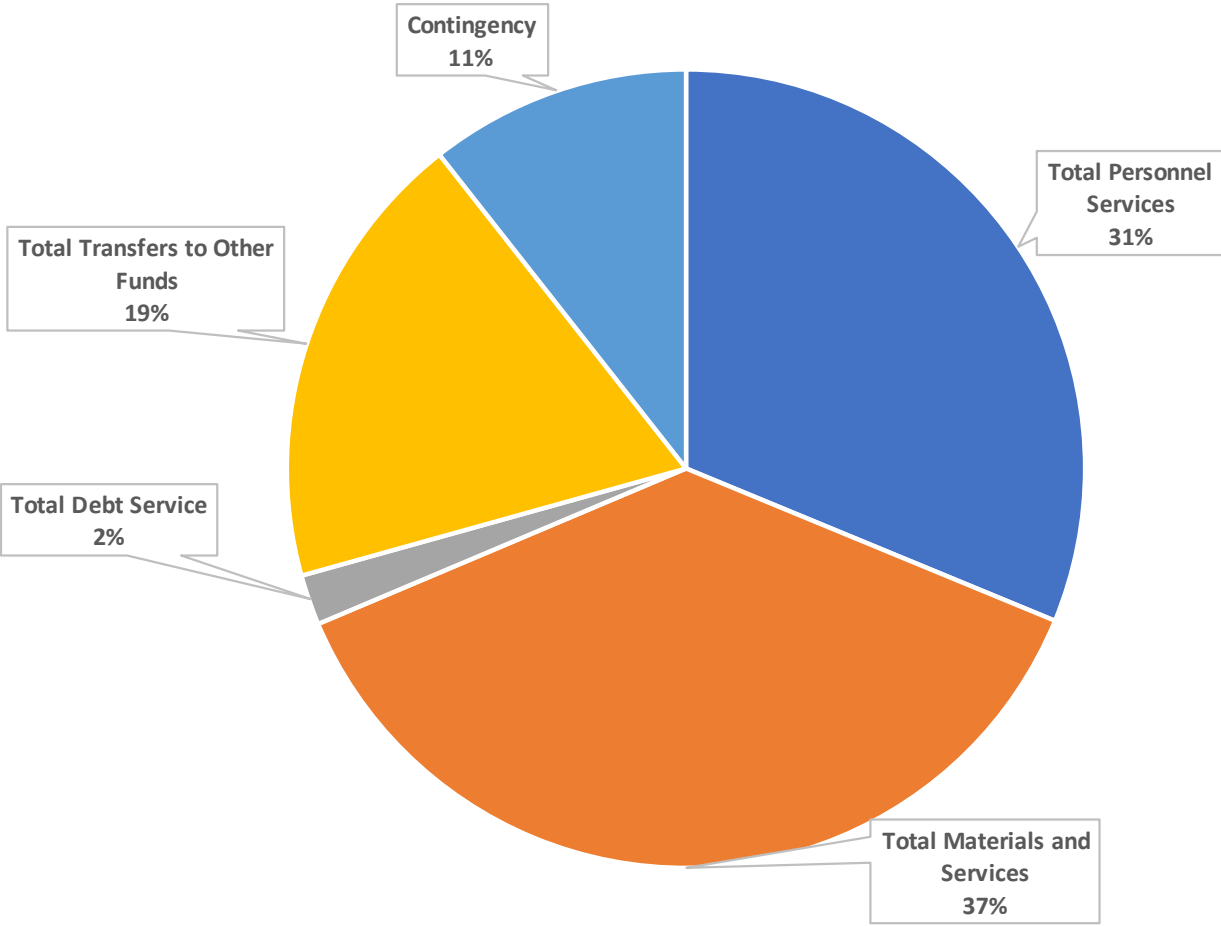
GENERAL FUND (FUND 100)



	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$1,374,147	\$1,731,373	\$1,448,916	\$2,241,822
Revenue	\$2,131,614	\$2,614,384	\$2,509,184	\$2,828,172
Expenditures	\$1,771,863	\$1,771,415	\$3,173,300	\$3,479,976
Ending Fund Balance	\$1,733,898	\$2,574,342	\$784,800	\$1,590,018

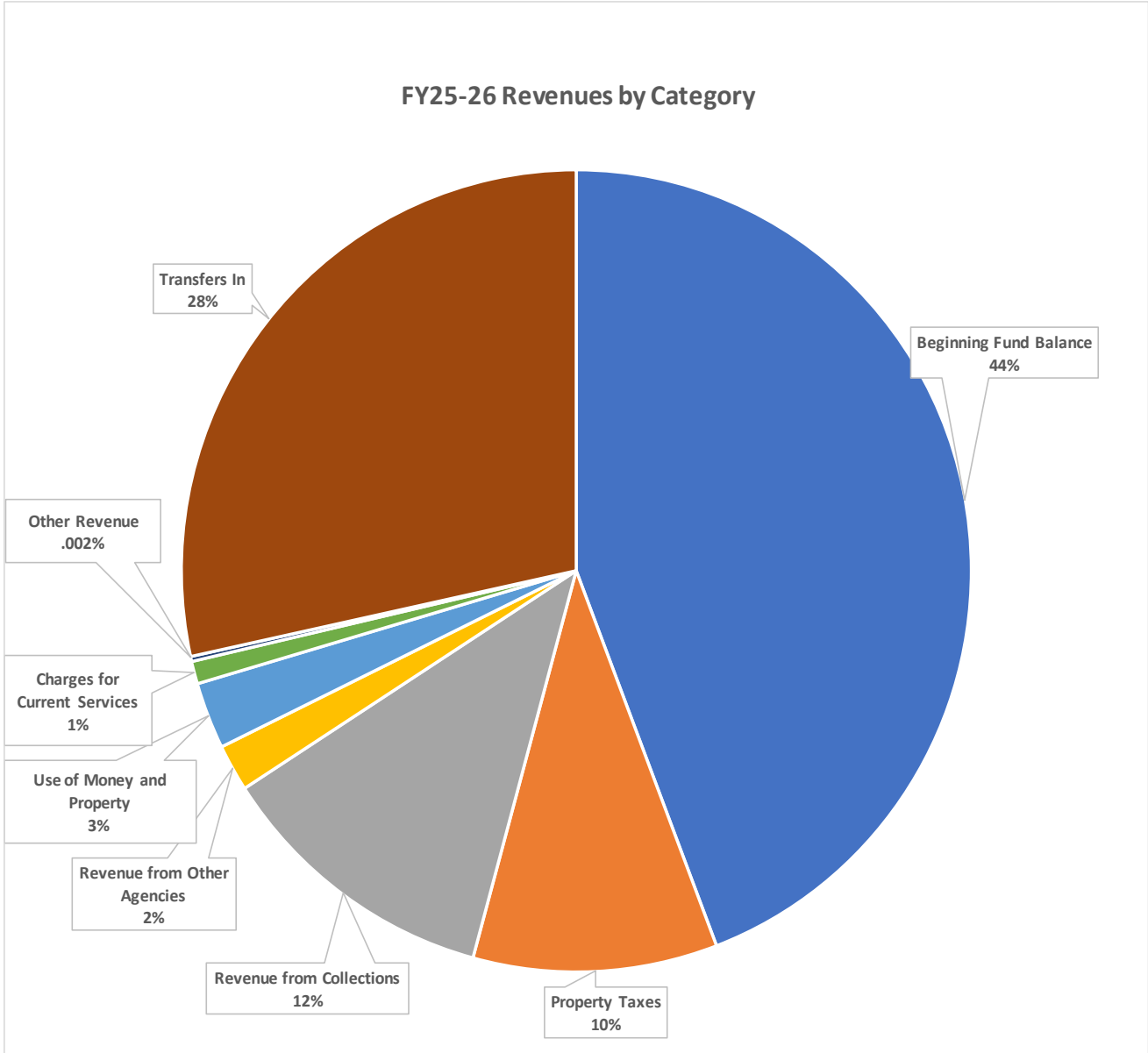
GENERAL FUND (FUND 100)

FY25-26 Total Expenditures by Category



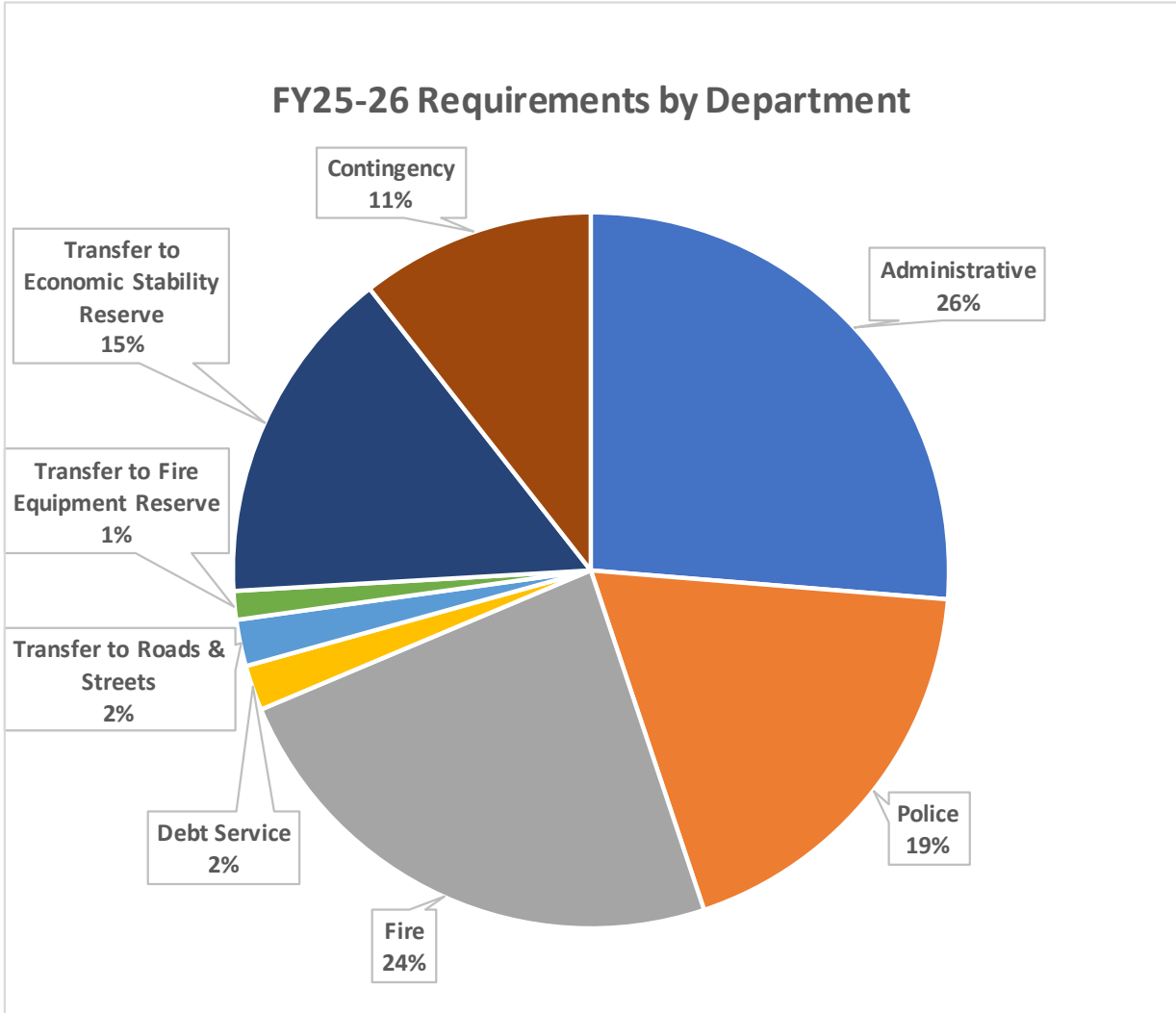
Total Personnel Services	\$ 1,086,633
Total Materials and Services	\$ 1,302,101
Total Debt Service	\$ 71,025
Total Transfers to Other Funds	\$ 651,253
Contingency	\$ 368,964
Total Expenditures	\$ 3,479,976

GENERAL FUND (FUND 100)



Beginning Fund Balance	\$ 2,241,822
Property Taxes	\$ 507,071
Revenue from Collections	\$ 590,885
Revenue from Other Agencies	\$ 96,404
Use of Money and Property	\$ 135,866
Charges for Current Services	\$ 46,500
Other Revenue	\$ 10,000
Transfers In	\$ 1,441,446
Total Resources	\$ 5,069,994

GENERAL (FUND 100)



Administrative	\$	914,801
Police	\$	647,153
Fire	\$	826,780
Debt Service	\$	71,025
Transfer to Roads & Streets	\$	73,253
Transfer to Fire Equipment Reserve	\$	45,000
Transfer to Economic Stability Reserve	\$	533,000
Contingency	\$	368,964
Total Requirements by Department	\$	3,479,976

25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data			GENERAL FUND 100 RESOURCES		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget This Year 2024-2025						
1				GL ACCT					1
2	1,374,147	1,731,373	1,448,916		Net Working Capital	2,241,822	-	-	2
3					OTHER RESOURCES				3
4	474,609	498,663	479,850	4010	Current Property Taxes (estimated to be received)	499,777	-	-	4
5	8,686	8,104	5,494	4020	Delinquent Property Taxes (Previous Levied)	7,294	-	-	5
6	483,295	506,767	485,344		TOTAL PROPERTY TAXES	507,071	-	-	6
7					REVENUE FROM COLLECTIONS				7
8	290,463	464,028	390,500	4060	Franchise Fees	162,785	-	-	8
9	-	-	-	4065	Business License Fees	12,000	-	-	9
10	-	-	-	4066	STR License Fees	251,500	-	-	10
11	35,753	26,124	20,500	4085	Land Use/Ordinance Fees	20,500	-	-	11
12	20,297	6,338	7,140	4100	Fines+Citations: Trfc,Prking, Ord Viol	5,500	-	-	12
13	-	-	50	4185	Fire Permits	-	-	-	13
14	2,061	2,568	3,060	4146	Utilities reimb-Health Dept	2,000	-	-	14
15	11,352	11,352	11,500	4142	First Floor Office Rent-Health Dept	11,500	-	-	15
16	-	-	100	4145	Refundable Deposits	100	-	-	16
17	124,470	125,284	125,000	4186	Emergency Services Fee	125,000	-	-	17
18	484,396	635,694	557,850		TOTAL REVENUE FROM OTHER COLLECTIONS	590,885	-	-	18
19					REVENUES FROM OTHER AGENCIES				19
20	188,214	42,000	35,000	4175	Misc. Grants-Gen Fund	10,000	-	-	20
21	26,700	18,100	28,000	4165	State Revenue Sharing	21,516	-	-	21
22	29,576	28,147	30,325	4040	Liquor Tax-OLCC	24,041	-	-	22
23	43,052	63,587	35,000	4060	Other Tax	40,000	-	-	23
24	1,084	1,002	1,065	4050	Cigarette Tax	847	-	-	24
25	288,626	152,836	129,390		TOTAL REVENUE FROM OTHER AGENCIES	96,404	-	-	25
26					USE OF MONEY AND PROPERTY				26
27	134,666	278,063	193,000	4120	Interest on Invested Funds-GF	135,366	-	-	27
28	-	2,100	1,000	4141	Community/Civic Center Rental-SR Cntr	500	-	-	28
29	134,666	280,163	194,000		TOTAL USE OF MONEY AND PROPERTY	135,866	-	-	29
30					CHARGES FOR CURRENT SERVICES				30
31					Fire Protection Contracts				31
32	29,000	33,000	30,000	4091	Nedonna Fire Dist	34,000	-	-	32
33	10,000	10,000	10,000	4092	Twin Rocks Water Dist	12,000	-	-	33
34	500	-	500	4093	OR State Forestry Dept	500	-	-	34
35	39,500	43,000	40,500		TOTAL CHARGES FOR CURRENT SERVICES	46,500	-	-	35
36					OTHER REVENUE				36
37	23,842	9,773	10,000	4150	Misc Revenues	10,000	-	-	37
38	-	-	500	4190	Surplus Property	-	-	-	38
39	23,842	9,773	10,500		TOTAL OTHER REVENUE	10,000	-	-	39
40					TRANSFER IN				40
41	195,000	294,703	300,000	4030	TRT < 5% > Police	430,666	-	-	41
42	195,000	371,607	300,000	4053	TRT < 5% > Fire Dept	430,667	-	-	42
43	64,000	64,000	64,000	4055	TRT < 5% > - GF Loan Service - City Hall Loan	71,025	-	-	43
44	5,000	5,000	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	-	-	-	44
45	28,509	39,187	20,000	4038	TRT < 30% of 2% CTY > Capital Projects PW	-	-	-	45
46	28,509	29,000	20,000	4053	TRT < 30 % of 2% CTY > Fire	-	-	-	46
47	28,509	29,000	20,000	4030	TRT < 30% of 2% CTY > Police	-	-	-	47
48	14,254	21,218	14,400	4036	TRT < 30% of 1% CTY > Capital Projects PW	-	-	-	48
49	14,254	21,218	14,400	4053	TRT < 30% of 1% CTY > Fire	-	-	-	49
50	14,254	21,218	14,400	4030	TRT < 30% of 1% CTY > Police	-	-	-	50
51					TRT < 30% of 5% Tourism ORD 2025-01	419,442	-	-	51
52	45,000	45,000	45,000	4037	Water - Civic Center Operations	44,823	-	-	52
53	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	44,823	-	-	53
54	-	-	229,400	4035	Debt Service Reserve	-	-	-	54
55	677,289	986,151	1,091,600		TOTAL TRANSFER IN	1,441,446	-	-	55
56	3,505,761	4,345,757	3,958,100		TOTAL RESOURCES	5,069,994	-	-	56

25/26 FISCAL YEAR PROPOSED BUDGET

				GENERAL FUND - POLICE DEPARTMENT		City of Rockaway Beach			
				FUND 100.15		Budget For Next Year 2025-2026			
Historical Data				REQUIREMENTS					
Actual									
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025				Proposed By Budget Officer	Approved By Budget Committee	Approved by Governing Body	
1					MATERIALS AND SERVICES				1
2	169,493	294,839	668,392	6550	Materials and Supplies/TCSO Contract	647,153	-	-	2
3	169,493	294,839	668,392		TOTAL MATERIALS & SERVICES	647,153	-	-	3
4	169,493	294,839	668,392		TOTAL REQUIREMENTS	647,153	-	-	4

				GENERAL FUND - FIRE DEPARTMENT		Budget For Next Year 2025-2026			
				FUND 100.16		Budget For Next Year 2025-2026			
Historical Data				REQUIREMENTS					
Actual									
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				GL Acct	PERSONNEL SERVICES				1
2	2,250	1,875	2,500	5062	Record Keeping	2,500	-	-	2
3	92,413	101,721	113,000	5052	Fire Chief	120,547	-	-	3
4	65,997	155,189	176,000	5053	Firefighters	193,170	-	-	4
5	-	4,902	5,000	5054	Overtime-Fire Department	8,000	-	-	5
6	14,891	-	21,000	5061	Volunteer EMS Stipends	22,000	-	-	6
7	19,000	46,827	21,000	5061	Volunteer Stipends	22,000	-	-	7
8	-	-	-	5075	Compensated Absenses	25,750	-	-	8
9	107,627	167,491	200,000	5152	Payroll Expenses	214,907	-	-	9
10	302,178	478,005	538,500		TOTAL PERSONNEL SERVICES	608,874	-	-	10
11	2.25	3.25	3.75		TOTAL FULL TIME EQUIVALENT (FTE)	3.75	-	-	11
12					MATERIALS AND SERVICES				12
13	2,949	3,180	3,800	6100	Electricity	4,000	-	-	13
14	9,735	16,449	12,000	6530	Telephone & Technology	24,000	-	-	14
15	10,496	13,268	10,500	6535	Medical	12,500	-	-	15
16	83,124	76,020	32,500	6555	Supplies & Gear	35,000	-	-	16
17	15,222	15,853	28,000	6570	Ins: Vehicle , Liab, Equip, Bldg	48,906	-	-	17
18	-	-	7,500	6557	Emergency Management Supplies	15,000	-	-	18
19	6,397	7,817	10,000	6580	Fuel & Oil	10,000	-	-	19
20	-	-	1,500	6582	Electronic Maint & Repair	1,500	-	-	20
21	6,158	5,506	15,000	6630	Building Maintenance	15,000	-	-	21
22	16,438	10,624	22,000	6660	Training	22,000	-	-	22
23	5,377	6,823	10,000	6670	Required Equip Testing	15,000	-	-	23
24	14,182	9,265	15,000	6690	Vehicle Maint & Repair	15,000	-	-	24
25	170,078	164,805	167,800		TOTAL MATERIALS AND SERVICES	217,906	-	-	25
26					CAPITAL OUTLAY				26
27	-	-	-	7621	Fire Department Capital Outlay	-	-	-	27
28	-	-	-		TOTAL CAPITAL OUTLAY	-	-	-	28
29	472,256	642,810	706,300		TOTAL REQUIREMENTS	826,780	-	-	29

25/26 FISCAL YEAR PROPOSED BUDGET

:K60	Historical Data			GENERAL FUND - ADMINISTRATION FUND 100.18 REQUIREMENTS		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL ACCT	PERSONNEL SERVICES				1
2	87,369	126,128	132,000	5057	Office Employees	169,724	-	-	2
3	-	-	1,200	5065	Overtime	1,200	-	-	3
4	91,254	92,206	99,760	5082	City Manager	113,205	-	-	4
5	1,410	1,500	1,400	5085	Council Stipend	1,218	-	-	5
6	180,033	219,834	234,360		TOTAL WAGES	285,347	-	-	6
7	-	1,473	5,000	5075	Accrued Vacation/Comp Time	10,344	-	-	7
8	88,641	104,497	167,000	5152	Payroll Expenses	182,068	-	-	8
9	268,674	325,804	406,360		TOTAL PERSONNEL SERVICES	477,759	-	-	9
10	1.75	2.70	2.36		TOTAL FULL - TIME EQUIVALENT (FTE)	2.76	0	0	10
11					MATERIALS AND SERVICES				11
12	88,138	31,893	10,000	6410	Planning - Consultants / Legal Fees / Attorney	85,000	-	-	12
13	998	2,724	5,800	6530	Telephone	6,050	-	-	13
14	6,100	12,178	22,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	20,517	-	-	14
15	13,456	52,275	65,000	6571	Computers, Server, & Technology	82,500	-	-	15
16	1,242	1,001	4,000	6577	Ordinance Update	4,000	-	-	16
17	633	-	1,000	6596	Emergency Services	1,000	-	-	17
18	1,572	2,901	3,000	6666	City Beautification	-	-	-	18
19	50,516	41,686	66,000	6830	City Hall Operations	60,000	-	-	19
20	3,500	6,183	3,500	6831	Dues: City/Officials/Staff	3,500	-	-	20
21	1,044	1,410	2,000	6835	Bank Fees	3,500	-	-	21
22	240	-	100	6840	Court Cost	100	-	-	22
23	128,640	44,923	71,978	6850	Admin - Professional Services / Attorney & Legal Fees	94,000	-	-	23
24	4,653	7,741	9,500	6870	Auditor & Bond	7,859	-	-	24
25	1,560	3,465	2,000	6880	Advertising	4,300	-	-	25
26	2,927	6,671	10,000	6890	Stationary & Supplies	7,000	-	-	26
27	1,543	4,185	8,000	6915	Travel & Training - Staff	11,000	-	-	27
28	16,174	22,304	18,000	5920	City Hall Building Maint	20,000	-	-	28
29	502	372	750	6932	City Manager Fund	1,100	-	-	29
30	1,034	2,674	3,750	6931	City Council/Mayor Expense	3,900	-	-	30
31	550	-	200	6440	Refundable Deposits	200	-	-	31
32	20,921	60,000	75,000	6954	Community Grants	21,516	-	-	32
33	345,943	304,586	381,578		TOTAL MATERIALS AND SUPPLIES	437,042	-	-	33
34					DEBT SERVICE				34
35	-	-	-	7510	Parking Lot Payments, due 8/1 & 2/1	-	-	-	35
36	123,543	-	-	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	-	-	-	36
37	-	101,926	140,000	8518	Debt Service	71,025	-	-	37
38	123,543	101,926	140,000		TOTAL DEBT SERVICE	71,025	-	-	38
39					CAPITAL OUTLAY				39
40	94,954	-	20,000	8000	Capital Projects-PW	-	-	-	40
41	-	7,080	-	8001	Grant Funded Capital Projects	-	-	-	41
42	94,954	7,080	20,000		TOTAL CAPITAL OUTLAY	-	-	-	42
43					TRANSFER OUT				43
44	36,000	49,370	50,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	73,253	-	-	44
45	261,000	45,000	45,000	8044	Fire Equipment Reserve	45,000	-	-	45
46	-	-	459,800	8046	Economic Stability Reserve	533,000	-	-	46
47	297,000	94,370	554,800		TOTAL TRANSFER OUT	651,253	-	-	47
48					CONTINGENCY				48
49	-	-	295,870	7999	GF - Contingency	368,964	-	-	49
50	-	-	295,870		TOTAL CONTINGENCY	368,964	-	-	50
51									51
52	1,733,898	2,574,342	784,800		Total Unappropriated Ending Fund Balance	1,590,018	-	-	52
53	2,864,012	833,766	1,798,608		TOTAL ADMINISTRATION REQUIREMENTS	2,006,043	-	-	53

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2025/2026

Lake Lytle Park \$1.2 million

High-Ground Project \$80,000

Business Façade and Business Marketing grants \$440,000

Pacific St. Improvement \$1.8 million

Road Surface Maintenance Projects \$50,000

Stormwater Project \$45,000

Water Distribution System Leak Detection \$25,000

Nedonna Beach Watermain Replacement Project \$2.8 million

Forest Stewardship Plan \$60,000

Source Water Protection Plan \$60,000

Jetty Creek Acquisition up to \$5 million

Salmonberry Trail \$535,000

Public Works Vehicle \$50,000

25/26 FISCAL YEAR PROPOSED BUDGET

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

Fire Equipment Reserve

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

Date can not be more than 10 years after establishment.

Fire Dept. Major Equipment Acquisitions

Fund 140

Review Year: 2025

Year of Review 2024: Res. 2024-34

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-2026					
Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024- 2025									
1			1	RESOURCES					1		
2	178,249	309,789	325,500	2	Working Capital	272,929	-	-	2		
3				3	Use of Money and Property				3		
4	1,381	2,972	2,100	4	Interest on Invested Funds	11,202	-	-	4		
5				5	TRANSFER IN					5	
6	261,000	45,000	45,000	6	GF Transfer In	45,000	-	-	6		
7	195,000	371,607	121,000	7	TRT Fund <5%>	325,230	-	-	7		
8	456,000	416,607	166,000	8	TOTAL TRANSFER IN			370,230	-	-	8
9	635,630	729,368	493,600	9	TOTAL RESOURCES			654,361	-	-	9
10			-	10	Taxes estimated to be received	-	-	-	10		
11	-	-		11	Taxes collected in year levied				11		
12	635,630	729,368	493,600	12	TOTAL RESOURCES			654,361	-	-	12
13				13	REQUIREMENTS					13	
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	325,841	360,000	70,000	15	Fire Dept	Capital	FD Equip Acquisition Plan	12,500	-	-	15
16	-	-	25,000	16	Fire Dept	Capital	FD Mobile Equip Replacement Plan	25,000	-	-	16
17	-	-	70,000	17	Fire Dept	Capital	High Ground Project	70,000	-	-	17
18	-	-	90,000	18	Fire Dept	Debt Service	Fire Truck Lease Payment	86,776	-	-	18
19	309,789	369,368		19	Ending balance (prior years)						19
20			238,600	20	Reserved for Future Expenditure			460,085	-	-	20
21	635,630	729,368	493,600	21	TOTAL REQUIREMENTS			654,361	-	-	21

25/26 FISCAL YEAR PROPOSED BUDGET

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by resolution / ordinance number
 8-667 on (date)05/09/2018 for the following specified purpose:
 Debt Service Loan Payments

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

**Debt Service Reserve
Fund 160**

CITY OF ROCKAWAY BEACH

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1			1	RESOURCES			1	
2	229,400	229,400	2	Working Capital	-	-	-	2
3	229,400	229,400	3	TOTAL RESOURCES			3	
4			4	Taxes estimated to be received	-	-	-	4
5	-	-	5	Taxes collected in year levied				5
6	229,400	229,400	6	TOTAL RESOURCES			6	
7			7	REQUIREMENTS			7	
8			8	Org. Unit or Prog. & Activity	Object Classification	Detail		8
9	-	-	9	Admin Dept	Transfer Out	Txfr to General Fund to Close Fund		9
10	229,400	229,400	10	TOTAL REQUIREMENTS			10	

This fund is authorized and established by Resolution
 2024-35 on (date) 06/12/2024 for the following specified pur
 Economic downturn or budget deficits.

**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: 2025

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1			1	RESOURCES			1	
2	-	-	2	Working Capital	467,380	-	-	2
3			3	Use of Money and Property				3
4	-	-	4	Interest on Invested Funds	1,532	-	-	4
5			5	TRANSFER IN			5	
6	-	-	6	TIF-General Fund	533,000	-	-	6
7	-	-	7	TOTAL TRANSFER IN			7	
8	-	-	8	TOTAL RESOURCES			8	
9			9	Taxes estimated to be received	-	-	-	9
10	-	-	10	Taxes collected in year levied				10
11	-	-	11	TOTAL RESOURCES			11	
12			12	REQUIREMENTS			12	
13			13	Org. Unit or Prog. & Activity	Object Classification	Detail		13
14	-	-	14					14
15	-	-	15	Ending balance (prior years)			15	
16		464,800	16	Reserved for Future Expenditure			16	
17	-	-	17	TOTAL REQUIREMENTS			17	

25/26 FISCAL YEAR PROPOSED BUDGET

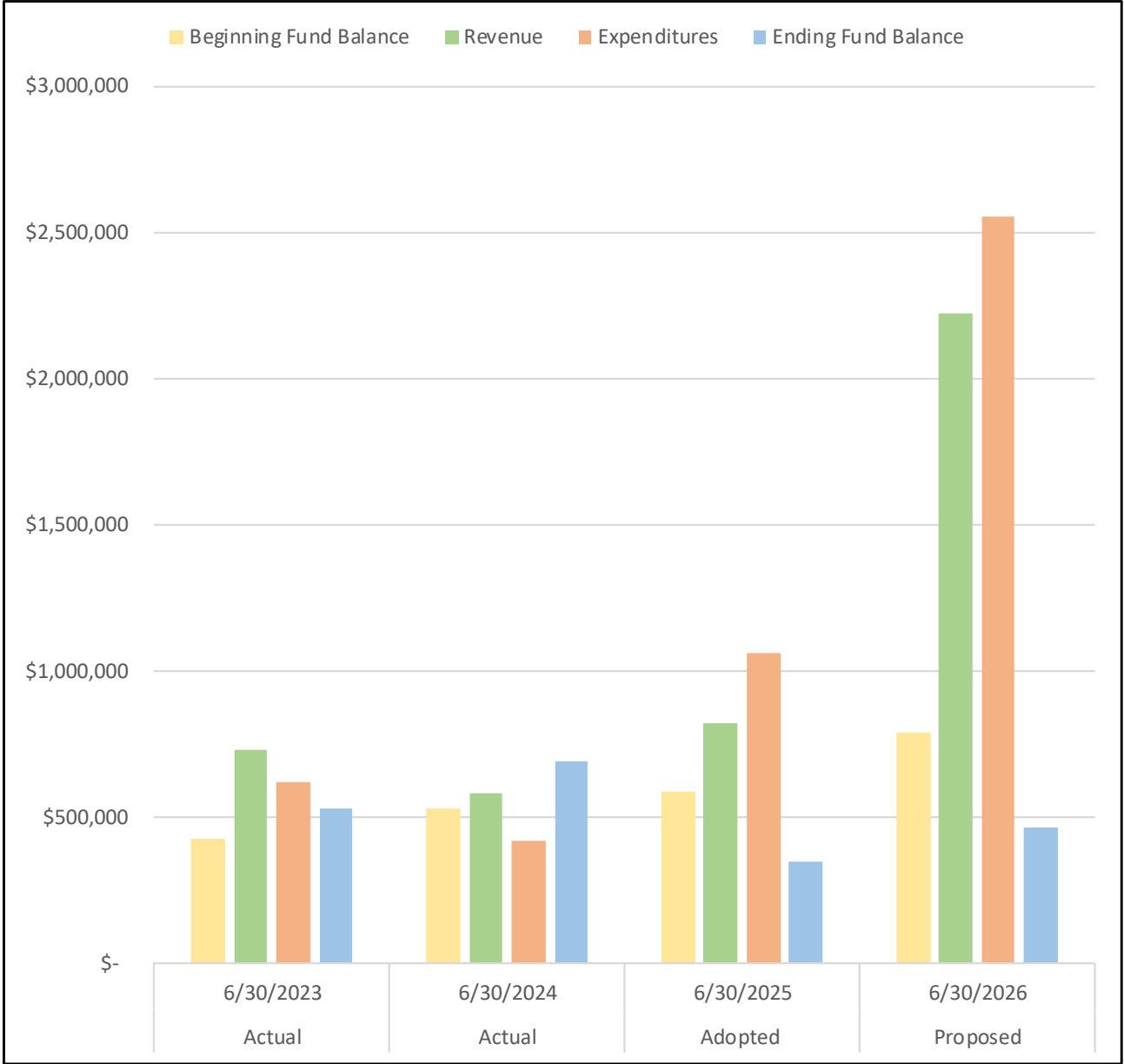
This fund is authorized and established by Resolution
 2014-627 on (date)04/09/2014 for the following specified purpose:
 GASB 34 Funding

Project & Equipment Reserve
 Fund 210

Year this reserve fund will be reviewed to be continued or abolished.
 Date can not be more than 10 years after establishment.
 Review Year: 2025

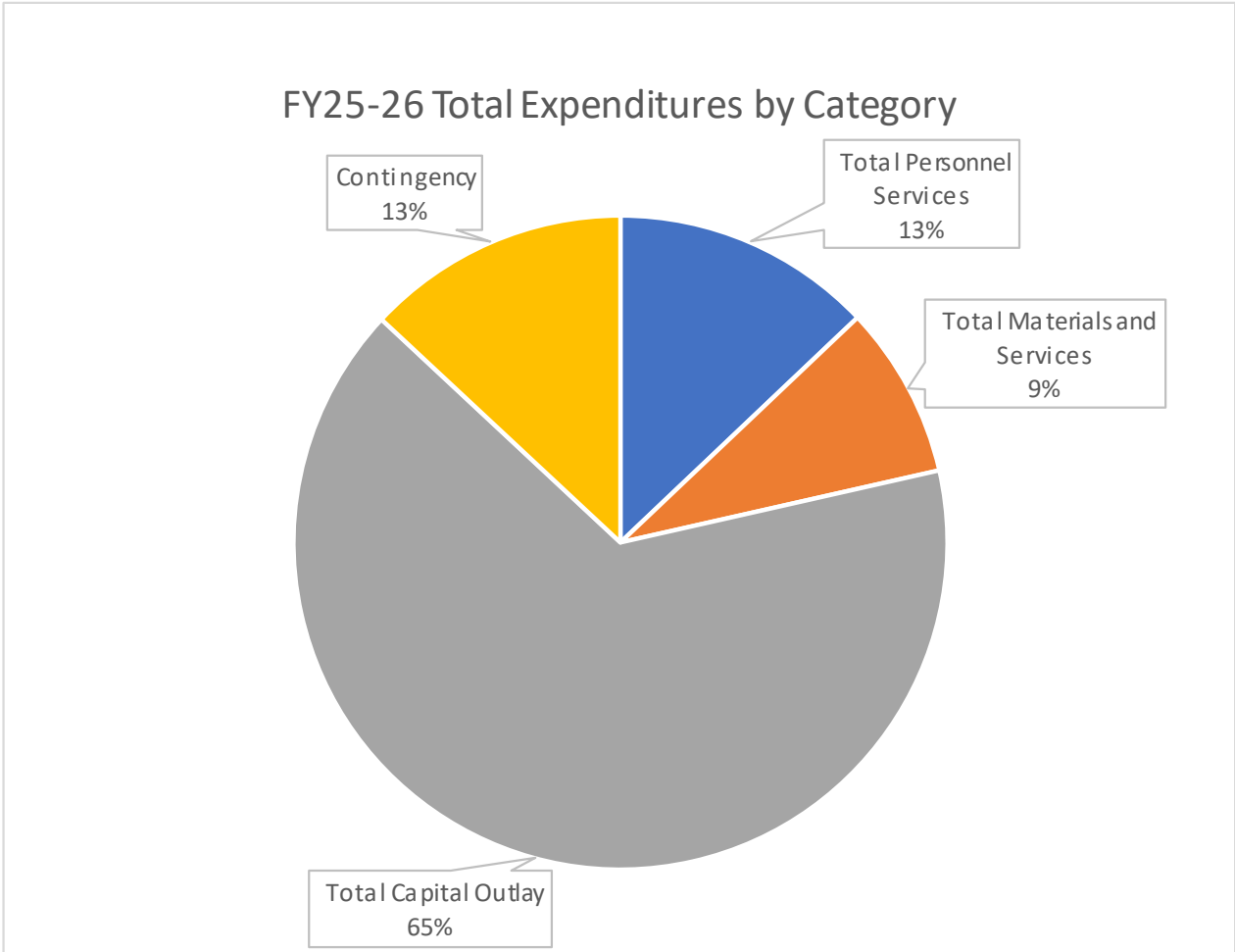
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026							
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025									
1			1	RESOURCES			1				
2	1,098,482	1,623,103	1,741,189	2	Working Capital	798,758	-	-	2		
3	1,640	3,529	3,000	3	Interest on Invested Funds	-	-	-	3		
4	-	-	75,000	4	Grants-Tourism Facilities	-	-	-	4		
5				5	TRANSFER IN			5			
6	195,000	371,607	120,000	6	TRT <From 5%>	-	-	-	6		
7	332,609	495,104	336,000	7	TRT<From 70% of 2% CTY>	-	-	-	7		
8	166,304	247,552	168,000	8	TRT <From 70% of 1% CTY>	-	-	-	8		
9	23,511	55,000	20,000	9	TRT <From 30% of 2% CTY>	-	-	-	9		
10	14,257	21,218	14,400	10	TRT <From 30% of 1% CTY>	-	-	-	10		
11	731,681	1,190,481	658,400	11	TOTAL TRANSFER IN	-	-	-	11		
12	1,831,803	2,817,113	2,477,589	12	TOTAL RESOURCES	798,758	-	-	12		
13			-	13	Taxes estimated to be received	-	-	-	13		
14	-	-		14	Taxes collected in year levied				14		
15	1,831,803	2,817,113	2,477,589	15	TOTAL RESOURCES	798,758	-	-	15		
16				16	REQUIREMENTS			16			
17				17	Org. Unit or Prog. & Activity	Object Classificatio n	Detail		17		
18	208,700	2,209,157	2,000,000	18	Facilities	Capital	Tourism Facilities & Projects		18		
19				19	TRANSFERS OUT			19			
20	-	-	-	20	TRT		798,758	-	-	20	
21	-	-	-	21	TOTAL TRANSFERS OUT			798,758	-	-	21
22	1,623,103	607,956		22	Ending balance (prior years)					22	
23			477,589	23	Reserved for Future Expenditure			-	-	-	23
24	1,831,803	2,817,113	2,477,589	24	TOTAL REQUIREMENTS			-	-	-	24

ROADS & STREETS FUND (FUND 300)



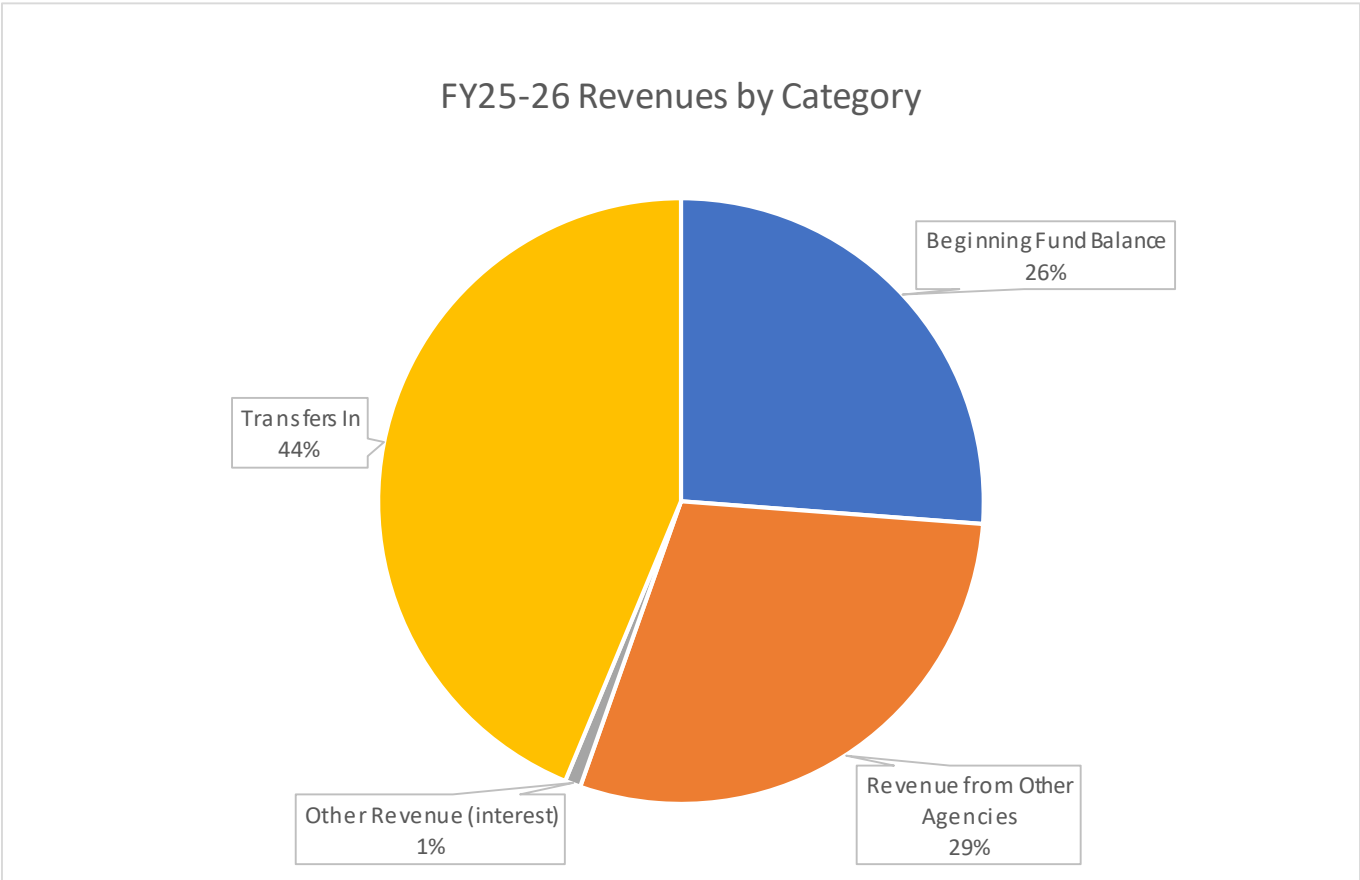
	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$ 424,240	\$ 531,269	\$ 589,837	\$ 789,890
Revenue	\$ 728,340	\$ 584,079	\$ 819,590	\$ 2,225,771
Expenditures	\$ 621,311	\$ 420,686	\$ 1,062,278	\$ 2,550,567
Ending Fund Balance	\$ 531,269	\$ 694,662	\$ 347,149	\$ 465,094

ROADS & STREETS FUND (FUND 300)



Total Personnel Services	\$ 329,481
Total Materials and Services	\$ 217,827
Total Capital Outlay	\$ 1,670,576
Contingency	\$ 332,683
Total Expenditures	\$ 2,550,567

ROADS & STREETS FUND (FUND 300)



Beginning Fund Balance	\$	789,890
Revenue from Other Agencies	\$	880,851
Other Revenue (interest)	\$	25,355
Transfers In	\$	1,319,565
Total Resources	\$	3,015,661

25/26 FISCAL YEAR PROPOSED BUDGET

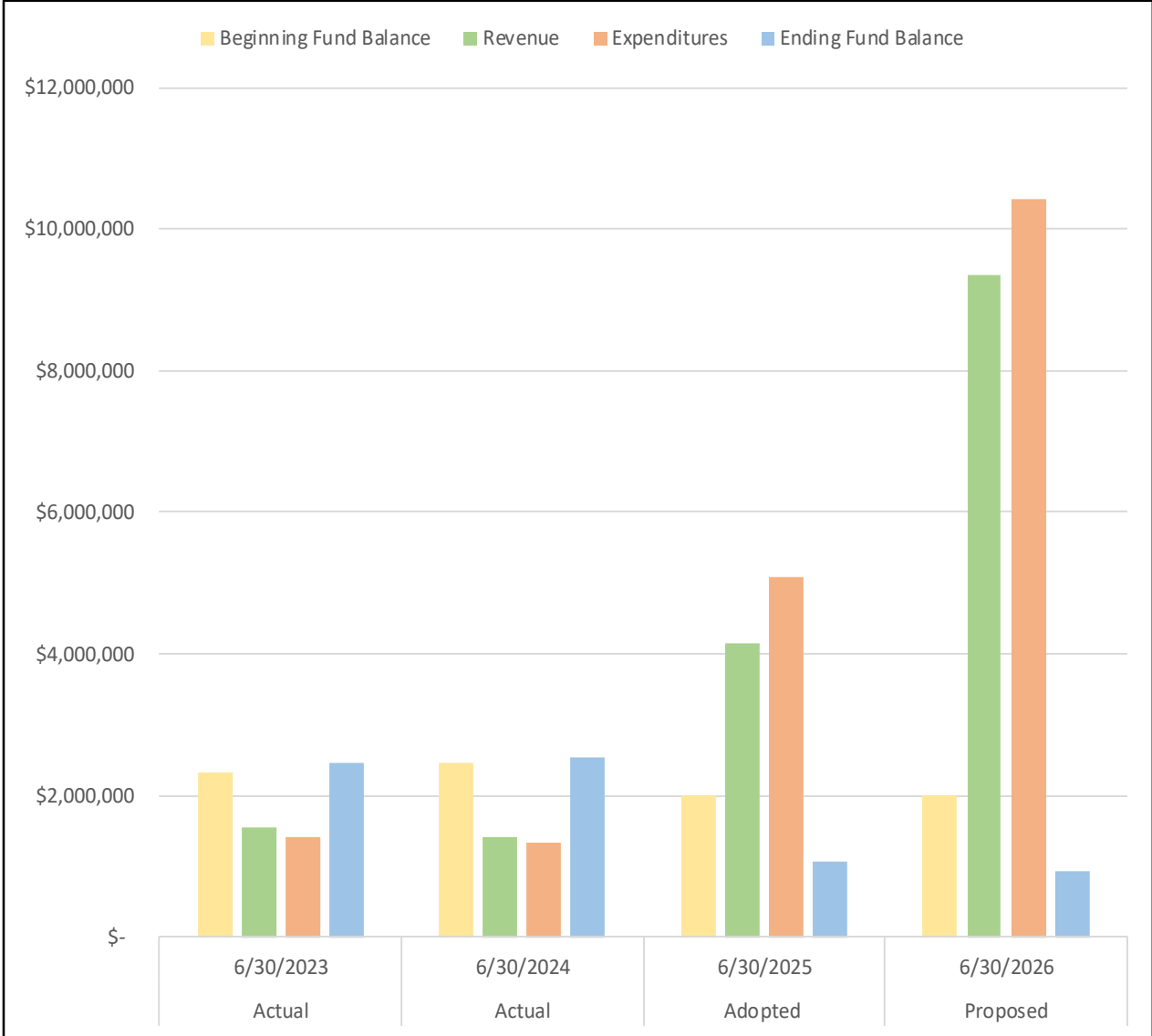
1	Historical Data			ROADS & STREETS FUND 300		Budget For Next Year 2025-2026			1
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
2	424,240	531,269	589,837	GL ACCT	RESOURCES				2
3	-	-	-		FUND BALANCE- UNRESTRICTED	789,890	-	-	3
4	-	-	-		FUND BALANCE - RESTRICTED ODOT FUNDS	-	-	-	4
5	424,240	531,269	589,837		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	-	-	-	5
6					TOTAL FUND BALANCE	789,890	-	-	6
7	116,058	118,068	119,000	4340	REVENUE FROM OTHER AGENCIES				7
8	-	1,193	1,190	2985	State Street Revenue - ODOT	121,622	-	-	8
9	168,300	650	250,000	4182	Restricted Bike/Pedestrian Funds ODOT	1,229	-	-	9
10	284,358	119,911	370,190		Grants & Reimbursements Roads & Streets	758,000	-	-	10
11					TOTAL REVENUE FROM OTHER AGENCIES	880,851	-	-	11
12	21,631	43,872	31,000	4120	USES OF MONEY AND PROPERTY				12
13					Interest on Invested Funds	25,355	-	-	13
14	28,209	55,000	59,000	4030	TRANSFERS IN:				14
15	343,888	294,705	295,000	4030	TRT < From 30% of 2% CTY >	-	-	-	15
16	14,254	21,221	14,400	4030	TRT < From 5% >	826,870	-	-	16
17	36,000	49,370	50,000	4038	TRT < 30% of 1% of CTY >	-	-	-	17
18	-	-	-	4030	General Fund < TPUD Fran 2% of the 4% >	73,253	-	-	18
19	422,351	420,296	418,400		TRT < From 30% of 5% Tourism Ord. 2025-01>	419,442	-	-	19
20	1,152,580	1,115,348	1,409,427		TOTAL TRANSFER IN	1,319,565	-	-	20
21					TOTAL RESOURCES	3,015,661	-	-	21
22					REQUIREMENTS				22
23	13,036	13,172	14,252	5082	PERSONNEL SERVICES				23
24	-	-	-	5060	City Manager	16,172	-	-	24
25	6,032	8,207	10,520	5058	Public Works Director	23,532	-	-	25
26	60,442	73,197	91,000	5055	Public Works Superintendent	11,844	-	-	26
27	463	300	-	5085	Maintenance Worker Wages	104,166	-	-	27
28	-	-	5,000	5056	Council Stipend	125	-	-	28
29	-	-	-	5064	Extra Labor - Temp	6,000	-	-	29
30	-	-	5,600	5065	Standby	1,733	-	-	30
31	79,973	94,876	126,372		Overtime	5,610	-	-	31
32	44,017	60,789	91,000	5152	TOTAL WAGES	169,182	-	-	32
33	-	-	2,000	5075	Payroll Expenses	148,083	-	-	33
34	123,990	155,665	219,372		Accrued Vacation/Comp Time	12,216	-	-	34
35	0.75	1.50	1.52		TOTAL PERSONNEL SERVICES	329,481	-	-	35
36					TOTAL FULL TIME EQUIVALENT (FTE)	2	0	0	36
37	25,732	31,404	33,500	6800	MATERIALS & SERVICES				37
38	-	-	-	6574	Roads Materials, Sup & Services	49,000	-	-	38
39	17,371	17,260	25,000	6572	Audit	2,282	-	-	39
40	3,602	2,242	4,600	6125	Street Lighting	22,000	-	-	40
41	5,000	6,110	8,000	6570	Electricity: Wayside, City Park	5,000	-	-	41
42	1,525	1,571	1,600	6592	Ins/Vehicle, Liability, Equip, Bldg	42,716	-	-	42
43	4,165	1,419	9,300	6610	Parking Lease - Port of Tillamook Bay	1,600	-	-	43
44	1,796	473	3,000	6620	Sidewalks, Curb, Bikeways	1,229	-	-	44
45	25	4,236	1,000	6667	Street Signs	6,000	-	-	45
46	6,764	5,942	15,000	6690	Storm Damage Repairs	3,000	-	-	46
47	4,114	4,483	7,000	6580	Vehicle Maint, Supplies & Repair	16,000	-	-	47
48	8,677	3,927	10,000	6600	Fuel & Oil	6,000	-	-	48
49	30,093	4,733	10,000	6131	Drainage, Flood Control & Slides	10,000	-	-	49
50	34,583	32,451	42,000	6130	Nature Preserve	8,000	-	-	50
51	143,447	116,251	170,000		Wayside & Park Maintenance	45,000	-	-	51
52					TOTAL MATERIALS & SERVICES	217,827	-	-	52
53	353,874	112,291	450,000	7502	CAPITAL OUTLAY				53
54	-	-	-	7509	Roads & Streets Paving & Grant Projects	1,050,000	-	-	54
55	-	36,479	50,000	7506	Lake Lytle Park	508,576	-	-	55
56	-	-	-	7507	Streets Capital Improvement Plan	50,000	-	-	56
57	-	-	35,000	7508	Public Works Mobile Equipment Plan	17,000	-	-	57
58	353,874	148,770	535,000		Public Works Stormwater Projects	45,000	-	-	58
59	-	-	137,906	7999	TOTAL CAPITAL OUTLAY	1,670,576	-	-	59
60	531,269	694,662			Contingency	332,683	-	-	60
61			347,149		Ending Balance (Prior Years)				61
62	1,152,580	1,115,348	1,409,427		Total Unappropriated Ending Fund Balance	465,094	-	-	62
					REQUIREMENTS TOTAL	3,015,661	-	-	

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

FUND 390

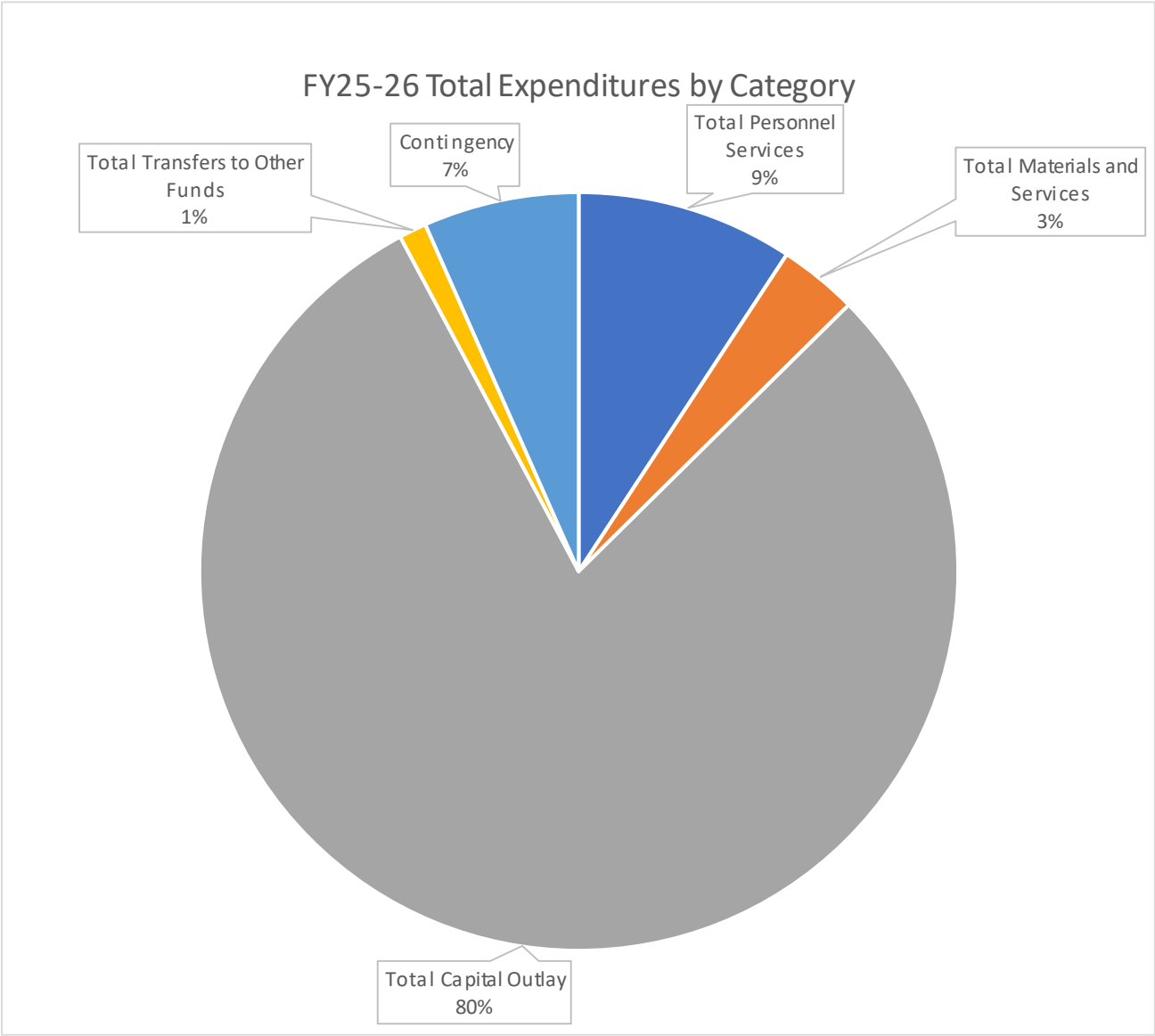
	Historical Data			RESOURCES		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL Acct	BEGINNING FUND BALANCE				1
2					WORKING CAPITAL				2
3	184,551	203,719	222,719		Bal Fwd - Improvement	235,280	-	-	3
4	1,168	2,561	1,800	4120	Interest on Invested Funds	7,479	-	-	4
5	18,000	14,400	18,000	4940	Improvement Fees	14,000	-	-	5
6	203,719	220,680	242,519		TOTAL RESOURCES	256,759	-	-	6
7					REQUIREMENTS				7
8	-	-	242,519	7880	Contract Materials - Improvement	256,759	-	-	8
9	-	-	242,519		TOTAL CAPITAL OUTLAY	256,759	-	-	9
10			-		Unappropriated Fund Balance - Improvement	-	-	-	10
11	203,719	220,680			FUND BALANCE (PRIOR YEARS)				11
12					Reserved for Future Expenditures				12
13	203,719	220,680	242,519		TOTAL REQUIREMENTS	256,759	-	-	13

WATER FUND (FUND 400)



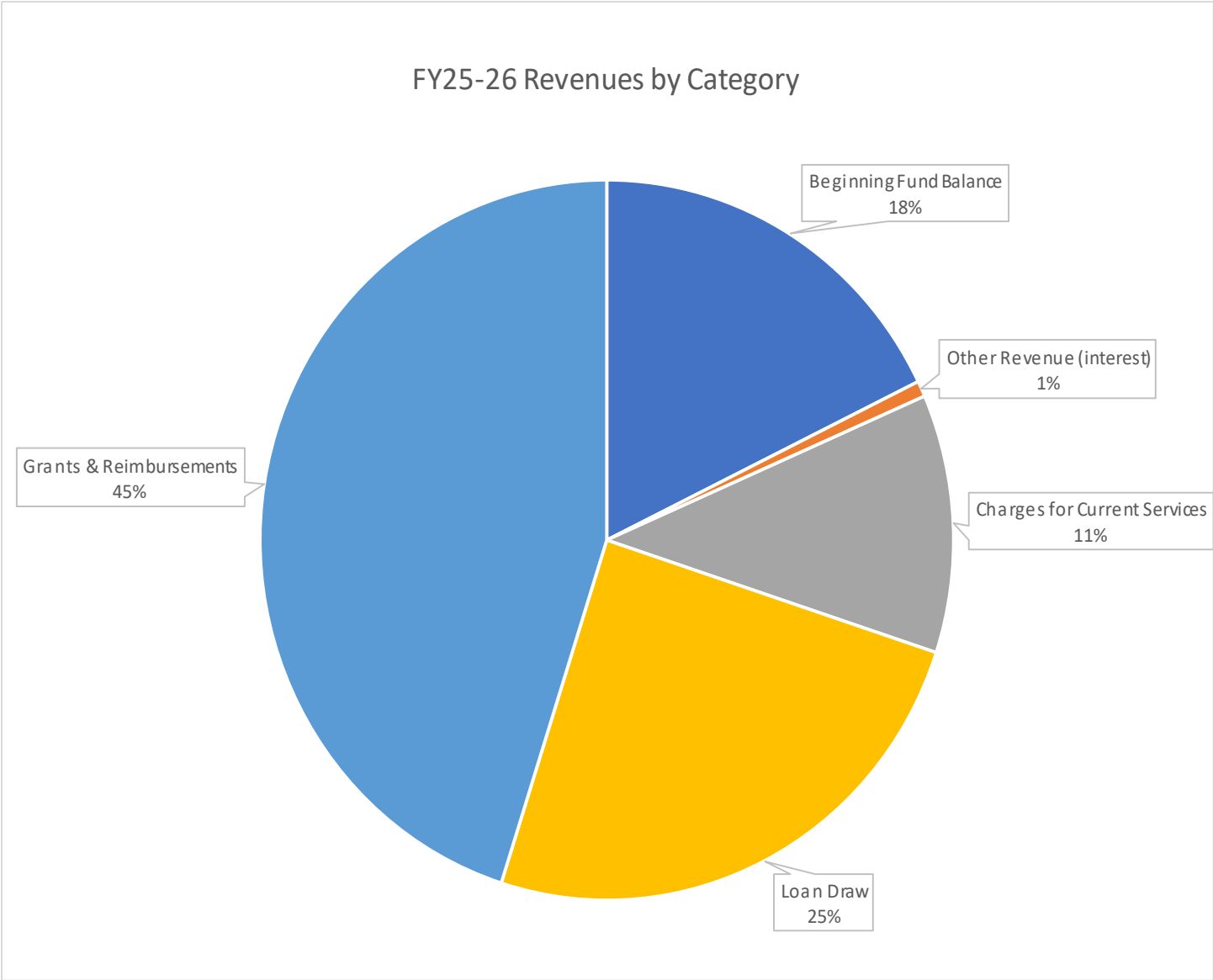
	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$2,334,539	\$ 2,467,795	\$ 2,002,900	\$ 2,015,623
Revenue	\$1,537,818	\$ 1,409,365	\$ 4,158,937	\$ 9,344,062
Expenditures	\$1,404,562	\$ 1,342,855	\$ 5,089,908	\$ 10,420,318
Ending Fund Balance	\$2,467,795	\$ 2,534,305	\$ 1,071,929	\$ 939,367

WATER FUND (FUND 400)



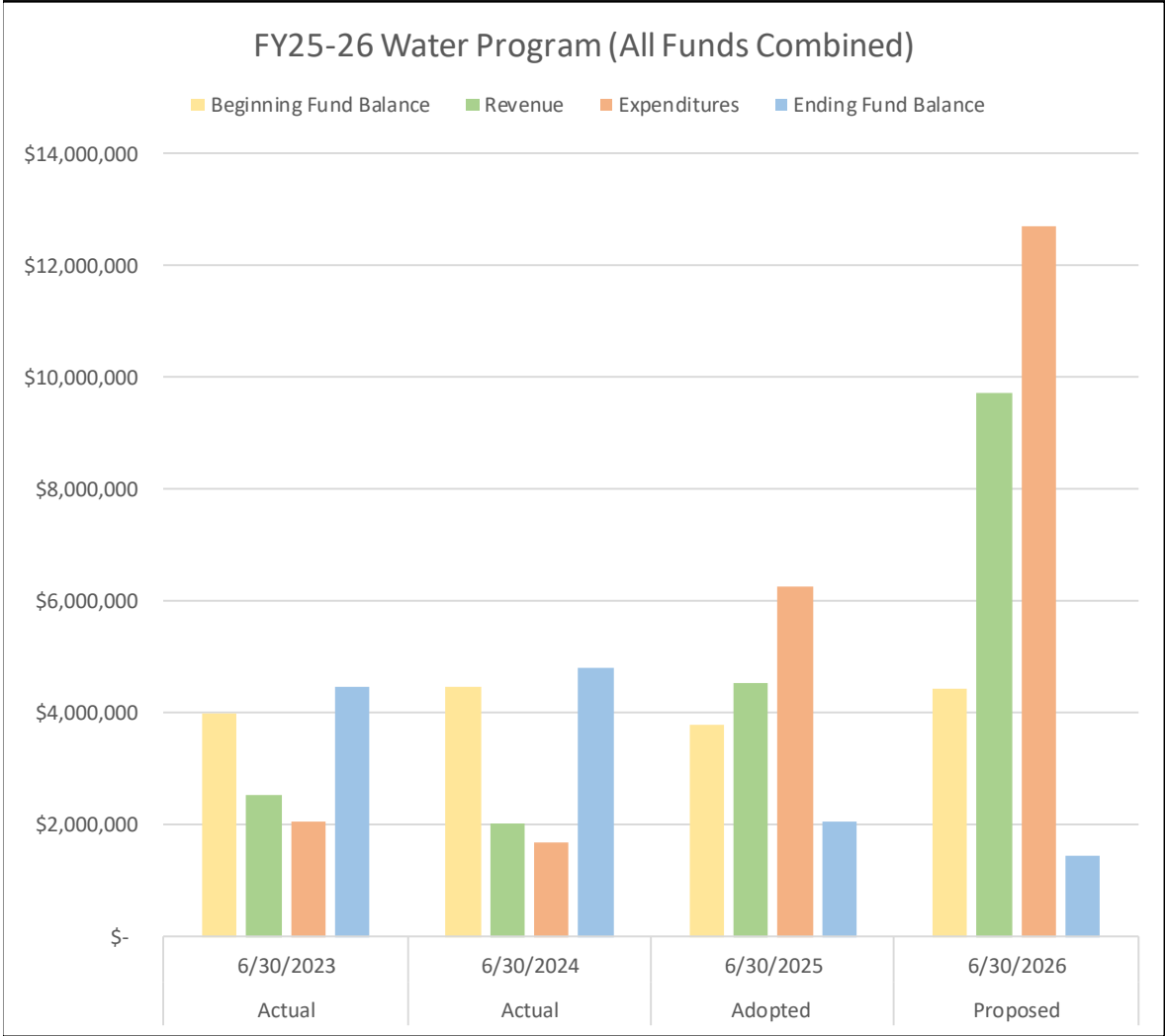
Total Personnel Services	\$	962,794
Total Materials and Services	\$	350,028
Total Capital Outlay	\$	8,295,000
Total Transfers to Other Funds	\$	121,323
Contingency	\$	691,173
Total Expenditures	\$	10,420,318

WATER FUND (FUND 400)



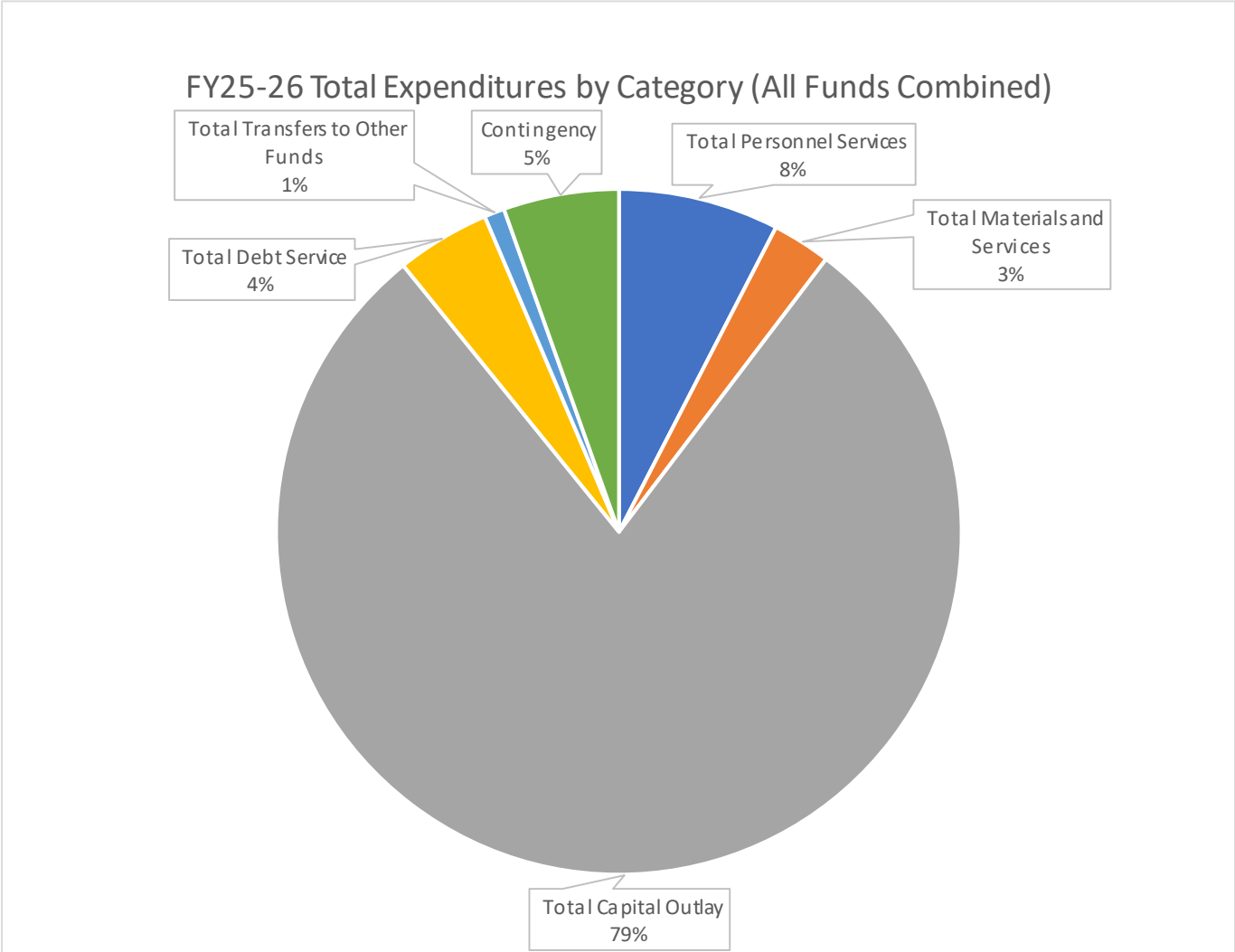
Beginning Fund Balance	\$ 2,015,623
Other Revenue (interest)	\$ 81,262
Charges for Current Services	\$ 1,317,000
Loan Draw	\$ 2,825,800
Grants & Reimbursements	\$ 5,120,000
Total Resources	\$ 11,359,685

WATER FUND (FUND 400)



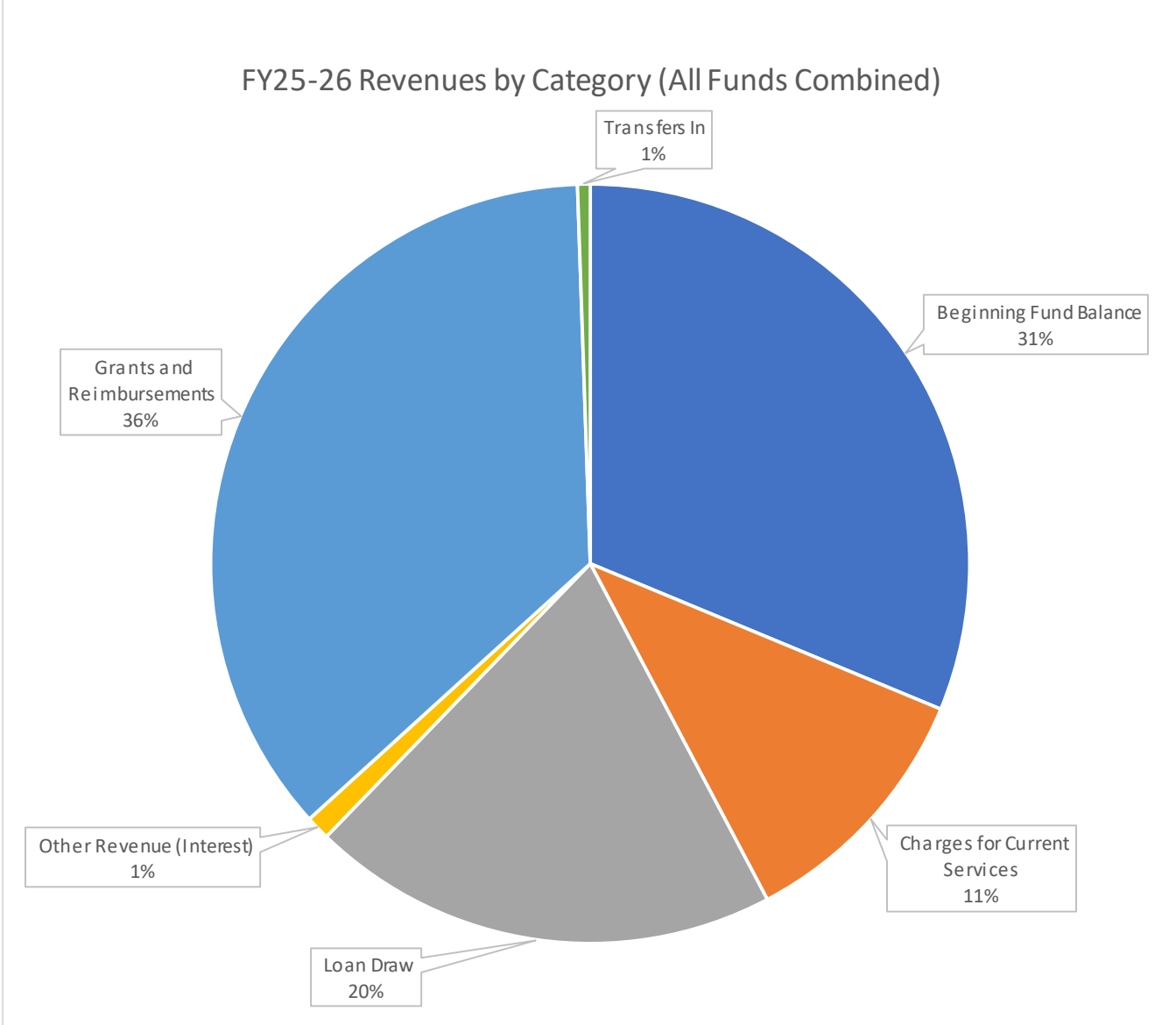
	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$3,985,169	\$ 4,456,084	\$ 3,790,893	\$ 4,421,551
Revenue	\$2,523,736	\$ 2,023,302	\$ 4,535,737	\$ 9,724,186
Expenditures	\$2,052,821	\$ 1,674,303	\$ 6,277,645	\$ 12,694,002
Ending Fund Balance	\$4,456,084	\$ 4,805,083	\$ 2,048,985	\$ 1,451,735

WATER FUND (FUND 400)



Total Personnel Services	\$ 962,794
Total Materials and Services	\$ 350,028
Total Capital Outlay	\$ 10,006,934
Total Debt Service	\$ 561,750
Total Transfers to Other Funds	\$ 121,323
Contingency	\$ 691,173
Total Expenditures	\$ 12,694,002

WATER FUND (FUND 400)



Beginning Fund Balance	\$ 4,421,551
Charges for Current Services	\$ 1,556,800
Loan Draw	\$ 2,825,800
Other Revenue (Interest)	\$ 145,086
Grants and Reimbursements	\$ 5,120,000
Transfers In	\$ 76,500
Total Resources	\$ 14,145,737

25/26 FISCAL YEAR PROPOSED BUDGET

1	Historical Data			GL ACCT	WATER OPERATING FUND 400	Budget For Next Year 2025-2026			1
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
2	2,334,539	2,467,795	2,002,900		RESOURCES				2
3					FUND BALANCE	2,015,623	-	-	3
4					CHARGES FOR CURRENT SERVICES				4
5	1,251,641	1,267,259	1,215,000	4540	Water Service Base Rate	1,215,000	-	-	5
6	25,812	23,790	25,500	4550	New Water Connections	25,500	-	-	6
7	76,409	76,902	76,500	4560	Master Plan Reserve Fund	76,500	-	-	7
8	1,353,862	1,367,951	1,317,000		TOTAL CHARGES FOR CURRENT SERVICES	1,317,000	-	-	8
9					USE OF MONEY AND PROPERTY				9
10	10,380	20,779	16,000	4120	Interest on Invested Funds	81,262	-	-	10
11					TRANSFER IN				11
12	-	-	137	4047	Water Revenue Bond	-	-	-	12
13					OTHER REVENUE				13
14	-	-	-		Grants & Reimbursements	5,120,000	-	-	14
15	173,576	20,635	2,825,800	4150	Turn on/off acct chng/meter read fees and Loan Draw	2,825,800	-	-	15
16	3,872,357	3,877,160	6,161,837		TOTAL RESOURCES	11,359,685	-	-	16
17					REQUIREMENTS				17
18					PERSONNEL SERVICES				18
19	13,036	13,172	14,250	5082	City Manager	16,172	-	-	19
20	-	-	-	5060	Public Works Director	41,181	-	-	20
21	30,282	41,037	52,600	5058	Public Works Superintendent	59,218	-	-	21
22	93,040	127,926	147,500	5057	Office Employees	172,114	-	-	22
23	98,918	96,405	109,504	5055	Maintenance Workers	137,851	-	-	23
24	45,563	68,501	64,500	5059	Plant Operator	68,419	-	-	24
25	-	-	10,000	5056	Extra Labor -Temp	12,000	-	-	25
26	-	-	1,000	5067	Emergency Management	1,000	-	-	26
27	-	-	3,500	5054	Code Enforcement	13,780	-	-	27
28	810	900	1,470	5085	Council Stipend	1,470	-	-	28
29	-	-	1,750	5064	Standby	1,785	-	-	29
30	2,411	4,351	14,000	5065	Overtime	7,180	-	-	30
31	284,060	352,292	420,074		TOTAL WAGES	532,170	-	-	31
32	145,744	187,179	299,000	5152	Payroll Expenses	384,425	-	-	32
33	-	1,429	5,000	5075	Accumulated Vacation/Comp Time	46,199	-	-	33
34	429,804	540,900	724,074		TOTAL PERSONNEL SERVICES	962,794	-	-	34
	4.50	5.30	4.63		TOTAL FULL - TIME EQUIVALENT (FTE)	6.03	0	0	

25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data				WATER OPERATING FUND 400	Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
35					MATERIALS AND SERVICES				35
36	29,101	34,514	36,500	6110	Electricity	37,000	-	-	36
37	-	-	1,000	6455	Emergency Services	1,000	-	-	37
38	1,984	1,134	3,000	6520	Building Maintenance	5,000	-	-	38
39	15,225	14,761	17,000	6530	Communication and Technology	24,500	-	-	39
40	21,837	31,039	35,000	6534	Plant Chemicals and supplies	35,000	-	-	40
41	21,573	31,628	25,500	6551	Administration & Billing	26,000	-	-	41
42	27,300	24,237	29,000	6570	Ins: Vehide, Liability, Equip, Bldg	15,898	-	-	42
43	8,710	9,438	12,000	6574	Audit	9,380	-	-	43
44	7,933	8,624	10,000	6580	Fuel & Oil	10,000	-	-	44
45	-	-	500	6667	Storm Damage Repairs	1,000	-	-	45
46	2,493	5,386	15,000	6690	Vehicle & Equipment Maintenance	15,000	-	-	46
47	4,320	4,544	7,000	6745	Required Testing	7,000	-	-	47
48	74,659	63,907	100,000	6750	System Maintenance and Supplies	105,000	-	-	48
49	1,199	2,702	3,200	6831	Dues - Certif - Permits - Licenses	3,000	-	-	49
50	452	118	5,000	6850	Attorney & Legal	5,000	-	-	50
51	286	6,234	25,000	6851	Professional Services	25,000	-	-	51
52	7,643	7,122	8,000	6915	Travel & Training - Staff	8,500	-	-	52
53	4,484	14,966	10,100	6945	Meter Readers 60%	16,250	-	-	53
54	-	-	500	6951	Ordinance Enforcement	500	-	-	54
55	229,199	260,354	343,300		TOTAL MATERIALS AND SERVICES	350,028	-	-	55
56					REQUIREMENTS				56
57					CAPITAL OUTLAY				57
58	14,559	30,607	235,000	7602	Water Facilities Capital Outlay	5,235,000	-	-	58
59	-	128,353	3,000,000	7601	Improvement and New Lines	3,000,000	-	-	59
60	-	37,641	15,000	7603	Public Works Mobile Equipment Plan	30,000	-	-	60
61	-	-	-	7661	Public Works Vehicles	30,000	-	-	61
62	14,559	196,601	3,250,000		TOTAL CAPITAL OUTLAY	8,295,000	-	-	62
63					TRANSFERS OUT				63
64	45,000	45,000	45,000	8027	GF for Civic Ctr Operations	44,823	-	-	64
65	686,000	300,000	100,000	8045	Water Master Plan Reserve Fund	76,500			65
66	731,000	345,000	145,000		TOTAL TRANSFERS OUT	121,323	-	-	66
67	-	-	627,534	7999	Contingency	691,173	-	-	67
68	2,467,795	2,534,305			Ending Balance (Prior Years)				68
69			1,071,929		Total Unappropriated Ending Fund Balance	939,367	-	-	69
70	3,872,357	3,877,160	6,161,837		TOTAL REQUIREMENTS	11,359,685	-	-	70

25/26 FISCAL YEAR PROPOSED BUDGET

This fund is authorized and established by Resolution

4-627 on (date)04/09/2014 for the following specified purpose:

Complete Projects in the Water Master Plan

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: 2025

Reviewed and Continued 2024 Res. 2024-34

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026								
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body						
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025										
1			1	RESOURCES			1					
2	490,251	753,403	910,594	2	Working Capital	1,055,546	-	-	2			
3				3	Use of Money and Property				3			
4	20,401	43,657	31,000	4	Interest on Invested Funds	35,493	-	-	4			
5				5	TRANSFER IN			5				
6	686,000	300,000	100,000	6	Water Operating Utility Fund	76,500	-	-	6			
7	686,000	300,000	100,000	7	TOTAL TRANSFER IN			76,500	-	-	7	
8				8					8			
9	1,196,652	1,097,060	1,041,594	9	TOTAL RESOURCES			1,167,539	-	-	9	
10				10	Taxes estimated to be received	-	-	-	10			
11	-	-		11	Taxes collected in year levied				11			
12	1,196,652	1,097,060	1,041,594	12	TOTAL RESOURCES			1,167,539	-	-	12	
13				13	REQUIREMENTS						13	
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail					14
15	443,249	165,514	450,000	15	Wtr Master Plan	Capital	Priority I Projects per Master Plan		890,000	-	-	15
16				16					-	-	-	16
17	753,403	931,546		17	Ending balance (prior years)						17	
18			591,594	18	Reserved for Future Expenditure			277,539	-	-	18	
19	1,196,652	1,097,060	1,041,594	19	TOTAL REQUIREMENTS			1,167,539	-	-	19	

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

FUND 430

CITY OF ROCKAWAY BEACH

CLOSED

Historical Data			RESOURCES	Budget for Next Year 2025-2026							
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025									
			GL Acct								
1	137	137	137		FUND BALANCE	-	-	-	1		
2					USE OF MONEY AND PROPERTY				2		
3					TRANSFER IN			3			
4	137	137	137		TOTAL RESOURCES			-	-	-	4
5					REQUIREMENTS			5			
6					TRANSFER OUT			6			
7	-	137	137	8023	Water Operating Fund	-	-	-	7		
8					Closing Fund				8		
9	137	-	-		Total Unappropriated Ending Fund Balance	-	-	-	9		
10	137	137	137		TOTAL REQUIREMENTS			-	-	-	10

25/26 FISCAL YEAR PROPOSED BUDGET

WATER IMPROVEMENTS DEBT SERVICE

FUND 470

	Historical Data			RESOURCES		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1	538,119	590,900	475,412	GL Acct	FUND BALANCE	640,261	0	0	1
2					USE OF MONEY AND PROPERTY				2
3	1,700	1,874	2,700	4120	Interest on Invested Funds	6,318	0	0	3
4					Collections From Utility Billing				4
5	152,691	153,687	150,000	4550	Water Debt Sevice	150,000	0	0	5
6	692,510	746,461	628,112		TOTAL RESOURCES	796,579	0	0	6
7					REQUIREMENTS				7
8					DEBT SERVICE				8
9	60,000	0	0	8510	McMillan Creek Water Res Principal	0	0	0	9
10	2,160	0	0	8511	McMillan Creek Water Res Interest	0	0	0	10
11	0	0	205,000	8512	Nedonna Beach Waterline Payment	100,000	0	0	11
12	30,000	30,000	30,000	8520	Jetty Creek Water Plant Principal	30,000	0	0	12
13	9,450	8,550	7,650	8521	Jetty Creek Water Plant Interest	6,750	0	0	13
14	0	0	0	8526	Gap Loan Principal	375,000	0	0	14
15	0	0	0	8527	Gap Loan Interest	50,000	0	0	15
16	101,610	38,550	242,650		TOTAL DEBT SERVICE	561,750	0	0	16
17	590,900	707,911			Ending Balance (Prior Years)				17
18			385,462		Total Unappropriated Ending Fund Balance	234,829	0	0	18
19	692,510	746,461	628,112		TOTAL REQUIREMENTS	796,579	0	0	19

WATER SYSTEM DEVELOPMENT CHARGE

CITY OF ROCKAWAY BEACH

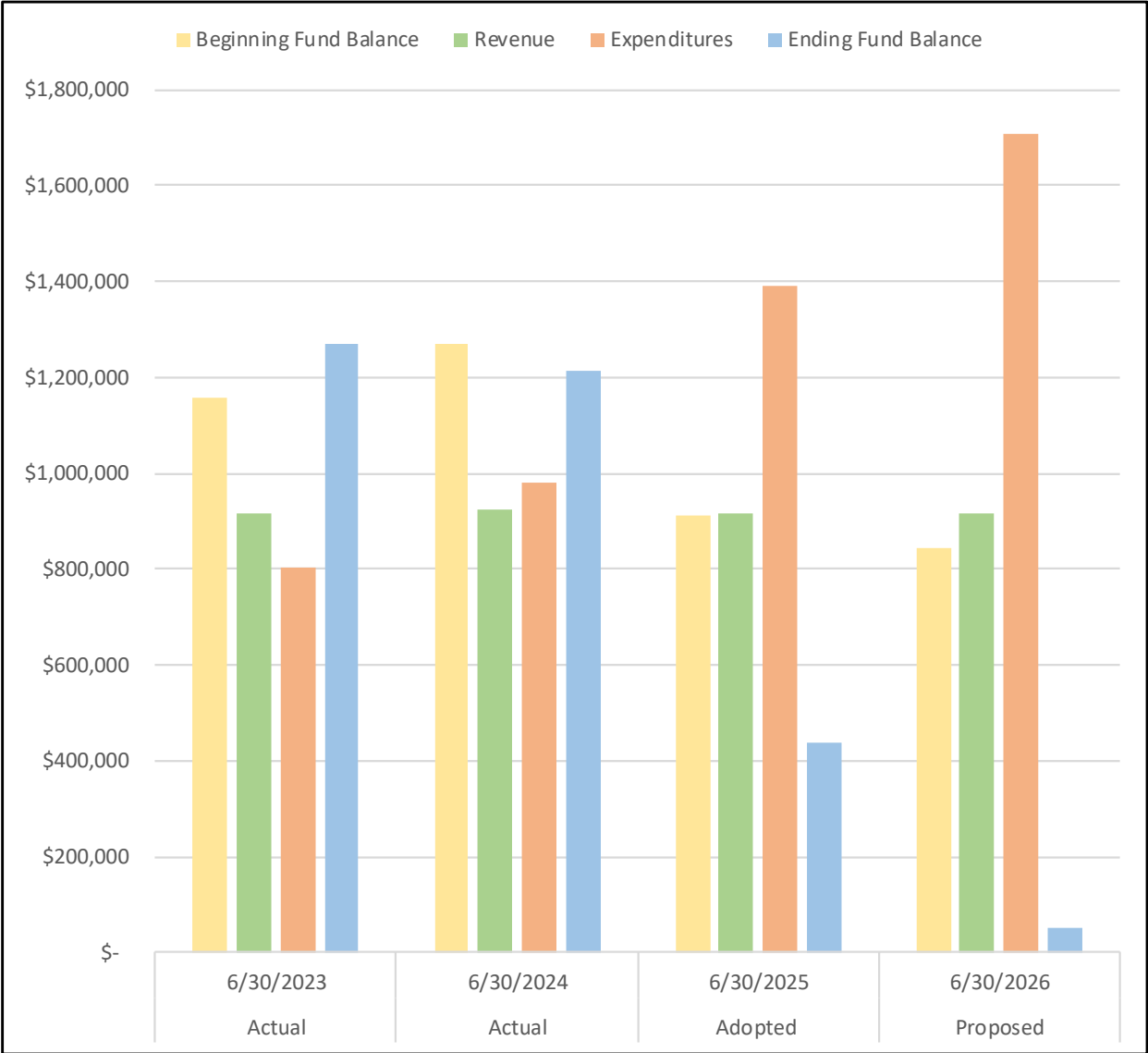
FUND 490

	Historical Data			RESOURCES		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
				GL Acct					
1	622,123	643,849			BEGINNING FUND BALANCE:				1
2			326,349		Bal Fwd - Reimbursement	433,715	-	-	2
3			75,501		Bal Fwd - Improvement	276,406	-	-	3
4	2,063	4,610	3,300	4120	Interest on Invested Funds	22,013	-	-	4
5	10,488	9,384	9,800	4935	Reimbursement Fees	9,800	-	-	5
6	112,575	100,725	80,000	4940	Improvement Fees	80,000	-	-	6
7	747,249	758,568	494,950		TOTAL RESOURCES	821,934	-	-	7
8					REQUIREMENTS				8
9	62,905	819	157,151	7885	Contract Materials - Reimbursement	456,062	-	-	9
10	40,495	126,428	337,799	7880	Contract Materials - Improvement	365,872	-	-	10
11	103,400	127,247	494,950		TOTAL CAPITAL OUTLAY	821,934	-	-	11
13			-		Unap Bal - Reimbursement	-	-	-	13
14			-		Unap Bal - Improvement	-	-	-	14
15	643,849	631,321			Reserved for Future Expenditures				15
16	747,249	758,568	494,950		TOTAL REQUIREMENTS	821,934	-	-	16

SEWER FUND PROJECTION

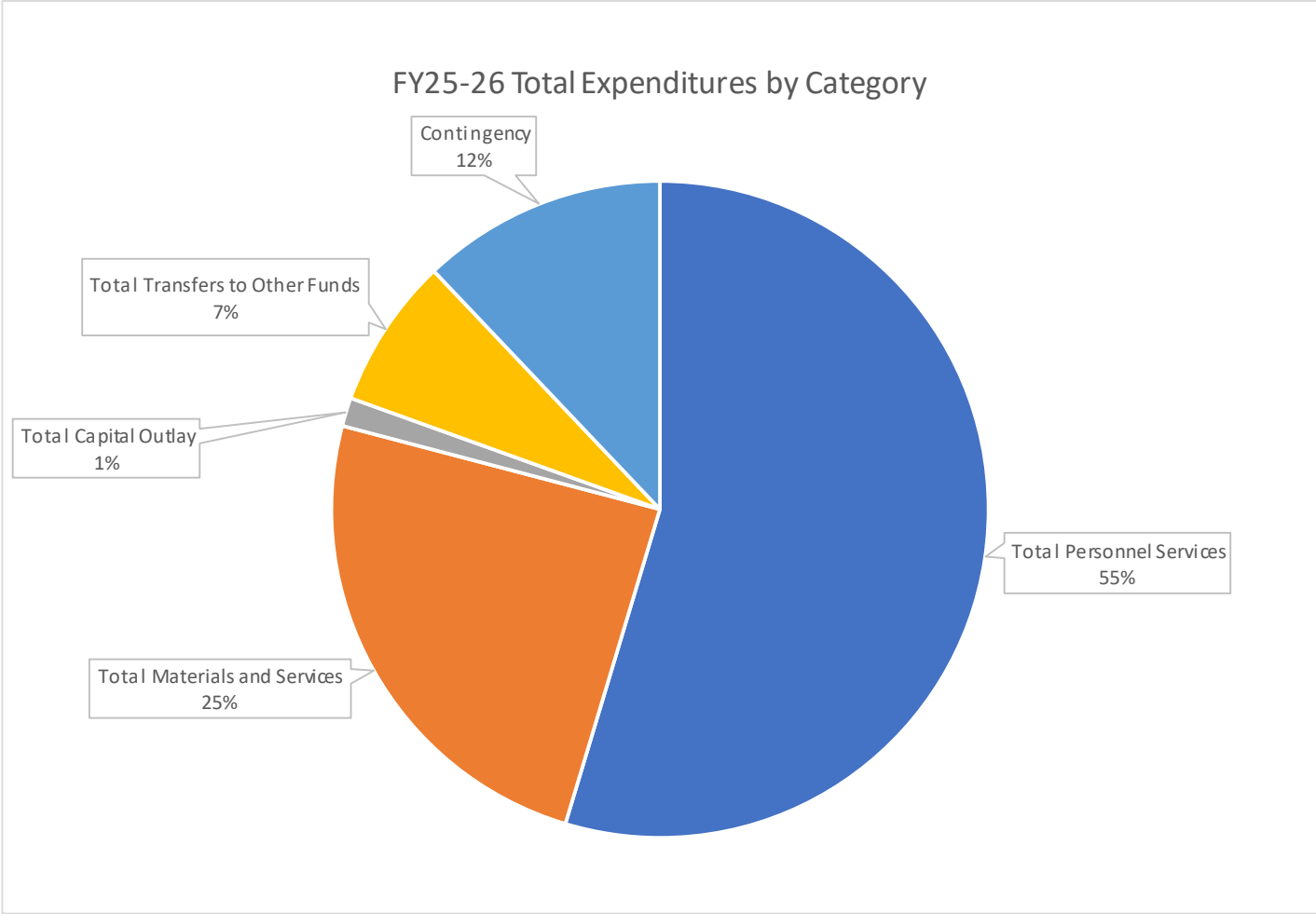
	Actual		Adopted Budget		Proposed Budget		Projected	Projected
	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2027	FYE 2028
FYE 2022								
Beginning Fund Balance	\$1,046,652	\$ 803,422	\$ 913,556	\$ 845,212	\$ 206,154	\$ (744,691)		
	11%	-31%	14%	-7%	-76%	-461%		
Resources:								
Sewer Service Base Rate	\$ 784,296	\$ 789,253	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000
Sewer Master Plan	\$ 81,474	\$ 82,309	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
New Sewer Connections	\$ 19,400	\$ 9,150	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250	\$ 17,250
Interest on Invested Funds	\$ 3,978	\$ 41,027	\$ 34,000	\$ 34,345	\$ 27,476	\$ 24,728	\$ 27,476	\$ 24,728
Miscellaneous Revenue	\$ 2,993	\$ 2,554	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Resources	\$1,938,793	\$1,727,715	\$1,827,806	\$1,759,807	\$1,113,880	\$160,287		
Expenditures:								
Personnel Services	\$ 384,274	\$ 520,008	\$ 691,825	\$ 932,945	\$ 1,007,581	\$ 1,088,187	\$ 1,007,581	\$ 1,088,187
Materials and Services	\$ 261,426	\$ 300,996	\$ 408,600	\$ 417,412	\$ 454,979	\$ 477,728	\$ 454,979	\$ 477,728
Capital Outlay	\$ 15,557	\$ 39,851	\$ 15,000	\$ 24,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Transfers Out	\$ 120,000	\$ 120,000	\$ 127,000	\$ 126,823	\$ 130,628	\$ 134,547	\$ 130,628	\$ 134,547
Total Expenditures	\$ 781,257	\$ 980,855	\$ 1,242,425	\$ 1,501,180	\$ 1,633,187	\$ 1,740,462	\$ 1,633,187	\$ 1,740,462
Contingency			\$ 147,242	\$ 52,473	\$ 225,384	\$ 240,887	\$ 225,384	\$ 240,887
Ending fund balance	\$1,157,536	\$ 746,860	\$ 438,139	\$ 206,154	\$ (744,691)	\$ (1,580,175)	\$ (744,691)	\$ (1,580,175)
Months operating expenditure:								
in ending fund balance	17.78	9.14	4.23	1.65	(5.47)	(10.89)		

SEWER FUND (FUND 500)



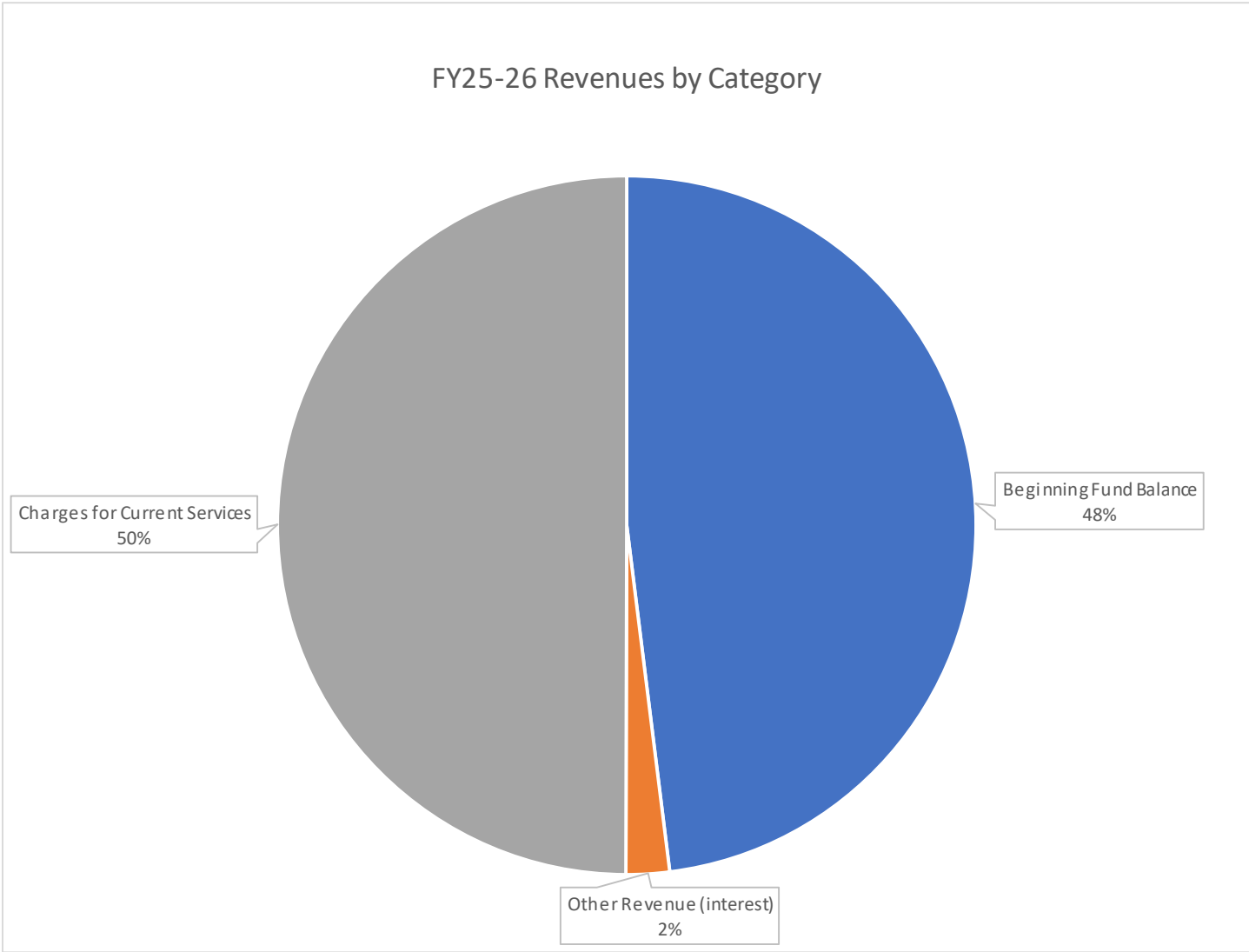
	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$1,157,536	\$ 1,269,487	\$ 913,556	\$ 845,212
Revenue	\$ 915,373	\$ 925,303	\$ 914,250	\$ 914,595
Expenditures	\$ 803,422	\$ 981,404	\$ 1,389,667	\$ 1,707,334
Ending Fund Balance	\$1,269,487	\$ 1,213,386	\$ 438,139	\$ 52,473

SEWER FUND (FUND 500)



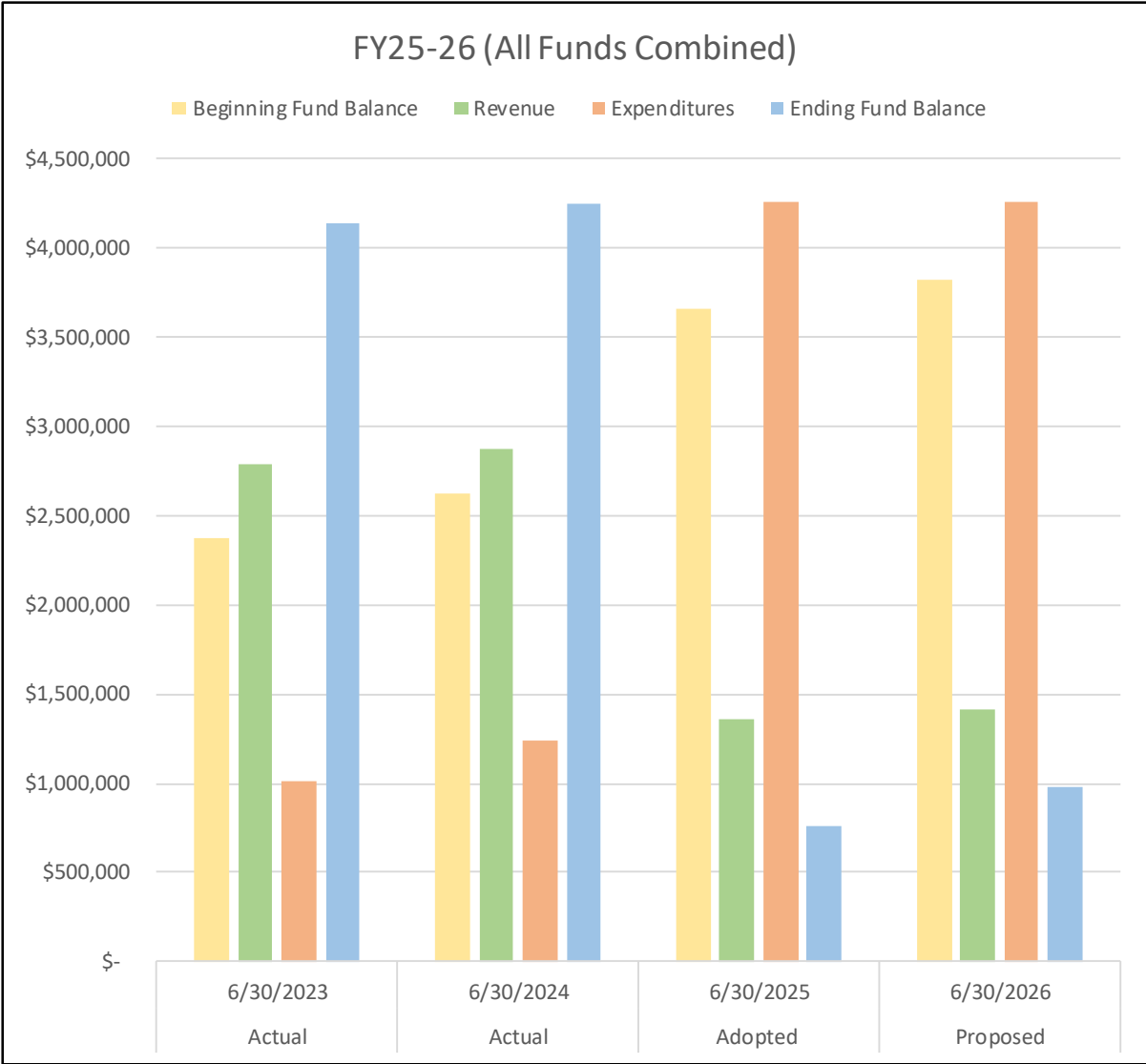
Total Personnel Services	\$	932,945
Total Materials and Services	\$	417,412
Total Capital Outlay	\$	24,000
Total Transfers to Other Funds	\$	126,823
Contingency	\$	206,154
Total Expenditures	\$	1,707,334

SEWER FUND (FUND 500)



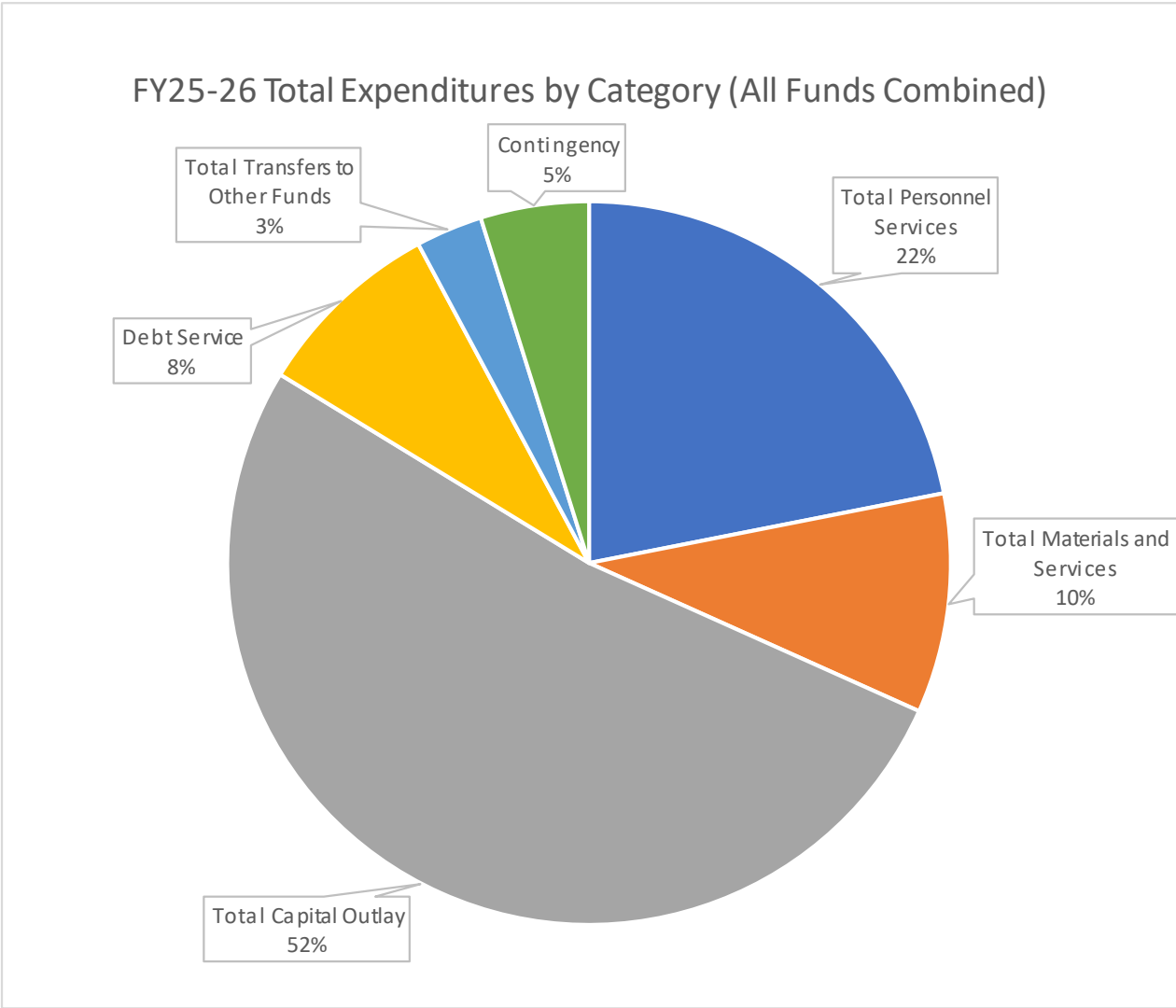
Beginning Fund Balance	\$ 845,212
Other Revenue (interest)	\$ 35,345
Charges for Current Services	\$ 879,250
Total Resources	\$ 1,759,807

SEWER FUND (FUND 500)



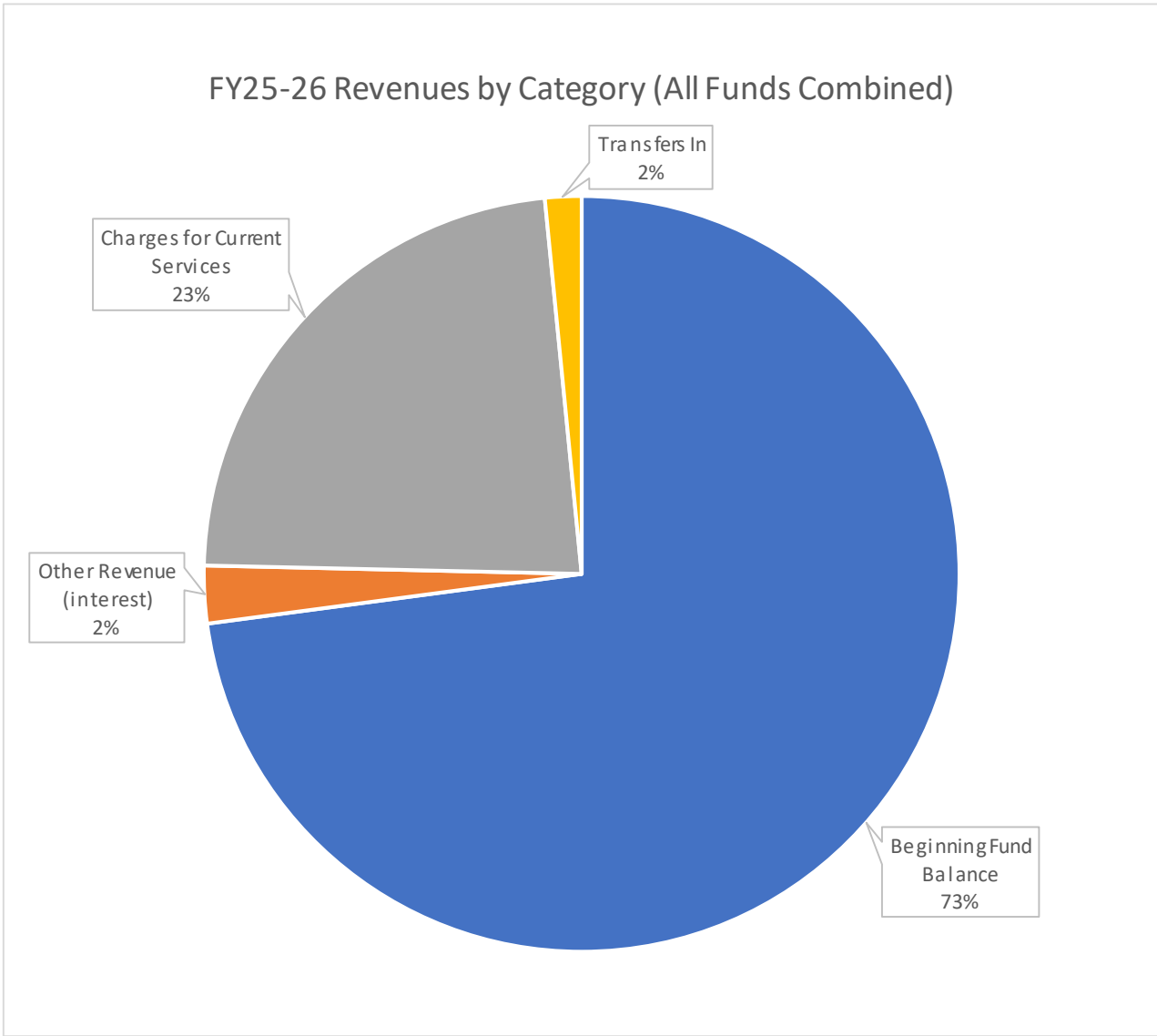
	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Proposed 6/30/2026
Beginning Fund Balance	\$2,373,682	\$ 2,623,761	\$ 3,664,465	\$ 3,818,373
Revenue	\$2,786,504	\$ 2,870,320	\$ 1,360,390	\$ 1,419,670
Expenditures	\$1,015,997	\$ 1,244,374	\$ 4,258,657	\$ 4,258,657
Ending Fund Balance	\$4,144,189	\$ 4,249,707	\$ 766,198	\$ 979,386

SEWER FUND (FUND 500)



Total Personnel Services	\$	932,945
Total Materials and Services	\$	417,412
Total Capital Outlay	\$	2,215,323
Debt Service	\$	360,000
Total Transfers to Other Funds	\$	126,823
Contingency	\$	206,154
Total Expenditures	\$	4,258,657

SEWER FUND (FUND 500)



Beginning Fund Balance	\$ 3,818,373
Other Revenue (interest)	\$ 128,780
Charges for Current Services	\$ 1,208,890
Transfers In	\$ 82,000
Total Resources	\$ 5,238,043

25/26 FISCAL YEAR PROPOSED BUDGET

Historical Data					SEWER OPERATING	Budget For Next Year 2025-2026				
Actual				GL ACCT		FUND 500	Proposed By Budget Officer	Approved Budget Committee		Adopted By Governing Body
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025								
1									1	
2	1,157,536	1,269,487	913,556		FUND BALANCE	845,212	-	-	2	
3					CHARGES FOR CURRENT SERVICES				3	
4	790,481	789,263	780,000	4640	Sewer Service Base Rate	780,000	-	-	4	
5	81,964	9,150	82,000	4660	Sewer Master Plan	82,000	-	-	5	
6	19,622	83,309	17,250	4650	New Sewer Connections	17,250	-	-	6	
7	892,067	881,722	879,250		TOTAL CHARGES FOR CURRENT SERVICES	879,250	-	-	7	
8									8	
9	22,349	41,027	34,000	4121	Interest on Invested Funds	34,345	-	-	9	
10					OTHER REVENUE				10	
11	957	2,554	1,000	4150	Miscellaneous Revenue	1,000	-	-	11	
12	2,072,909	2,194,790	1,827,806		TOTAL RESOURCES	1,759,807	-	-	12	
13					REQUIREMENTS				13	
14					PERSONNEL SERVICES				14	
15	13,036	13,172	14,255	5082	City Manager	16,172	-	-	15	
16	-	-	-	5060	Pubic Works Director	41,181	-	-	16	
17	24,225	32,830	42,080	5058	Public Works Superintendent	47,374	-	-	17	
18	93,079	127,925	147,500	5057	Office Employees	172,114	-	-	18	
19	42,666	65,404	64,400	5059	Plant Operator	68,419	-	-	19	
20	97,181	94,199	107,554	5055	Maintenance Workers	134,694	-	-	20	
21	-	-	-		Code Enforcement	13,780	-	-	21	
22	810	900	1,386	5085	Council Stipends	1,470	-	-	22	
23	-	-	10,000	5056	Extra Wages - Temp	12,000	-	-	23	
24	-	-	2,100	5064	Standby	1,733	-	-	24	
25	2,411	4,351	5,950	5065	Overtime	7,010	-	-	25	
26	273,408	338,781	395,225		TOTAL WAGES	515,947	-	-	26	
27	139,757	179,797	291,600	5152	Payroll Expenses	372,656	-	-	27	
28	-	1,429	5,000	5075	Vacation Accrual/Comp Time	44,342	-	-	28	
29	413,165	520,007	691,825		TOTAL PERSONNEL SERVICES	932,945	-	-	29	
30	4.70	6.50	4.49		Total Full Time Equivalent (FTE)	5.89	0	0	30	

25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data				SEWER OPERATING	Budget For Next Year 2025-2026					
	Actual					FUND 500	Proposed By Budget Officer	Approved Budget Committee		Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025	GL ACCT							RESOURCES
31					MATERIALS AND SERVICES				31		
32	30,168	30,312	33,500	6110	Electricity	34,000	-	-	32		
33	-	-	1,000	6455	Emergency Services	1,000	-	-	33		
34	4,694	582	4,900	6520	Building Maintenance	6,000	-	-	34		
35	5,933	5,374	6,900	6530	Communication and Technology	15,500	-	-	35		
36	26,809	32,303	30,800	6551	Administration & Billing	31,000	-	-	36		
37	39,074	39,101	44,000	6570	Ins: Vehicle, Liability, Equip, Bldg	31,781	-	-	37		
38	7,820	8,557	15,000	6580	Fuel & Oil	12,000	-	-	38		
39	33,753	72,337	80,000	6750	System Maintenance and Supplies	95,000	-	-	39		
40	51,485	63,714	65,000	6534	Plant Chemicals and Supplies	72,000	-	-	40		
41	-	2,632	2,800	6850	Attorney & Legal	3,000	-	-	41		
42	8,710	9,438	12,000	6574	Audit	5,831	-	-	42		
43	6,608	1,794	15,000	6690	Vehicle Maint, Supplies & Repair	15,600	-	-	43		
44	18,334	10,364	26,000	6740	I & I Work	30,000	-	-	44		
45	-	1,269	2,000	6745	Required Testing	2,000	-	-	45		
46	604	348	1,200	6831	Dues - Certifications	1,200	-	-	46		
47	4,600	4,944	48,000	6851	Professional Services	40,000	-	-	47		
48	5,962	1,608	6,000	6915	Travel & Training - Staff	6,000	-	-	48		
49	10,468	16,869	14,000	6945	Meter Readers 40%	15,000	-	-	49		
50	-	-	500	6951	Ordinance Enforcement	500	-	-	50		
51	255,022	301,546	408,600		TOTAL MATERIALS AND SERVICES	417,412	-	-	51		
52					CAPITAL OUTLAY				52		
53	15,235	-	-	7740	Sewer Facilities Capital Outlay	7,000	-	-	53		
54	-	-	-	7601	Improvement and New Lines	-	-	-	54		
55	-	39,851	15,000	7602	PW Mobile Equipment Replacement Plan	-	-	-	55		
56	-	-	-	7661	Vehicle and Equipment	17,000	-	-	56		
57	15,235	39,851	15,000		TOTAL CAPITAL OUTLAY	24,000	-	-	57		
58					TRANSFERS OUT				58		
59	45,000	45,000	45,000	8027	GF City Hall/Civic Ctr Operating	44,823	-	-	59		
60	75,000	75,000	82,000	8033	Sewer Master Plan	82,000	-	-	60		
61	120,000	120,000	127,000		TOTAL TRANSFERS OUT	126,823	-	-	61		
62	-	-	147,242		Contingency	206,154	-	-	62		
63	1,269,487	1,213,386			Ending Balance (Prior Years)				63		
64			438,139		Total Unappropriated Ending Fund Balance	52,473	-	-	64		
65	2,072,909	2,194,790	1,827,806		TOTAL REQUIREMENTS	1,759,807	-	-	65		

25/26 FISCAL YEAR PROPOSED BUDGET

This fund is authorized and established by Resolution 14-627 on (date)04/09/2014 for the following specified purpose:
 Complete Projects in the Waste Water Master Plan
 Reviewed and Continued 2024 Res. 2024-34

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: 2025

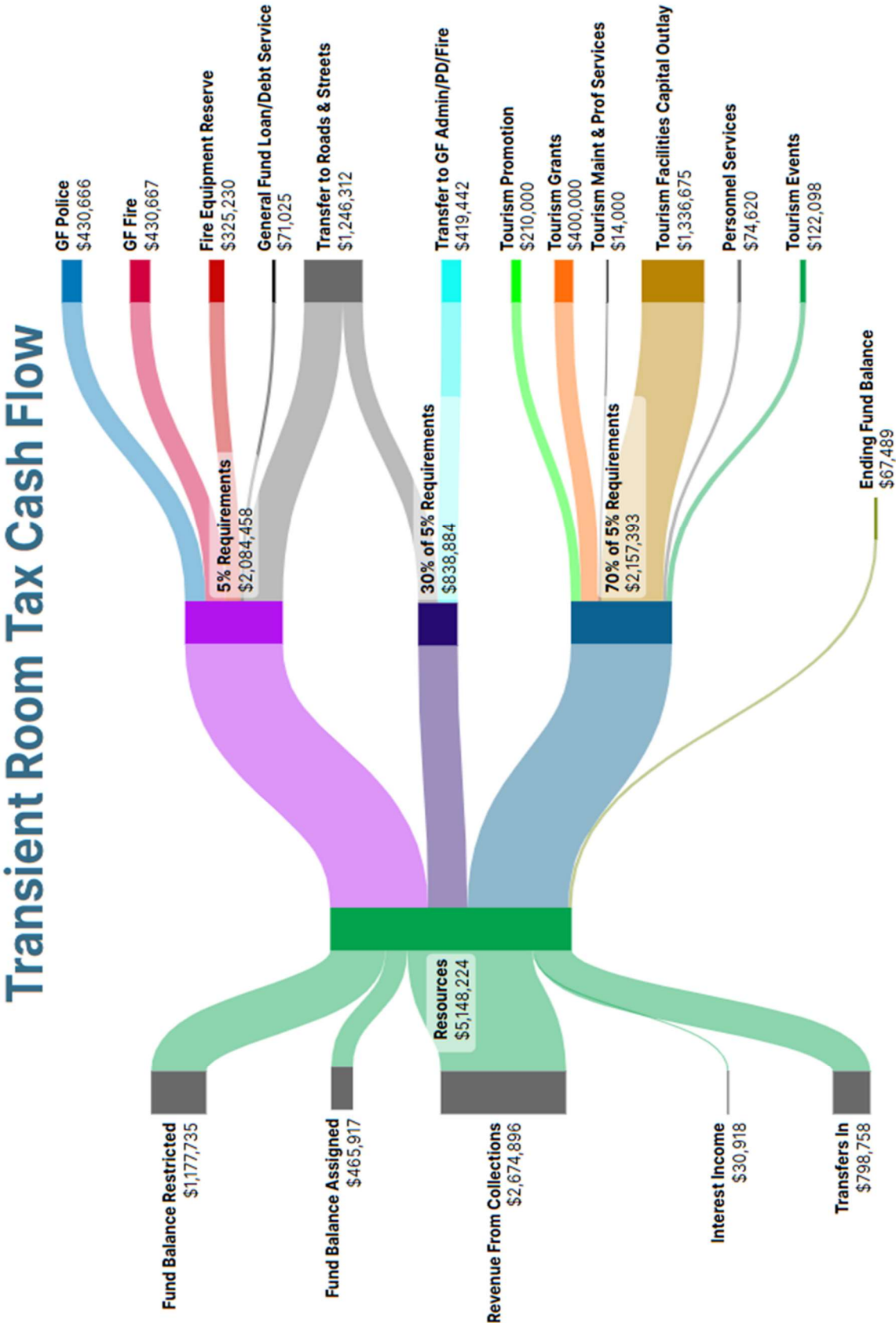
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026							
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025									
1			1	RESOURCES			1				
2	402,153	486,892	524,858	2	Working Capital	386,448	-	-	2		
3				3					3		
4	12,239	30,281	18,000	4	Interest on Invested Funds	16,187	-	-	4		
5				5	TRANSFER IN			5			
6	75,000	75,000	82,000	6	Sewer Operating Utility Fund	82,000	-	-	6		
7	75,000	75,000	82,000	7	TOTAL TRANSFER IN	82,000	-	-	7		
8				8					8		
9	489,392	592,173	624,858	9	TOTAL RESOURCES	484,635	-	-	9		
10				10	Taxes estimated to be received	-	-	-	10		
11	-	-	-	11	Taxes collected in year levied				11		
12	489,392	592,173	624,858	12	TOTAL RESOURCES	484,635	-	-	12		
13				13	REQUIREMENTS **			13			
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail		14		
15	2,500	-	335,000	15	Swr Master Plan	Capital	Projects Per Master Plan	484,635	-	-	15
27	486,892	592,173		27	Ending balance (prior years)						27
28			289,858	28	Reserved for Future Expenditure			-	-	-	28
29	489,392	592,173	624,858	29	TOTAL REQUIREMENTS			484,635	-	-	29

Historical Data			SEWER IMPROVEMENTS DEBT SERVICE FUND 560	Budget For Next Year 2025-2026					
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025							
1			GL Acct	RESOURCES			1		
2	813,993	867,382	871,386		FUND BALANCE	1,006,268	-	-	2
3									3
4	8,821	18,930	13,500	4150	Interest on Invested Funds	26,005	-	-	4
5					Collections from Sewer Billing				5
6	254,643	256,541	254,640	4650	Sewer Outfall Debt Svc Billed	254,640	-	-	6
7	1,077,457	1,142,853	1,139,526		TOTAL RESOURCES	1,286,913	-	-	7
8					REQUIREMENTS			8	
9					DEBT SERVICE (2/01/2025)			9	
10	195,000	200,000	205,000	8510	Principal (August 1) DEQ	-			10
11	15,075	9,150	3,075	8511	Interest (Aug1 & Feb 1) DEQ	-			11
12	-	-	-	8514	Loan Fee (.05%) DEQ	-			12
13	-	-	-		Principal New SWR Improvement Debt	300,000			13
14	-	-	-		Interest New SWR Improvement Debt	50,000			14
15	-	-	-		Loan Fee New SWR Improvement Debt	10,000			15
16	210,075	209,150	208,075		TOTAL PAYMENTS	360,000	-	-	16
17	-	-	208,075		Loan Reserve	360,000	-	-	17
18	-	-	208,075		Total Reserve	360,000	-	-	18
19	867,382	933,703			Ending Balance (Prior Years)				19
20			723,376		Total Unappropriated Ending Fund Balance	566,913	-	-	20
21	1,077,457	1,142,853	1,139,526		TOTAL REQUIREMENTS	1,286,913	-	-	21

25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data				SEWER SYSTEM DEVELOPMENT CHARGE	Budget For Next Year 2025-2026				
	Actual					FUND BALANCE 590	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025	GL Acct						
					RESOURCES					
1					BEGINNING FUND BALANCE				1	
2	1,464,465	1,520,428			*WORKING CAPITAL (ACCRUAL BASIS)				2	
3			975,433		Bal Fwd - Reimbursement	797,477	-	-	3	
4			379,232		Bal Fwd - Improvement	782,968	-	-	4	
5	2,364	2,607	3,000	4120	Interest on Invested Funds	51,243	-	-	5	
6	19,214	14,780	20,000	4935	Reimbursement Fees	20,000	-	-	6	
7	34,385	26,450	55,000	4940	Improvement Fee	55,000	-	-	7	
8	1,520,428	1,564,265	1,432,665		TOTAL RESOURCES	1,706,688	-	-	8	
9					REQUIREMENTS				9	
10					CAPITAL OUTLAY				10	
11	-	53,820	996,933	7880	Contracted Materials - Reimbursement	843,098	-	-	11	
12	-	-	435,732	7885	Contracted Materials - Improvement	863,590	-	-	12	
13	-	53,820	1,432,665		TOTAL CAPITAL OUTLAY	1,706,688	-	-	13	
14			-		Unappr Bal - Reimbursement	-	-	-	14	
15			-		Unappr Bal - Improvement	-	-	-	15	
16	800,213	762,477			Ending balance (prior years) Reimbursement				16	
17	720,215	747,968			Ending balance (prior years) Improvement				17	
18	1,520,428	1,510,445			Ending Balance Total				18	
19	1,520,428	1,564,265	1,432,665		TOTAL REQUIREMENTS	1,706,688	-	-	19	

TRANSIENT ROOM TAX (TRT) FUND(FUND 800)



25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data				TRANSIENT ROOM TAX	Budget for Next Year 2025-2026				
	Actual					FUND 800	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025							
1					USE OF MONEY AND PROPERTY				1	
2				GL ACCT	FUND BALANCE				2	
3	1,472,756	1,204,982	669,039		Fund Balance Restricted	1,177,735	-	-	3	
4	119,056	415,819	345,535		Fund Balance Assigned	465,917	-	-	4	
5	1,591,812	1,620,801	1,014,574		Fund Balance Beginning Total	1,643,652	-	-	5	
6					REVENUE FROM COLLECTIONS 10%				6	
7	1,057,974	1,270,411	1,200,000	4710	Room Tax Collections 5%	1,337,448	-	-	7	
8	423,192	508,164	480,000	4711	Room Tax Collections - Promo & Facilities 2%	-	-	-	8	
9	296,232	355,715	336,000	4712	Room Tax Collections - 70 % of 2% CTY	-	-	-	9	
10	126,957	152,449	144,000	4712	Room Tax Collections - 30% of 2% CTY	-	-	-	10	
11	148,116	177,857	168,000	4713	Room Tax Collections - 70% of 1% CTY	-	-	-	11	
12	63,478	76,225	72,000	4713	Room Tax Collections - 30% of 1% CTY	-	-	-	12	
13				4714	Room Tax Collections - 70% of TRT TAX	936,214			13	
14				4715	Room Tax Collections - 30% of TRT TAX	401,234			14	
15	2,115,949	2,540,821	2,400,000		TOTAL REVENUE FROM COLLECTIONS	2,674,896	-	-	15	
16					USE OF MONEY AND PROPERTY				16	
17	8,950	19,152	13,750	4120	Interest on Invested Funds	30,918	-	-	17	
18					TRANSFERS IN:				18	
19	-	-	-		Project & Equipment Reserve Fund	798,758	-	-	19	
20	-	-	-		TOTAL TRANSFERS IN	798,758	-	-	20	
21	3,716,711	4,180,774	3,428,324		TOTAL RESOURCES	5,148,224	-	-	21	
22									22	
23					REQUIREMENTS				23	
24					REQUIREMENTS 5% PER ORD 2025-01				24	
25					TRANSFER OUT				25	
26	195,000	294,702	300,000	8024	GF - Police	430,666	-	-	26	
27	195,000	371,607	300,000	8046	GF - Fire	430,667	-	-	27	
28	195,000	371,607	121,000	8026	Fire Equip Reserve	325,230	-	-	28	
29	343,888	294,704	295,000	8041	Roads & Streets Fund	826,870	-	-	29	
30	195,000	371,607	120,000	8036	Project & Equip Reserve Fund	-	-	-	30	
31	64,000	64,000	64,000	8025	General Fund Loan Service	71,025	-	-	31	
32	1,187,888	1,768,227	1,200,000		TOTAL TRANSFER OUT	2,084,458	-	-	32	
33	1,187,888	1,768,227	1,200,000		TOTAL REQUIREMENTS 5% PER ORD 2025-01	2,084,458	-	-	33	
34					REQUIREMENTS 70% of 5% TOURISM PER ORD 2025-01				34	
35					PERSONNEL SERVICES				35	
36	-	-	-	5054	Wages	45,526	-	-	36	
37	-	-	-	5152	Payroll Expense	29,094	-	-	37	
38	-	-	-		TOTAL PERSONNEL SERVICES	74,620	-	-	38	
39	0	0	0		Total Full Time Equivalent (FTE)	0.70	-	-	39	
40					MATERIALS AND SERVICES				40	
41	-	-	-	6539	Tourism - Events	122,098	-	-	41	
42	-	-	-	6541	Tourism - Promotion	210,000	-	-	42	
43	-	-	-	6543	Tourism - Grants	400,000	-	-	43	
44	-	-	-	6544	Tourism - Maintenance & Professional Services	14,000	-	-	44	
45	-	-	-		TOTAL MATERIALS AND SERVICES	746,098	-	-	45	
46					Capital Outlay				46	
47	-	-	-	7532	Tourism Facilities from 70%	1,336,675	-	-	47	
48	-	-	-		TOTAL CAPITAL OUTLAY	1,336,675	-	-	48	
49	-	-	-		TOTAL REQUIREMENTS 70% of 5% TOURISM (ORD 2025-01)	2,157,393	-	-	49	

25/26 FISCAL YEAR PROPOSED BUDGET

	Historical Data				TRANSIENT ROOM TAX	Budget for Next Year 2025-2026				
	Actual					FUND 800	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025							
50					REQUIREMENTS 30% of 5% TOURISM ORD 2025-01				50	
51	-	-	-		TRANSFER OUT	2,157,393	-	-	51	
52	-	-	-	8044	General Fund - Admin/Fire/Police	419,442	-	-	52	
53	-	-	-	8041	Roads & Streets Fund	419,442	-	-	53	
54	-	-	-		TOTAL TRANSFER OUT	838,884	-	-	54	
55	-	-	-		TOTAL REQUIREMENTS 30% of 5% TOURISM ORD 2025-01	838,884	-	-	55	
56					2% PROMO & FACILITIES PORTION				56	
57					MATERIALS AND SERVICES				57	
58	81,175	191,489	210,000	6533	Advertising Media	-	-	-	58	
59	52,549	2,357	60,000	6535	Advertising/Tourism	-	-	-	59	
60	14,516	3,647	75,000	6534	Advertising - Website and Apps	-	-	-	60	
61	1,000	1,218	95,000	6634	Advertising - Other	-	-	-	61	
62	1,218	106,448	2,000	6536	Rockaway Lions - 4th of July Event	-	-	-	62	
63	43,000	28,421	75,000	6537	Fireworks & 4th of July	-	-	-	63	
64	2,131	1,135	333,535	6538	Tourism Promo & Facilities	-	-	-	64	
65	195,589	334,715	850,535		REQUIREMENTS 2% PROMO & FACILITIES PORTION	-	-	-	65	
66					2% CTY PORTION				66	
67					TRANFERS OUT				67	
68					TRANSFER OUT - 70% OF 2% CTY				68	
69	332,609	495,104	336,000	8036	Project & Equip Reserve Fund - PW	-	-	-	69	
70					TRANSFER OUT - 30% OF 2% CTY				70	
71	5,000	5,000	5,000	8044	GF - City Beautification	-	-	-	71	
72	23,511	55,000	20,000	8036	Project & Equip Reserve Fund	-	-	-	72	
73	-	-	-		General Fund	-	-	-	73	
74	28,509	39,187	20,000	8025	GF - Capital Projects PW	-	-	-	74	
75	28,509	29,000	20,000	8046	GF - Fire	-	-	-	75	
76	28,509	29,000	20,000	8024	GF- Police	-	-	-	76	
77	28,209	55,000	59,000	8041	Roads & Streets Fund	-	-	-	77	
78	474,856	707,291	480,000		TOTAL TRANSFER OUT	-	-	-	78	
79	474,856	707,291	480,000		REQUIREMENTS 2% CTY PORTION	-	-	-	79	
80					1% CTY PORTION				80	
81					TRANFERS OUT				81	
82					TRANSFER OUT 70% OF 1% CTY				82	
83	166,304	247,552	168,000	8036	Project & Equip Reserve Fund - PW	-	-	-	83	
84					TRANSFER OUT 30% OF 1% CTY				84	
85	14,257	21,219	14,400	8036	Project & Equip Reserve Fund	-	-	-	85	
86	-	-	-	8023	General Fund	-	-	-	86	
87	14,254	21,219	14,400	8025	GF - Capital Projects PW	-	-	-	87	
88	14,254	21,219	14,400	8024	GF - Police	-	-	-	88	
89	14,254	21,219	14,400	8046	GF - Fire	-	-	-	89	
90	14,254	21,219	14,400	8041	Roads & Streets Fund	-	-	-	90	
91	237,577	353,647	240,000		TOTAL TRANSFER OUT	-	-	-	91	
92	237,577	353,647	240,000		REQUIREMENTS 1% CTY PORTION	-	-	-	92	
93									93	
94	1,204,982	870,552			Ending Balance Restricted (Prior Years)				94	
95	415,819	146,342			Ending Balance Assigned (Prior Years)				95	
96	1,620,801	1,016,894			Ending Fund Balance Total (Prior Years)				96	
97			657,789		Reserved for Future Expenditure	67,489			97	
98	3,716,711	4,180,774	3,428,324		TOTAL REQUIREMENTS	5,148,224			98	