



City of Rockaway Beach Budget Committee Meeting Agenda

Date: Wednesday, May 20, 2026

Time: 5:00 PM

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

Watch meeting here: rockawaybeachoregon.gov/meetings

Join here to attend remotely:

<https://us06web.zoom.us/j/81290568545?pwd=8Vaqkg4GRAIPOCttGpDIJaJWuhQhrF.1>

Meeting ID: 812 9056 8545

Passcode: 101547

Dial by your location

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 - Donald Allgeier, Budget Committee Chair

2. ROLL CALL

3. APPROVAL OF MINUTES

a. April 22, 2026 Budget Committee Meeting Minutes

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

a. 2026-2027 Fiscal Year Proposed Budget

5. CONTINUED REVIEW OF PROPOSED BUDGET FOR FISCAL YEAR 2026-2027

a. Consideration of Proposed Amendments to the General Fund - Administration Materials and Services

Rockaway Beach City Hall is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to the City Recorder Melissa Thompson at cityrecorder@corb.us or 503-374-1752.

- b. Fund 400 Water Operating Fund – Public Works Director Mertz
 - c. Fund 420 Water Master Plan Reserve Fund – Public Works Director Mertz
 - d. Fund 470 Water Improvements Debt Service – Public Works Director Mertz
 - e. Fund 490 Water System Development Charge Fund – Public Works Director Mertz
 - f. Fund 500 Sewer Operating Fund – Public Works Director Mertz
 - g. Fund 520 Sewer Master Plan Reserve Fund – Public Works Director Mertz
 - h. Fund 560 Sewer Improvements Debt Service Fund - Public Works Director Mertz
 - i. Fund 590 Sewer System Development Charge Fund – Public Works Director Mertz
- 6. ELECTION TO RECEIVE STATE REVENUE SHARING FUNDS FOR FISCAL YEAR 2026-2027**
- 7. APPROVAL OF PROPERTY TAX RATE**
- 8. APPROVAL OF 2026-2027 FISCAL YEAR BUDGET**
- 9. ADJOURNMENT**



City of Rockaway Beach

Budget Committee Meeting Minutes

Date: Wednesday, April 22, 2026

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

1. CALL TO ORDER

Mayor McNeilly called the meeting to order at 5:00 p.m.

2. ROLL CALL

Committee Members Present: Charles McNeilly, Mary McGinnis, Tom Martine, Pat Ryan, Penny Cheek, Kiley Konruff, Donald Allgeier, Robbie McClaran, Michael Weissenfluh, Dave May, Carolyn Walters, Susan Hennessy Schaeftbauer

Staff Present: Luke Shepard, City Manager; Melissa Thompson, City Recorder; Mary Mertz, Public Works Director; Todd Hesse, Fire Chief (arrived 5:38 p.m.); and Geoff Grace, Fire Captain (arrived 5:38 p.m.)

3. INTRODUCTIONS

McNeilly invited Budget Committee members and staff to introduce themselves.

4. APPOINT PRESIDING OFFICER

McNeilly explained that a chair is selected at the first Budget Committee meeting.

Motion by Carolyn Walters, seconded by Susan Hennessy Schaeftbauer, to appoint Donald Allgeier as chair.

Motion Passed by the following vote:

Yes: 12 (Charles McNeilly, Mary McGinnis, Tom Martine, Pat Ryan, Penny Cheek, Kiley Konruff, Donald Allgeier, Robbie McClaran, Michael Weissenfluh, Dave May, Carolyn Walters, Susan Hennessy Schaeftbauer)

No: 0 (None)

5. APPROVAL OF MINUTES

a. April 23, 2025 Meeting Minutes

Motion by Mary McGinnis, seconded by Pat Ryan, to approve the April 23, 2025 meeting minutes as presented.

Motion Passed by the following vote:

Yes: 12 (Charles McNeilly, Mary McGinnis, Tom Martine, Pat Ryan, Penny Cheek, Kiley Konruff, Donald Allgeier, Robbie McClaran, Michael Weissenfluh, Dave May, Carolyn Walters, Susan Hennessy Schaeftbauer)

No: 0 (None)

6. PRESENTATION OF BUDGET MESSAGE

- Shepard read aloud the Budget Message for Fiscal Year 2026-2027.
- Committee members asked clarifying questions about emergency service call volumes. Shepard explained that calls increase in the summer, but also that call volumes no longer drop as much during shoulder seasons, leaving emergency responders with less recovery time. He stated that the Fire Department has three full-time staff members and two seasonal staffers. In response to a question, he said the increased pressure is especially significant for the Fire Department because the City is not part of a larger fire district that can share the workload in the same way as the Sheriff's Office.
- In response to questions about increased emergency call volume translating to short-term rental revenue, City Manager Shepard stated that transient room tax revenue is projected to increase by about 4%, but emergency call volumes appear to be increasing at a higher rate. Committee members noted that monthly reports from the Sheriff's Office and Fire Department are provided with City Council agenda materials for those seeking more detail.

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

Allgeier opened the public hearing at 5:18 p.m.

- No guests wished to comment.
- It was noted that two written public comments had been submitted and were available for review.

Allgeier closed the public hearing at 5:20 p.m.

8. REVIEW OF PROPOSED BUDGET FOR FISCAL YEAR 2026-2027

a. Presentation & Budget Overview - City Manager Shepard

Shepard shared slides provided a high-level overview of the proposed budget, including resources, requirements, major changes, and alignment with the City's strategic plan.

Discussion and comments included:

- Questions about the proposed mobile traffic-control speed sign. Public Works Director Mertz explained that the sign would likely begin on South 2nd Street and could be moved by staff to other locations. It would display speeds and collect data.
- Compliments expressed to Finance Director Marni Johnston and City Manager Shepard.
- Question about changes in state law affecting transient room tax flexibility. City Manager Shepard said the proposed budget reflects approximately \$34,000 in additional less-restricted revenue for the coming year, with the increase expected to rise to about \$124,000 the following year.

b. Fund 100 General Fund - City Manager Shepard

Shepard reviewed the General Fund History and five-year Projection, and presented the proposed General Fund budget resources and expenditures for police services and administration.

Discussion and comments included:

- Suggestion for the City to develop a policy for a minimum ending fund balance as a percentage of General Fund expenditures which could be useful to ensure enough cash is available to carry the City through the early part of the fiscal year.
- Proposed budget supports three full-time Rockaway Beach patrol deputies, rather than four deputies budgeted in prior years. Shepard explained that although four deputies had been budgeted for several years, the City had only actually had four deputies for a very limited period. The current staffing level of three deputies was described as sustainable within the five-year projection. He confirmed that the City pays the Sheriff's Office based on deputies actually assigned to Rockaway Beach. Shepard confirmed that additional deputies could still be available during peak holiday weekends and events.
- Shepard clarified that code enforcement was budgeted and would likely be a contracted service coordinated by Public Works, rather than a City employee.
- McGinnis distributed and read aloud a proposal to adjust line 16 City Beautification from \$3,000 to \$4,000 for improvements such as benches, flowerpots, signage, lighting, and related curb appeal requested by businesses on the west side of Highway 101/Miller Street. Discussion ensued regarding responsibility and capacity for maintenance of plantings and beautification. Shepard suggested that increasing the line item would keep options open without setting policy. Committee members agreed that the Budget Committee's role was only to appropriate funds, not set policy.
- Comments that Port of Tillamook Bay (POTB) road improvements and parking improvements should be the priority on the west side.

Motion by Michael Weissenfluh, seconded by Robbie McClaran, to increase the City beautification line item from \$3,000 to \$4,000.

- Weissenfluh commented that the City Council should review it and advocated for a consistent look and feel, possibly through some design standards.
- Walters commented that if the City wanted her to add plantings, she would not have capacity until next year, and would be happy to do it then.

Motion Passed by the following vote:

Yes: 12 (Charles McNeilly, Mary McGinnis, Tom Martine, Pat Ryan, Penny Cheek, Kiley Konruff, Donald Allgeier, Robbie McClaran, Michael Weissenfluh, Dave May, Carolyn Walters, Susan Hennessy Schaeftbauer)

No: 0 (None)

c. Fund 100.16 Fire Dept. Operations – Fire Chief Hesse

Hesse stated that the department was experiencing increased demand. SWOT (Strengths,

Weaknesses, Opportunities, and Threats) analysis will help inform future decisions. Hesse expressed concern about adding a position if it can't be sustained past 5 years. Priorities remain providing emergency and non-emergency response to residents and visitors, maintaining readiness around the clock, ensuring staff are equipped and trained, and strengthening community engagement through public safety education and emergency preparedness. Hesse stated key projects included summer staffing grant if awarded, cadet program, volunteer recruitment. Hesse presented proposed Fire Department operations expenditures.

Discussion and comments included:

- Need for additional staff, but resources are constrained.
- Average annual call volume is a little under 300. Emergent calls grew 75-80% in last 5 years, while volunteers decreased.
- Hesse explained how volunteers are coordinated with paid staff. Volunteers are free to come and go. Staffing generally included a union firefighter with 40-hour workweek (with overtime minimized), and either the Chief or Captain providing duty position coverage as exempt employees. Most calls are typically handled by one or both supervisors and one volunteer.
- Discussion regarding written testimony advocating for increasing fire department staff. The need exists, but concern is long-term sustainability. Comments that SWOT analysis may address funding, resources are constrained, and the community needs to consider what it is willing to do to increase resources.
- Grace reported that the City had received notice of a significant state resiliency package involving multiple 40-foot emergency supply containers. Containers would include items such as generators, food, water, sanitation, and communications supplies, and would greatly support emergency preparedness.
- Suggestion to bill insured homeowners after house fires.

d. Fund 140 Fire Equip. Reserve Fund – Fire Chief Hesse

Hesse presented proposed fire equipment reserve fund expenditures.

McClaran excused himself from the meeting at 6:38 pm.

Discussion and comments included:

- Question whether Tillamook County's future communications system would require significant City costs. Hesse said the short answer was no, and that the system costs had been built into the approved county system.

e. Fund 170 Economic Stability Reserve Fund - City Manager Shepard

Shepard presented the Economic Stability Reserve Fund.

McClaran returned to the meeting at 6:41 p.m.

Discussion and comments included:

- Shepard clarified that the fund was established by resolution, but the \$1 million target was not formally set by policy.

f. Fund 210 Project & Equipment Reserve Fund - City Manager Shepard

Shepard presented the Project & Equipment Reserve Fund. Shepard explained the City is working to close the fund. Following completion of the audit, staff identified approximately \$184,000 remaining to be transferred back to the Transient Room Tax Fund. Once that transfer occurs, Fund 210 will be closed.

g. Fund 300 Roads & Streets Fund – Public Works Director Mertz

Mertz presented the Roads & Streets Fund.

Shepard excused himself from the meeting at 6:43 p.m. and returned at 6:45 p.m.

Discussion and comments included:

- Discussion regarding speeding and potential traffic-calming tools such as speed humps. Mertz said data from the speed sign would help determine what measures may be appropriate, though those improvements would likely need to be City-funded unless a suitable grant were identified.
- Mertz introduced a floating boardwalk concept for Lake Lytle. Committee member expressed support but urged staff to plan carefully for parking to accommodate it.
- Concerns expressed regarding Lake Lytle milfoil. Mertz said she was exploring grant funding for consultants and community engagement on treatment options. It was noted that some community members may have concerns about chemical treatment and that professional input would be important.
- Question about in-water amenities at Lake Lytle, including an ADA kayak launch and fishing pier. Mertz said designs exist and that she hopes to conduct community engagement during the summer to gather feedback
- Committee member referred to written testimony regarding bike infrastructure and wanted to ensure there was funding for bike rack improvements. Discussion ensued.

Allgeier called for a recess at 7:04 p.m. Allgeier called the meeting back to order at 7:12 p.m.

- Mertz clarified that the proposed \$8,000 line item for sidewalks, curbs, and bikeways could include bike racks or related bicycle infrastructure, although a specific plan and Council direction would be needed for locations and implementation. Committee members discussed the possibility of bike racks on public property, at beach access points, or potentially through private business partnerships, subject to City Council policy decisions.
- Question asked about an overtime line item that showed a prior actual amount of \$6. Finance Director Johnston confirmed the amount was accurate.

h. Fund 390 Transportation Systems Development Charge Fund – Mertz

Mertz presented the Transportation Systems Development Charge (SDC) Fund. No further

discussion.

i. Fund 800 Transient Room Tax - City Manager Shepard

Shepard presented the Transient Room Tax (TRT) Fund.

Discussion and comments included:

- Committee members complimented the diagram on page 61.
- Shepard clarified capital outlay is for Lake Lytle, downtown parking, and possibly some development for Jetty Creek recreation.
- Fireworks and other July 4th events are funded in line 29, Tourism - Events.

9. ADJOURNMENT

Motion by Tom Martine, seconded by Penny Cheek, to adjourn the meeting at 7:24 p.m.

Motion Passed by the following vote:

Yes: 12 (Charles McNeilly, Mary McGinnis, Tom Martine, Pat Ryan, Penny Cheek, Kiley Konruff, Donald Allgeier, Robbie McClaran, Michael Weissenfluh, Dave May, Carolyn Walters, Susan Hennessy Schaeftbauer)

No: 0 (None)

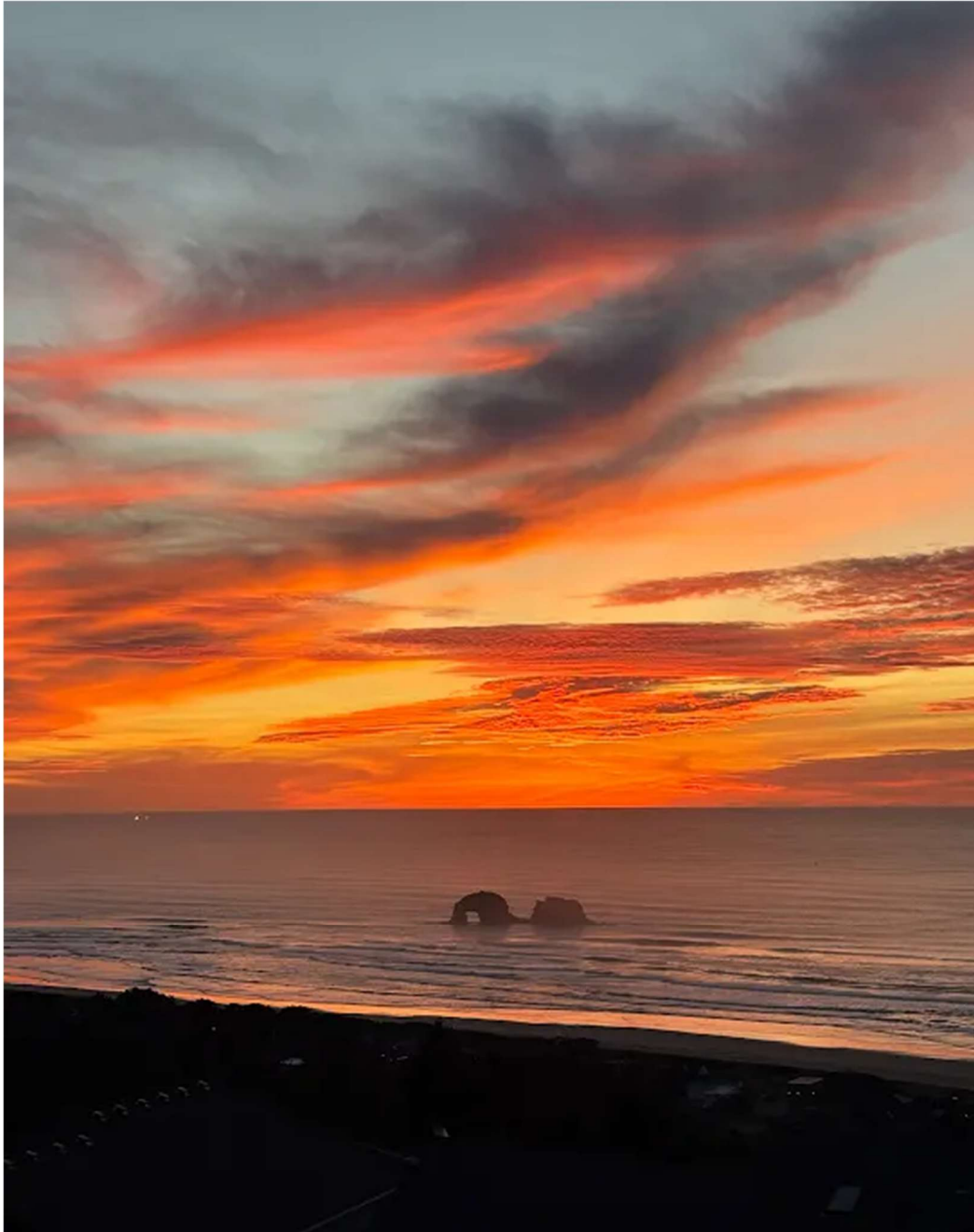
MINUTES APPROVED THE
20TH DAY OF MAY 2026

Charles McNeilly, Mayor/Presiding Officer

ATTEST

Melissa Thompson, City Recorder

CITY OF ROCKAWAY BEACH



FY 2026 / 2027 BUDGET

CITY OF ROCKAWAY BEACH

BUDGET COMMITTEE MEMBERS

BUDGET 2026-2027



Mayor and City Council

Charles McNeilly, Mayor
Penny Cheek, Council President
Mary McGinnis, Councilor
Tom Martine, Councilor
Kiley Konruff, Councilor
Patrick Ryan, Councilor

Citizen Members

Donald Allgeier
Robbie McClaran
Michael Weissenfluh
Dave May
Carolyn Walters
Susan Hennessy Schaeffbauer

CITY OF ROCKAWAY BEACH

BUDGET CALENDAR 2026-2027

February 11, 2026	Appoint Budget Officer at City Council Meeting
April 1, 2026	Send Budget Committee Meeting Notice to Headlight Herald
April 7, 2026	Budget Committee Meeting Notice published in Headlight Herald
April 10, 2026	Budget Committee Meeting Notice posted on website
April 15, 2026	Budget Meeting Packet ready and posted online
April 22, 2026	Budget Committee Meeting #1 at 5:00 pm (Public Hearing)
May 20, 2026	Budget Committee Meeting #2 at 5:00 pm (Approval)
May 27, 2026	Send LB-1 Notice of Budget Hearing to Headlight Herald
June 2, 2026	LB-1 published in Headlight Herald
June 10, 2026	City Council Budget Hearing and Adoption
July 15, 2026	Submit Tax Certification (LB-50) to County Assessor by July 15th
July 15, 2026	Submit Copy of Budget to County Clerk by September 30th

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BUDGET MESSAGE

Honorable Mayor & City Councilors
Members of the Budget Committee
Members of the Rockaway Beach Community

RE: Proposed Budget for Fiscal Year (FY) 2026-2027

On behalf of the City of Rockaway Beach, thank you to the members of the Budget Committee for your time, service, and commitment to our community. The annual budget is one of the City's most important tools for planning for the future, maintaining essential services, and reflecting the shared priorities and values of the Rockaway Beach community.

This proposed budget is grounded in fiscal responsibility, transparency, and long-term sustainability, while remaining responsive to the needs of residents, businesses, and visitors. Guided by the City's five-year Strategic Plan, this budget aligns available resources with the community's vision and key priorities. Through this strategic approach, the City balances the day-to-day costs of operations with targeted investments that support long-term resilience.

This proposed budget also builds on the significant progress achieved in recent years. Through deliberate planning, disciplined financial management, and strong collaboration among the City Council, staff, and the community, the City finds itself in a strong position going into the new fiscal year. The latest financial audit reported positive balances in all categories of net position and an increase in the City's overall net position of \$2.4 million. Rockaway Beach has also expanded service levels, strengthened internal operations, and completed, or is nearing completion of, a multitude of capital projects that are uncommon for a community of our size. These accomplishments represent years of focused effort and a commitment to responsible stewardship of public resources. Rockaway Beach has grown rapidly and deliberately on its own terms, and this progress is something the community can be proud of.

As the City moves forward, it faces the new challenge of sustaining its successes over the long term. Holding onto progress can be difficult and is often more demanding than reaching those milestones in the first place. As we work through this budget together, please note that it is designed to strike a careful balance between advancing strategic priorities and maintaining long-term financial stability.

Fiscal Sustainability

As the City moves forward, it is important to acknowledge that service demands, particularly for emergency services, continue to grow at a pace that exceeds revenue growth. Like many communities, Rockaway Beach continues to experience increased call volumes, heightened service complexity, and rising expectations for public safety and emergency response. These trends place sustained pressure on staffing levels and response readiness, even as the City works diligently to maintain reliable coverage and preparedness.

This year's General Fund budget reflects service-related expenditures that current revenues can only narrowly sustain over the next five years. While the projections technically balance over that period, they leave little margin for unforeseen costs, service growth, or economic disruption. As a result, the City will need to re-engage

the community in the near future to thoughtfully evaluate service expectations, priorities, and the long-term approach to maintaining, or adjusting, current service levels.

While additional projects, staffing, and initiatives may be desired now, its important to understand that any expansion beyond current service levels will require careful consideration. Any additions will depend on the identification of new and sustainable revenue sources or the thoughtful reprioritization of existing services and projects. Accordingly, this proposed budget is structured to preserve current service levels, and avoid overextension of limited resources while continuing to build long-term financial stability.

To this end, the City will update its Five-Year Strategic Plan this fall, providing a timely and structured opportunity to engage the community in meaningful conversations about service demands, staffing capacity, and long-term emergency service needs. As part of that effort, the Fire Department plans to conduct a comprehensive SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis focused on emergency services. This work will allow the City to share more detailed information with the community and elected officials, evaluate response readiness, and explore potential solutions in a transparent and collaborative manner.

A Strategic Approach

The 2026-2027 fiscal year represents the second budget developed to align allocation of City resources with the five goal focus areas identified in the City’s Five-year Strategic Plan: Public Safety, Economy, Transportation & Infrastructure, Community Engagement, and Good Governance. You’ll find a new section to this year’s budget book, *A Strategic Approach to Budgeting*, that illustrates the proposed budget through the lens of delivering these goals.

Closing Comments

The FY 2026-2027 Proposed Budget represents a thoughtful transition point for the City of Rockaway Beach. It reflects a community that has successfully navigated a period of growth and investment and is now focused on sustaining those gains responsibly. This budget maintains essential services, protects critical assets, and preserves the City’s strong financial position while acknowledging the limits of available resources.

Staff looks forward to this collaboration with the Budget Committee and City Council to support thoughtful decisions that ensure Rockaway Beach remains a safe, vibrant, and well-managed City, both now and into the future. Your insights and questions are an essential part of this process, and we appreciate your partnership in stewarding public resources on behalf of the community.

With continued collaboration, strategic planning, and responsible stewardship of public resources, Rockaway Beach is well-positioned to sustain recent successes and thoughtfully prepare for the challenges and opportunities ahead. Staff looks forward to working with the City Council and Budget Committee as this proposed budget moves forward for consideration and adoption.

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

Respectfully submitted,



Luke Shepard

City Manager/Budget Officer

A STRATEGIC APPROACH TO BUDGETING

The 2026-2027 fiscal year represents the second budget developed to align allocation of City resources with the five goal focus areas identified in the City’s Five-year Strategic Plan: Public Safety, Economy, Transportation & Infrastructure, Community Engagement, and Good Governance. This new section is intended to illustrate the proposed budget through the lens of delivering these goals.

Public Safety

Rockaway Beach is an accessible and welcoming community.

- This budget year, the City will partner with Becoming Rentable, providing an opportunity to take a leading role in inclusive tourism by expanding accessible short-term rentals for travelers of all abilities. This partnership aims to educate, incentivize, and promote Rockaway Beach as a leader in accessible short-term accommodations.
- 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.
- 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 offers an incredible 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 budget supports funding for up to three full-time Rockaway Beach patrol deputies, along with after-hours coverage, contingent upon the Tillamook County Sheriff's Department's ability to provide personnel. This partnership-based model reflects both fiscal prudence and the City's ongoing commitment to public safety
- 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.

- This year, the Fire Department will implement the newly completed Emergency Management Program, which consists of community events, training sessions, program exercises, emergency management newsletters, and acquisition of emergency supplies.
- Relocation of critical supplies, equipment, and personnel out of the tsunami inundation zone is still a priority. This year the city's will focus on Phase 1 of the of the High-Ground project. \$150,000 is earmarked this for designing and creating plans for an economical replacement of the Fire Station.
- Fire Department staff are working closely with the Oregon Office of Resilience and Emergency Management (OREM) to secure resiliency and resource hub status, which will include the donation of a significant supply cache of emergency equipment valued at over \$150,000. This cache contains long-term food, water purification, shelter, and sanitation supplies.
- This year, notices will be posted inside all short-term rentals to inform guests about the city's prohibition on the discharge of fireworks. Additionally, signs will be placed at beach access points and distributed to residents for display in their yards. These actions aim to boost awareness and help educate our visitors on this important issue.



Economy*Year-round economic vitality.*

- This proposed budget includes \$345,000 for marketing and promotion of the City and its businesses. Continued from last year is support for events and activities to draw people in during the shoulder season, and tourism workforce training and education programs.
- This budget also allocates funds for significant enhancements to visitor parking along Highway 101. These parking improvement projects may commence only after a lease agreement is negotiated between the City and the Port of Tillamook Bay.

Attract and retain existing business.

- \$200,000 will be made available to local businesses through the Business Façade and Business Marketing grants. The Façade grant program must undergo a careful legal review to ensure compliance with recently changes to state level legislation regarding permitted uses of Transient Lodging Tax revenue. Additionally, these grant programs will no longer be administered by the Tillamook Coast Visitors Association and a new partner or internal administration will be required.

Increase diversity of housing options.

- As part of a project to comply with Senate Bill (SB) 406, spearheaded by Tillamook County, the City will be adopting a new Housing Capacity Analysis, which will include the development of an inventory of buildable lands within the City's Urban Growth Boundary. This project will help the City better understand the land capacity for affordable housing projects.
- The City has been consulted about being a potential partner and participating in the Tillamook County Department of Community Development's new program in which the County pays a portion of water and sewer System Development Charges (SDCs) for Accessory Dwelling Units (ADUs).

Transportation and Infrastructure*Safe and reliable infrastructure.*

- The City will continue to tackle priority projects for the Five-Year Streets Capital Improvement Plan (CIP). Streets CIP projects P1-3 South Crest Terrace and P1-6 South Pacific View are planned this year. To complete both projects, \$250,000 in Small City Allotment (SCA) grant funding from the Oregon Department of Transportation (ODOT) is required, but not yet secured.
- The proposed budget directs an additional \$50,000 towards surface maintenance projects throughout the City as described in the Streets CIP.
- A Traffic Control Speed sign will be purchased and installed at a cost of \$15,000.
- 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.
- \$61,000 will go towards a watermain replacement on South Easy St.
- \$158,000 is dedicated to replacing sewage pumps at the Fourth St. Lift Station.
- \$242,000 will see the replacement of filter and pump equipment at the Wastewater Treatment Plant.

Fund expanded infrastructure.

- \$63,000 has been dedicated to expanding telemetry systems for the City’s water and wastewater facilities.
- The budget includes provisions related to the contingent purchase and sale agreement for the lower half of the Jetty Creek watershed, at an estimated cost of \$4.35 million. Protection of the City’s source water remains a critical long-term priority, and this potential acquisition represents a strategic investment in water quality, environmental stewardship, and community resilience.

Preserve the natural environment.

- \$150,000 in funds will be sought to implement forest management activities described in the newly adopted Forest Resources Stewardship Plan.
- \$70,000 in funds has been applied for to implement water testing and monitoring as described in the Sourcewater Protection Plan.
- The Planning Department will propose new amendments to the Flood Hazard Overlay this year. The proposed amendments will be consistent with the Oregon Model Flood Hazard Ordinance which was developed by the State of Oregon Department of Land Conservation and Development (DLCD) in cooperation with the Federal Emergency Management Agency (FEMA).

Community Connection & Engagement

Expand recreation opportunities & An engaged community.

- The purchase of the lower half of the Jetty Creek Watershed will result in the city’s acquisition of approximately 200 acres of forestland that fall adjacent to, but outside the watershed area. The Forest Resources Stewardship Plan requires that the city complete a recreational development plan for this area within three years of purchase. Staff will submit an application to the Rivers, Trails, and Conservation Assistance program to the National Parks Service staff for review and comment. If selected to be part of this program, NPS would provide professional services to assist the Rockaway Beach community in developing a plan for outdoor recreation opportunities at the Jetty Creek property.
- Staff has submitted a funding request of over \$1 million dollars through the Travel Oregon Competitive grant program to create a floating boardwalk at Lake Lytle.
- To maintain the strategic plan's relevance and alignment with community needs, the City will initiate an update to the strategic plan, laying the groundwork for resource allocation in the 2027-2028 fiscal year.



Good Governance

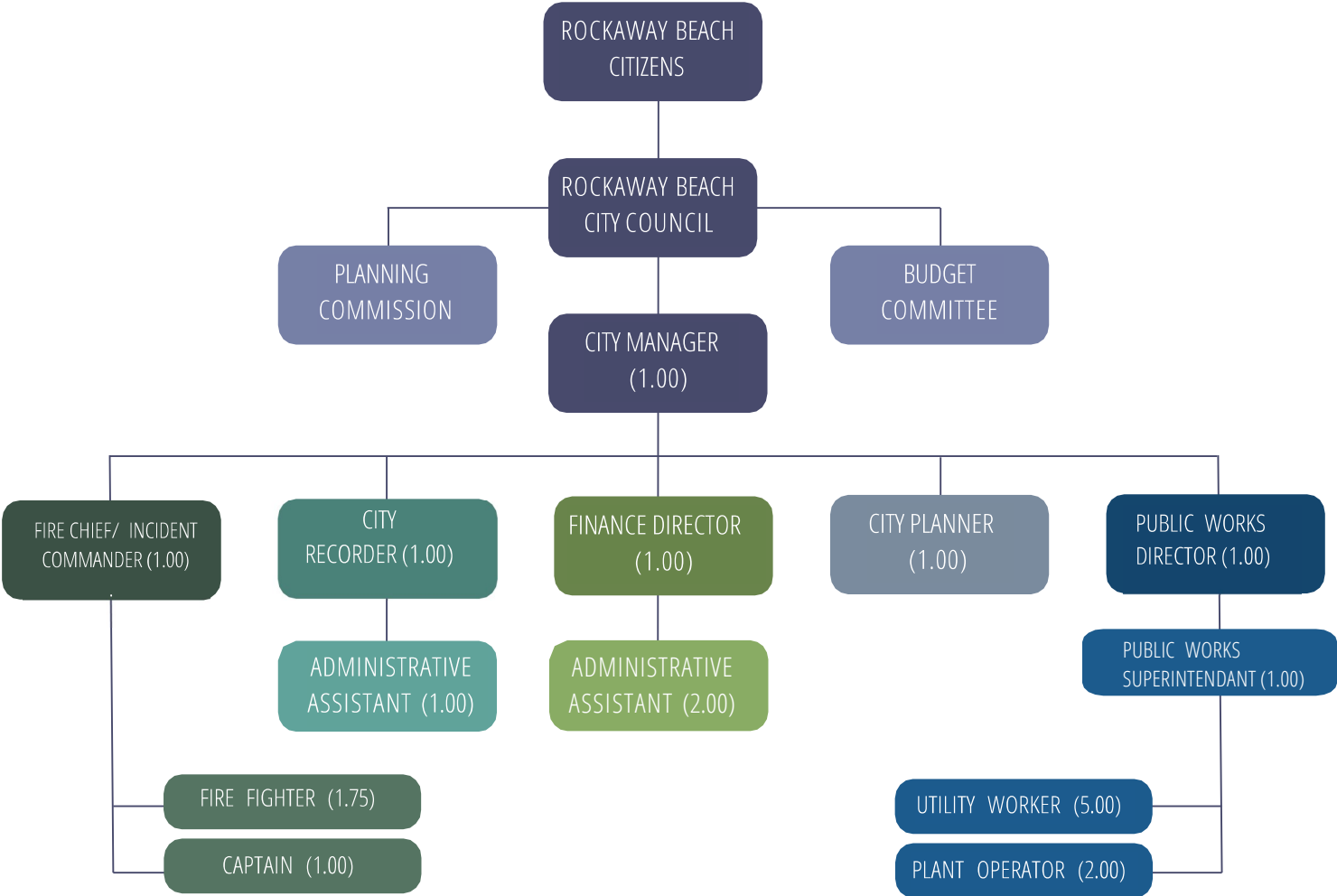
Effective and efficient government.

- The Fire Department is preparing to conduct a comprehensive SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis of emergency services. This review will provide more detailed information to the community and elected officials, and enable a thorough evaluation of response readiness.
- Significant efforts to amend the City Charter will continue into the upcoming fiscal year. The Charter outlines the local government's structure, delineates the powers and responsibilities of both elected and appointed officials, and specifies procedures for elections and legislation. Amending the Charter through a ballot measure remains a primary objective in the City's five-year Strategic Plan.
- Through a technical assistance grant from DLCD, the City will engage with Cascadia Partners to revise local regulations impacting residential development. These updates are intended to ensure compliance with State housing laws, mitigate permitting and land use barriers, modernize ordinances related to land use, and support increased housing production, affordability, and choice. Staff will evaluate potential amendments to the Comprehensive Plan, Comprehensive Plan Map, Zoning Ordinance, and Subdivision Ordinance.



CITY OF ROCKAWAY BEACH

ORGANIZATIONAL CHART



COMMITTEES

Planning Commission
Budget Committee

CONTRACTED SERVICES

HBH Engineering
Tillamook County Sheriff Local
Gov't Law Group

VOLUNTEERS

Emergency Preparedness Emergency
Radio Group Community Emergency
Response Team
Volunteer Fire Fighters

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 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.

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.

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 (5.00 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)

	2025/2026	2026/2027
General Fund		
Administration	2.66	2.57
Fire	3.75	3.75
Public Works	0.10	0.00
Total General Fund	6.51	6.32
Special Revenue Funds		
Road Fund	1.87	1.95
Transient Room Tax Fund	0.70	0.45
Total Special Revenue Fund	2.57	2.40
Enterprise Funds		
Water Fund	6.03	5.59
Sewer Fund	5.89	5.44
Total Enterprise Fund	11.92	11.03
Total All Funds	21.00	19.75



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 490 – WATER 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

Fund 590 - SEWER SDC

The Sewer 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

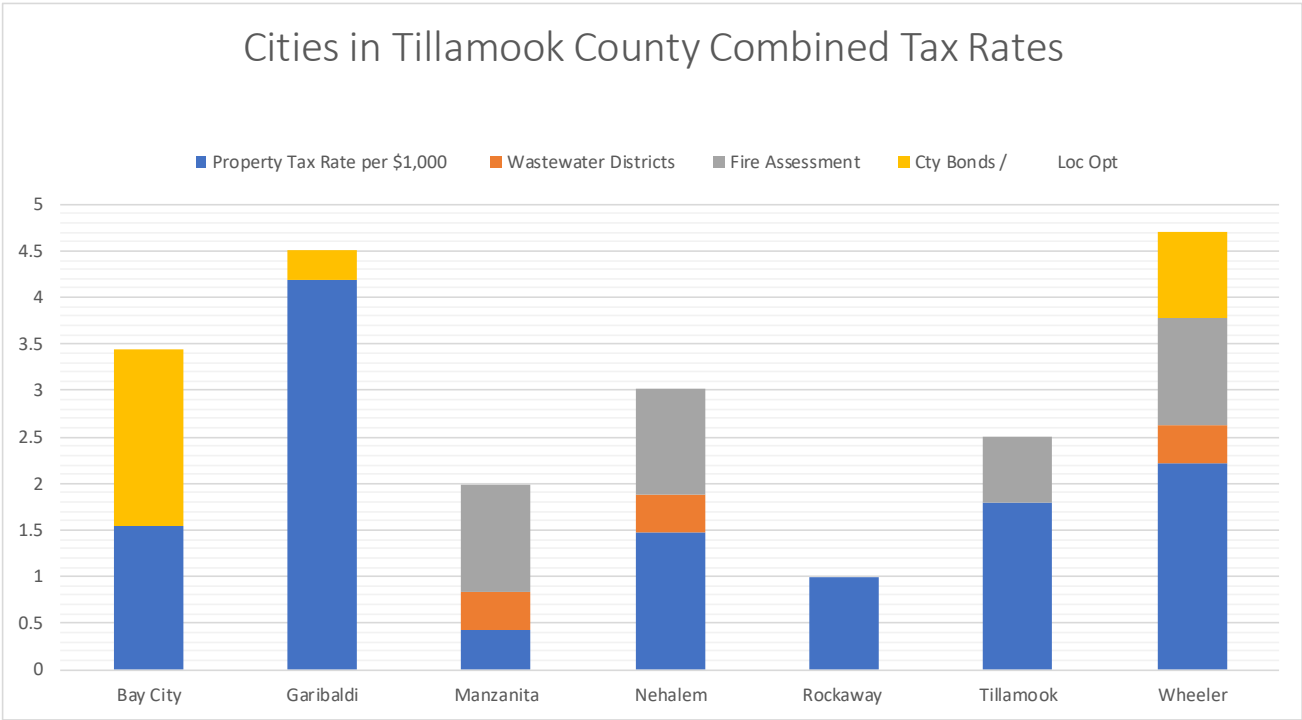
The Water Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary sources of revenue are user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

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	0	1.9143	3.4518
Garibaldi	4.1968	0	0	0.3188	4.5156
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	0.6999	0	2.502
Wheeler	2.2213	0.4088	1.15	0.9311	4.7112

Source: Summary of Assessment and Tax Roll - Tillamook County, Oregon 2025-26 Tax Year
 TillamookCounty.gov

SUMMARY OF RESOURCES & REQUIREMENTS

<u>6/30/2024</u>			<u>6/30/2025</u>			<u>6/30/2026</u>			<u>FYE 06/30/27</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>			
14,849,727	14,767,229	14,689,635	Beginning Fund Balance			14,241,645	-	-			
506,767	530,984	507,071	Property Taxes and Assessments			559,500	-	-			
-	-	-	Property Taxes, Levied for Debt			-	-	-			
2,540,821	2,612,852	2,674,896	Transient Room Tax			2,784,974	-	-			
464,028	418,770	426,285	Licenses & Franchise Fees			428,000	-	-			
3,039,306	3,033,303	2,990,790	Charges for Service, Fees, Permits			2,753,880	-	-			
513,914	731,876	484,718	Interest Earnings			456,170	-	-			
3,388,535	2,976,337	4,621,499	Transfers In			3,587,873	-	-			
35,062	51,666	11,500	Other Revenue			11,500	-	-			
-	-	2,825,800	Loan Proceeds			2,831,580	-	-			
650	75,000	5,878,000	Capital Grants and Contributions			5,083,000	-	-			
272,097	273,876	219,255	Operating Grants and Contributions			236,412	-	-			
<u>\$ 25,610,907</u>	<u>\$ 25,471,893</u>	<u>\$ 35,329,449</u>	Total Resources			<u>\$ 32,974,534</u>	<u>\$ -</u>	<u>\$ -</u>			
Requirement Description											
2,020,381	2,285,135	3,419,673	Personnel Services			3,493,158					
1,777,096	1,971,424	3,104,950	Materials and Services			3,144,939					
3,308,040	795,785	15,638,767	Capital Outlay			14,650,320					
349,626	412,546	1,079,551	Debt Service			351,842					
3,388,535	2,976,337	4,621,499	Transfers Out			3,587,873					
-	-	1,550,281	Contingency			2,185,372					
\$10,843,678	8,441,227	\$29,414,721	Total Requirements by Category			\$27,413,504	0	\$0			
Ending Fund Balance/Reserved for Future Expenditure											
<u>14,767,229</u>	<u>17,030,666</u>	<u>5,914,728</u>				<u>5,561,030</u>	<u>0</u>	<u>0</u>			
<u>\$25,610,907</u>	<u>\$25,471,893</u>	<u>\$35,329,449</u>	Total Requirements			<u>\$32,974,534</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	\$ 529,992	\$ 480,971	\$ -	\$ 74,000	\$ 96,094	\$ -	\$ 1,181,057	\$ -	\$ -	\$ 1,181,057
Police	\$ -	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ 560,000	\$ -	\$ -	\$ 560,000
Fire	\$ 668,224	\$ 238,873	\$ -	\$ -	\$ -	\$ -	\$ 907,097	\$ -	\$ -	\$ 907,097
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382,809	\$ 382,809	\$ -	\$ 1,209,458	\$ 1,592,267
Total General Fund	\$ 1,198,216	\$ 1,279,844	\$ -	\$ 74,000	\$ 96,094	\$ 382,809	\$ 3,030,963	\$ -	\$ 1,209,458	\$ 4,240,421
Reserve Funds										
Economic Stability Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037,504	\$ -	\$ 1,037,504
Fire and Equipment Reserve	\$ -	\$ 15,000	\$ 160,000	\$ 86,777	\$ -	\$ -	\$ 261,777	\$ 387,503	\$ -	\$ 649,280
Debt Service Reserve CLOSED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project and Equipment Reserve	\$ -	\$ -	\$ -	\$ -	\$ 184,098	\$ -	\$ 184,098	\$ -	\$ -	\$ 184,098
Total Reserve Funds	\$ -	\$ 15,000	\$ 160,000	\$ 86,777	\$ 184,098	\$ -	\$ 445,875	\$ 1,425,007	\$ -	\$ 1,870,882
Roads and Streets Funds										
Roads and Streets	\$ 323,855	\$ 230,276	\$ 974,500	\$ -	\$ -	\$ 229,295	\$ 1,757,926	\$ -	\$ 343,934	\$ 2,101,860
Transportation SDC	\$ -	\$ -	\$ 259,699	\$ -	\$ -	\$ -	\$ 259,699	\$ -	\$ -	\$ 259,699
Total Roads & Streets Funds	\$ 323,855	\$ 230,276	\$ 1,234,199	\$ -	\$ -	\$ 229,295	\$ 2,017,625	\$ -	\$ 343,934	\$ 2,361,559
Water Funds										
Water Operating	\$ 962,652	\$ 565,544	\$ 7,500,000	\$ -	\$ 121,323	\$ 1,354,229	\$ 10,503,748	\$ -	\$ 752,391	\$ 11,256,139
Water Master Plan Reserve	\$ -	\$ -	\$ 299,023	\$ -	\$ -	\$ -	\$ 299,023	\$ -	\$ -	\$ 299,023
Water Improvements Debt Service	\$ -	\$ -	\$ -	\$ 155,775	\$ -	\$ -	\$ 155,775	\$ 67,865	\$ 962,089	\$ 1,185,729
Water System Development Charge	\$ -	\$ -	\$ 485,286	\$ -	\$ -	\$ -	\$ 485,286	\$ -	\$ -	\$ 485,286
Total Water Funds	\$ 962,652	\$ 565,544	\$ 8,284,309	\$ 155,775	\$ 121,323	\$ 1,354,229	\$ 11,443,832	\$ 67,865	\$ 1,714,480	\$ 13,226,177
Sewer Funds										
Sewer Operating	\$ 932,982	\$ 467,275	\$ 60,000	\$ -	\$ 544,823	\$ 219,039	\$ 2,224,119	\$ -	\$ 800,286	\$ 3,024,405
Sewer Master Plan Reserve	\$ -	\$ -	\$ 793,049	\$ -	\$ -	\$ -	\$ 793,049	\$ -	\$ -	\$ 793,049
Sewer Improvements Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,324,431	\$ -	\$ 1,324,431	\$ -	\$ -	\$ 1,324,431
Sewer System Development Charge	\$ -	\$ -	\$ 1,738,763	\$ -	\$ -	\$ -	\$ 1,738,763	\$ -	\$ -	\$ 1,738,763
Total Sewer Funds	\$ 932,982	\$ 467,275	\$ 2,591,812	\$ -	\$ 1,869,254	\$ 219,039	\$ 6,080,362	\$ -	\$ 800,286	\$ 6,880,648
Transient Room Tax Fund										
Transient Room Tax Fund	\$ 75,453	\$ 587,000	\$ 2,380,000	\$ 35,290	\$ 1,317,104	\$ -	\$ 4,394,847	\$ -	\$ -	\$ 4,394,847
Total Transient Room Tax Fund	\$ 75,453	\$ 587,000	\$ 2,380,000	\$ 35,290	\$ 1,317,104	\$ -	\$ 4,394,847	\$ -	\$ -	\$ 4,394,847
City of Rockaway Beach All Funds										
City of Rockaway Beach All Funds	\$ 3,493,158	\$ 3,144,939	\$ 14,650,320	\$ 351,842	\$ 3,587,873	\$ 2,185,372	\$ 27,413,504	\$ 1,492,872	\$ 4,068,158	\$ 32,974,534

SUMMARY OF INTERFUND TRANSFERS

Transfers Out:		Transfers In:	
[1] General Fund (100)	51,094	Roads and Streets (300)	51,094
[2] General Fund (100)	45,000	Fire Equipment Reserve (140)	45,000
[3] Project & Equipment Reserve (210)	184,098	Transient Room Tax Fund (800)	184,098
[4] Water Operating Fund (400)	44,823	General Fund (100)	44,823
[5] Water Operating Fund (400)	76,500	Water Master Plan Reserve (420)	76,500
[6] Sewer Operating Fund (500)	44,823	General Fund (100)	44,823
[7] Sewer Operating Fund (500)	500,000	Sewer Master Plan Reserve (590)	500,000
[8] Sewer Debt Service (560)	1,324,431	Sewer Operating Fund (500)	1,324,431
[9] Transient Room Tax Fund (800)	372,793	General Fund (100)	372,793
[10] Transient Room Tax Fund (800)	372,793	General Fund (100)	372,793
[11] Transient Room Tax Fund (800)	372,793	Roads and Streets Fund (300)	372,793
[12] Transient Room Tax Fund (800)	126,725	Fire Equipment Reserve (140)	126,725
[13] Transient Room Tax Fund (800)	72,000	General Fund (100)	72,000
Grand Total Transfers Out	\$3,587,873	Grand Total Transfers In	\$3,587,873

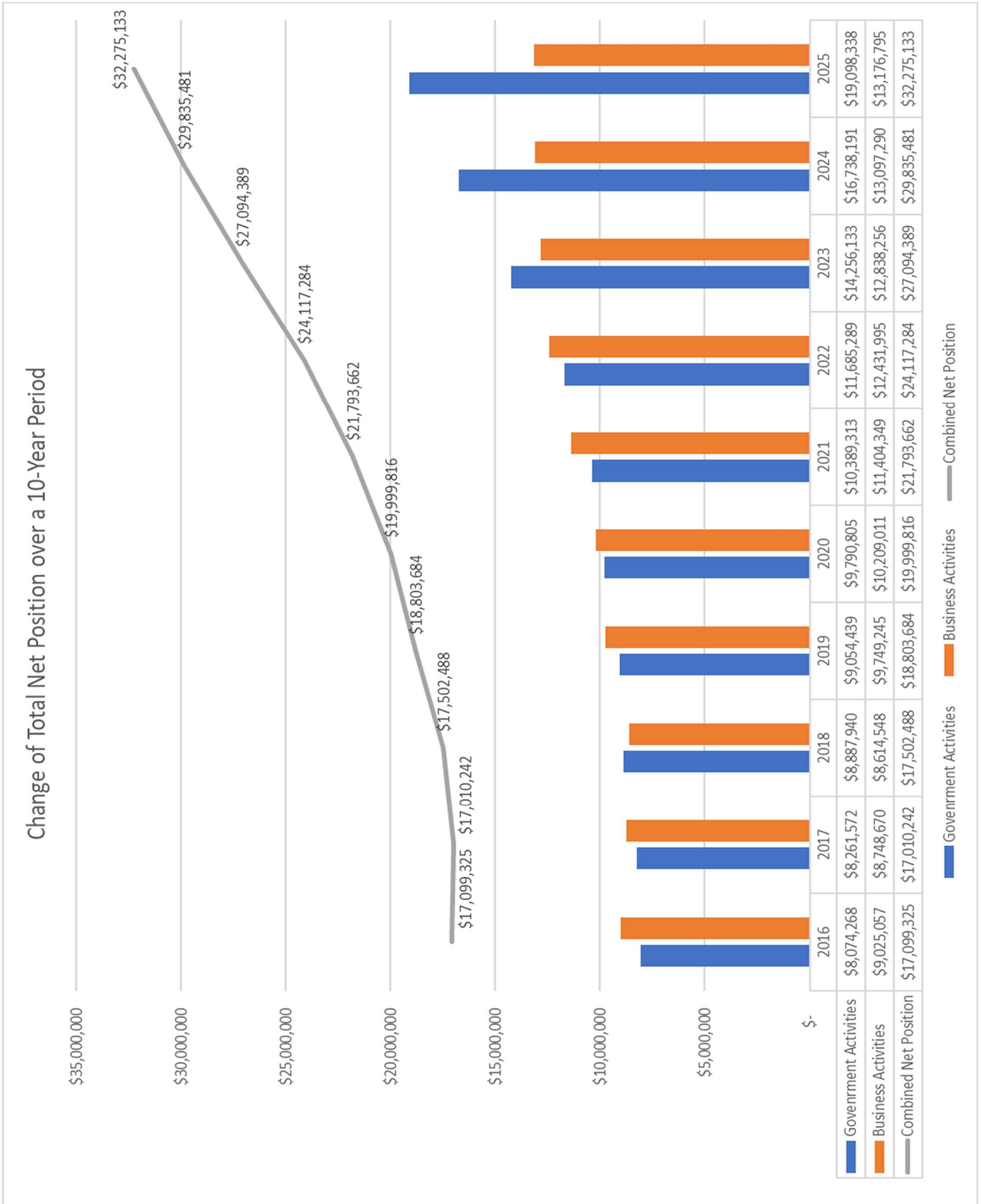
- [1] General Fund transfer to Roads & Streets Fund share of franchise fees.
- [2] General Fund transfer to Fire Equipment Reserve Fund for capital outlay expenditures.
- [3] Project & Equipment Reserve Fund transferring fund balance to TRT Fund as the P&E Res. Fund is closing
- [4] Water Operating Fund transfer to General Fund for administrative operations.
- [5] Water Fund transfer to Water Master Plan Reserve Fund for master plan projects.
- [6] Sewer Operating Fund transfer to General Fund for administrative operations.
- [7] Sewer Operating Fund transfer to Sewer Master Plan Reserve fund for master plan projects.
- [8] Sewer Debt Fund transfer to Sewer Operating Fund. Sewer has no active loans/debt.
- [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 debt service.

SUMMARY OF CONTINGENCY

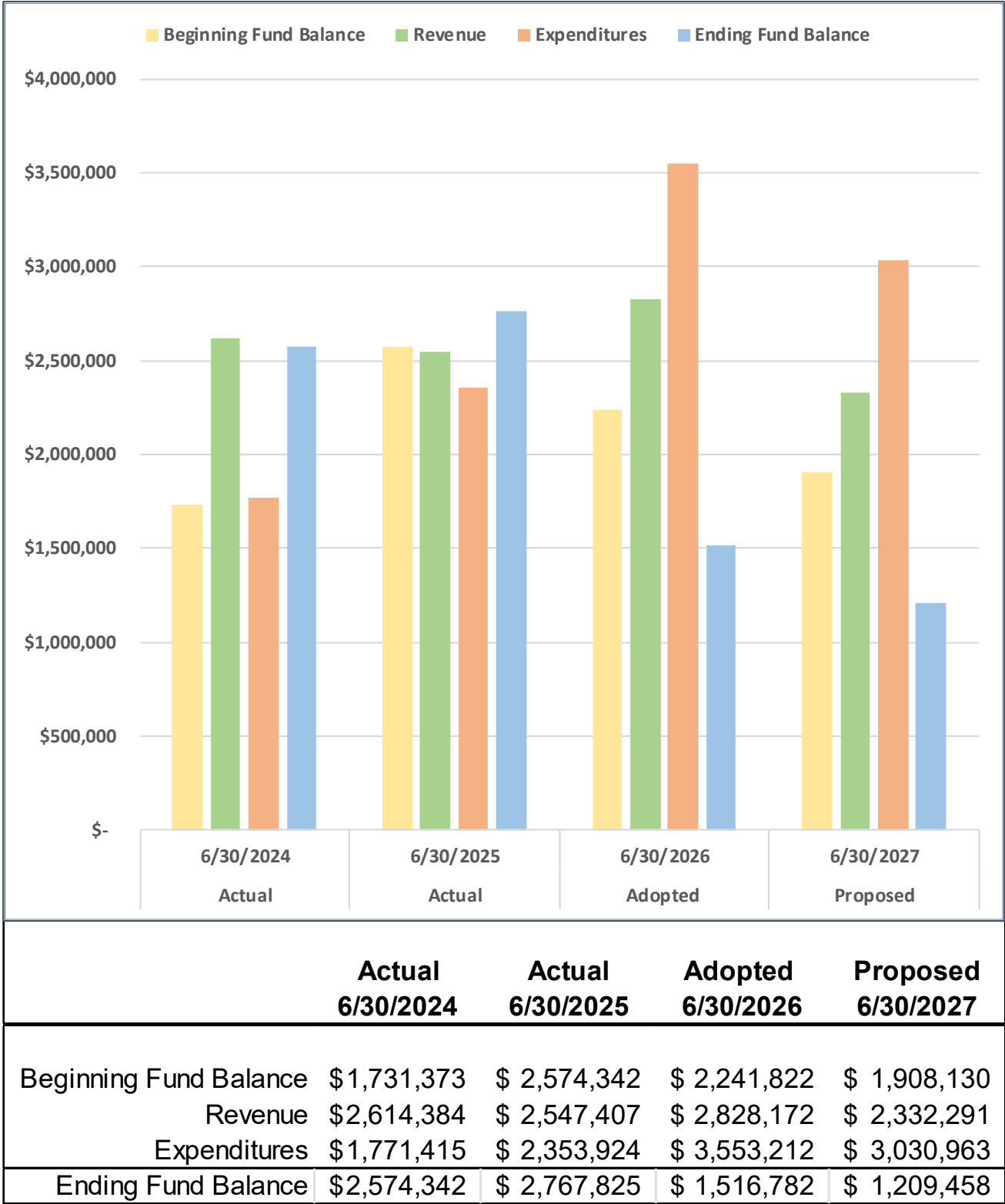
	General Fund 100	Roads & Streets Fund 300	Water Operating Fund 400	Sewer Operating Fund 500
Resources	4,240,421	2,101,860	11,256,139	3,024,405
Less: Expenditures	2,552,060	1,528,631	9,028,196	1,460,257
Less: Transfers out	96,094	0	121,323	544,823
Less: Contingency	382,809	229,295	1,354,229	219,039
Ending Fund Balance	1,209,458	343,934	752,391	800,286
 Contingency as a percentage of Expenditures	15.0%	15.0%	15.0%	15.0%

Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.
(funds that have a contingency amount are the only funds shown)

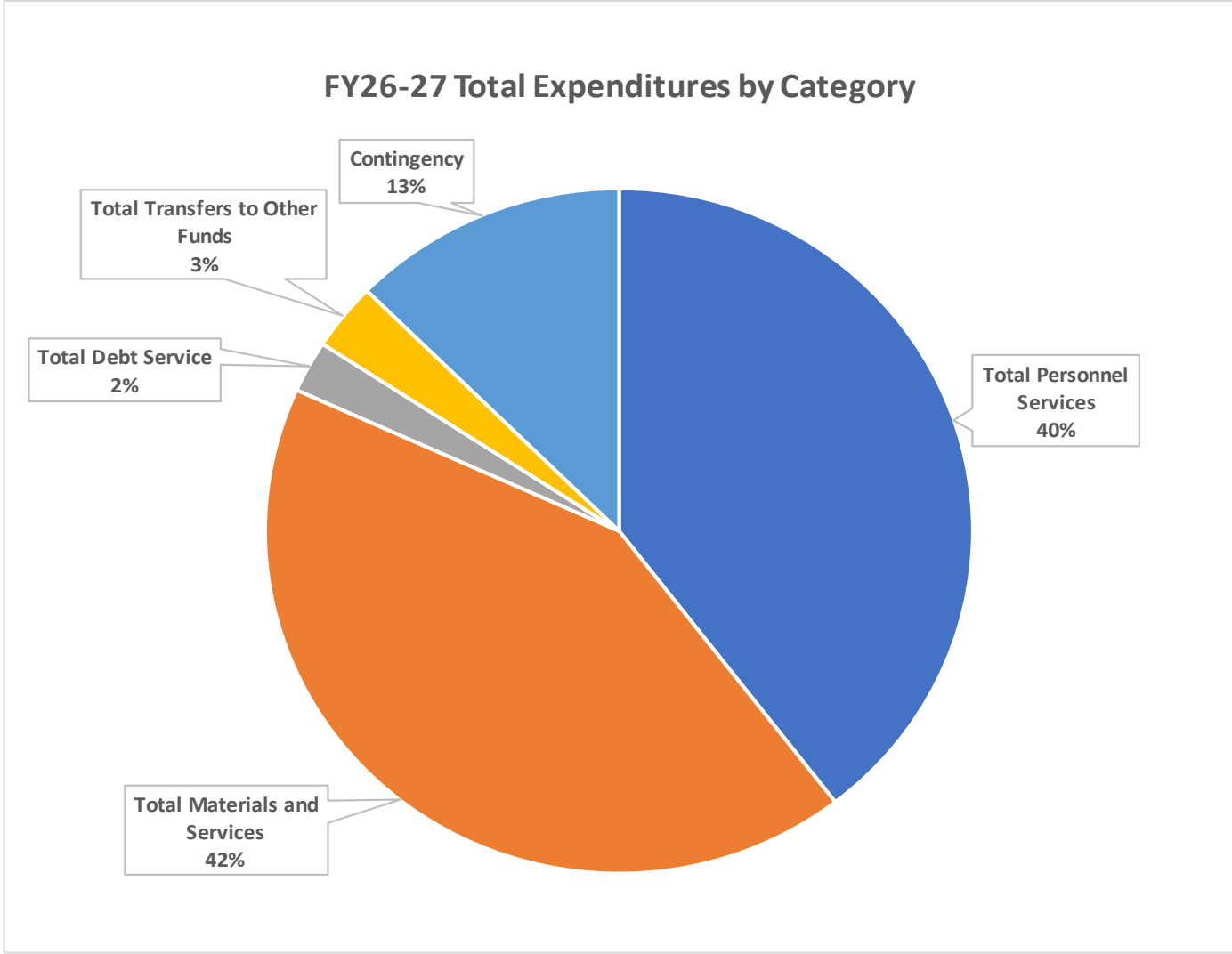
NET POSITION COMPARISON



GENERAL FUND (FUND 100)

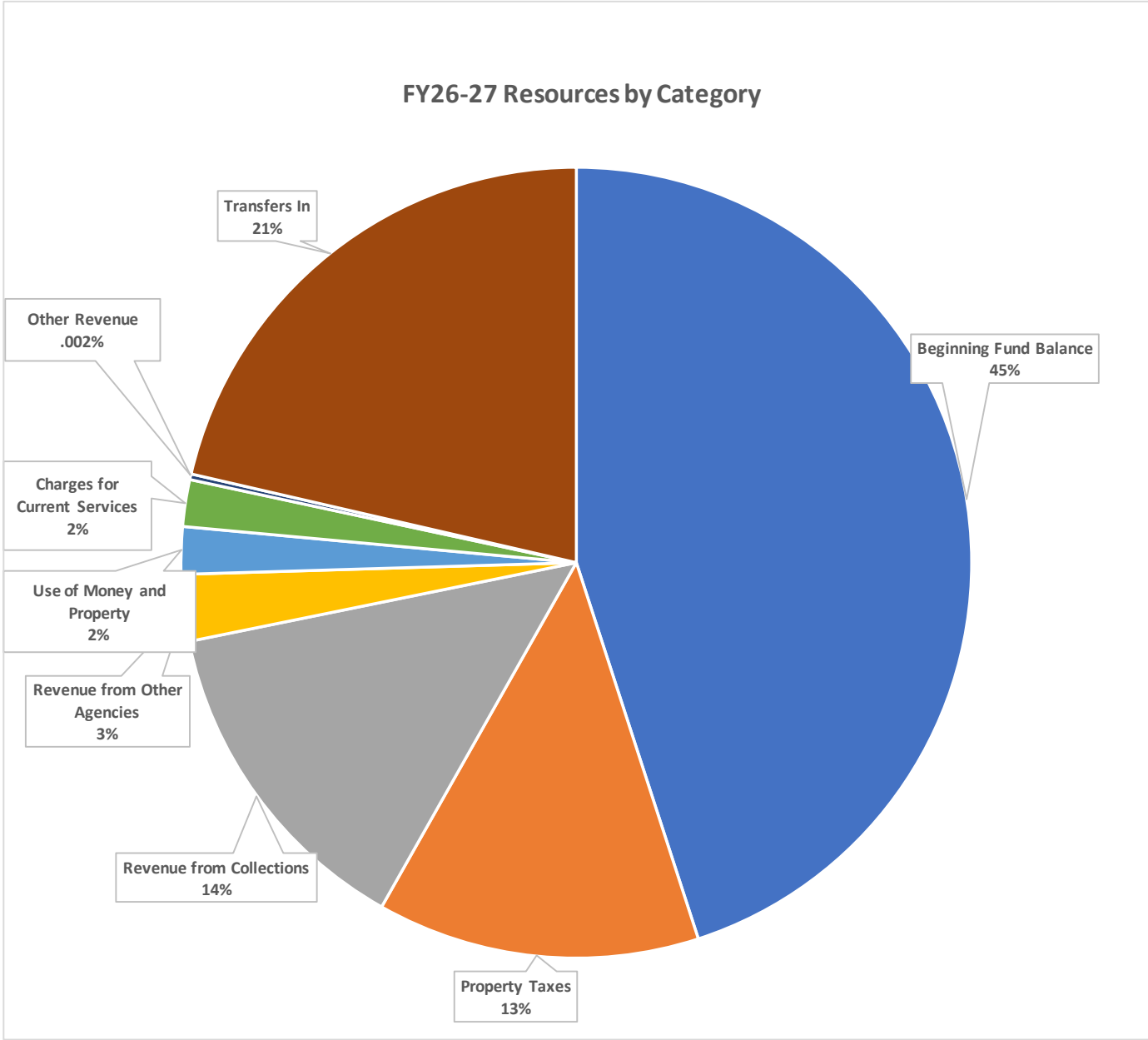


GENERAL FUND (FUND 100)



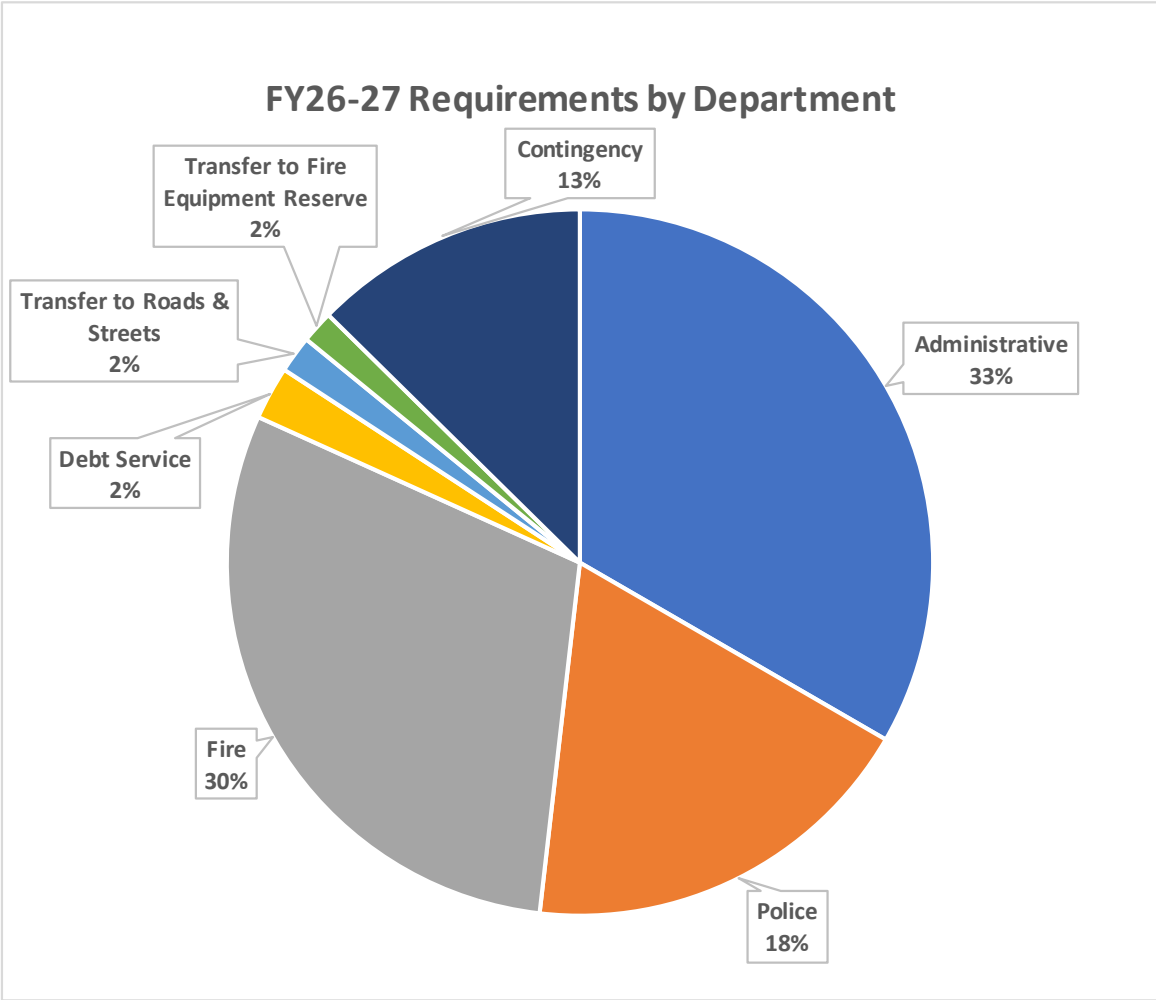
Total Personnel Services	\$ 1,198,216
Total Materials and Services	\$ 1,279,844
Total Debt Service	\$ 74,000
Total Transfers to Other Funds	\$ 96,094
Contingency	\$ 382,809
Total Expenditures	\$ 3,030,963

GENERAL FUND (FUND 100)



Beginning Fund Balance	\$ 1,908,130
Property Taxes	\$ 559,500
Revenue from Collections	\$ 577,100
Revenue from Other Agencies	\$ 115,750
Use of Money and Property	\$ 81,805
Charges for Current Services	\$ 80,904
Other Revenue	\$ 10,000
Transfers In	\$ 907,232
Total Resources	\$ 4,240,421

GENERAL (FUND 100)



Administrative	\$ 1,010,963
Police	\$ 560,000
Fire	\$ 907,097
Debt Service	\$ 74,000
Transfer to Roads & Streets	\$ 51,094
Transfer to Fire Equipment Reserve	\$ 45,000
Contingency	\$ 382,809
Total Requirements by Department	\$ 3,030,963

26/27 FISCAL YEAR PROPOSED BUDGET

	Actual		FYE 2025	Adopted FYE 2026	Proposed FYE 2027	Projected FYE 2028	Projected 2029	Projected FYE 2028	Projected 2029
	FYE 2023	FYE 2024							
GENERAL FUND HISTORY AND PROJECTION									
Beginning Fund Balance	\$1,374,147	\$1,731,373	\$2,574,342	\$2,767,825	\$2,406,301	\$2,090,438	\$1,698,368	\$1,233,561	\$672,784
Resources:				Actual Working Capital (audited)					
Property Taxes - current	\$474,609	\$498,663	\$522,400	\$499,777	\$551,000	\$570,285	\$590,245	\$610,904	\$632,285
Property Taxes - Delinquent	\$8,686	\$8,104	\$8,584	\$7,294	\$8,500	\$8,798	\$9,105	\$9,424	\$9,754
Franchise Fees	\$290,463	\$463,828	\$132,488	\$162,785	\$154,000	\$158,620	\$161,792	\$165,028	\$168,329
Business License Fees	\$-	\$-	\$21,171	\$12,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
STR License Fees	\$-	\$-	\$265,111	\$251,500	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000
Land Use/Ordinance Fees	\$35,753	\$26,324	\$15,805	\$20,500	\$15,000	\$19,500	\$20,085	\$20,688	\$21,308
Fines/Citations	\$20,297	\$6,338	\$8,899	\$5,500	\$9,000	\$9,180	\$9,364	\$9,551	\$9,742
Health Dept Utility Reimb	\$2,061	\$2,568	\$1,095	\$2,000	\$-	\$-	\$-	\$-	\$-
Health Dept Rent	\$11,352	\$11,352	\$11,352	\$11,500	\$-	\$-	\$-	\$-	\$-
Refundable Deposits	\$-	\$-	\$-	\$100	\$100	\$100	\$100	\$100	\$100
Emergency Services Fee	\$124,470	\$125,284	\$126,510	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Misc Grants	\$188,214	\$42,000	\$66,505	\$10,000	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393
State Revenue Sharing	\$26,700	\$18,100	\$23,439	\$21,516	\$21,000	\$21,630	\$22,279	\$22,947	\$23,636
Liquor Tax	\$29,576	\$28,147	\$22,855	\$24,041	\$23,000	\$23,230	\$23,462	\$23,697	\$23,934
Other Tax	\$43,052	\$63,587	\$36,553	\$40,000	\$36,000	\$36,720	\$37,454	\$38,203	\$38,968
Cigarette Tax	\$1,084	\$1,002	\$882	\$847	\$750	\$758	\$765	\$773	\$780
Interest Income	\$134,666	\$278,063	\$130,602	\$135,366	\$81,305	\$78,866	\$74,923	\$71,176	\$67,618
Community Center Rent	\$-	\$-	\$1,225	\$500	\$500	\$500	\$500	\$500	\$500
Nedonna Fire Dist	\$29,000	\$33,000	\$34,000	\$34,000	\$54,244	\$48,600	\$55,900	\$57,577	\$59,304
Twin Rocks Water Dist	\$10,000	\$10,000	\$10,000	\$12,000	\$26,160	\$34,112	\$46,168	\$47,553	\$48,980
OR State Forestry Dept	\$500	\$-	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Misc Revenues	\$23,842	\$11,873	\$15,831	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Surplus Property	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Transfers in: TRT	\$587,289	\$896,151	\$772,200	\$1,351,800	\$817,586	\$845,384	\$874,127	\$903,847	\$934,578
Transfers in: Water	\$45,000	\$45,000	\$45,000	\$44,823	\$44,823	\$46,168	\$47,553	\$48,979	\$50,449
Transfers in: Sewer	\$45,000	\$45,000	\$45,000	\$44,823	\$44,823	\$46,168	\$47,553	\$48,979	\$50,449
Transfer in: Debt Svc Res	\$-	\$-	\$229,400	\$-	\$-	\$-	\$-	\$-	\$-
Total Resources	\$3,505,761	\$4,345,757	\$5,121,749	\$5,595,997	\$4,738,592	\$4,484,605	\$4,166,374	\$3,761,233	\$3,262,389
Expenditures:				Adopted Budget					
Personnel Services	\$570,852	\$634,443	\$883,531	\$1,093,833	\$1,198,216	\$1,288,082	\$1,384,688	\$1,488,540	\$1,600,180
Materials and Services	\$688,039	\$933,595	\$835,549	\$1,373,585	\$1,279,844	\$1,325,918	\$1,373,651	\$1,423,103	\$1,474,335
Capital Outlay	\$94,954	\$7,080	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Debt Service	\$123,543	\$101,927	\$80,044	\$71,025	\$74,000	\$73,260	\$72,527	\$71,802	\$71,084
Transfers Out	\$297,000	\$94,370	\$554,800	\$651,253	\$96,094	\$98,977	\$101,946	\$105,005	\$108,155
Total Expenditures	\$1,774,388	\$1,771,415	\$2,353,924	\$3,189,696	\$2,648,154	\$2,786,237	\$2,932,813	\$3,088,450	\$3,253,754
Ending fund balance	\$1,731,373	\$2,574,342	\$2,767,825	\$2,406,301	\$2,090,438	\$1,698,368	\$1,233,561	\$672,784	\$8,636
Months operating expenditures in ending fund balance	11.71	17.44	14.11	9.05	9.47	7.31	5.05	2.61	0.03

26/27 FISCAL YEAR PROPOSED BUDGET

GENERAL FUND 100			2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
100 General Fund - Resources								
1		Beginning Fund Balance	1,731,373	2,574,342	2,241,822	1,908,130	-	-
2								
3	4010	Current Property Taxes	498,663	522,400	499,777	551,000	-	-
4	4020	Delinquent Property Taxes	8,104	8,584	7,294	8,500	-	-
5		Total Property Taxes and Assessments	506,767	530,984	507,071	559,500	-	-
6								
7	4060	Franchise Fees	464,028	132,488	162,785	154,000	-	-
8	4065	Business License Fees	-	21,171	12,000	14,000	-	-
9	4066	STR License Fees	-	265,111	251,500	260,000	-	-
10		Total Licenses & Franchise Fees	464,028	418,770	426,285	428,000	-	-
11								
12	4085	Land Use/Ordinance Fees	26,124	15,805	20,500	15,000	-	-
13	4100	Fines and Citations	6,338	8,899	5,500	9,000	-	-
14	4185	Fire Permits	-	-	-	-	-	-
15	4146	Utilities-Health Dept	2,568	1,095	2,000	-	-	-
16	4142	First Floor Rent-Health Dept	11,352	11,352	11,500	-	-	-
17	4145	Refundable Deposits	-	-	100	100	-	-
18	4186	Emergency Services Fee	125,284	126,510	125,000	125,000	-	-
19	4091	Nedonna Fire Dist	33,000	34,000	34,000	54,244	-	-
20	4092	Twin Rocks Water Dist	10,000	10,000	12,000	26,160	-	-
21	4093	OR State Forestry Dept	-	500	500	500	-	-
22		Total Charges for Services, Fees, Permits	214,666	208,161	211,100	230,004	-	-
23								
24	4175	Grants - Misc	42,000	66,505	10,000	35,000	-	-
25	4186	State Revenue Sharing	18,100	23,439	21,516	21,000	-	-
26	4040	Liquor Tax-OLCC	28,147	22,855	24,041	23,000	-	-
27	4060	Other Tax Revenue	63,587	36,553	40,000	36,000	-	-
28	4050	Cigarette Tax	1,002	882	847	750	-	-
29		Total Operating Grants & Contributions	152,836	150,234	96,404	115,750	-	-
30								
31	4120	Interest on Invested Funds-GF	278,063	130,602	135,366	81,305	-	-
32		Total Interest Earnings	278,063	130,602	135,366	81,305	-	-
33								
34	4141	Community/Civic Center Rental	2,100	1,225	500	500	-	-
35	4150	Misc Revenues	9,773	15,831	10,000	10,000	-	-
36		Total Other Revenue	11,873	17,056	10,500	10,500	-	-
37								
38	4030	TRT < 5% > Police	294,703	334,400	430,666	372,793	-	-
39	4053	TRT < 5% > Fire Dept	371,607	-	430,667	372,793	-	-
40	4055	TRT < 5% > - City Hall Loan	64,000	64,000	71,025	72,000	-	-
41	4052	TRT < 30 % of 2% CTY > Beautification	5,000	5,000	-	-	-	-
42	4038	TRT < 30% of 2% CTY > Capital Projects	39,187	20,000	-	-	-	-
43	4053	TRT < 30 % of 2% CTY > Fire	29,000	334,400	-	-	-	-
44	4030	TRT < 30% of 2% CTY > Police	29,000	-	-	-	-	-
45	4036	TRT < 30% of 1% CTY > Cap Projects	21,218	14,400	-	-	-	-
46	4053	TRT < 30% of 1% CTY > Fire	21,218	-	-	-	-	-
47	4030	TRT < 30% of 1% CTY > Police	21,218	-	-	-	-	-
48	4031	TRT < 3%	-	-	419,442	-	-	-
49	4037	Water - Civic Center Operations	45,000	45,000	44,823	44,823	-	-
50	4032	Sewer - Civic Center Operations	45,000	45,000	44,823	44,823	-	-
51	4035	Debt Service Reserve	-	229,400	-	-	-	-
52		Total Transfers In	986,151	1,091,600	1,441,446	907,232	-	-
53								
54		Total Resources	4,345,757	5,121,749	5,069,994	4,240,421	-	-

26/27 FISCAL YEAR PROPOSED BUDGET

GENERAL FUND 100			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed	Approved	Adopted
						Budget	Budget	Budget
<u>100 General Fund - Police</u>								
1	6550	Materials and Supplies/TCSO Contract	294,839	289,985	647,153	500,000	-	-
2	5061	Code Enforcement Contract	-	-	-	60,000	-	-
3		Total Materials & Services	294,839	289,985	647,153	560,000	-	-
4								
5		Total Police Department	294,839	289,985	647,153	560,000	-	-

GENERAL FUND 100			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed	Approved	Adopted
						Budget	Budget	Budget
1	<u>100 General Fund - Fire</u>							
2								
3	5062	Record Keeping	1,875	1,757	2,500	2,500	-	-
4	5052	Fire Chief	101,721	107,495	120,547	128,137	-	-
5	5053	Fire Fighters	155,189	152,744	193,170	154,884	-	-
6	5055	PT Seasonal Fire Fighters	-	-	-	24,000	-	-
7	5054	Overtime-Fire Department	4,902	8,833	8,000	10,000	-	-
8	5061	Volunteer EMS Stipends	-	22,767	22,000	22,500	-	-
9	5061	Volunteer Stipends	46,827	22,000	22,000	22,500	-	-
10	5075	Compensated Absenses	-	-	25,750	33,510	-	-
11	5152	Payroll Expenses	167,491	170,790	214,907	270,193	-	-
12		Total Personnel Services	478,005	486,386	608,874	668,224	-	-
13		Total Full Time Equivalent (FTE)	3.25	3.75	3.75	3.75	-	-
14								
15	6110	Electricity	3,180	3,542	4,000	4,000	-	-
16	6530	Telephone & Technology	16,449	22,511	24,000	25,000	-	-
17	6535	Medical	13,268	8,956	12,500	12,500	-	-
18	6555	Supplies & Gear	76,020	72,602	35,000	40,000	-	-
19	6570	Ins: Vehicle , Liab, Equip, Bldg	15,853	19,501	48,906	50,373	-	-
20	6557	Emergency Management Supplies	-	4,784	15,000	20,000	-	-
21	6580	Fuel & Oil	7,817	4,890	10,000	10,000	-	-
22	6582	Electronic Maint & Repair	-	-	1,500	1,500	-	-
23	6630	Building Maintenance	5,506	1,704	15,000	15,000	-	-
24	6660	Training	10,624	13,572	22,000	22,500	-	-
25	6670	Required Equip Testing	6,823	12,654	15,000	20,000	-	-
26	6690	Vehicle Maint & Repair	9,265	7,604	15,000	18,000	-	-
27		Total Materials & Services	164,805	172,320	217,906	238,873	-	-
28								
29		Total Fire Department	642,810	658,706	826,780	907,097	-	-

26/27 FISCAL YEAR PROPOSED BUDGET

GENERAL FUND 100			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
<u>100 General Fund - Administrative</u>								
1	5057	Office Employees	126,128	143,598	176,924	192,222	-	-
2	5065	Overtime	-	-	1,200	450	-	-
3	5082	City Manager	92,206	100,883	113,205	114,712	-	-
4	5085	Council Stipend	1,500	1,651	1,218	1,134	-	-
5	5075	Accrued Vacation/Comp Time	1,473	-	10,344	10,053	-	-
6	5152	Payroll Expenses	104,497	151,013	182,068	211,421	-	-
7		Personnel Services	325,804	397,145	484,959	529,992	-	-
8		Total Full Time Equivalent (FTE)	2.70	2.36	2.76	2.57	-	-
9								
10	6410	Planning - Consultants / Legal Fees	31,893	61,197	85,000	85,000	-	-
11	6530	Telephone	2,724	5,788	6,050	7,000	-	-
12	6570	Ins: Liability, Bldg, Equip, Bonding, etc	12,178	22,225	20,517	17,171	-	-
13	6571	Computers, Server, & Technology	52,275	56,585	82,500	85,000	-	-
14	6577	Ordinance Update	1,001	1,623	4,000	4,000	-	-
15	6596	Emergency Services	-	-	1,000	500	-	-
16	6666	City Beautification	2,901	837	3,000	3,000	-	-
17	6830	City Hall Operations	41,686	45,837	60,000	60,000	-	-
18	6831	Dues: City/Officials/Staff	6,183	3,145	3,500	3,500	-	-
19	6835	Bank Fees	1,410	7,423	3,500	7,000	-	-
20	6840	Court Cost	-	-	100	100	-	-
21	6850	Professional Services & Legal Fees	44,923	50,310	94,000	60,000	-	-
22	6870	Auditor & Bond	7,741	8,915	7,859	10,000	-	-
23	6880	Advertising	3,465	6,948	4,300	7,000	-	-
24	6832	Utility Assistance Program	-	-	15,000	15,000	-	-
25	6890	Stationary & Supplies	6,671	5,533	7,000	7,000	-	-
26	6915	Travel & Training - Staff	4,185	6,484	11,000	12,500	-	-
27	6920	City Hall Building Maint	22,304	12,398	20,000	15,000	-	-
28	6932	City Manager Fund	372	813	1,100	1,100	-	-
29	6931	City Council/Mayor Expense	2,674	1,378	3,900	6,000	-	-
30	6440	Refundable Deposits	-	805	200	100	-	-
31	6954	Community Grants	60,000	75,000	75,000	75,000	-	-
32		Total Materials & Services	304,586	373,244	508,526	480,971	-	-
33								
34	8001	Grant Funded Capital Projects	7,080	-	-	-	-	-
35		Total Capital Outlay	7,080	-	-	-	-	-
36								
37		Total Administrative Department	637,470	770,389	993,485	1,010,963	-	-
38								
39	8518	Debt Service	101,926	80,044	71,025	74,000	-	-
40		Total Debt Service	101,926	80,044	71,025	74,000	-	-
41								
42	8041	Roads & Streets Fund PUD Fran Fee 2%	49,370	50,000	73,253	51,094	-	-
43	8044	Fire Equipment Reserve	45,000	45,000	45,000	45,000	-	-
44	8046	Economic Stability Reserve	-	459,800	533,000	-	-	-
45		Total Transfers Out	94,370	554,800	651,253	96,094	-	-
46								
47		OPERATING CONTINGENCY			363,516	382,809	-	-
48		RESERVED FOR FUTURE EXPENDITURE			-	-	-	-
49		UNAPPROPRIATED ENDING BALANCE			1,516,782	1,209,458	-	-
50		Total Requirements NOT ALLOCATED	196,296	634,844	1,085,794	552,903	-	-
51		Total Req for ALL Org.Units/Programs within fund	1,575,119	1,719,080	2,467,418	2,478,060	-	-
52		Ending Balance (prior years)	2,574,342	2,767,825				
53		TOTAL REQUIREMENTS	4,345,757	5,121,749	5,069,994	4,240,421	-	-

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2026/2027

Telemetry Upgrades for Water & Wastewater Systems \$63K

South Easy Watermain Upgrades \$61K

Nedonna Beach Watermain Replacement Project - \$2.8M

Wastewater Filter & Pump Replacement \$242K

Traffic Control Speed Sign \$15K

4th Street Lift Station Upgrades \$158K

Streets CIP P1-3: South Crest Terrace - \$255K

Streets CIP P1-6: South Pacific View - \$188K

Road Surface Maintenance Projects - \$50K

High Grounds - \$150K

Jetty Creek Acquisition - \$4.35M

Forest Management Activities - \$158K

Recreational Trails Planning - \$120K

Lake Lytle - \$1.2M



26/27 FISCAL YEAR PROPOSED BUDGET

FIRE EQUIPMENT RESERVE 140				2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
				Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
140 Fire Equipment Reserve Fund									
1			Working Capital	309,789	369,368	272,929	468,146	-	-
2			Interest on Invested Funds	2,972	16,269	11,202	9,409	-	-
3			GF Transfer In	45,000	45,000	45,000	45,000	-	-
4			TRT Fund <5%>	371,607	121,000	325,230	126,725	-	-
5			Total Resources	729,368	551,637	654,361	649,280	-	-
6									
7	7627	Fire Equip Res	Materials & Services SWOT Analysis	-	-	-	15,000	-	-
8	7622	Fire Equip Res	Capital Outlay FD Equip Acquisition Plan	360,000	54,763	12,500	10,000	-	-
9	7626	Fire Equip Res	Capital Outlay FD Mobile Equip Replacement Plan	-	-	25,000	-	-	-
10	7621	Fire Equip Res	Capital Outlay Capital Projects	-	-	70,000	150,000	-	-
11	7625	Fire Equip Res	Debt Service Fire Truck Lease Payment	-	86,777	86,776	86,777	-	-
12			Total Expenditures	360,000	141,540	194,276	261,777	-	-
13									
14			Reserved for Future Expenditures	369,368	410,097	460,085	387,503	-	-
15			Total Requirements	729,368	551,637	654,361	649,280	-	-

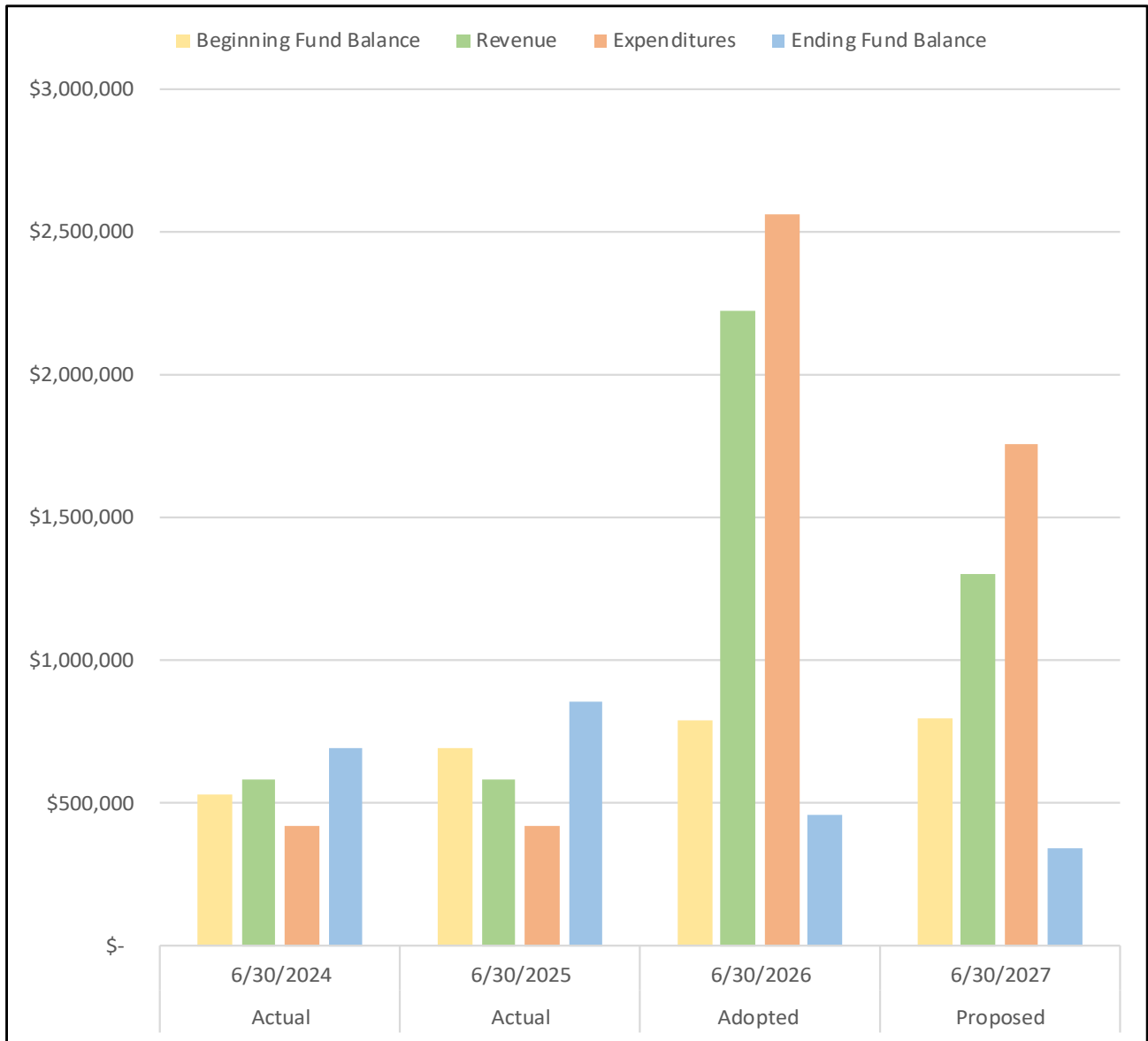
DEBT SERVICE RESERVE FUND 160 CLOSED				2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
				Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
160 Debt Service Reserve Fund									
1			Working Capital	229,400	229,400	-	-	-	-
2			Total Resources	229,400	229,400	-	-	-	-
3	Debt Service Res	Txfr out	Txfr to General Fund to Close Fund	-	229,400	-	-	-	-
4			Total Expenditures	-	229,400	-	-	-	-
5									
6			Reserved for Future Expenditures	229,400	-	-	-	-	-
7			Total Requirements	229,400	229,400	-	-	-	-

26/27 FISCAL YEAR PROPOSED BUDGET

ECONOMIC STABILITY RESERVE FUND 170		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>170 Economic Stability Reserve Fund Reserve Fund</u>							
1	Working Capital	-	-	467,380	1,023,633	-	-
2	Interest on Invested Funds	-	8,039	1,532	13,871	-	-
3	Transfer in from General Fund	-	459,800	533,000	-	-	-
4	Total Resources	-	467,839	1,001,912	1,037,504	-	-
5							
6	<i>Econ Stability Res Txfr Out</i> Expenditures	-	-	-	-	-	-
7	Total Expenditures	-	-	-	-	-	-
8							
9	Unappropriated Ending Fund Balance	-	467,839	1,001,912	1,037,504	-	-
10	Total Requirements	-	467,839	1,001,912	1,037,504	-	-

PROJECT EQUIPMENT RESERVE FUND		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>210 Project Equipment Reserve Fund</u>							
1	Working Capital	1,623,103	607,956	798,758	184,098	-	-
2	Interest on Invested Funds	3,529	33,858	-	-	-	-
3	Grants	-	75,000	-	-	-	-
4	Transfer In from TRT	1,190,481	658,400	-	-	-	-
5	Total Resources	2,817,113	1,375,214	798,758	184,098	-	-
6							
7	<i>PE Reserve CapitalOutlay</i> Tourism Facilities Projects	2,209,157	411,844	-	-	-	-
8	<i>PE Reserve Txfr out</i> Transfer Out to TRT Fund	-	-	798,758	184,098	-	-
9	Total Expenditures	2,209,157	411,844	798,758	184,098	-	-
10							
11	Reserved for Future Expenditures	607,956	963,370	-	-	-	-
12	Total Requirements	2,817,113	1,375,214	798,758	184,098	-	-

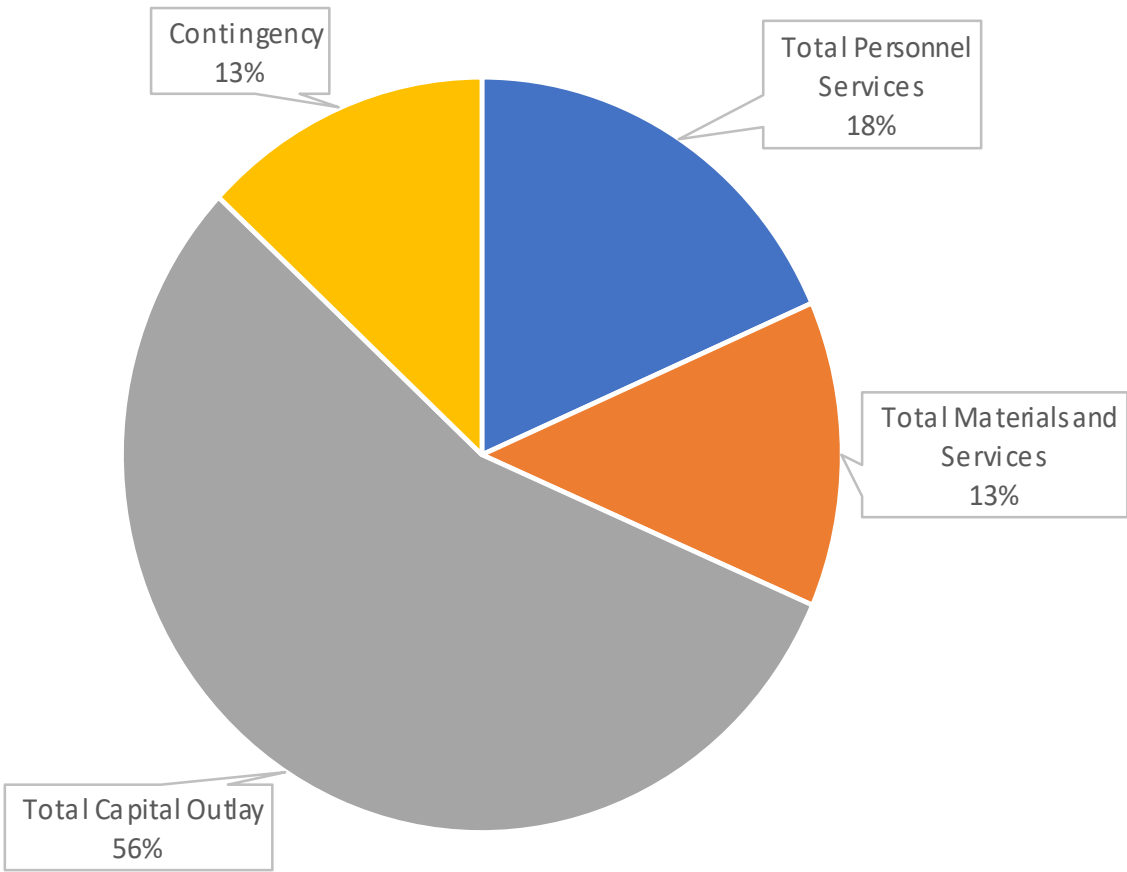
ROADS & STREETS FUND (FUND 300)



	Actual 6/30/2024	Actual 6/30/2025	Adopted 6/30/2026	Proposed 6/30/2027
Beginning Fund Balance	\$ 531,269	\$ 694,662	\$ 789,890	\$ 797,918
Revenue	\$ 584,079	\$ 579,499	\$ 2,225,771	\$ 1,303,942
Expenditures	\$ 420,686	\$ 418,081	\$ 2,558,387	\$ 1,757,926
Ending Fund Balance	\$ 694,662	\$ 856,080	\$ 457,274	\$ 343,934

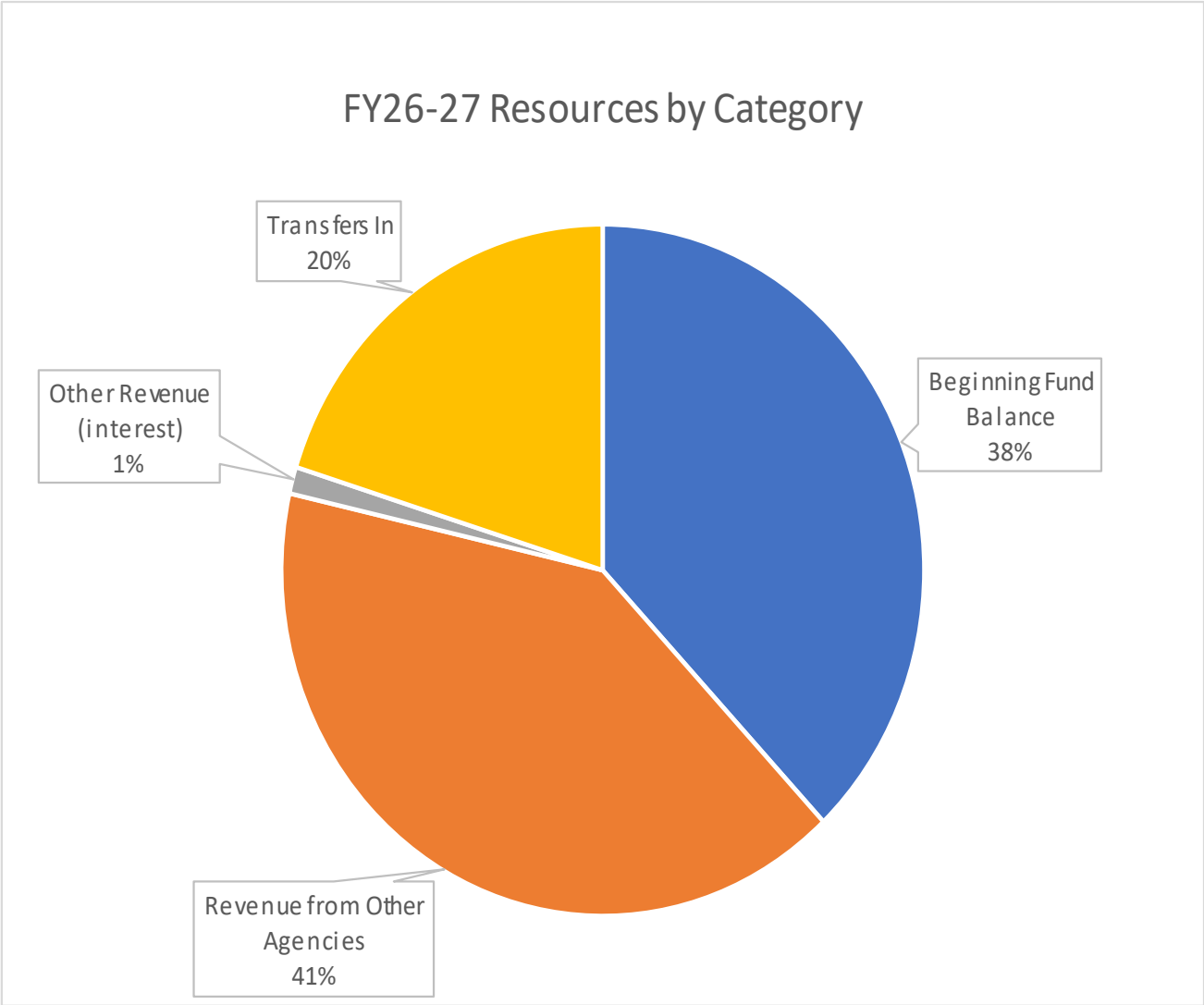
ROADS & STREETS FUND (FUND 300)

FY26-27 Total Expenditures by Category



Total Personnel Services	\$ 323,855
Total Materials and Services	\$ 230,276
Total Capital Outlay	\$ 974,500
Contingency	\$ 229,295
Total Expenditures	\$ 1,757,926

ROADS & STREETS FUND (FUND 300)



Beginning Fund Balance	\$	797,918
Revenue from Other Agencies	\$	853,662
Other Revenue (interest)	\$	26,393
Transfers In	\$	423,887
Total Resources	\$	2,101,860

26/27 FISCAL YEAR PROPOSED BUDGET

ROADS & STREETS FUND 300		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>300 Roads & Streets Fund</u>							
1	Beginning Fund Balance	531,269	694,662	789,890	797,918	-	-
2	4340 State Street Revenue - ODOT	118,068	122,406	121,622	119,455	-	-
3	2985 Restricted Bike/Pedestrian Funds ODOT	1,193	1,236	1,229	1,207	-	-
4	4182 Grants & Reimbursements Roads & Streets	650	-	758,000	733,000	-	-
5	4120 Interest on Invested Funds	43,872	37,457	25,355	26,393	-	-
6	4030 TRT < From 2% CTY >	55,000	59,000	-	-	-	-
7	4030 TRT < From 5% >	294,705	295,000	826,870	372,793	-	-
8	4030 TRT <1% of CTY >	21,221	14,400	-	-	-	-
9	4038 General Fund < TPUD Fran 2% of the 4% >	49,370	50,000	73,253	51,094	-	-
10	4030 TRT < 3%>	-	-	419,442	-	-	-
11	Total Resources	1,115,348	1,274,161	3,015,661	2,101,860	-	-
12							
13	5082 City Manager	13,172	14,412	16,172	17,648	-	-
14	5060 Public Works Director	-	2,598	23,532	12,183	-	-
15	5058 Public Works Superintendent	8,207	10,519	11,844	12,257	-	-
16	5055 Maintenance Worker Wages	73,197	92,451	110,966	119,623	-	-
17	5085 Council Stipend	300	-	125	127	-	-
18	5056 Extra Labor - Temp	-	-	6,000	-	-	-
19	5064 Standby/Weekend/On-Call	-	-	1,733	1,760	-	-
20	5065 Overtime	-	6	5,610	3,600	-	-
21	5152 Payroll Expenses	60,789	72,153	148,083	140,216	-	-
22	5075 Accrued Vacation/Comp Time	-	-	12,216	16,441	-	-
23	Total Personnel Services	155,665	192,139	336,281	323,855	-	-
24	Total Full Time Equivalent (FTE)	1.50	1.52	1.87	1.95	-	-
25							
26	6800 Roads Materials, Sup & Services	31,404	37,682	49,000	49,000	-	-
27	6574 Audit	-	-	2,282	2,500	-	-
28	6572 Street Lighting	17,260	17,960	22,000	22,000	-	-
29	6125 Electricity: Wayside, City Park	2,242	3,507	5,000	5,000	-	-
30	6570 Ins/Vehicle, Liability, Equip, Bldg	6,110	8,000	42,716	41,776	-	-
31	6592 Parking Lease - Port of Tillamook Bay	1,571	2,813	1,600	6,000	-	-
32	6610 Sidewalks, Curb, Bikeways	1,419	7,056	1,229	8,000	-	-
33	6620 Street Signs	473	6,482	6,000	7,000	-	-
34	6667 Storm Damage Repairs	4,236	2,350	3,000	3,000	-	-
35	6690 Vehicle Maint, Supplies & Repair	5,942	19,793	16,000	10,000	-	-
36	6580 Fuel & Oil	4,483	3,300	6,000	7,000	-	-
37	6600 Drainage, Flood Control & Slides	3,927	2,990	10,000	10,000	-	-
38	6131 Nature Preserve	4,733	3,599	8,000	14,000	-	-
39	6130 Wayside & Park Maintenance	32,451	33,004	45,000	45,000	-	-
40	Total Materials & Services	116,251	148,536	217,827	230,276	-	-
41							
42	7502 Roads & Streets Paving & Grant Projects	112,291	-	1,050,000	250,000	-	-
43	7509 Lake Lytle Park	-	-	508,576	477,000	-	-
44	7506 Streets Capital Improvement Plan	36,479	42,943	50,000	252,500	-	-
45	7507 Public Works Mobile Equipment Plan	-	-	17,000	15,000	-	-
46	7508 Public Works Stormwater Projects	-	34,463	45,000	10,000	-	-
47	Total Capital Outlay	148,770	77,406	1,670,576	1,004,500	-	-
48							
49	Contingency	-	-	333,703	229,295	-	-
50	Total Contingency	-	-	333,703	229,295	-	-
51							
52	Total Expenditures	420,686	418,081	2,558,387	1,787,926	-	-
53							
54	Unappropriated Ending Balance	694,662	856,080	457,274	313,934	-	-
55	Total Requirements	1,115,348	1,274,161	3,015,661	2,101,860	-	-

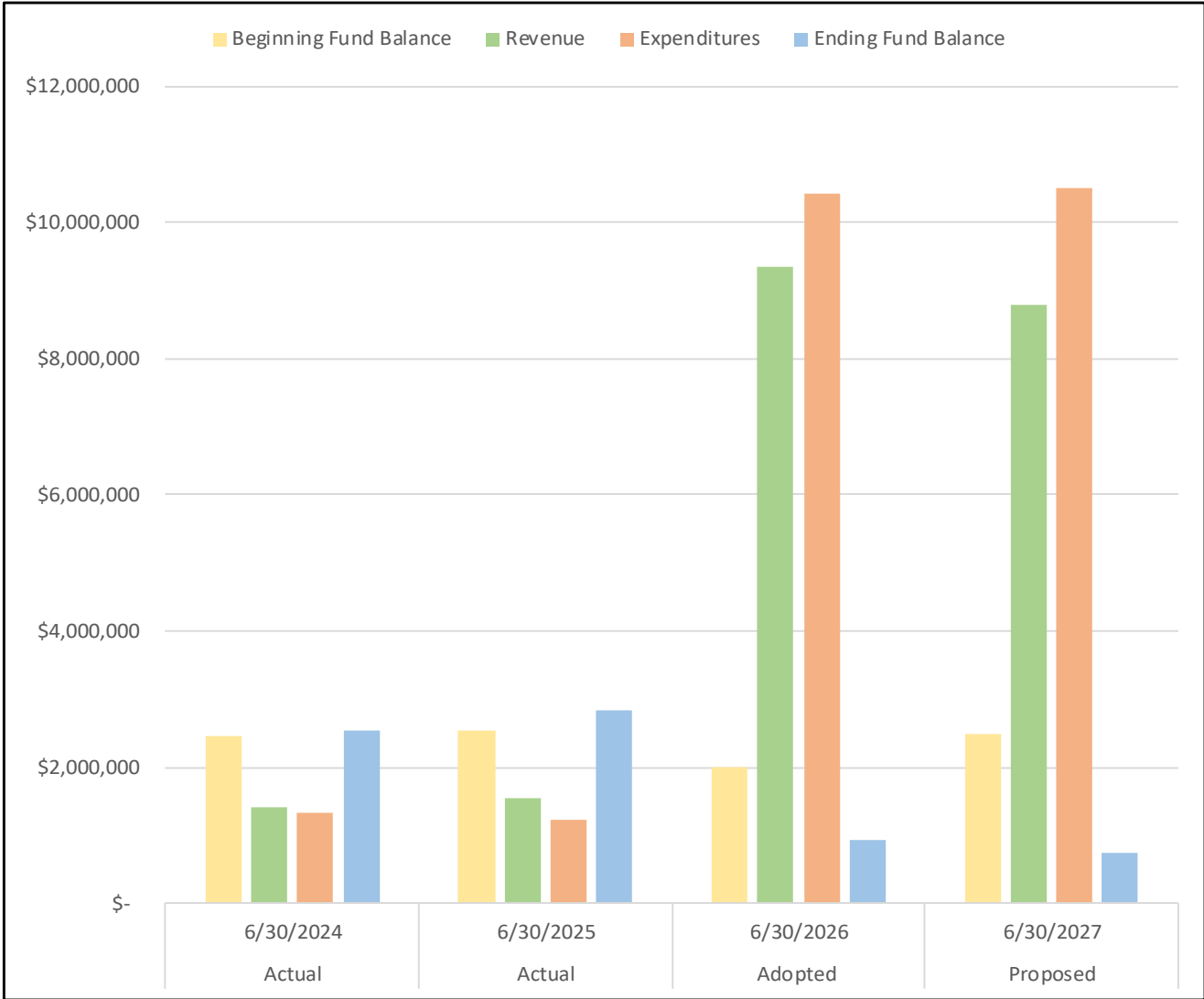
**TRANSPORTATION SYSTEM
DEVELOPMENT CHARGES (SDC)
390**

390 Transportation SDC Fund

		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
1	Bal Fwd - Improvement	203,719	220,680	235,280	244,988	-	-
2	4120 Interest on Invested Funds	2,561	10,995	7,479	4,711	-	-
3	4940 Improvement Fees	14,400	7,200	14,000	10,000	-	-
4	Total Resources	220,680	238,875	256,759	259,699	-	-
5							
6	7880 Capital Outlay - Improvement	-	-	256,759	259,699	-	-
7	Total Expenditures	-	-	256,759	259,699	-	-
8							
9	Reserved for Future Expenditures	220,680	238,875	-	-	-	-
10	Total Requirements	220,680	238,875	256,759	259,699	-	-

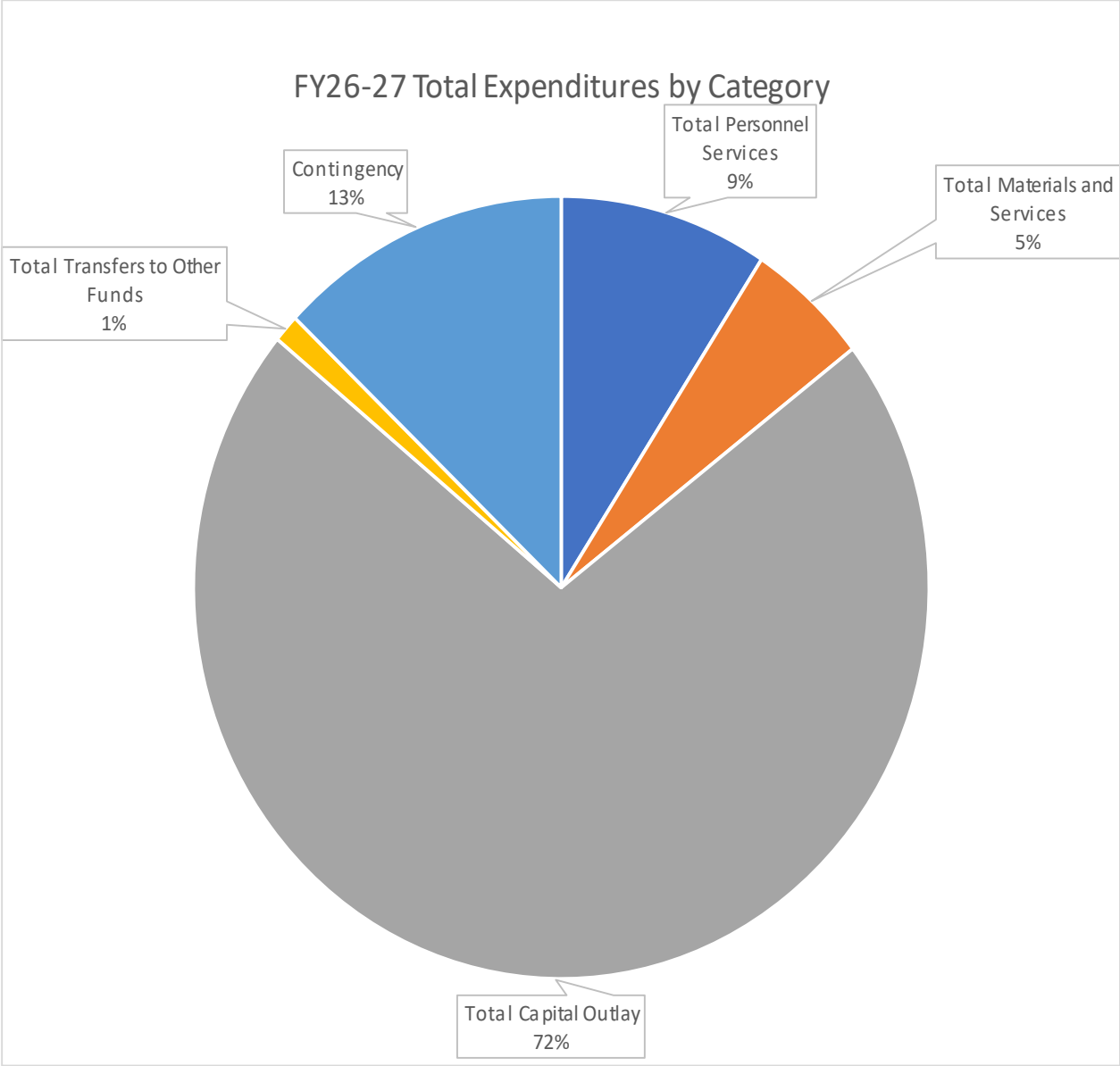


WATER FUND (FUND 400)



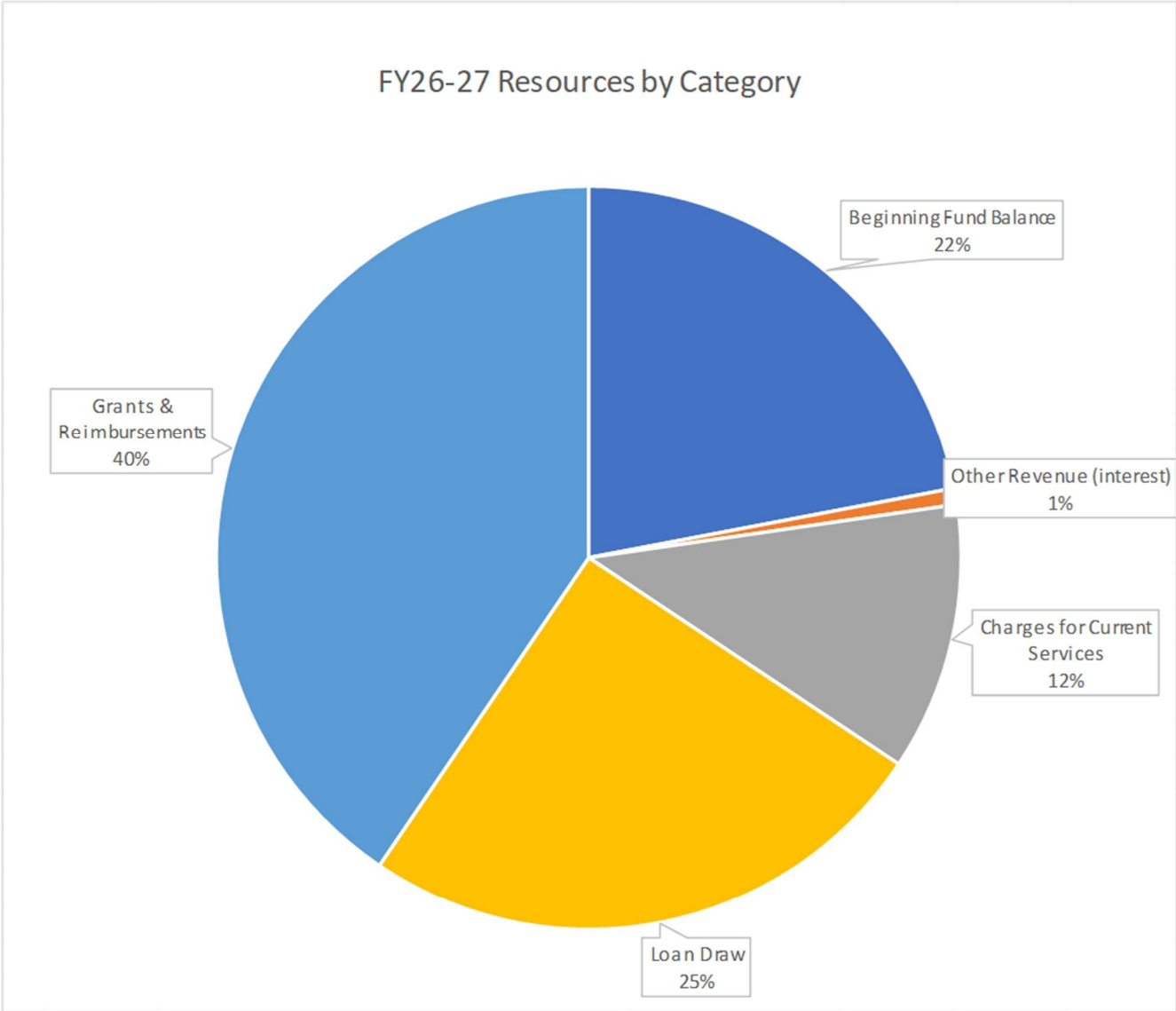
	Actual 6/30/2024	Actual 6/30/2025	Adopted 6/30/2026	Proposed 6/30/2027
Beginning Fund Balance	\$2,467,795	\$ 2,534,305	\$ 2,015,623	\$ 2,476,716
Revenue	\$1,409,365	\$ 1,543,319	\$ 9,344,062	\$ 8,779,423
Expenditures	\$1,342,855	\$ 1,230,619	\$10,425,218	\$ 10,503,748
Ending Fund Balance	\$2,534,305	\$ 2,847,005	\$ 934,467	\$ 752,391

WATER FUND (FUND 400)



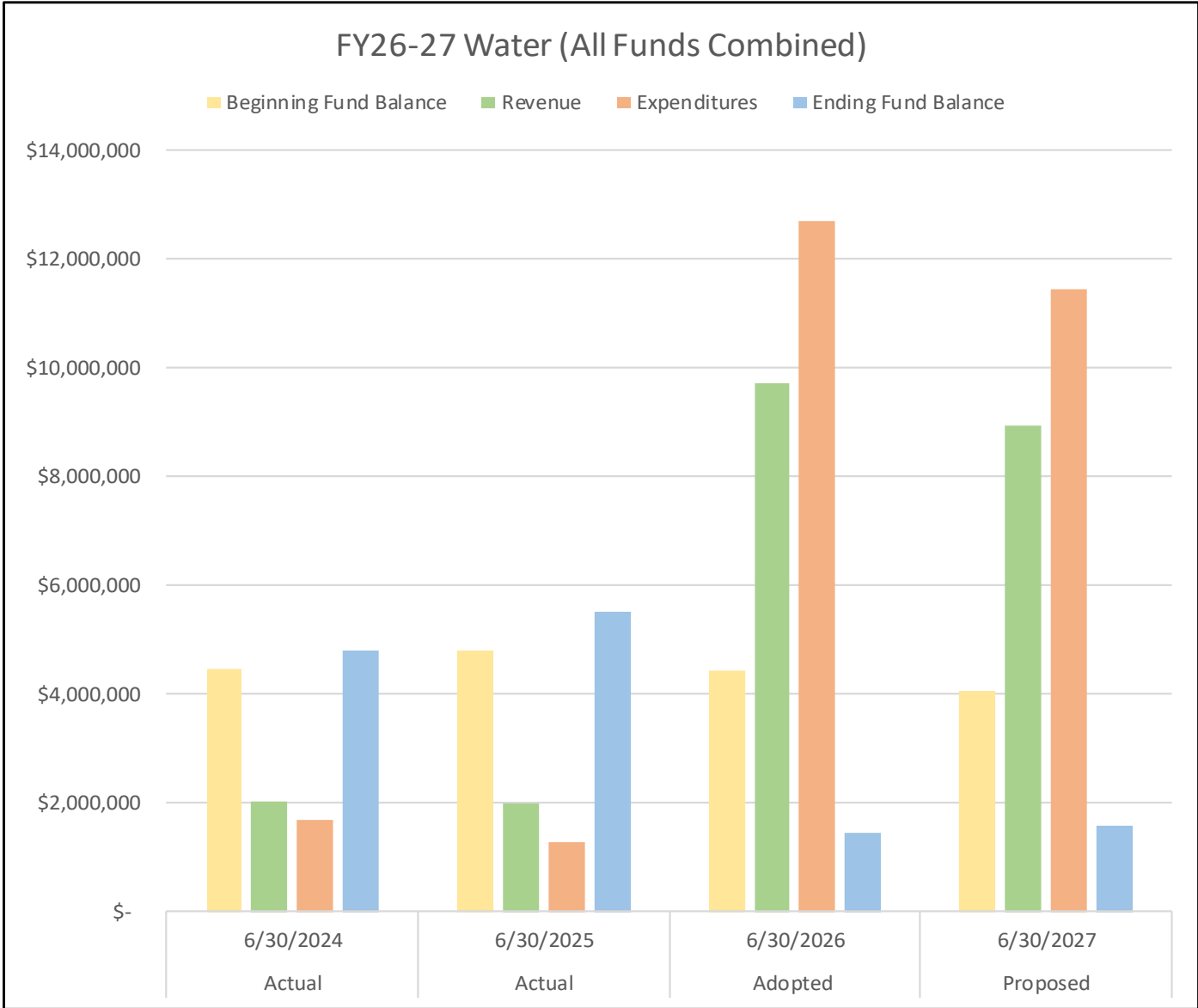
Total Personnel Services	\$ 962,652
Total Materials and Services	\$ 565,544
Total Capital Outlay	\$ 7,500,000
Total Transfers to Other Funds	\$ 121,323
Contingency	\$ 1,354,229
Total Expenditures	\$ 10,503,748

WATER FUND (FUND 400)



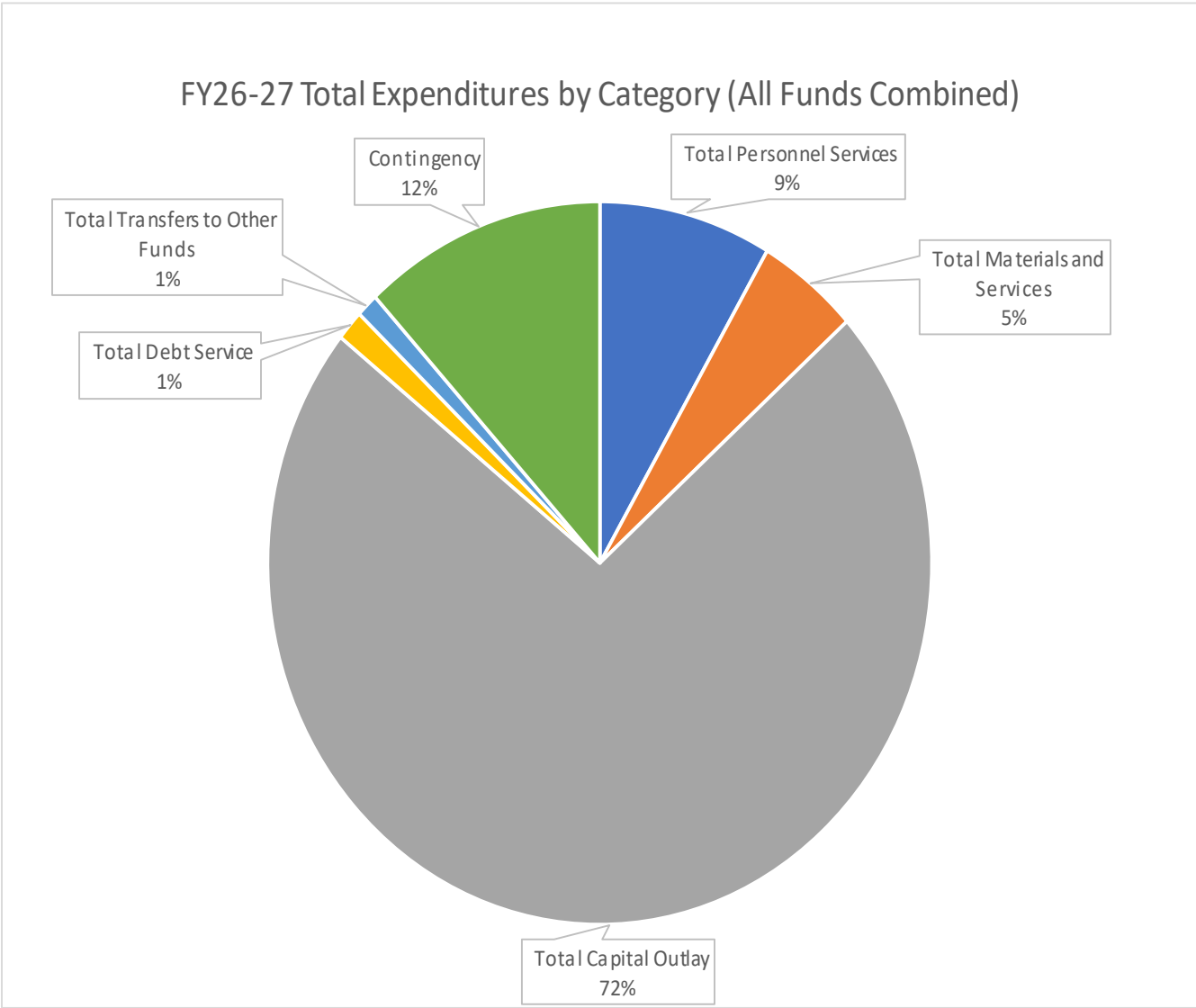
Beginning Fund Balance	\$ 2,476,716
Other Revenue (interest)	\$ 79,843
Charges for Current Services	\$ 1,310,000
Loan Draw	\$ 2,831,580
Grants & Reimbursements	\$ 4,558,000
Total Resources	\$ 11,256,139

WATER FUND (FUND 400)



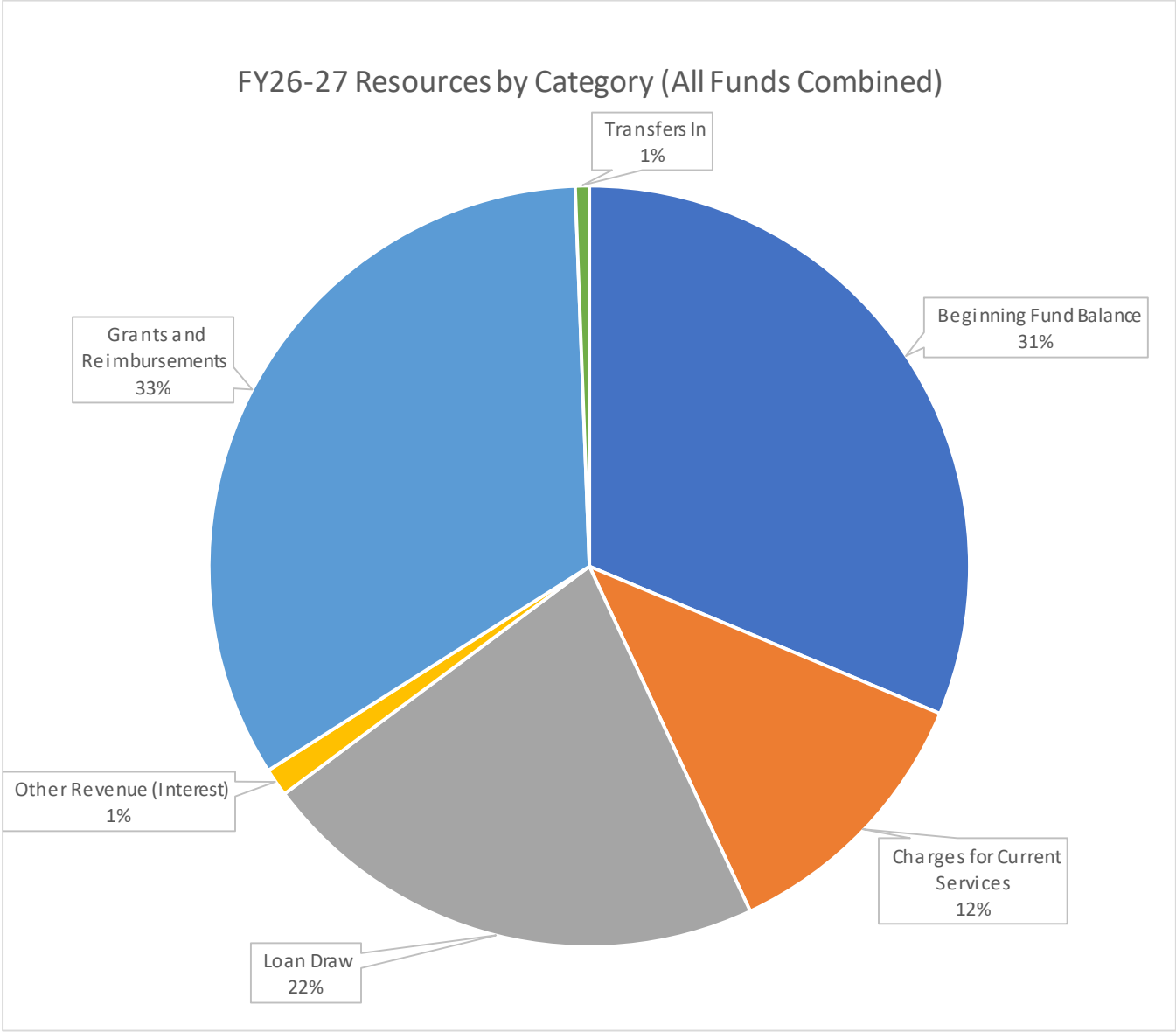
	Actual 6/30/2024	Actual 6/30/2025	Adopted 6/30/2026	Proposed 6/30/2027
Beginning Fund Balance	\$4,456,084	\$ 4,805,220	\$ 4,421,551	\$ 4,077,805
Revenue	\$2,023,302	\$ 1,982,749	\$ 9,724,186	\$ 8,940,372
Expenditures	\$1,674,166	\$ 1,278,005	\$ 12,698,902	\$ 11,443,832
Ending Fund Balance	\$4,805,220	\$ 5,509,964	\$ 1,446,835	\$ 1,574,345

WATER FUND (FUND 400)



Total Personnel Services	\$ 962,652
Total Materials and Services	\$ 565,544
Total Capital Outlay	\$ 8,284,309
Total Debt Service	\$ 155,775
Total Transfers to Other Funds	\$ 121,323
Contingency	\$ 1,354,229
Total Expenditures	\$ 11,443,832

WATER FUND (FUND 400)



Beginning Fund Balance	\$ 4,077,805
Charges for Current Services	\$ 1,526,000
Loan Draw	\$ 2,831,580
Other Revenue (Interest)	\$ 156,292
Grants and Reimbursements	\$ 4,350,000
Transfers In	\$ 76,500
Total Resources	\$ 13,018,177

26/27 FISCAL YEAR PROPOSED BUDGET

WATER OPERATING FUND 400			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
<u>400 Water Operating Fund</u>								
1		Beginning Fund Balance	2,467,795	2,534,305	2,015,623	2,476,716	-	-
2	4540	Water Service Base Rate	1,267,259	1,299,581	1,215,000	1,215,000	-	-
3	4550	New Water Connections	23,790	17,295	25,500	18,000	-	-
4	4560	Master Plan Reserve Fund	76,902	77,972	76,500	77,000	-	-
5	4120	Interest on Invested Funds	20,779	122,309	81,262	79,843	-	-
6	4047	Txfr In Water Revenue Bond Fund	-	137	-	-	-	-
7	4149	Grants & Reimbursements	-	-	5,120,000	4,350,000	-	-
8	4148	Jetty Creek Watershed Grants & Reimbursemer	-	-	-	208,000	-	-
9	4150	Turn on/off acct chng/meter read fees and Loa	20,635	26,025	2,825,800	2,831,580	-	-
10		Total Resources	3,877,160	4,077,624	11,359,685	11,256,139	-	-
11								
12	5082	City Manager	13,172	14,412	16,172	17,648	-	-
13	5060	Public Works Director	-	-	41,181	42,640	-	-
14	5058	Public Works Superintendent	41,037	52,597	59,218	61,285	-	-
15	5057	Office Employees	127,926	159,164	177,014	195,502	-	-
16	5055	Maintenance Workers	96,405	101,559	137,851	123,248	-	-
17	5059	Plant Operator	68,501	62,873	68,419	67,330	-	-
18	5056	Extra Labor -Temp	-	-	12,000	-	-	-
19	5067	Emergency Management	-	-	1,000	-	-	-
20	5054	Code Enforcement	-	-	13,780	-	-	-
21	5085	Council Stipend	900	987	1,470	1,470	-	-
22	5064	Standby/Weekend/On-Call	-	-	1,785	3,520	-	-
23	5065	Overtime	4,351	2,892	7,180	7,725	-	-
24	5152	Payroll Expenses	187,179	224,239	384,425	396,146	-	-
25	5075	Accumulated Vacation/Comp Time	1,429	-	46,199	46,138	-	-
26		Total Personnel Services	540,900	618,723	967,694	962,652	-	-
27		Total Full Time Equivalent (FTE)	5.30	4.63	6.03	5.59	-	-

Cont'd

26/27 FISCAL YEAR PROPOSED BUDGET

WATER OPERATING FUND 400			2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
400 Water Operating Fund - Cont'd								
28								
29	6110	Electricity	34,514	35,314	37,000	38,000	-	-
30	6455	Emergency Services	-	-	1,000	1,000	-	-
31	6520	Building Maintenance	1,134	3,857	5,000	5,000	-	-
32	6530	Communication and Technology	14,761	11,542	24,500	24,500	-	-
33	6534	Plant Chemicals and supplies	31,039	25,829	35,000	42,000	-	-
34	6551	Administration & Billing	31,628	22,104	26,000	26,000	-	-
35	6570	Ins: Vehicle, Liability, Equip, Bldg	24,237	29,000	15,898	17,799	-	-
36	6574	Audit	9,438	8,242	9,380	13,000	-	-
37	6580	Fuel & Oil	8,624	6,112	10,000	11,000	-	-
38	6667	Storm Damage Repairs	-	-	1,000	2,000	-	-
39	6690	Vehicle & Equipment Maintenance	5,386	6,697	15,000	20,000	-	-
40	6745	Required Testing	4,544	5,284	7,000	14,000	-	-
41	6750	System Maintenance and Supplies	63,907	91,230	105,000	105,000	-	-
42	6831	Dues - Certif - Permits - Licenses	2,702	718	3,000	3,000	-	-
43	6850	Attorney & Legal	118	1,185	5,000	10,000	-	-
44	6851	Professional Services	6,234	27,527	25,000	25,000	-	-
45	6915	Travel & Training - Staff	7,122	4,427	8,500	8,500	-	-
46	6945	Meter Readers 60%	14,966	14,573	16,250	20,000	-	-
47	6946	Forest Management	-	-	-	21,245	-	-
48	6947	Young Stand Thinning	-	-	-	158,000	-	-
49	6951	Ordinance Enforcement	-	-	500	500	-	-
50		Total Materials & Services	260,354	293,641	350,028	565,544	-	-
51								
52	7602	Water Facilities Capital Outlay	30,607	130,422	5,235,000	4,350,000	-	-
53	7604	Jetty Creek Watershed Capital Outlay	-	-	-	50,000	-	-
54	7601	Improvement and New Lines	128,353	28,059	3,000,000	3,070,000	-	-
55	7603	Public Works Mobile Equipment Plan	37,641	14,774	30,000	30,000	-	-
56	7661	Public Works Vehicles	-	-	30,000	-	-	-
57		Total Capital Outlay	196,601	173,255	8,295,000	7,500,000	-	-
58								
59	8027	GF for Civic Ctr Operations	45,000	45,000	44,823	44,823	-	-
60	8045	Water Master Plan Reserve Fund	300,000	100,000	76,500	76,500	-	-
61		Total Transfers Out	345,000	145,000	121,323	121,323	-	-
62								
63		Contingency	-	-	691,173	1,354,229	-	-
64		Total Contingency	-	-	691,173	1,354,229	-	-
65								
66		Total Expenditures	1,342,855	1,230,619	10,425,218	10,503,748	-	-
67								
68		Unappropriated Ending Balance	2,534,305	2,847,005	934,467	752,391	-	-
69		Total Requirements	3,877,160	4,077,624	11,359,685	11,256,139	-	-

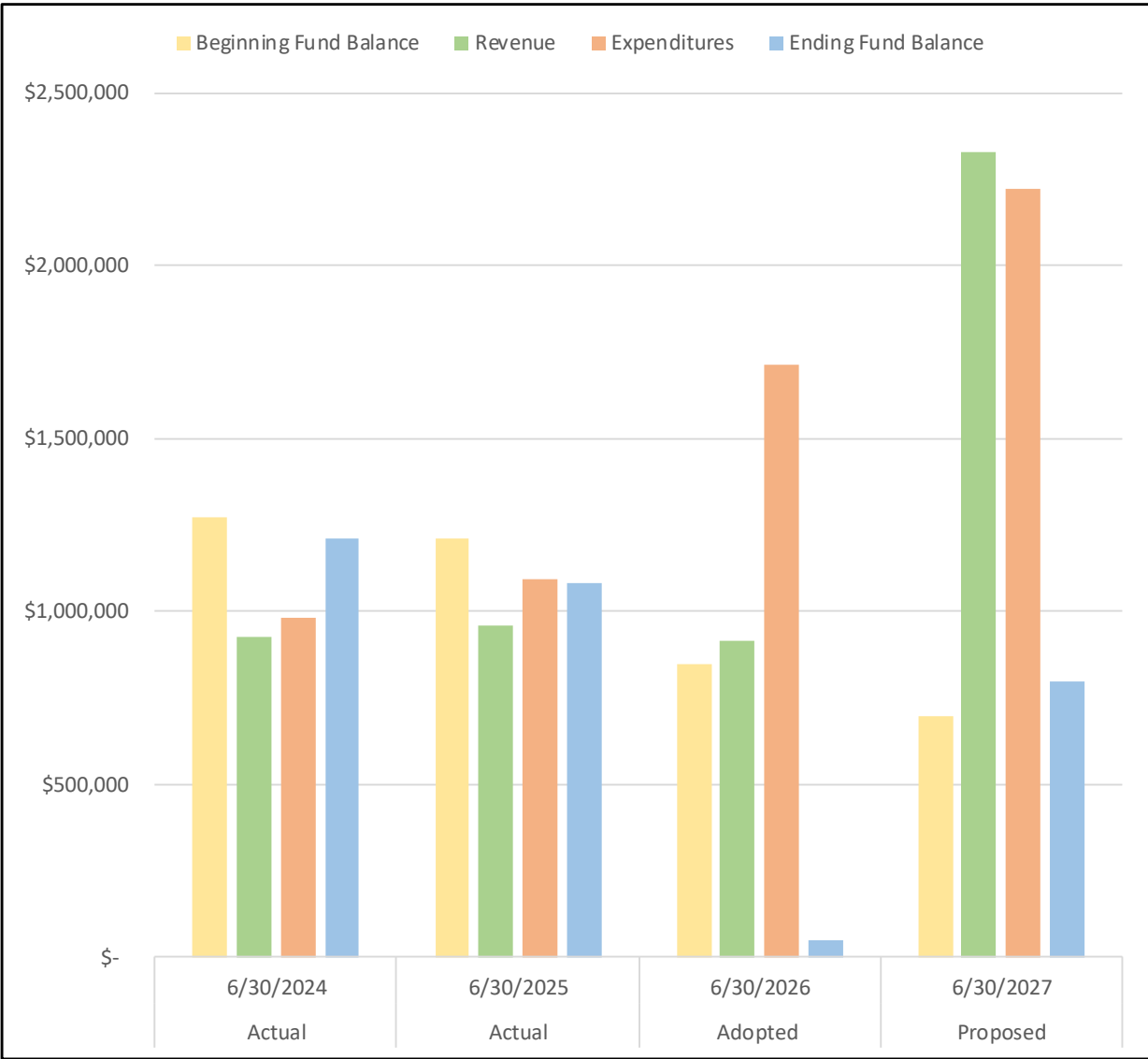
WATER MASTER PLAN FUND 420		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>420 Water Master Plan Fund</u>							
1	Working Capital	753,403	931,546	1,055,546	190,717	-	-
2	Interest on Invested Funds	43,657	49,819	35,493	31,806	-	-
3	Txfr In from Water Operating Utility Fund	300,000	100,000	76,500	76,500	-	-
4	Total Resources	1,097,060	1,081,365	1,167,539	299,023	-	-
5							
6	<i>Water MP Capital Outlay</i> Priority I Projects per Master Plan	165,514	8,641	890,000	299,023	-	-
7	Total Expenditures	165,514	8,641	890,000	299,023	-	-
8							
9	Reserved for Future Expenditures	931,546	1,072,724	277,539	-	-	-
10	Total Requirements	1,097,060	1,081,365	1,167,539	299,023	-	-

1981 WATER REVENUE BOND FUND 430 - CLOSED		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>430 1981 Water Revenue Bond Fund</u>							
1	Beginning Fund Balance	137	137	-	-	-	-
2	Total Resources	137	137	-	-	-	-
3							
4	Txfr to Water Operating Fund	-	137	-	-	-	-
5	Total Expenditures	-	137	-	-	-	-
6							
7	Reserved for Future Expenditures	137	-	-	-	-	-
8	Total Requirements	137	137	-	-	-	-

WATER IMPROVEMENTS DEBT SERVICE FUND 470		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
470 Water Improvements Debt Service Fund							
1	Beginning Fund Balance	590,900	707,911	640,261	1,011,086	-	-
2	4120 Interest on Invested Funds	1,874	35,544	6,318	24,643	-	-
3	4550 Water Debt Service	153,687	155,829	150,000	150,000	-	-
4	Total Resources	746,461	899,284	796,579	1,185,729	-	-
5							
6	8512 Nedonna Beach Waterline Payment	-	-	100,000	66,000	-	-
7	8520 Jetty Creek Water Plant Principal	30,000	30,000	30,000	35,000	-	-
8	8521 Jetty Creek Water Plant Interest	8,550	7,650	6,750	5,775	-	-
9	8526 Jetty Creek DEQ CWSFR Principal	-	-	375,000	-	-	-
10	8527 Jetty Creek DEQ CWSFR Interest	-	-	50,000	49,000	-	-
11	Total Expenditures	38,550	37,650	561,750	155,775	-	-
12							
13	Reserved for JC Wtrshd Loan	-	-	-	67,865		
14	Reserved for Future Expenditures	707,911	861,634	234,829	962,089	-	-
15	Total Requirements	746,461	899,284	796,579	1,185,729	-	-

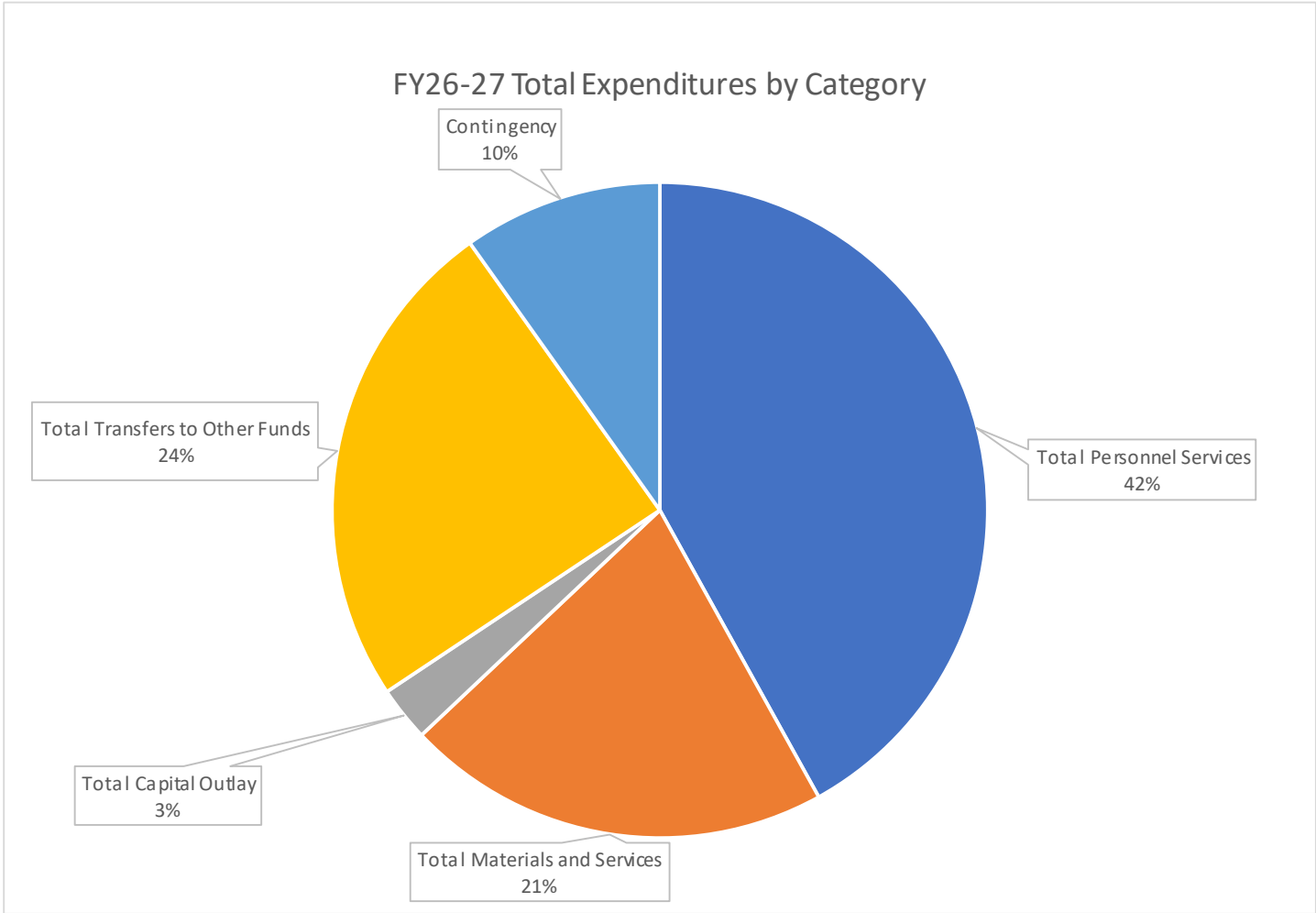
WATER SYSTEM DEVELOPMENT CHARGE FUND 490		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
490 Water System Development Charge Fund							
1	Beginning Fund Balance	643,849	631,321	-	-	-	-
2	Bal Fwd - Reimbursement	-	-	433,715	245,850	-	-
3	Bal Fwd - Improvement	-	-	276,406	153,436	-	-
4	4120 Interest on Invested Funds	4,610	32,916	22,013	20,000	-	-
5	4935 Reimbursement Fees	9,384	6,072	9,800	6,000	-	-
6	4940 Improvement Fees	100,725	59,250	80,000	60,000	-	-
7	Total Resources	758,568	729,559	821,934	485,286	-	-
8							
9	7885 Capital Outlay - Reimbursement	819	-	456,062	261,850	-	-
10	7880 Capital Outlay - Improvement	126,428	958	365,872	223,436	-	-
11	Total Expenditures	127,247	958	821,934	485,286	-	-
12							
13	Unap Bal - Reimbursement	-	-	-	-	-	-
14	Unap Bal - Improvement	-	-	-	-	-	-
15	Reserved for Future Expenditures	631,321	728,601	-	-	-	-
16	Total Requirements	758,568	729,559	821,934	485,286	-	-

SEWER FUND (500)



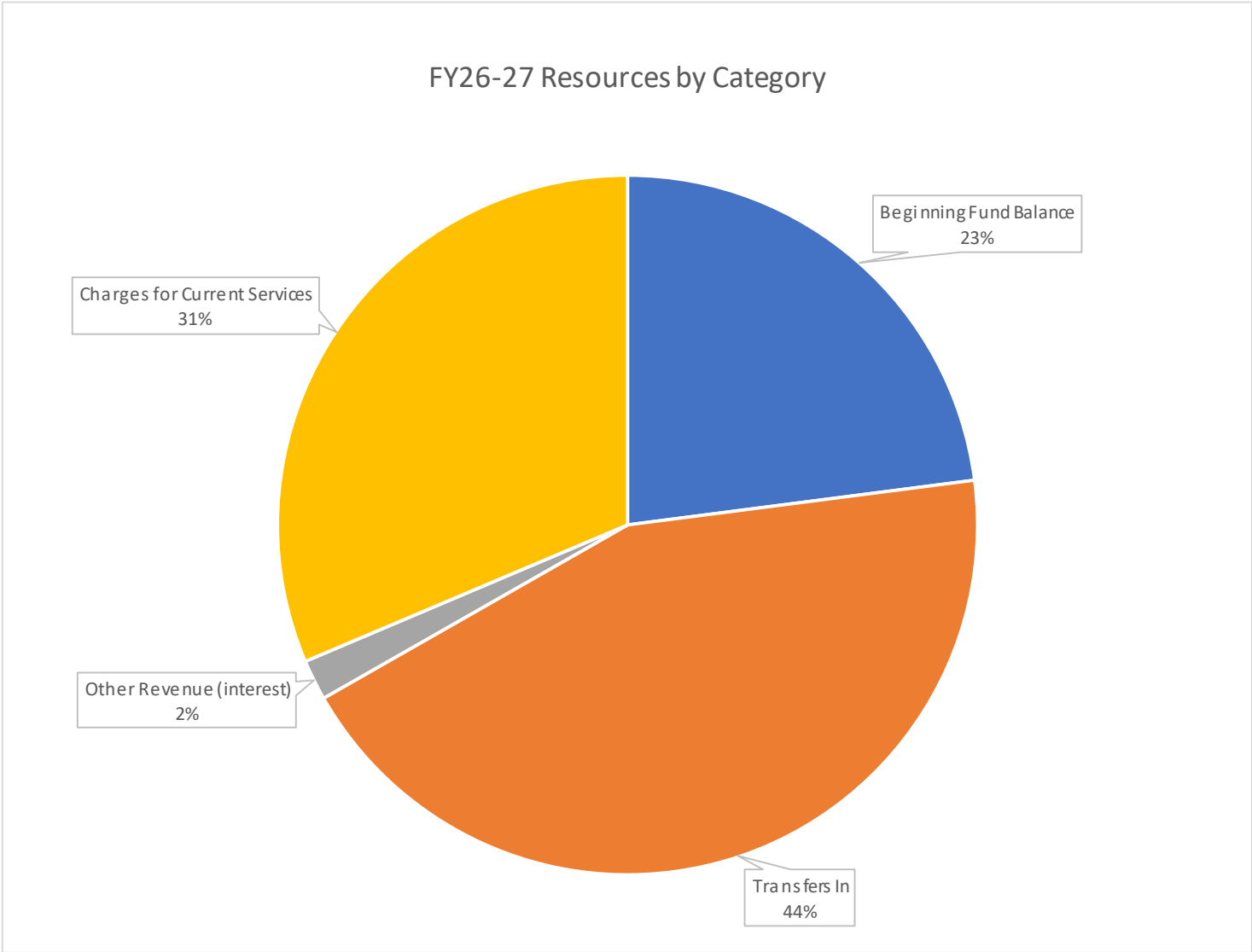
	Actual 6/30/2024	Actual 6/30/2025	Adopted 6/30/2026	Proposed 6/30/2027
Beginning Fund Balance	\$1,269,487	\$ 1,212,386	\$ 845,212	\$ 694,341
Revenue	\$ 924,303	\$ 959,129	\$ 914,595	\$ 2,330,064
Expenditures	\$ 981,404	\$ 1,091,914	\$ 1,712,969	\$ 2,224,119
Ending Fund Balance	\$1,212,386	\$ 1,079,601	\$ 46,838	\$ 800,286

SEWER FUND (FUND 500)



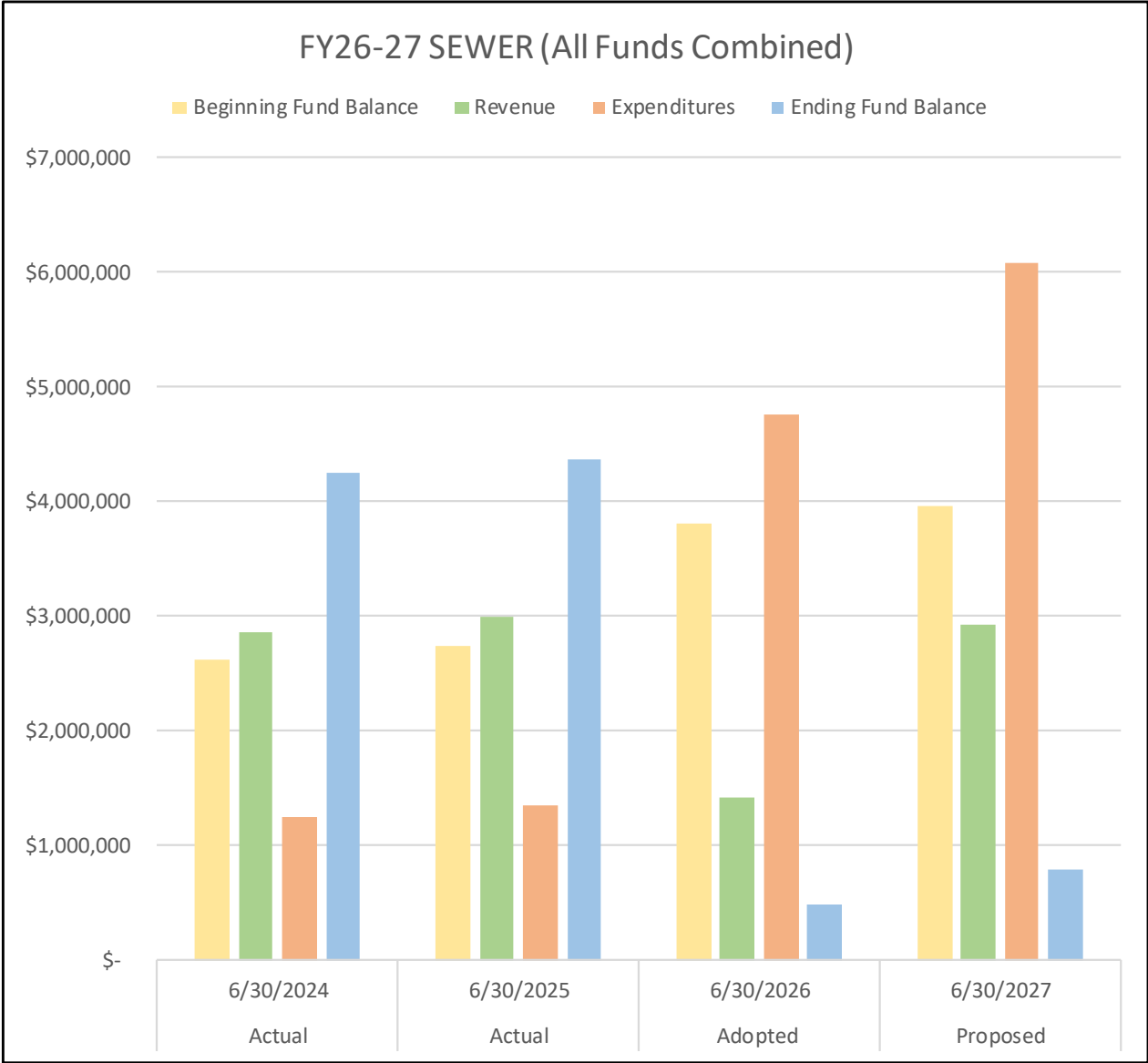
Total Personnel Services	\$ 932,982
Total Materials and Services	\$ 467,275
Total Capital Outlay	\$ 60,000
Total Transfers to Other Funds	\$ 544,823
Contingency	\$ 219,039
Total Expenditures	\$ 2,224,119

SEWER FUND (FUND 500)



Beginning Fund Balance	\$ 694,341
Transfers In	\$ 1,324,431
Other Revenue (interest)	\$ 56,757
Charges for Current Services	\$ 948,876
Total Resources	\$ 3,024,405

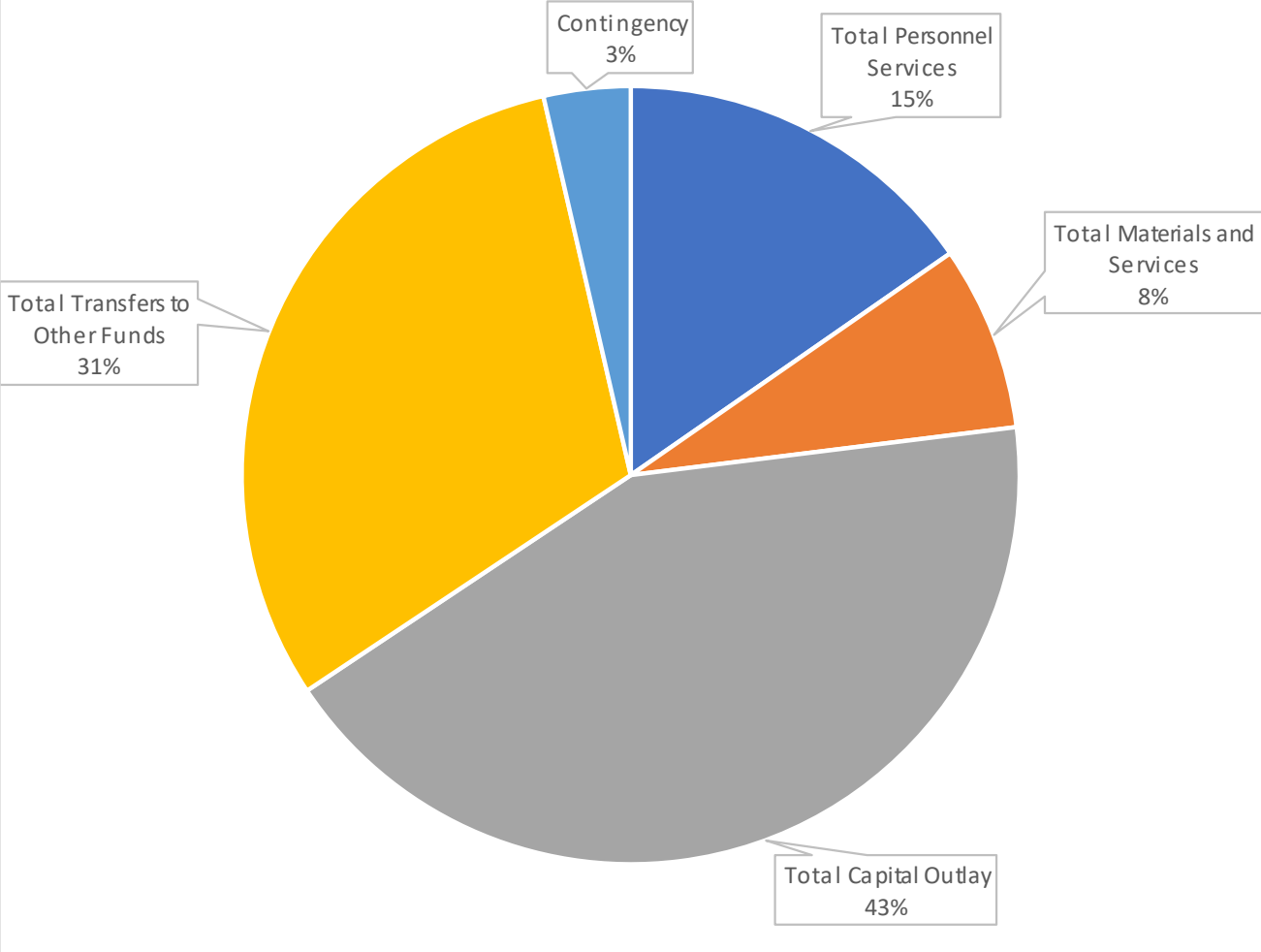
SEWER FUND (FUND 500)



	Actual 6/30/2024	Actual 6/30/2025	Adopted 6/30/2026	Proposed 6/30/2027
Beginning Fund Balance	\$2,623,761	\$ 2,738,262	\$ 3,818,373	\$ 3,957,152
Revenue	\$2,869,320	\$ 2,994,201	\$ 1,419,670	\$ 2,923,496
Expenditures	\$1,244,374	\$ 1,354,133	\$ 4,755,931	\$ 6,080,362
Ending Fund Balance	\$4,248,707	\$ 4,378,330	\$ 482,112	\$ 800,286

SEWER FUND (FUND 500)

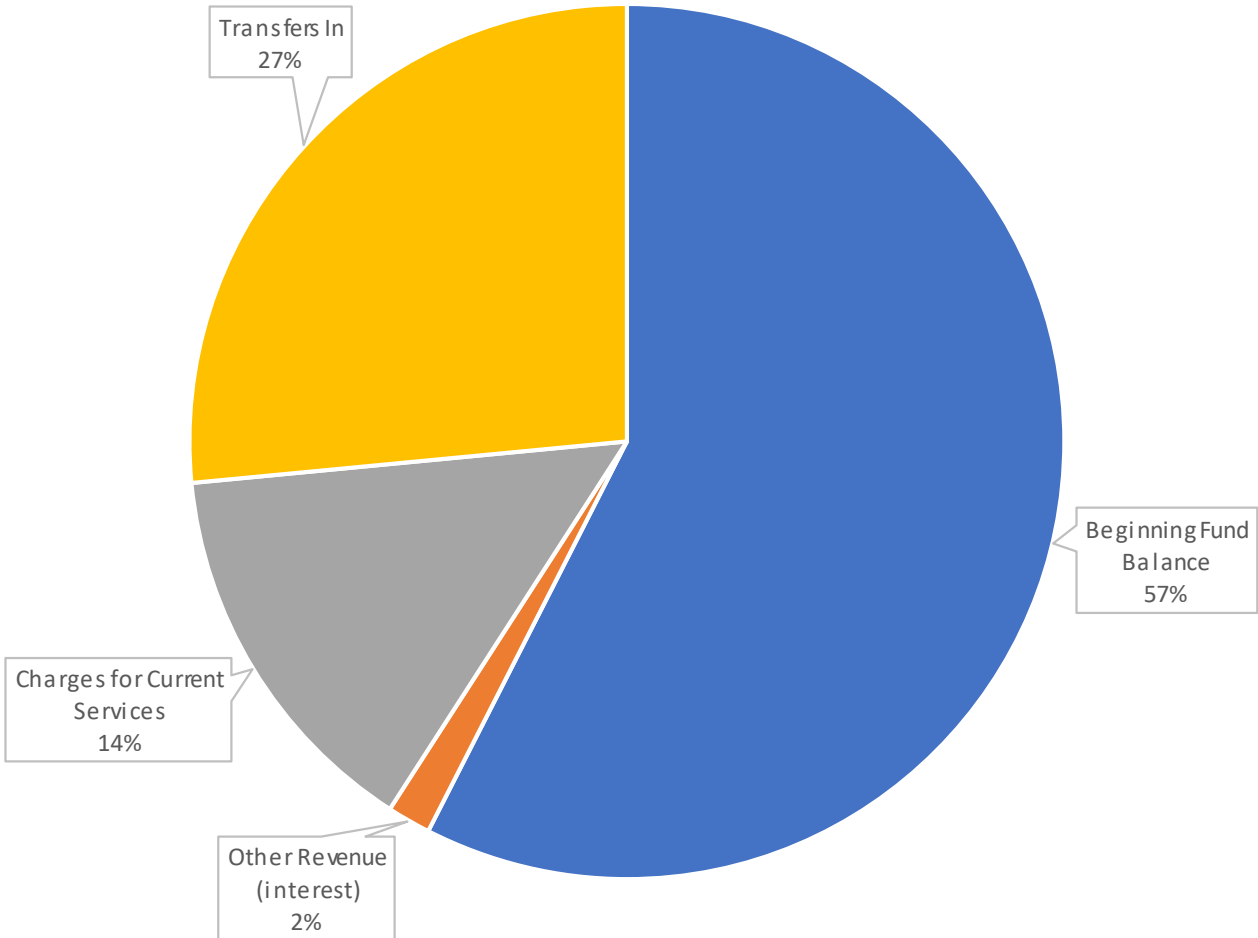
FY26-27 Total Expenditures by Category (All Funds Combined)



Total Personnel Services	\$ 932,982
Total Materials and Services	\$ 467,275
Total Capital Outlay	\$ 2,591,812
Total Transfers to Other Funds	\$ 1,869,254
Contingency	\$ 219,039
Total Expenditures	\$ 6,080,362

SEWER FUND (FUND 500)

FY26-27 Resources by Category (All Funds Combined)



Beginning Fund Balance	\$ 3,957,152
Other Revenue (interest)	\$ 111,189
Charges for Current Services	\$ 987,876
Transfers In	\$ 1,824,431
Total Resources	\$ 6,880,648

SEWER OPERATING FUND 500		2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
		Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
<u>500 Sewer Operating Fund</u>							
1	Beginning Fund Balance	1,269,487	1,212,386	845,212	694,341	-	-
2	4640 Sewer Service Base Rate	788,263	804,629	780,000	846,043	-	-
3	4660 Sewer Master Plan	9,150	83,587	82,000	88,833	-	-
4	4650 New Sewer Connections	83,309	14,310	17,250	14,000	-	-
5	4121 Interest on Invested Funds	41,027	48,018	34,345	55,757	-	-
6	4150 Miscellaneous Revenue	2,554	8,585	1,000	1,000	-	-
7	4032 Txfr In from Sewer Debt Service	-	-	-	1,324,431	-	-
8	Total Resources	2,193,790	2,171,515	1,759,807	3,024,405	-	-
9							
10	5082 City Manager	13,172	14,412	16,172	17,648	-	-
11	5060 Pubic Works Director	-	-	41,181	42,641	-	-
12	5058 Public Works Superintendent	32,830	42,077	47,374	49,028	-	-
13	5057 Office Employees	127,925	156,565	177,014	195,502	-	-
14	5059 Plant Operator	65,404	62,873	68,419	67,329	-	-
15	5055 Maintenance Workers	94,199	98,820	134,694	119,623	-	-
16	5054 Code Enforcement	-	-	13,780	-	-	-
17	5085 Council Stipends	900	987	1,470	1,470	-	-
18	5056 Extra Wages - Temp	-	-	12,000	-	-	-
19	5064 Standby/Weekend/On-Call	-	-	1,733	3,520	-	-
20	5065 Overtime	4,351	2,892	7,010	7,725	-	-
21	5152 Payroll Expenses	179,797	212,116	372,656	384,727	-	-
22	5075 Vacation Accrual/Comp Time	1,429	-	44,342	43,769	-	-
23	Total Personnel Services	520,007	590,742	937,845	932,982	-	-
24	Total Full Time Equivalent (FTE)	6.50	4.49	5.89	5.44	-	-
<u>Cont'd</u>							

26/27 FISCAL YEAR PROPOSED BUDGET

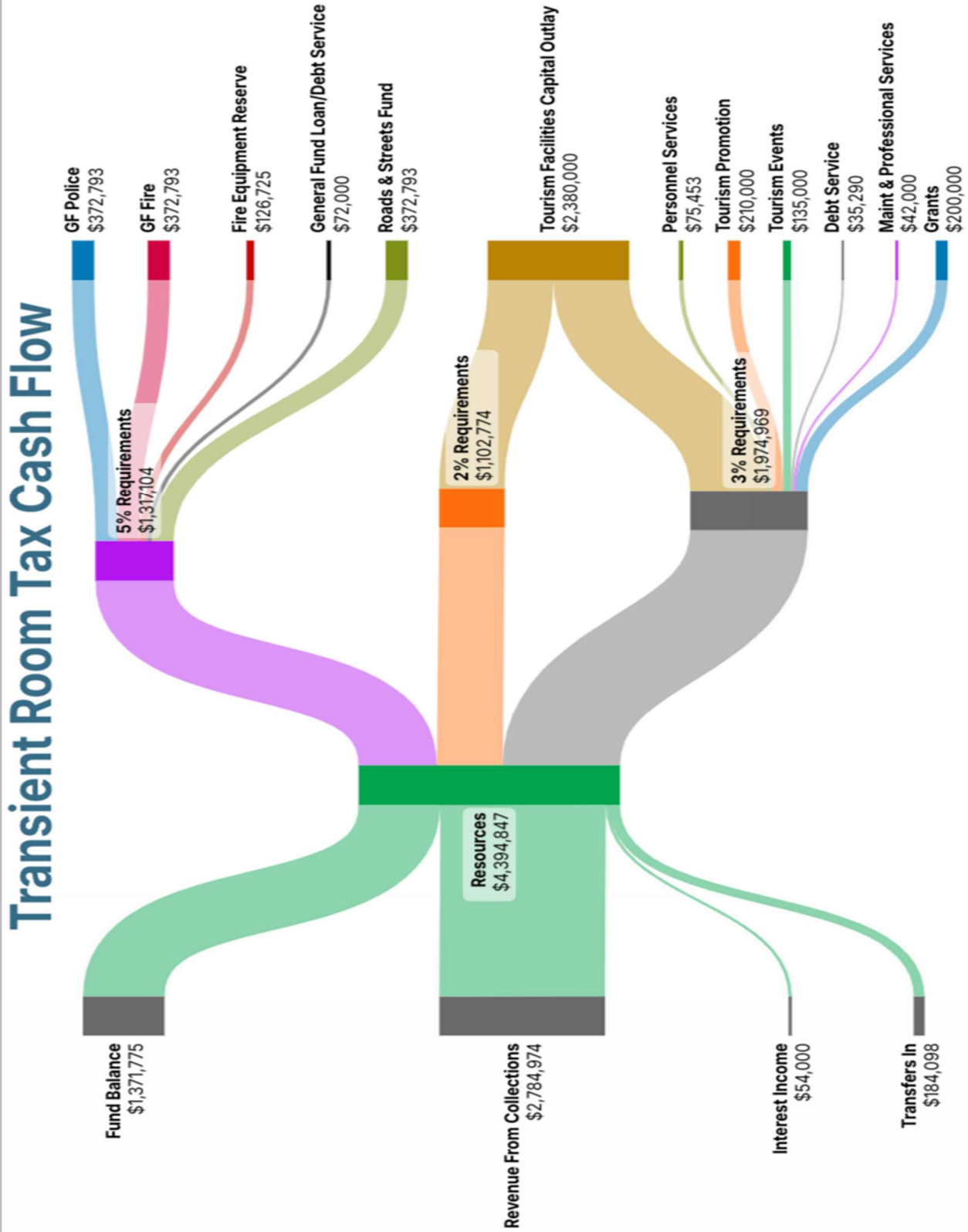
SEWER OPERATING FUND 500			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed Budget	Approved Budget	Adopted Budget
<u>500 Sewer Operating Fund - Cont'd</u>								
25								
26	6110	Electricity	30,312	29,835	34,000	34,000	-	-
27	6455	Emergency Services	-	-	1,000	1,000	-	-
28	6520	Building Maintenance	582	4,753	6,000	6,000	-	-
29	6530	Communication and Technology	5,374	7,273	15,500	15,500	-	-
30	6551	Administration & Billing	32,303	23,576	31,000	31,000	-	-
31	6570	Ins: Vehicle, Liability, Equip, Bldg	39,101	44,000	31,781	19,975	-	-
32	6580	Fuel & Oil	8,557	6,112	12,000	12,000	-	-
33	6750	System Maintenance and Supplies	72,337	84,146	95,000	130,000	-	-
34	6534	Plant Chemicals and Supplies	63,714	64,760	72,000	72,000	-	-
35	6850	Attorney & Legal	2,632	375	3,000	10,000	-	-
36	6574	Audit	9,438	8,244	5,831	8,000	-	-
37	6690	Vehicle Maint, Supplies & Repair	1,794	11,364	15,600	25,000	-	-
38	6740	I & I Work	10,364	26,137	30,000	30,000	-	-
39	6745	Required Testing	1,269	21	2,000	5,000	-	-
40	6831	Dues - Certifications	348	150	1,200	1,300	-	-
41	6851	Professional Services	4,944	29,688	40,000	40,000	-	-
42	6915	Travel & Training - Staff	1,608	4,391	6,000	6,000	-	-
43	6945	Meter Readers 40%	16,869	14,573	15,000	20,000	-	-
44	6951	Ordinance Enforcement	-	-	500	500	-	-
45		Total Materials & Services	301,546	359,398	417,412	467,275	-	-
46								
47	7740	Sewer Facilities Capital Outlay	-	-	52,000	30,000	-	-
48	7602	PW Mobile Equipment Replacement Plan	39,851	14,774	-	30,000	-	-
49	7661	Vehicles	-	-	17,000	-	-	-
50		Total Capital Outlay	39,851	14,774	69,000	60,000	-	-
51								
52	8027	GF City Hall/Civic Ctr Operating	45,000	45,000	44,823	44,823	-	-
53	8033	Sewer Master Plan	75,000	82,000	82,000	500,000	-	-
54		Total Transfers Out	120,000	127,000	126,823	544,823	-	-
55								
56		Contingency	-	-	161,889	219,039	-	-
57		Total Contingency	-	-	161,889	219,039	-	-
58								
59		Total Expenditures	981,404	1,091,914	1,712,969	2,224,119	-	-
60								
61		Unappropriated Ending Balance	1,212,386	1,079,601	46,838	800,286	-	-
62		Total Requirements	2,193,790	2,171,515	1,759,807	3,024,405	-	-

SEWER MASTER PLAN FUND 520		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>520 Sewer Master Plan Fund</u>							
1	Working Capital	486,892	592,173	386,448	286,617	-	-
2	Interest on Invested Funds	30,281	27,568	16,187	6,432	-	-
3	Txfr in From Sewer Operating Utility Fund	75,000	82,000	82,000	500,000	-	-
4	Total Resources	592,173	701,741	484,635	793,049	-	-
5							
6	<i>Sewer MP Capital Outlay</i> Projects Per Master Plan	-	40,288	484,635	793,049	-	-
7	Total Expenditures	-	40,288	484,635	793,049	-	-
8							
9	Reserved for Future Expenditures	592,173	661,453	-	-	-	-
10	Total Requirements	592,173	701,741	484,635	793,049	-	-

SEWER IMPROVEMENTS DEBT SERVICE FUND 560		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>560 SEWER IMPROVEMENTS DEBT SERVICE FUND</u>							
1	Beginning Fund Balance	867,382	933,703	1,006,268	1,324,431	-	-
2	4120 Interest on Invested Funds	18,930	40,369	26,005	-	-	-
3	4650 Sewer Outfall Debt Svc Billed	256,541	260,508	254,640	-	-	-
4	Total Resources	1,142,853	1,234,580	1,286,913	1,324,431	-	-
5							
6	8510 Principal (August 1) DEQ	200,000	205,000	-	-	-	-
7	8511 Interest (Aug1 & Feb 1) DEQ	9,150	3,075	-	-	-	-
8	8514 Loan Fee (.05%) DEQ	-	-	-	-	-	-
9	Principal SWR Improvement Debt	-	-	300,000	-	-	-
10	Interest SWR Improvement Debt	-	-	50,000	-	-	-
11	Loan Fee SWR Improvement Debt	-	-	10,000	-	-	-
12	Total Expenditures	209,150	208,075	360,000	-	-	-
13							
14	Transfer to Sewer Operating	-	-	-	1,324,431	-	-
15	Total Transfers Out	-	-	-	1,324,431	-	-
16							
17	Reserved for Future Expenditures	933,703	1,026,505	926,913	-	-	-
18	Total Requirements	1,142,853	1,234,580	1,286,913	1,324,431	-	-

SEWER SYSTEM DEVELOPMENT CHARGE FUND 590		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
<u>590 Sewer System Development Charge Fund</u>							
1	Beginning Fund Balance	1,520,428	1,510,445	-	-	-	-
2	Bal Fwd - Reimbursement	-	-	797,477	807,096	-	-
3	Bal Fwd - Improvement	-	-	782,968	844,667	-	-
4	4120 Interest on Invested Funds	2,607	75,273	51,243	48,000	-	-
5	4935 Reimbursement Fees	14,780	11,824	20,000	12,000	-	-
6	4940 Improvement Fees	26,450	27,085	55,000	27,000	-	-
7	Total Resources	1,564,265	1,624,627	1,706,688	1,738,763	-	-
8							
9	7880 Capital Outlay - Reimbursement	53,820	13,856	843,098	843,096	-	-
10	7885 Capital Outlay - Improvement	-	-	863,590	895,667	-	-
11	Total Expenditures	53,820	13,856	1,706,688	1,738,763	-	-
12							
13	Unap Bal - Reimbursement	762,477	797,724	-	-	-	-
14	Unap Bal - Improvement	747,968	813,047	-	-	-	-
15	Reserved for Future Expenditures	-	-	-	-	-	-
16	Total Requirements	1,564,265	1,624,627	1,706,688	1,738,763	-	-

TRANSIENT ROOM TAX (TRT) FUND(FUND 800)



26/27 FISCAL YEAR PROPOSED BUDGET

TRANSIENT ROOM TAX FUND (TRT) 800			2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
			Actual	Actual	Budget	Proposed	Approved	Adopted
						Budget	Budget	Budget
800 TRT Fund								
1		Fund Balance Restricted	1,204,982	870,552	1,177,735	1,371,775	-	-
2		Fund Balance Assigned	415,819	146,342	465,917	-	-	-
3	4710	Room Tax Collections 5%	1,270,411	1,306,427	1,337,448	1,392,487	-	-
4	4711	Room Tax Collections - Promo & Facilities 2%	508,164	522,570	534,979	556,995	-	-
5	4712	Room Tax Collections - 2% CTY	508,164	522,570	-	-	-	-
6	4713	Room Tax Collections - 1% CTY	254,082	261,286	-	-	-	-
7	4714	Room Tax Collections - 3% TRT Tax	-	-	802,469	835,492	-	-
8	4120	Interest on Invested Funds	19,152	62,840	30,918	54,000	-	-
9	4100	TIF Project & Equipment Reserve Fund	-	-	798,758	184,098	-	-
10		Total Resources	4,180,774	3,692,587	5,148,224	4,394,847	-	-
11								
12		REQUIREMENTS 5% TAX						
13								
14	8024	GF - Police	294,702	300,000	430,666	372,793	-	-
15	8046	GF - Fire	371,607	300,000	430,667	372,793	-	-
16	8026	Fire Equip Reserve	371,607	121,000	325,230	126,725	-	-
17	8041	Roads & Streets Fund	294,704	295,000	826,870	372,793	-	-
18	8036	Project & Equip Reserve Fund	371,607	120,000	-	-	-	-
19	8025	General Fund Loan Service	64,000	64,000	71,025	72,000	-	-
20		Total Transfers Out	1,768,227	1,200,000	2,084,458	1,317,104	-	-
21								
22		REQUIREMENTS TOURISM 2% & 3% TAX						
23		<i>ORS 320.350(5)(a) or (c) Fund tourism promotion or tourism-related facilities</i>						
24	5054	Wages (70% of 3% Tax)	-	-	54,926	49,426	-	-
25	5152	Payroll Expense (70 % of 3% Tax)	-	-	29,094	26,027	-	-
26		Total Personnel Services	-	-	84,020	75,453	-	-
27		Total Full Time Equivalent (FTE)	-	-	0.70	0.45	-	-
28								
29	6539	Tourism - Events (70% of 3% Tax)	-	-	122,098	135,000	-	-
30	6541	Tourism - Promotion (70% of 3% Tax)	-	-	210,000	210,000	-	-
31	6543	Tourism - Grants (70% of 3% Tax)	-	-	400,000	200,000	-	-
32	6544	Tourism - Maintenance & Prof Services (70% of 3% Tax)	-	-	14,000	42,000	-	-
33		Total Materials & Services	-	-	746,098	587,000	-	-
34								
35	7532	Tourism Facilities (70% of 3% Tax)	-	-	801,696	1,277,226	-	-
36	7532	Tourism Facilities (2% Tax)	-	-	534,979	1,102,774	-	-
37		Total Capital Outlay	-	-	1,336,675	2,380,000	-	-
38								
39	8510	Jetty Creek Watershed Loan Principal (70% of 3% Tax)	-	-	-	-	-	-
40	8515	Jetty Creek Watershed Loan Interest (70% of 3% Tax)	-	-	-	35,290	-	-
41		Total Debt Service	-	-	-	35,290	-	-
42								
43		REQUIREMENTS CITY 2% & 3% TAX						
44		<i>ORS 320.350(5)(b) Fund city or county services</i>						
45	8044	General Fund - Admin/Fire/Police (30% of 3% Tax)	-	-	419,442	-	-	-
46	8041	Roads & Streets Fund (30% of 3% Tax)	-	-	419,442	-	-	-
47		Total Transfers Out	-	-	838,884	-	-	-

Cont'd

26/27 FISCAL YEAR PROPOSED BUDGET

TRANSIENT ROOM TAX FUND (TRT) 800		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget	2026-27 Approved Budget	2026-27 Adopted Budget
48	800 TRT Fund - Cont'd						
49							
50	2% PROMO & FACILITIES PORTION						
51							
52	6533 Advertising Media	191,489	185,382	-	-	-	-
53	6535 Advertising/Tourism	2,357	21,148	-	-	-	-
54	6534 Advertising - Website and Apps	3,647	22,400	-	-	-	-
55	6634 Advertising - Other	1,218	90	-	-	-	-
56	6536 Rockaway Lions - 4th of July Event	106,448	1,218	-	-	-	-
57	6537 Fireworks & 4th of July	28,421	69,501	-	-	-	-
58	6538 Tourism Promo & Facilities	1,135	34,561	-	-	-	-
59	Total Materials & Services	334,715	334,300	-	-	-	-
60							
61	70% of 2% CTY PORTION						
62							
63	8036 Project & Equip Reserve Fund - PW	495,104	336,000	-	-	-	-
64	Total Transfers Out	495,104	336,000	-	-	-	-
65							
66	30% of 2% CTY PORTION						
67							
68	8044 GF - City Beautification	5,000	5,000	-	-	-	-
69	8036 Project & Equip Reserve Fund	55,000	20,000	-	-	-	-
70	8025 GF - Capital Projects PW	39,187	20,000	-	-	-	-
71	8046 GF - Fire	29,000	20,000	-	-	-	-
72	8024 GF- Police	29,000	20,000	-	-	-	-
73	8041 Roads & Streets Fund	55,000	59,000	-	-	-	-
74	Total Transfers Out	212,187	144,000	-	-	-	-
75							
76	70% of 1% CTY PORTION						
77							
78	8036 Project & Equip Reserve Fund - PW	247,552	168,000	-	-	-	-
79	Total Transfers Out	247,552	168,000	-	-	-	-
80							
81	30% of 1% CTY PORTION						
82							
83	8036 Project & Equip Reserve Fund	21,219	14,400	-	-	-	-
84	8025 GF - Capital Projects PW	21,219	14,400	-	-	-	-
85	8024 GF - Police	21,219	14,400	-	-	-	-
86	8046 GF - Fire	21,219	14,400	-	-	-	-
87	8041 Roads & Streets Fund	21,219	14,400	-	-	-	-
88	Total Transfers Out	106,095	72,000	-	-	-	-
89							
90	OPERATING CONTINGENCY			-	-	-	-
91	RESERVED FOR FUTURE EXPENDITURE			58,089	-	-	-
92	UNAPPROPRIATED ENDING BALANCE			-	-	-	-
93	REQUIREMENTS	3,163,880	2,254,300	5,090,135	4,394,847	-	-
94	Ending Balance Restricted (prior years)	870,552	-				
95	Ending Balance Assigned (prior years)	146,345	1,438,286				
96	TOTAL REQUIREMENTS	4,180,777	3,692,586	5,148,224	4,394,847	-	-



City of Rockaway Beach, Oregon

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STAFF REPORT

Date: May 13, 2026

To: Rockaway Beach Budget Committee

From: Marni Johnston, Finance Director

RE: Proposed Amendment to General Fund Administration Materials and Services

The City of Rockaway Beach has the opportunity to participate in the North County Recreation District (NCRD) pilot summer program. This is a new development and was not included in the proposed budget document.

Participation in the pilot program costs \$13,000.

If the Budget Committee does want to include this in the approved budget, I recommend the following motion:

Suggested motion:

I move to amend the General Fund Administration budget as follows:

Increase General Fund – Administration, Materials & Services by \$13,000

Decrease General Fund - Unappropriated Ending Fund Balance by \$13,000

Note: Adjustments to the budget will have a slight effect on the amount of contingency in the fund, but contingency remains at 15% of the fund's expenditures.