



CITY OF ROCKAWAY BEACH
FY 2024/2025 BUDGET

CITY OF ROCKAWAY BEACH

BUDGET COMMITTEE MEMBERS

BUDGET 2024-2025



Mayor and City Council

Charles McNeilly, Mayor
Penny Cheek, Council President
Mary McGinnis, Councilor
Tom Martine, Councilor
Kristine Hayes, Councilor
Alesia Franken, Councilor

Citizen Members

David Elkins
Stephanie Winchester
Mihael Weissenfluh
Dave May
Penny Chilton
Susan Hennessy Schaeftbauer

CITY OF ROCKAWAY BEACH

BUDGET CALENDAR 2024-2025

March 13, 2024	Appoint Budget Officer at City Council Meeting
April 16, 2024	Budget Committee Meeting Notice public in Headlight Herald
April 19, 2024	Budget Committee Meeting Notice posted on website
May 2, 2024	Budget Committee Meeting #1 (Public Hearing)
May 29, 2024	Budget Committee Meeting #2 (Approval)
June 4, 2024	LB-1 published in Headlight Herald
June 12, 2024	City Council Budget Hearing and Adoption
July 13, 2024	Submit Tax Certification (LB-50) to County Assessor by July 15th
July 13, 2024	Submit Copy of Budget to County Clerk by September 30th

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BUDGET MESSAGE

Honorable Mayor, City Council, Budget Committee and Citizens of Rockaway Beach:

Staff is pleased to present to you the proposed operating budget for Fiscal Year 2024-2025. Oregon budget law (ORS 294.403) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. The purpose of the Budget Message is to describe financial policies and assumptions for the coming fiscal (budget) year and explain any major changes in financial policy or the level of resources/revenues and requirements/expenditures from the preceding fiscal year. As required by law, the budget is balanced and proposes a spending plan for the coming year, based upon projected resources and operational needs. As always, restrictions imposed by revenues and fund balances will govern what expenditures can be made, staffing levels, and projects that can be funded.

Overall, the combination of an extremely conservative Fiscal Year (FY) 23-24 Budget and record Transient Room Tax (TRT) revenue has put the City in a very strong position going into FY 24-25.

LOOKING AHEAD

This budget allocates resources for the city to look ahead, to shape and guide what our City becomes and who it serves, with a focus on the future.



Where we are
GOING

BUDGET MESSAGE

Strategic Plan and Visioning. The City will soon embark on an exciting strategic planning process to develop a five-year vision and plan for our community. Scheduled to be completed in November 2024, this plan will be used to guide the City and its Governing body in aligning the allocation of resources with its long-term vision and goals. Although this plan will play its most important role in future budget processes, the work to build this plan will be carried out with the funds allocated in this proposed budget.

Economic Stability Fund. While many cities face growing budgetary shortfalls, Rockaway Beach's financial position allows for the introduction of a new Economic Stability Reserve Fund (Rainy Day Fund) in this year's budget. This new fund will ensure the City can continue to operate services provided through its General Fund such as Law Enforcement, Fire and Medical Services, and Administrative functions, through an economic downturn. Please keep in mind that although the City utilizes TRT revenue cautiously, it does now rely on this revenue to maintain essential City functions. Knowing this, we must prioritize this new buffer against the next inevitable downturn.

Planning and Funding the Next 20 Years of Water and Sewer Infrastructure Improvements. Water and Sewer System Development Charge (SDC) Study. The City's Water and Wastewater Capital Improvement Plans are to be updated and a determination of equitable development fees proposed. \$55,000 has been set aside for this purpose. SDC fees shift a share of systems expansion costs to new development and alleviate some of the cost burden from current rate payers. The City's SDC fees have not been adjusted in nearly 15 years.

Sustainable Drinking Water Supply. The City Council recently prioritized the acquisition of the Jetty Creek Watershed. Staff developed a multi-prong approach for this sizable and long-term project. \$150,000 (\$125,000 of which is grant funding) has been set aside to move this project forward. These funds will be used to develop a Sourcewater Protection Plan and Forest Management Plan, as well as securing land acquisition funding and engaging the community in this work.

Resilient Critical Facilities. The Fire Hall, Public Works Department, and other facilities vital to emergency response should be located outside of the tsunami zone. Even a medium seismic event and tsunami would inundate all the City's major capital resources needed to respond to such an event. The High Ground project is intended to address these deficiencies. Up to \$70,000 will be utilized for public outreach, source funding, and preliminary planning.

BUDGET MESSAGE

INVESTING IN ROCKAWAY BEACH

Addressing Aging Infrastructure and Building New Recreation Facilities.

Over the last 12 months, staff has been working toward tackling major capital projects, taking advantage of the favorable state sourced financing, grants, fee revenues, and TRT. These resources, in addition to healthy fund balances, will be used to address aging infrastructure, and implement new tourism facilities and recreational facility projects. These projects include:

Nedonna Beach Water System Replacement. The main emphasis of this project is to replace the fragile and aged asbestos/concrete water lines and system components that comprise the majority of the drinking water infrastructure in this area. This part of the water supply system is undersized, prone to failure, and requires frequent emergency repair work. This \$2.8 million project is now shovel ready. Construction will commence upon approval of the final financing package and contract award.

Increasing the Reliability of Wastewater System Components. The wastewater system moves sewage collected in the City to the Wastewater Treatment Plant. Even if a major system component fails, sewage never stops moving. System reliability is critical in terms of environmental protection, human health, and quality of life. \$335,000 will be used to replace aging Wastewater Treatment Plant equipment.

Accessibility Improvements to the Rockaway Beach Wayside. The installation of new sidewalks, stair and ramp beach access, along with the soon to be completed new restroom facilities, will address all major accessibility deficiencies at our most popular attraction. The \$350,000 beach access improvement project is scheduled for construction in the Fall of 2024.

Active Transportation Planning and Design. The Rockaway Beach segment of the Salmonberry Trail will provide an uninterrupted north-south pedestrian and bike pathway from Nedonna Beach to Washington St. Additionally, this pathway will provide a safe route to school for students, and act as a collector for future east to west active transportation pathways throughout the City. Project planning will be completed this coming fiscal year, and up to \$6 Million in construction funding sought.

Joint Infrastructure on N. Pacific Street. Taking advantage of \$250,000 in grant funds, a \$1.4 million project is planned to replace six City blocks of fragile and aged asbestos/concrete water and sewer lines on N. Pacific Street. This work will be followed by an asphalt overlay of the project area, and will check off another priority paving project in the Street Capital Improvement Plan.

BUDGET MESSAGE

KEY ISSUES OR TRENDS

- The City's property tax rate is \$0.988/\$1,000.00 of assessed value. The combined rate of tax, bonds and districts illustrates that the City is the lowest of all cities in Tillamook County.
- Tillamook County Sheriff's Office seeks to fill the remaining vacant positions on the Rockaway Beach patrol roster. Once filled, these two new full-time deputies will nearly double the City's annual outlay for law enforcement services.
- Costs of goods and services continue to rise. As of March 2024, the annual inflation rate in the U.S. was 3.5%.
- Debt Service Reserve Fund 160 is no longer required and will be closed. This fund was initially set up to service the debt on the former Police Department Building. Its remaining balance of \$229,400 will be transferred to the General Fund.
- Debt Service Reserve Fund 430 is no longer required and will be closed. This fund was initially set up to service the debt on the 1981 Water Treatment Plant. Its remaining balance of \$137 will be transferred to the Water Operating Fund.
- Donation Reserve Fund 150 was closed last year, and is not shown in this proposed budget.
- This budget introduces a new Economic Stability Reserve Fund. This fund is seeded in part by the remaining balance of the closed Debt Service Reserve Fund 160. This new fund will serve to supplement General Fund operations during times of need.



BUDGET MESSAGE

- The previous budget included a one-time fund balance drawdown of nearly \$1,000,000 in the Transient Room Tax Fund 800. Transfers out of Fund 800 in the proposed budget are lower relative to last year, as no balance drawdown is planned.
- The previous Office Manager position has been transitioned to that of Finance Director. Beginning full-time in June of 2024, this new position will work to update the City's finance and human resource programs.
- This budget authorizes new debt of up to \$2.8 million through the Safe Drinking Water Revolving Loan Fund. Loan terms have yet to be determined. Up to \$1.8 million may be forgivable.
- Tillamook County recently held discussions on increasing their Transient Lodging Tax by up to 3%. This has the potential to impact our short-term rental industry. Staff will monitor this closely.

ASSUMPTIONS

Preparation of the budget is made with the input and recommendations of the City Council and City Staff. These assumptions include:

Resources.

The City's revenue projections are based upon standardized calculations:

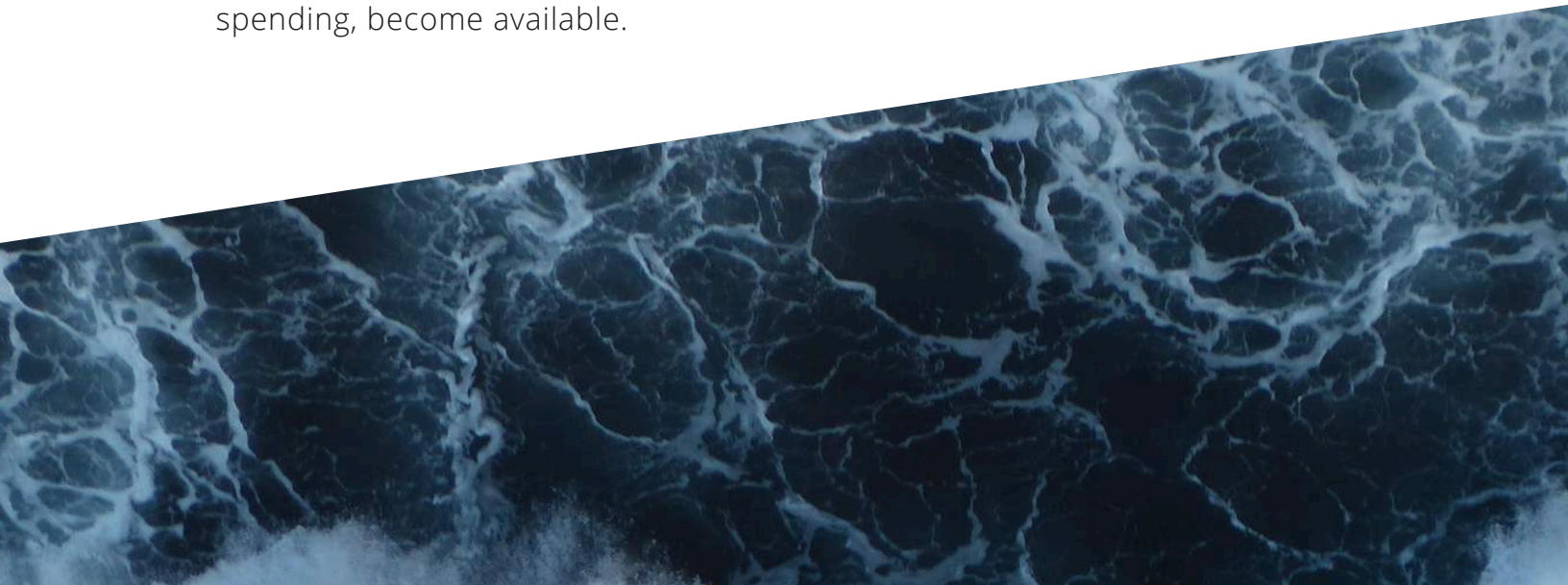
- The City's main revenue streams consist of water/sewer service charges, property taxes and transient room taxes.
- A conservative rate of return on the City's Local Government Investment Pool funds will earn \$375,000 over the next 12 months.
- To date, water/sewer service charges appear to be coming in as expected.
- Once again, the sewer system continues to operate under budget; however, a rate increase is recommended this Fiscal Year. The Committee should please keep in mind that sewer rates have not been increased in 14 years.
- Property taxes appear to be coming in as estimated and on time.
- Transient room tax is coming in above estimates. For Fiscal Year 24-25, TRT revenue is conservatively estimated at \$2.4 million.
- Beginning Fund Balances account for nearly 50% of budget resources.

BUDGET MESSAGE

Expenditures.

The City's expenditure projections are based upon standardized calculations:

- Restricted Transient Room Tax funds will be utilized on several large public improvement projects. These include Wayside improvements, the Salmonberry Trail, Lake Lytle Park project, and other yet to be determined projects.
- The Public Works Department will maintain current staffing levels. Increases in visitors, especially in the summer months, will increase the costs for services through existing facility maintenance contracts.
- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreement. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed at a rate determined within each contract. The budgeted amount will not exceed the maximum step of the corresponding pay range and will include a 3.2% COLA.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.
- All operating fund contingencies have been budgeted at 15% of total expenditures. This is the maximum reallocation balance allowed through resolution.
- Road maintenance will be a priority this year. \$535,000 has been budgeted for paving, drainage and other major road maintenance projects.
- The City's SDC Funds have fully allocated resources. This will allow the City to take quick action should outside funding, such as congressionally directed spending, become available.



BUDGET MESSAGE

CONCLUSION.

A community like that of Rockaway Beach should be cognizant of the need for investment. This is especially important since our property owners deserve to have high expectations and we are so financially reliant on a positive experience for visitors to town. We should not assume that maintaining the status quo is good enough.

Staff looks forward to working with you on developing a budget that will enhance and strengthen the Rockaway Beach community for years to come. Preparation of the Budget is truly a team effort. I'd like to thank all those who helped prepare the budget. I'd like to give special thanks to our city administrative staff and department heads for their work on this.

As always, this budget is conservative. Budget Committee members need to keep in mind the budget is a plan and should not be viewed as an accounting report. Committee members and other readers are to examine and study this document in detail and comment on the level of service it seeks to provide. Thank you for your work on this necessary process. With that, I formally submit the Fiscal Year 2024-2025 budget for your consideration.

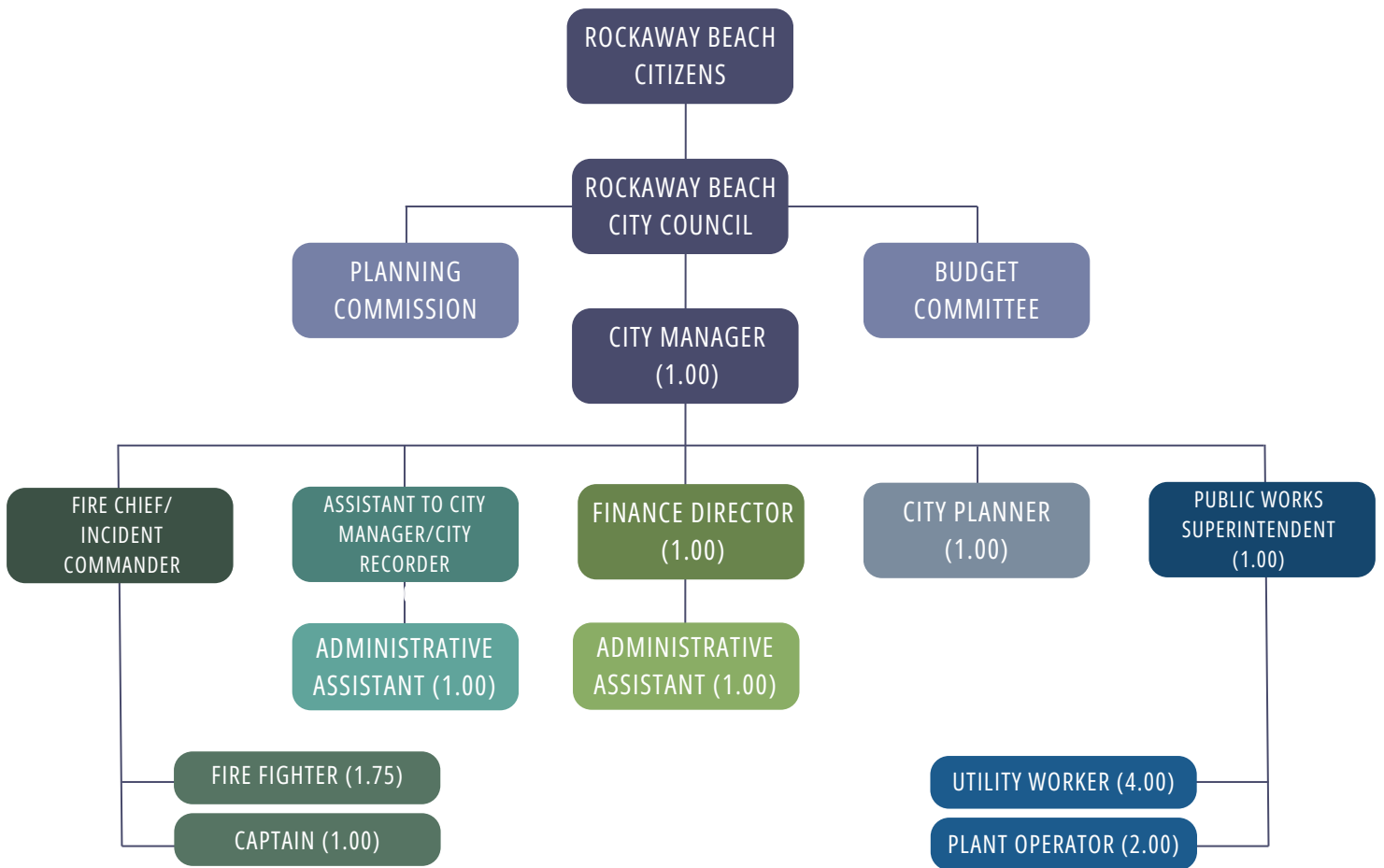
Respectfully,

Luke Shepard
City Manager/Budget Officer



WHO WE
BECOME

CITY OF ROCKAWAY BEACH ORGANIZATIONAL CHART



COMMITTEES

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

CONTRACTED SERVICES

- HBH Engineering
- Tillamook County Sheriff
- Local Law Group

VOLUNTEERS

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

CITY OF ROCKAWAY BEACH

STAFFING DESCRIPTIONS

ADMINISTRATIVE ASSISTANT (2.00 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.

ASSISTANT TO 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.

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.

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.

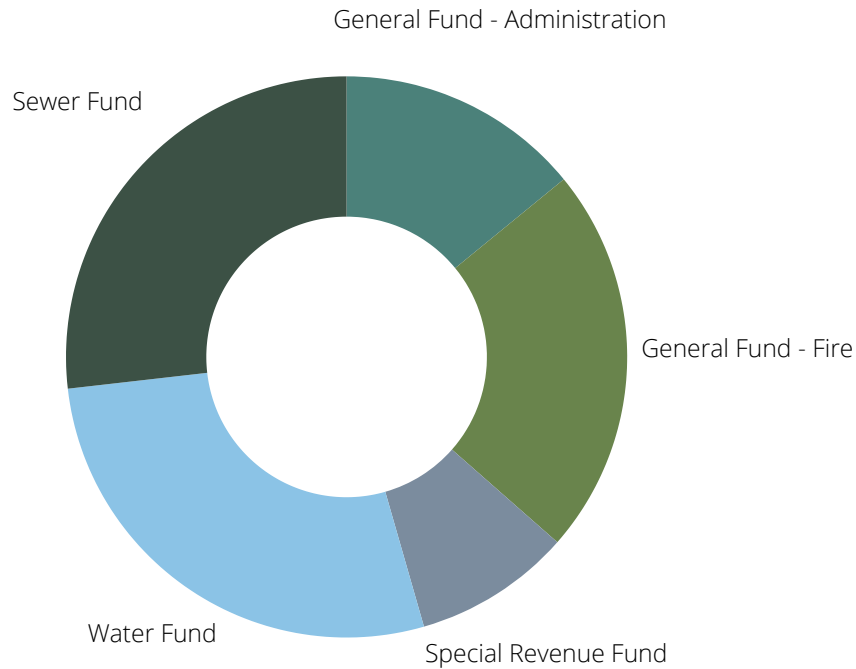
PLANT OPERATOR (2.00 FTE) Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.

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

UTILITY WORKER (4.00) 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) PERMANENT EMPLOYEES ONLY



	23/24	24/25
<u>General Fund</u>		
Administration	2.36	2.36
Fire	3.75	3.75
Total General Fund	6.11	6.11
<u>Special Revenue Fund</u>		
Road Fund	1.52	1.52
Total Special Revenue Fund	1.52	1.52
<u>Enterprise Fund</u>		
Water Fund	4.63	4.63
Sewer Fund	4.49	4.49
Total Enterprise Fund	9.12	9.12
TOTAL ALL FUNDS	16.75	16.75



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, permits, and fees.

ENTERPRISE FUNDS

Fund 400 - WATER OPERATING

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

Fund 500 - SEWER OPERATING

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

Fund 590 - SEWER SDC

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

CAPITAL PROJECTS FUNDS

Fund 140 - FIRE EQUIPMENT RESERVE FUND

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

Fund 150 - DONATIONS RESERVE FUND

The Donations Reserve Fund allows donations to be used for the specific purpose which the donor intended.

Fund 160 - DEBT SERVICE RESERVE FUND

The Debt Service Reserve Fund holds funds which will be used to make loan payments due in future budget years.

FUND ACCOUNT NUMBER LISTING

Fund 210 - PROJECT AND EQUIPMENT RESERVE FUND

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

Fund 420 - WATER MASTER RESERVE PLAN

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

Fund 520 - SEWER MASTER RESERVE PLAN

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

SPECIAL REVENUE FUNDS

Fund 300 - Roads and Streets Fund

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

Fund 390 - Transportation SDC

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

Fund 800 - Transient Room Tax

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

DEBT SERVICE FUNDS

Fund 470 - WATER IMPROVEMENTS DEBT SERVICE

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

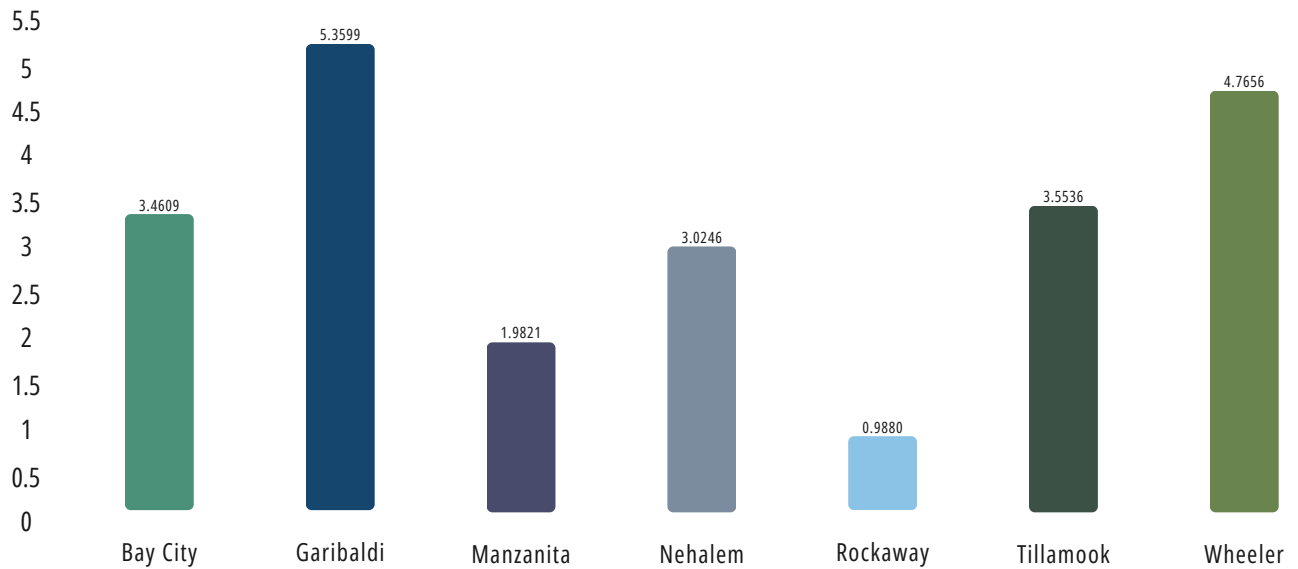
Fund 560 - SEWER IMPROVEMENTS DEBT SERVICE

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

CITY OF ROCKAWAY BEACH

2024-2025 COMBINED TAX RATE PER \$1,000

2024-2025 Tax, Urban Renewal, Wastewater, Fire & Bond Combined Tax Rate per \$1,000



	Tax Rate per \$1,000	Urban Renewal	Wastewater District	Fire District	City Bonds/ Local Opt.	COMBINED
Bay City	3.4609	0	0	0	0	3.4609
Garibaldi	2.8184	1.1915	0	0	1.35	5.3599
Manzanita	0.4233	0	0.4088	1.15	0	1.9821
Nehalem	1.4658	0	0.4088	1.15	0	3.0246
Rockaway	0.9880	0	0	0	0	0.9880
Tillamook	1.5515	1.3995	0	0.6026	0	3.5536
Wheeler	3.2068	0	4.088	1.15	0	4.7656

SUMMARY OF RESOURCES & REQUIREMENTS ALL FUNDS

2022/2023	2022/2023	2023/2024		2024/2025		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$11,299,758	\$13,012,753	\$14,132,194	Beginning Fund Balance	13,027,493	\$0	\$0
464,630	483,295	443,500	Property Taxes and Assessments	485,344	0	0
0	0	0	Property Taxes, Levied for Debt	0	0	0
1,657,255	2,115,949	2,400,000	Transient Room Tax	2,400,000	0	0
289,630	290,463	280,000	Franchise Fees	390,500	0	0
3,552,844	3,337,436	3,185,565	Charges for Service, Fees, Permits	2,991,540	0	0
43,218	249,753	97,300	Interest Earnings	371,150	0	0
1,596,910	2,973,321	3,313,535	Transfers In	2,976,337	0	0
15,315	24,799	14,850	Other Revenue	12,500	0	0
0	0	2,825,800	Loan Proceeds	2,825,800	0	0
0	168,300	0	Capital Grants and Contributions	325,000	0	0
120,144	288,626	77,200	Operating Grants and Contributions	249,580	0	0
<u>19,039,704</u>	<u>22,944,695</u>	<u>26,769,944</u>	Total Resources	<u>\$ 26,055,244</u>	<u>\$ -</u>	<u>\$ -</u>
Requirement Description						
1,364,289	1,537,811	2,149,934	Personnel Services	2,545,223	0	0
1,458,952	1,508,771	2,573,063	Materials and Services	2,888,227	0	0
959,761	1,119,063	7,942,405	Capital Outlay	8,940,134	0	0
381,757	435,228	593,025	Debt Service	680,725	0	0
1,693,910	3,048,321	3,388,535	Transfers Out	2,976,337	0	0
0	0	365,000	Contingency	1,281,438	0	0
<u>\$5,858,669</u>	<u>\$7,649,194</u>	<u>17,011,962</u>	Total Requirements by Category	<u>19,312,084</u>	<u>0</u>	<u>0</u>
<u>13,181,035</u>	<u>15,295,501</u>	<u>9,757,982</u>	Ending Fund Balance/Reserved for Future Expenditure	<u>6,743,161</u>	<u>0</u>	<u>0</u>
<u>\$19,039,704</u>	<u>\$22,944,695</u>	<u>\$26,769,944</u>	Total Requirements	<u>\$26,055,244</u>	<u>\$0</u>	<u>\$0</u>

SUMMARY OF REQUIREMENTS

ALL FUNDS

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	\$ 406,360	\$ 284,600	\$ 20,000	140,000	554,800	333,848	\$ 1,739,608	\$ -	\$ -	\$ 1,739,608
Police	-	668,392	-	-	-	-	\$ 668,392	-	-	668,392
Fire	538,500	167,800	-	-	-	-	\$ 706,300	-	-	706,300
Non-Departmental	-	-	-	-	-	-	\$ -	-	843,801	843,801
Total General Fund	\$ 944,860	\$ 1,120,792	\$ 20,000	\$ 140,000	\$ 554,800	\$ 333,848	\$ 3,114,300	\$ -	\$ 843,801	\$ 3,958,100
Reserve Funds										
Economic Stability Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,800	\$ 464,800
Fire and Equipment Reserve	-	-	165,000	90,000	-	-	\$ 255,000	-	238,600	493,600
Debt Service Reserve	-	-	-	-	229,400	-	\$ 229,400	-	-	229,400
Project and Equipment Reserve	-	-	2,000,000	-	-	-	\$ 2,000,000	-	477,589	2,477,589
Total Reserve Funds	\$ -	\$ -	\$ 2,165,000	\$ 90,000	\$ 229,400	\$ -	\$ 2,484,400	\$ -	\$ 1,180,989	\$ 3,665,389
Roads and Streets Funds										
Roads and Streets	\$ 219,372	\$ 165,000	\$ 535,000	\$ -	\$ -	\$ 137,906	\$ 1,057,278	\$ -	\$ 352,149	\$ 1,409,427
Transportation System Development Charge	-	-	242,519	-	-	-	\$ 242,519	-	-	242,519
Total Roads and Streets Funds	\$ 219,372	\$ 165,000	\$ 777,519	\$ -	\$ -	\$ 137,906	\$ 1,299,797	\$ -	\$ 352,149	\$ 1,651,946
Water Funds										
Water Operating	\$ 706,620	\$ 343,300	\$ 3,250,000	\$ -	\$ 145,000	\$ 644,988	\$ 5,089,908	\$ -	\$ 1,071,929	\$ 6,161,837
Water Master Plan Reserve	-	-	450,000	-	-	-	\$ 450,000	-	591,594	1,041,594
1981 Water Revenue Bond/1998 Refunding	-	-	-	-	137	-	\$ 137	-	-	137
Water Improvements Debt Service	-	-	-	242,650	-	-	\$ 242,650	-	385,462	628,112
Water System Development Charge	-	-	494,950	-	-	-	\$ 494,950	-	-	494,950
Total Water Funds	\$ 706,620	\$ 343,300	\$ 4,194,950	\$ 242,650	\$ 145,137	\$ 644,988	\$ 6,277,645	\$ -	\$ 2,048,985	\$ 8,326,630
Sewer Funds										
Sewer Operating	\$ 674,371	\$ 408,600	\$ 15,000	\$ -	\$ 127,000	\$ 164,696	\$ 1,389,667	\$ -	\$ 438,139	\$ 1,827,806
Sewer Master Plan Reserve	-	-	335,000	-	-	-	\$ 335,000	-	289,858	624,858
Sewer Improvements Debt Service	-	-	-	208,075	-	-	\$ 208,075	208,075	723,376	1,139,526
Sewer System Development Charge	-	-	1,432,665	-	-	-	\$ 1,432,665	-	-	1,432,665
Total Sewer Funds	\$ 674,371	\$ 408,600	\$ 1,782,665	\$ 208,075	\$ 127,000	\$ 164,696	\$ 3,365,407	\$ 208,075	\$ 1,451,373	\$ 5,024,855
Transient Room Tax Fund										
Transient Room Tax Fund	\$ -	\$ 850,535	\$ -	\$ -	\$ 1,920,000	\$ -	\$ 2,770,535	\$ -	\$ 657,789	\$ 3,428,324
Total Transient Room Tax Fund	\$ -	\$ 850,535	\$ -	\$ -	\$ 1,920,000	\$ -	\$ 2,770,535	\$ -	\$ 657,789	\$ 3,428,324
City of Rockaway Beach All Funds	\$ 2,545,223	\$ 2,888,227	\$ 8,940,134	\$ 680,725	\$ 2,976,337	\$ 1,281,438	\$ 19,312,084	\$ 208,075	\$ 6,535,086	\$ 26,055,244

SUMMARY OF INTERFUND TRANSFERS

ALL FUNDS

Transfers Out:		Transfers In:	
General Fund (100)	50,000	Roads and Streets (300)	50,000
General Fund (100)	459,800	Economic Stability Reserve (TGD)	459,800
Debt Service Reserve (160)	229,400	General Fund (100)	229,400
Water Operating Fund (400)	45,000	General Fund (100)	45,000
Water Operating Fund (400)	100,000	Water Master Plan Reserve (420)	100,000
Water Revenue Bond (430)	137	Water Operating Fund (400)	137
Sewer Operating Fund (500)	45,000	General Fund (100)	45,000
Sewer Operating Fund (500)	82,000	Sewer Master Plan Reserve (590)	82,000
Transient Room Tax Fund (800)	300,000	General Fund (100)	300,000
Transient Room Tax Fund (800)	300,000	General Fund (100)	300,000
Transient Room Tax Fund (800)	295,000	Roads and Streets Fund (300)	295,000
Transient Room Tax Fund (800)	121,000	Fire Equipment Reserve (140)	121,000
Transient Room Tax Fund (800)	120,000	Project and Equipment Reserve (210)	120,000
Transient Room Tax Fund (800)	64,000	General Fund (100)	64,000
Transient Room Tax Fund (800)	336,000	Project and Equipment Reserve (210)	336,000
Transient Room Tax Fund (800)	5,000	General Fund (100)	5,000
Transient Room Tax Fund (800)	20,000	Project and Equipment Reserve (210)	20,000
Transient Room Tax Fund (800)	20,000	General Fund (100)	20,000
Transient Room Tax Fund (800)	20,000	General Fund (100)	20,000
Transient Room Tax Fund (800)	20,000	General Fund (100)	20,000
Transient Room Tax Fund (800)	59,000	Roads and Streets Fund (300)	59,000
Transient Room Tax Fund (800)	168,000	Project and Equipment Reserve (210)	168,000
Transient Room Tax Fund (800)	14,400	Project and Equipment Reserve (210)	14,400
Transient Room Tax Fund (800)	14,400	General Fund (100)	14,400
Transient Room Tax Fund (800)	14,400	General Fund (100)	14,400
Transient Room Tax Fund (800)	14,400	General Fund (100)	14,400
Transient Room Tax Fund (800)	14,400	Roads and Streets Fund (300)	14,400
General Fund (100)	45,000	Fire Equipment Reserve (140)	45,000
Grand Total Transfers Out	\$2,976,337	Grand Total Transfers In	\$2,976,337

ANALYSIS OF CONTINGENCY

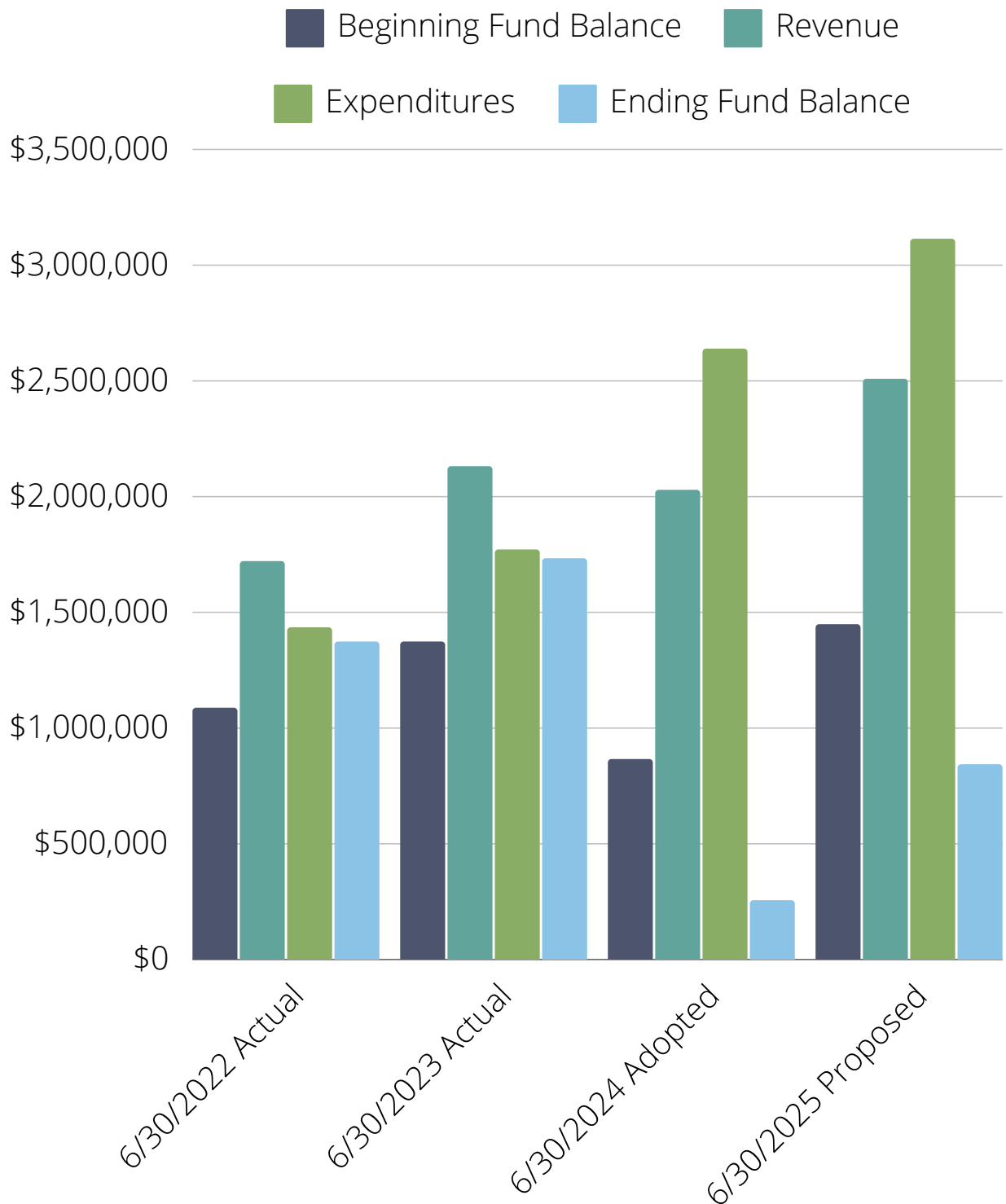
Only funds that have contingency are shown

	General (Fund 100)	Roads & Streets (Fund 150)	Water Operating (Fund 400)	Sewer Operating (Fund 500)
Resources	3,958,100	1,409,427	6,161,837	1,827,806
Less: Expenditures	2,225,652	919,372	4,299,920	1,097,971
Less: Transfers out	554,800	0	145,000	127,000
Less: Contingency	333,848	137,906	644,988	164,696
Ending Fund Balance	843,801	352,149	1,071,929	438,139
Contingency as a percentage of Expenditures	15.0%	15.0%	15.0%	15.0%

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

Reserve Funds: Expenditures equal all categories of expenditures.

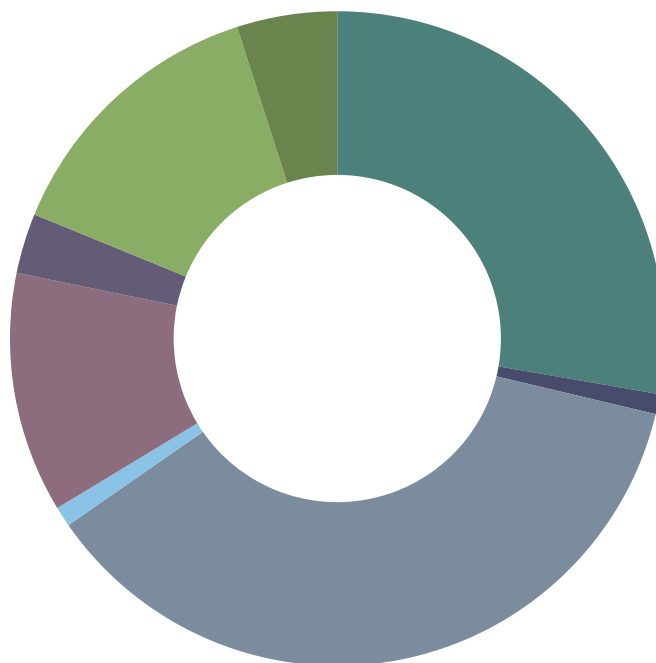
GENERAL FUND (FUND 100)



GENERAL FUND (FUND 100)

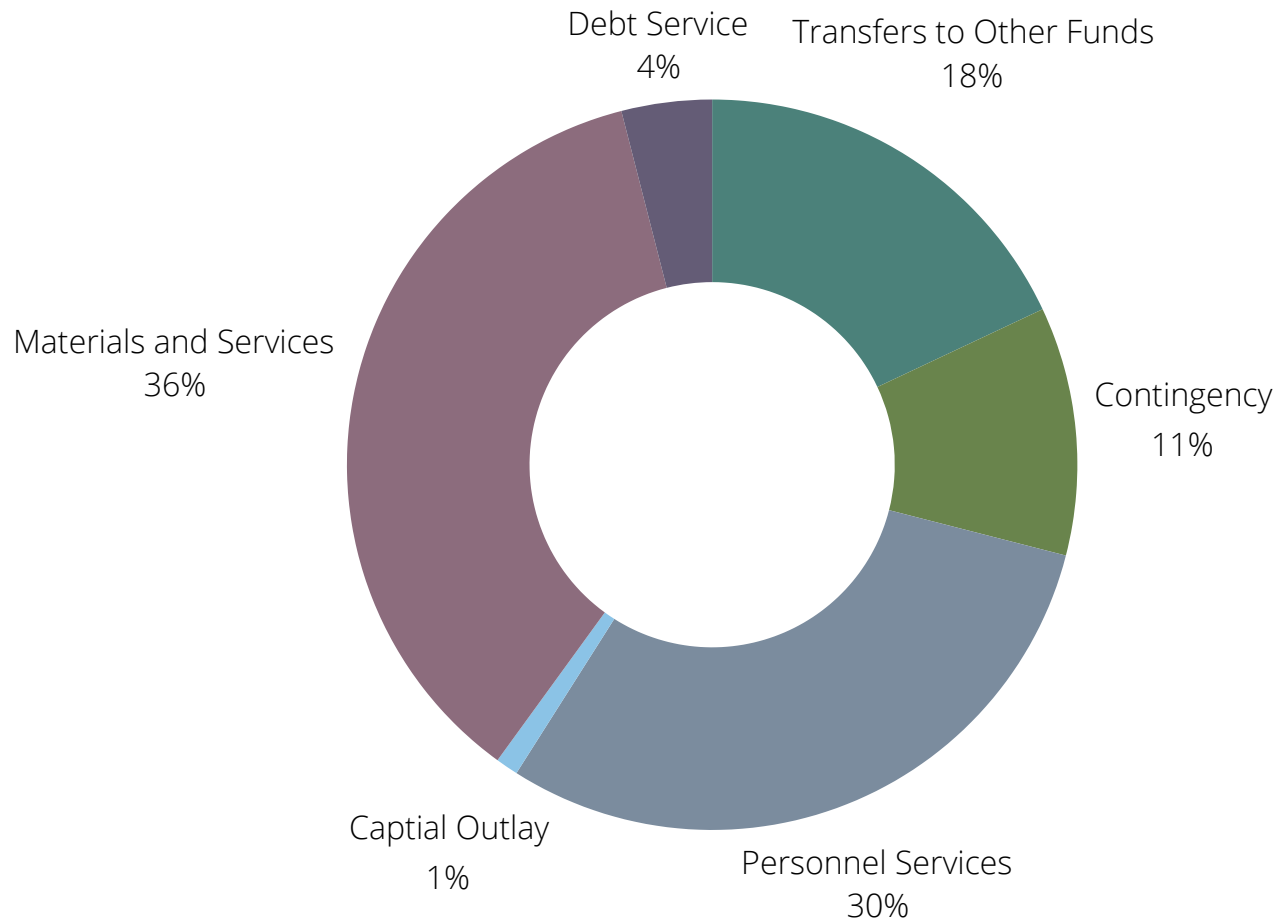
FY 24/25 TOTAL EXPENDITURES BY CATEGORY

- Transfers In (28%)
- Charges for Current Services (1%)
- Beginning Fund Balance (37%)
- Charges for Current Services (1%)
- Property Taxes (12%)
- Revenue from Other Agencies (3%)
- Revenue from Collections (14%)
- Use of Money & Property (5%)
- Other Revenue (.002%)



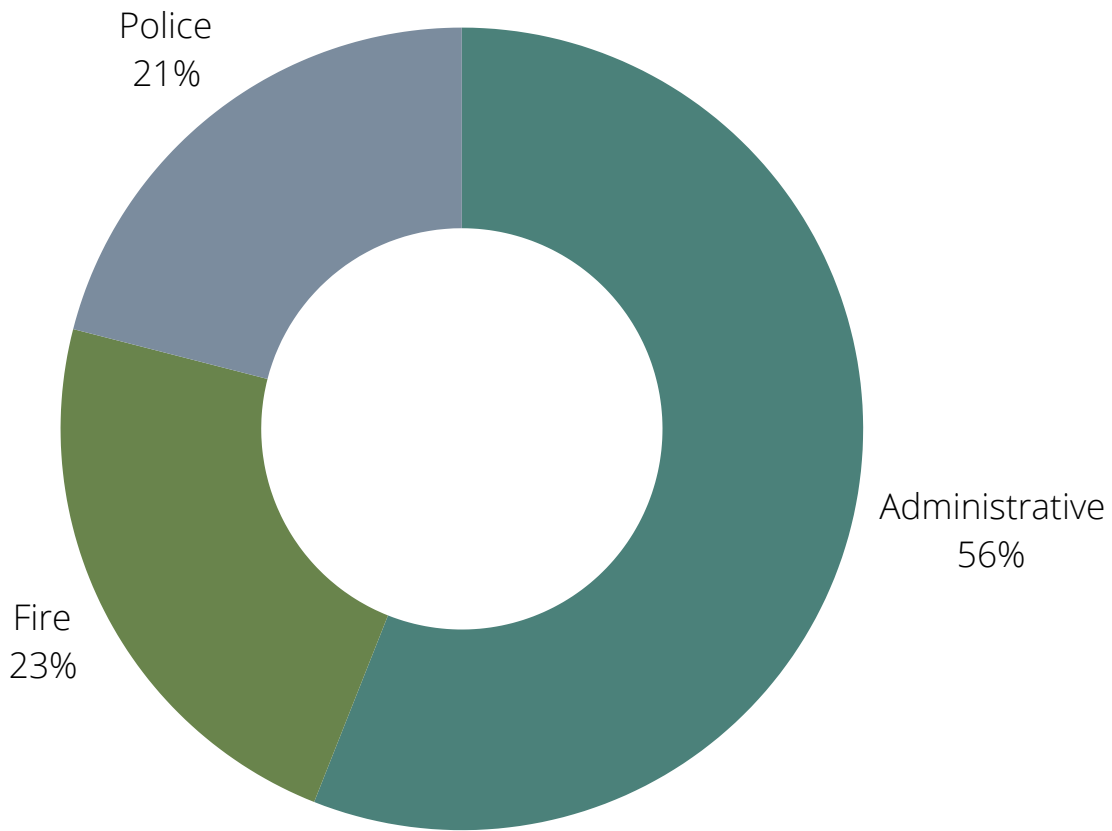
GENERAL FUND (FUND 100)

FY 24/25 TOTAL REVENUE BY CATEGORY



GENERAL FUND (FUND 100)

FY 24/25 TOTAL REQUIREMENTS BY DEPT.



GENERAL FUND

RESOURCES (FUND 100)

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

GENERAL FUND

POLICE DEPARTMENT (FUND 100.15)

Historical Data			REQUIREMENTS		Budget For Next Year 2024-2025		
Actual					Proposed By Budget Officer	Approved By Budget Committee	Approved by Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024	GL ACCT				
				PERSONNEL SERVICES			
18,655	0	0	5052	Police Chief	0	0	0
18,655	0	0		TOTAL WAGES	0	0	0
8,435	0	0	5152	Payroll Expenses	0	0	0
27,090	0	0		TOTAL PERSONNEL SERVICES	0	0	0
1	0	0		TOTAL FULL-TIME EQUIVALENT (FTE)	0	0	0
				MATERIALS AND SERVICES			
645	0	0	6530	Telephone & Technology	0	0	0
0	0	65,000	6531	Code Enforcement	0	0	0
214,697	169,493	564,712	6550	Materials and Supplies/TCSO Contract	668,392	0	0
5,975	0	0	6570	Ins: Vehicle, Liability, Equipment etc	0	0	0
89	0	0	6110	Electricity	0	0	0
221,406	169,493	629,712		TOTAL MATERIALS & SERVICES	668,392	0	0
248,496	169,493	629,712		TOTAL REQUIREMENTS	668,392	0	0

GENERAL FUND

FIRE DEPARTMENT (FUND 100.16)

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

GENERAL FUND

ADMINISTRATION (FUND 100.18)

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

CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2024/2025

FUND	PROJECT	COST
100	City Hall reader board	\$ 20,000
140	Fire Dept. office building maintenance	\$ 25,000
140	Thermal imaging camera	\$ 20,000
140	Structural PPE	\$ 15,000
140	Tire replacement	\$ 10,000
140	Heart monitor	\$ 30,000
210	Wayside beach access	\$ 350,000
300	N. Pacific St. overlay	\$ 450,000
300	Streets Capital Plan chipseal	\$ 50,000
300	Flood Feasibility Study project	\$ 35,000
400	Watershed acquisition	\$ 150,000
400	Nedonna Beach watermain replacement	\$ 2,800,000
420	N. Pacific watermain replacement	\$ 450,000
490	N. Pacific watermain replacement	\$ 315,000
520	Sewer treatment plan equipment	\$ 335,000

FUND	PROJECT	COST
100	Short-term rental management platform	\$ 30,000
100	Website/Communitation platform	\$ 15,000
100	Community Grant	\$ 25,000
400	Water leak detection	\$ 20,000
500	Water SDC Study	\$ 22,500
500	Water SDC Study	\$ 22,500
800	July 4th fireworks	\$ 65,000
800	Advertising Grant	\$ 35,000
800	Business Façade Improvement Grant	\$ 200,000

RESERVE FUND

FIRE EQUIPMENT (FUND 140)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024				
			RESOURCES			
140,536	178,249	309,789	Working Capital	325,500	0	0
			Use of Money and Property			
249	1,381	1,200	Interest on Invested Funds	2,100	0	0
			TRANSFER IN			
45,000	261,000	45,000	GF Transfer In	45,000	0	0
40,000	195,000	371,607	TRT Fund <5%>	121,000	0	0
85,000	456,000	416,607	TOTAL TRANSFER IN	166,000	0	0
			TOTAL RESOURCES			
225,785	635,630	727,596	TOTAL RESOURCES	493,600	0	0
		0	Taxes estimated to be received	0	0	0
0	0		Taxes collected in year levied			
225,785	635,630	727,596	TOTAL RESOURCES	493,600	0	0
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classification	Detail	
47,536	325,841	75,000	Fire Dept	Capital	FD Equip Acquisition Plan	70,000
0	0	300,000	Fire Dept	Capital	FD Mobile Equip Replacement Plan	25,000
0	0	0	Fire Dept	Debt Service	Fire Truck Lease Payment	90,000
0	0	0	Fire Dept	Capital	High Ground Project	70,000
178,249	309,789		Ending balance (prior years)			
		391,584	Reserved for Future Expenditure			238,600
225,785	635,630	2,816,584	TOTAL REQUIREMENTS			493,600

RESERVE FUND

DEBT SERVICES (FUND 160)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024				
			RESOURCES			
129,400	229,400	229,400	Working Capital	229,400	0	0
			Use of Money and Property			
0	0	2,500	Interest on Invested Funds	0	0	0
			TRANSFER IN			
100,000	0	0	TIF-General Fund	0	0	0
			TOTAL TRANSFER IN			
0	0	0				
229,400	229,400	231,900	TOTAL RESOURCES	229,400	0	0
		0	Taxes estimated to be received	0	0	0
0	0		Taxes collected in year levied			
229,400	229,400	231,900	TOTAL RESOURCES	229,400	0	0
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classification	Detail	
0	0	0	Admin Dept	Transfer Out	Txfr to General Fund to Close Fund	229,400
229,400	229,400		Ending balance (prior years)			
		231,900	Reserved for Future Expenditure			0
229,400	229,400	231,900	TOTAL REQUIREMENTS			229,400

RESERVE FUND

ECONOMIC STABILITY (FUND 170)



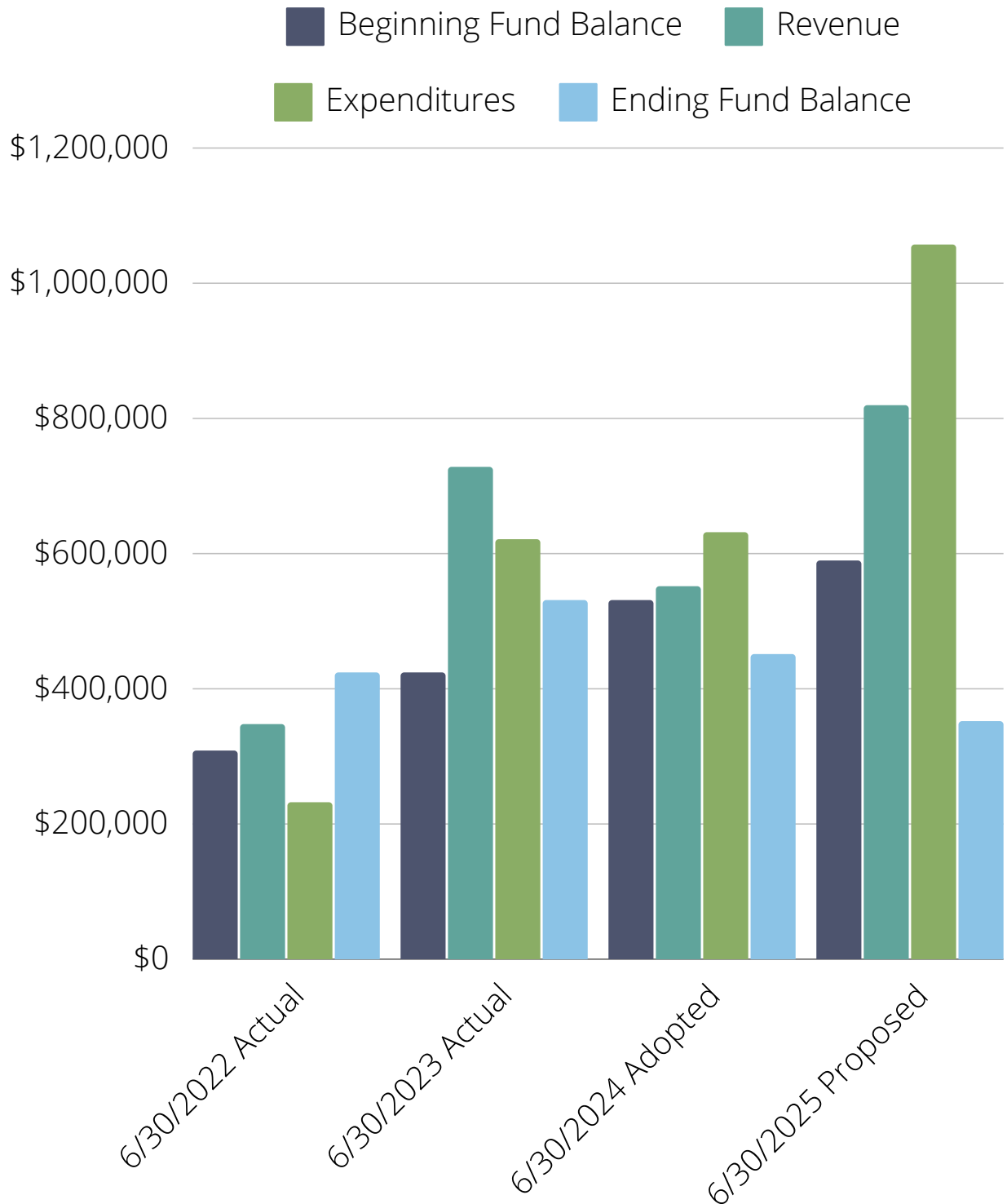
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024				
			RESOURCES			
0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

RESERVE FUND

PROJECT & EQUIPMENT (FUND 210)

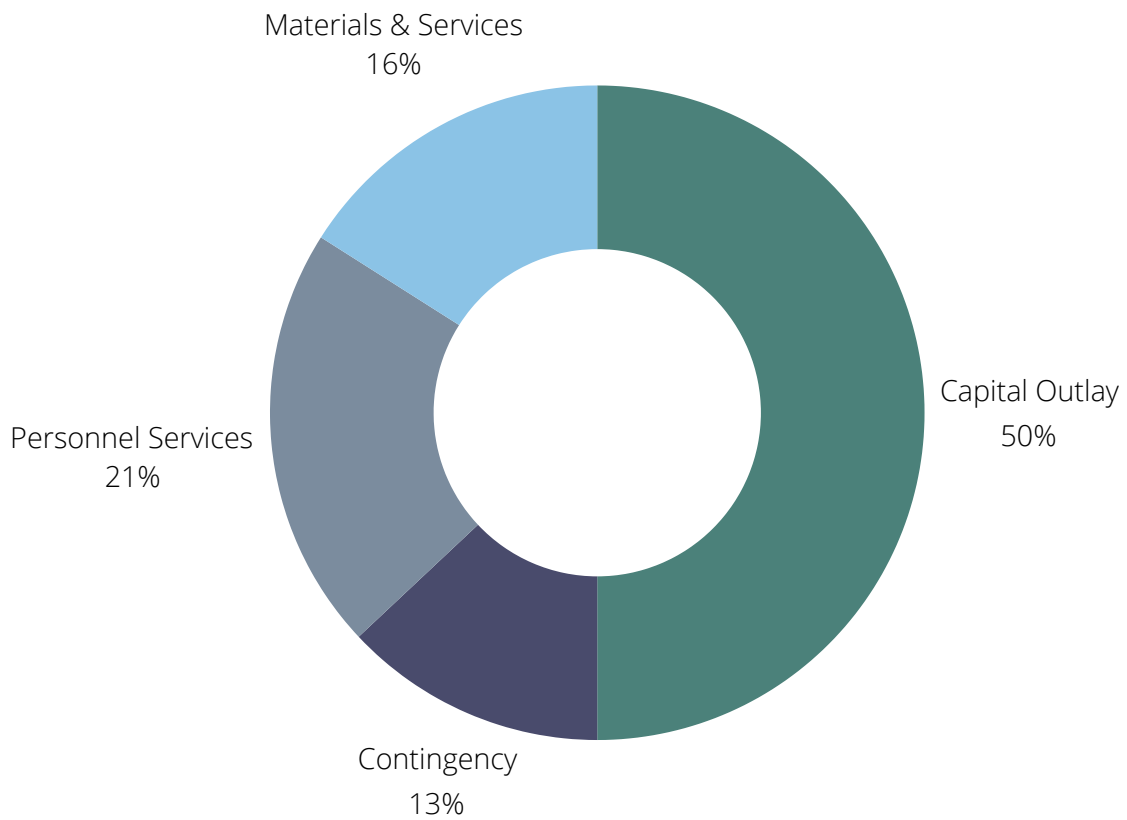
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024				
			RESOURCES			
623,673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

ROAD & STREETS (FUND 300)



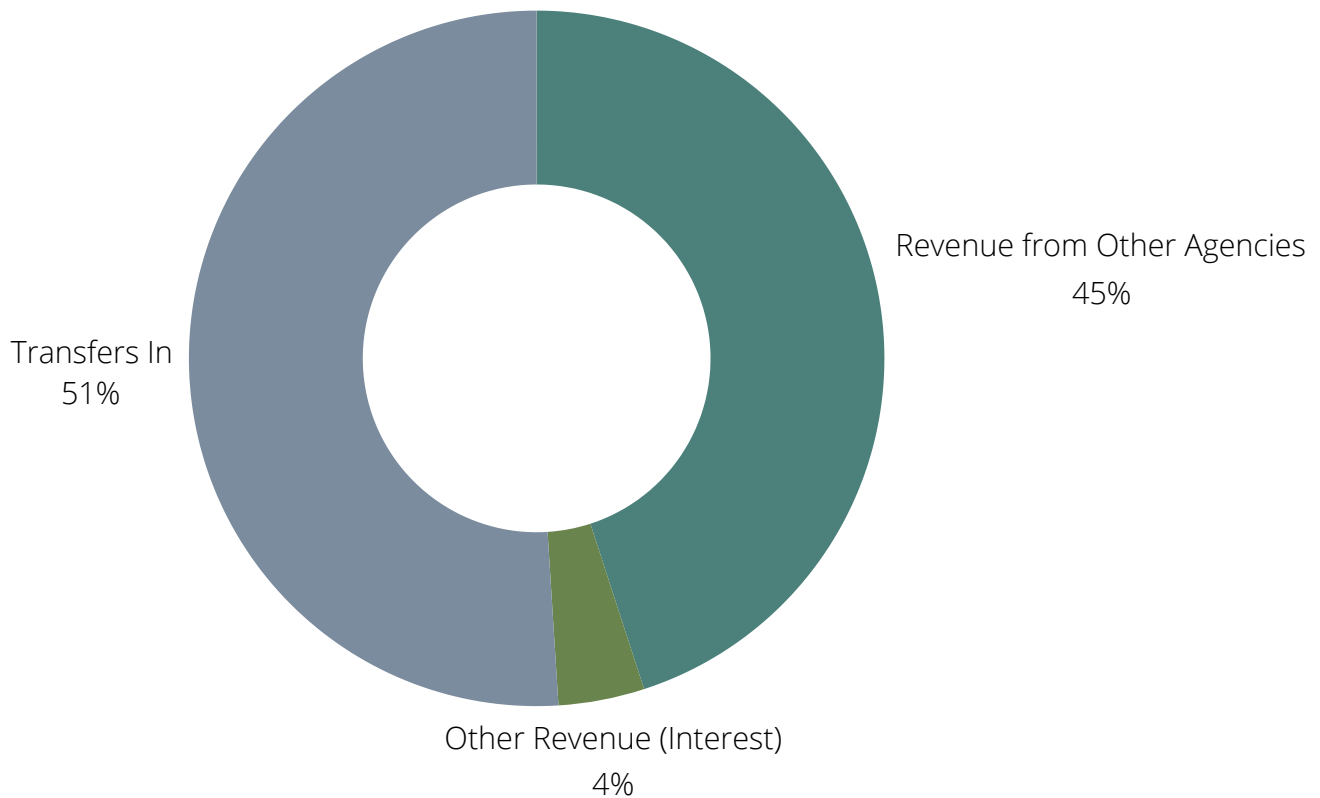
ROADS & STREETS (FUND 300)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



ROADS & STREETS (FUND 300)

FY 24/25 TOTAL REVENUE BY CATEGORY



ROADS & STREETS

(FUND 300)

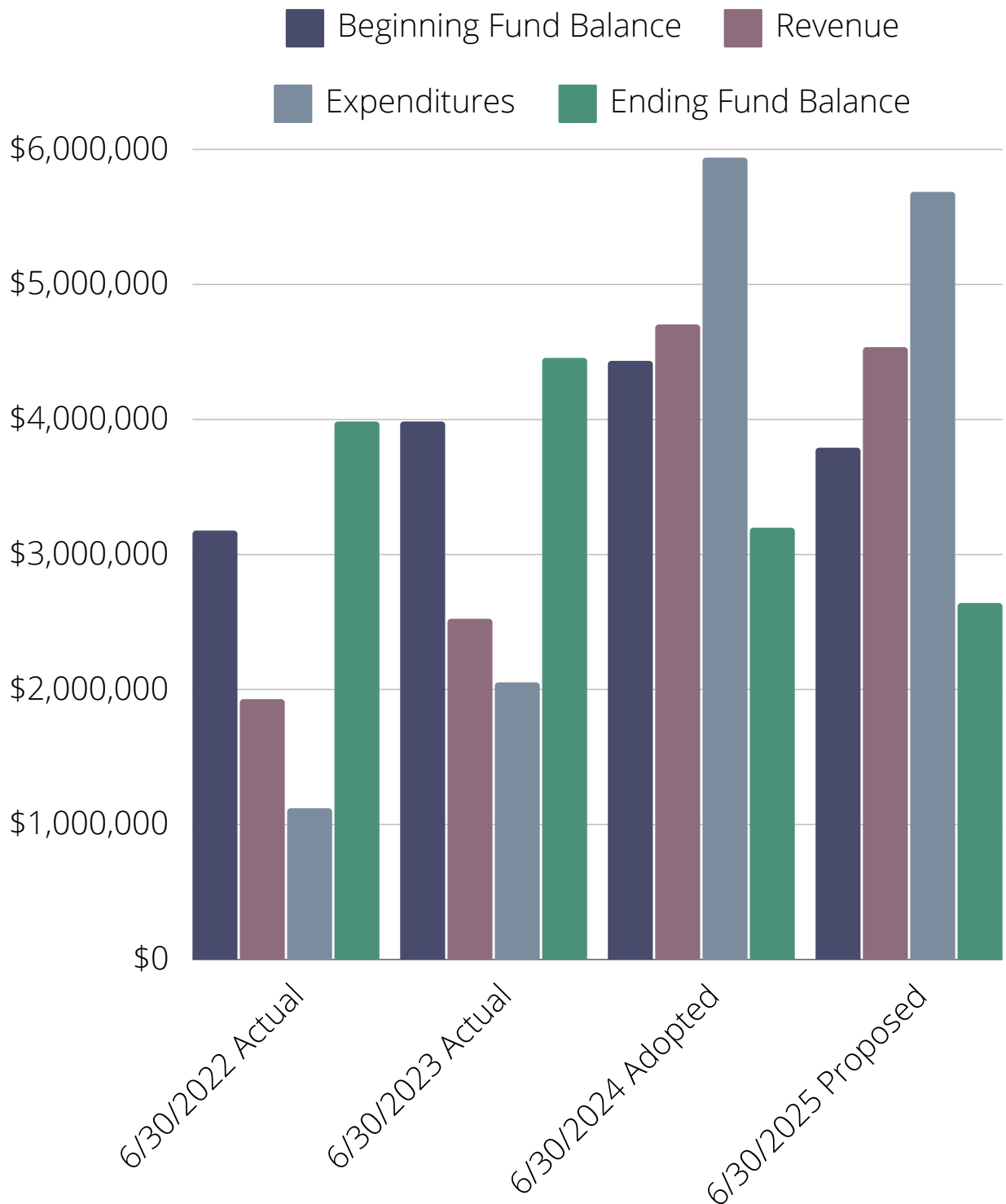
Historical Data					Budget For Next Year 2024-2025		
Actual					RESOURCES	Proposed By Budget Officer	Approved By Budget Committee
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024	GL ACCT				
308,641	424,240	531,269		FUND BALANCE - UNRESTRICTED	589,837	0	0
0	0	0		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0
0	0	0		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	0	0	0
308,641	424,240	531,269		TOTAL FUND BALANCE	589,837	0	0
REVENUE FROM OTHER AGENCIES							
114,516	116,058	114,000	4340	State Street Revenue - ODOT	119,000	0	0
0	0	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,190	0	0
0	168,300	0	4182	Grants & Reimbursements Roads & Streets	250,000	0	0
114,516	284,358	115,000		TOTAL REVENUE FROM OTHER AGENCIES	370,190	0	0
USES OF MONEY AND PROPERTY							
5,188	21,631	16,500	4120	Interest on Invested Funds	31,000	0	0
TRANSFERS IN:							
19,293	28,209	55,000	4030	TRT < From 2% CTY >	59,000	0	0
162,528	343,888	294,704	4030	TRT < From 5% >	295,000	0	0
10,264	14,254	21,222	4030	TRT < 30% of 1% of CTY > Roads & Streets	14,400	0	0
36,000	36,000	49,370	4038	General Fund < TPUD Fran 2% of the 4% >	50,000	0	0
228,085	422,351	420,296		TOTAL TRANSFER IN	418,400	0	0
656,430	1,152,580	1,083,065		TOTAL RESOURCES	1,409,427	0	0
REQUIREMENTS							
PERSONNEL SERVICES							
10,931	13,036	11,970	5082	City Manager	14,252	0	0
8,892	6,032	11,090	5058	Public Works Superintendent	10,520	0	0
53,541	60,442	75,658	5055	Maintenance Worker Wages	91,000	0	0
240	463	500	5085	Council Stipend	0	0	0
0	0	0	5054	Code Enforcement - Rds	0	0	0
0	0	2,000	5056	Extra Labor - Temp	5,000	0	0
0	0	2,000	5065	Overtime	5,600	0	0
73,604	79,973	103,218		TOTAL WAGES	126,372	0	0
35,583	44,017	82,858	5152	Payroll Expenses	91,000	0	0
0	0	2,000	5075	Accrued Vacation/Comp Time	2,000	0	0
109,187	123,990	188,076		TOTAL PERSONNEL SERVICES	219,372	0	0
0.75	0.75	1.5		TOTAL FULL TIME EQUIVALENT (FTE)	1.52	0	0
MATERIALS & SERVICES							
32,207	25,732	32,000	6800	Roads Materials, Sup & Services	33,500	0	0
16,958	17,371	23,000	6572	Street Lighting	25,000	0	0
2,049	3,602	2,100	6125	Electricity- Wayside, City Park	4,600	0	0
1,875	5,000	5,000	6570	Irs/Vehicle, Liability, Equip, Bldg	8,000	0	0
1,481	1,525	1,500	6592	Parking Lease - Port of Tillamook Bay	1,600	0	0
3,509	4,165	4,000	6610	Sidewalks, Curb, Bikeways	4,300	0	0
5,735	1,796	6,000	6620	Street Signs	3,000	0	0
811	25	1,000	6667	Storm Damage Repairs	1,000	0	0
13,547	6,764	15,000	6690	Vehicle Maint, Supplies & Repair	15,000	0	0
4,836	4,114	7,000	6580	Fuel & Oil	7,000	0	0
160	8,677	10,000	6600	Drainage, Flood Control & Slides	10,000	0	0
4,264	30,093	5,000	6131	Nature Preserve	10,000	0	0
29,527	34,583	35,000	6130	Wayside & Park Maintenance	42,000	0	0
116,959	143,447	146,600		TOTAL MATERIALS & SERVICES	165,000	0	0
CAPITAL OUTLAY							
0	0	0	7502	Rds -Sts Projects from Grants	250,000	0	0
6,044	353,874	67,000	7502	Rds - Sts Projects - Paving etc	200,000	0	0
0	0	150,000	7506	Streets Capital Improvement Plan	50,000	0	0
0	0	30,000	7507	Public Works Mobile Equipment Plan	0	0	0
0	0	0	7508	Public Works Stormwater Projects	35,000	0	0
6,044	353,874	247,000		TOTAL CAPITAL OUTLAY	535,000	0	0
0	0	50,000	7999	Contingency	137,906	0	0
424,240	531,269			Ending Balance (Prior Years)			
		451,389		Total Unappropriated Ending Fund Balance	352,149	0	0
656,430	1,152,580	1,083,065		REQUIREMENTS	1,409,427	0	0
424,240	531,269			Ending Balance (Prior Years)			
		501,389		Unappr Ending Fund Balance	490,055		
656,430	1,152,580	1,083,065		REQUIREMENTS TOTAL	1,409,427	0	0

TRANSPORTATION SDC (FUND 390)



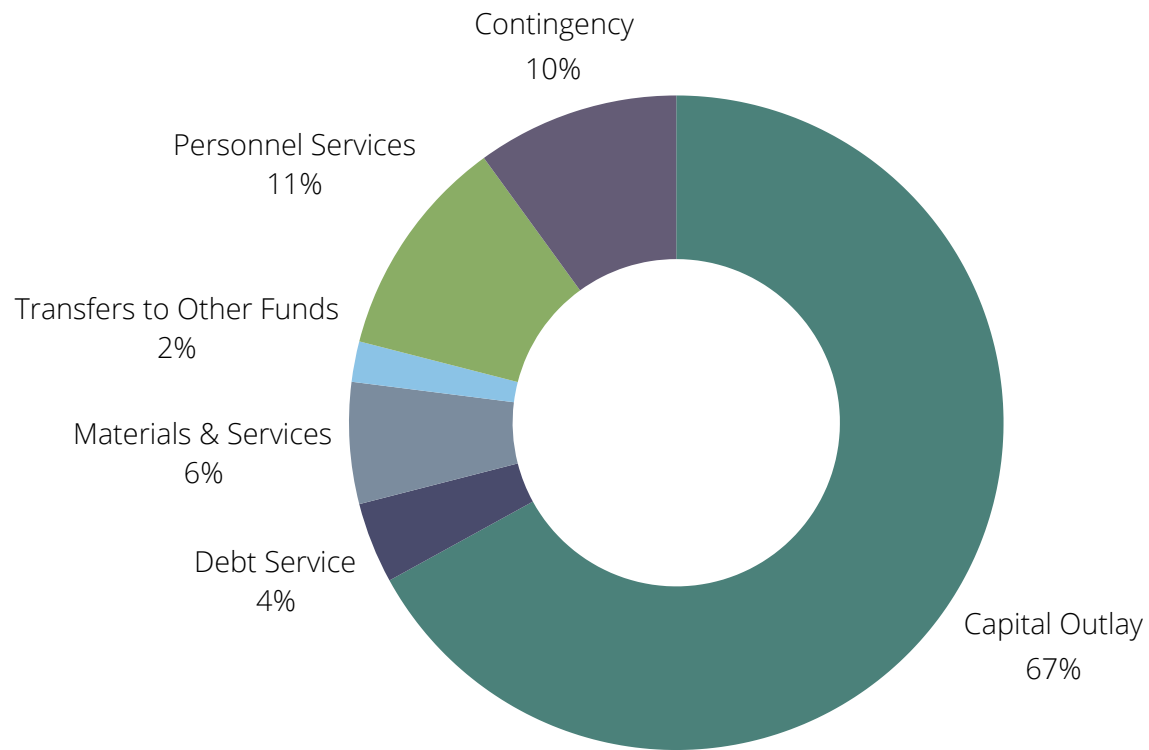
Historical Data			RESOURCES		Budget For Next Year 2024-2025		
Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024					
			GL Acct				
				BEGINNING FUND BALANCE	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

WATER PROGRAM (ALL FUNDS COMBINED)



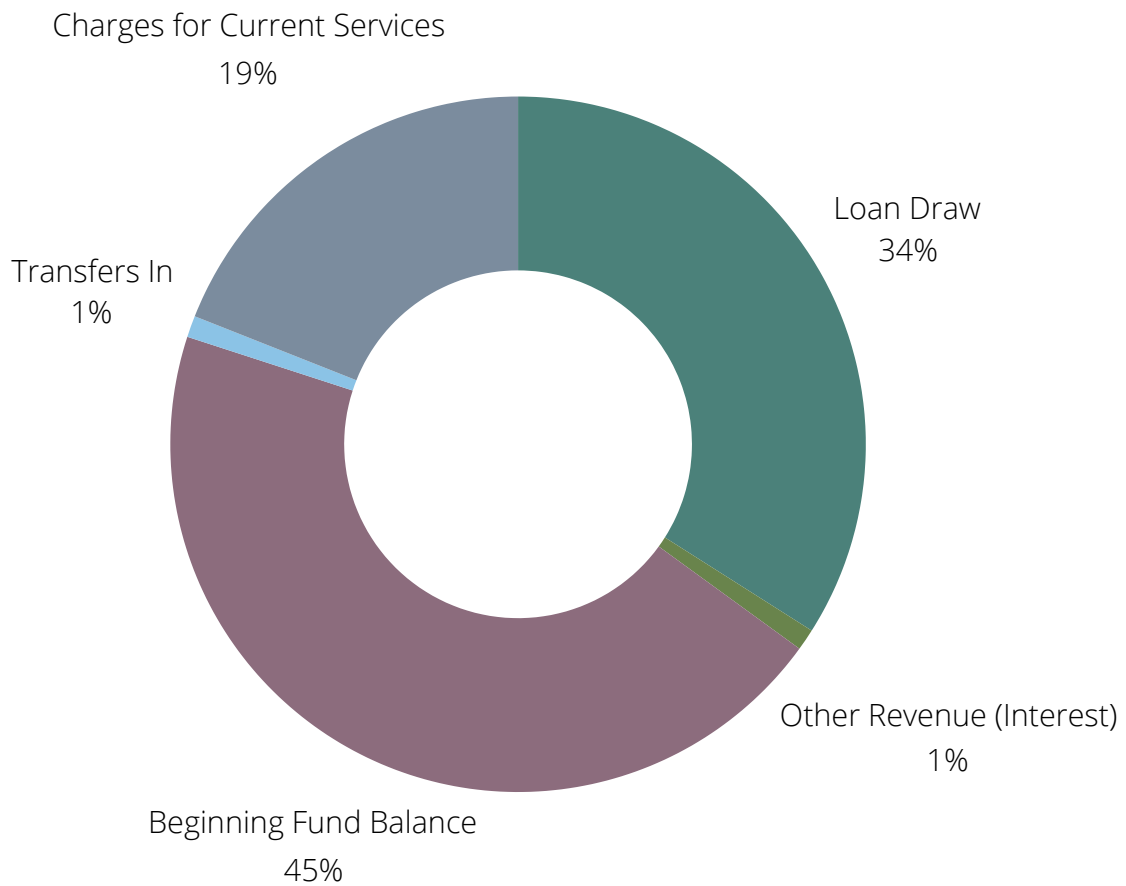
WATER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY

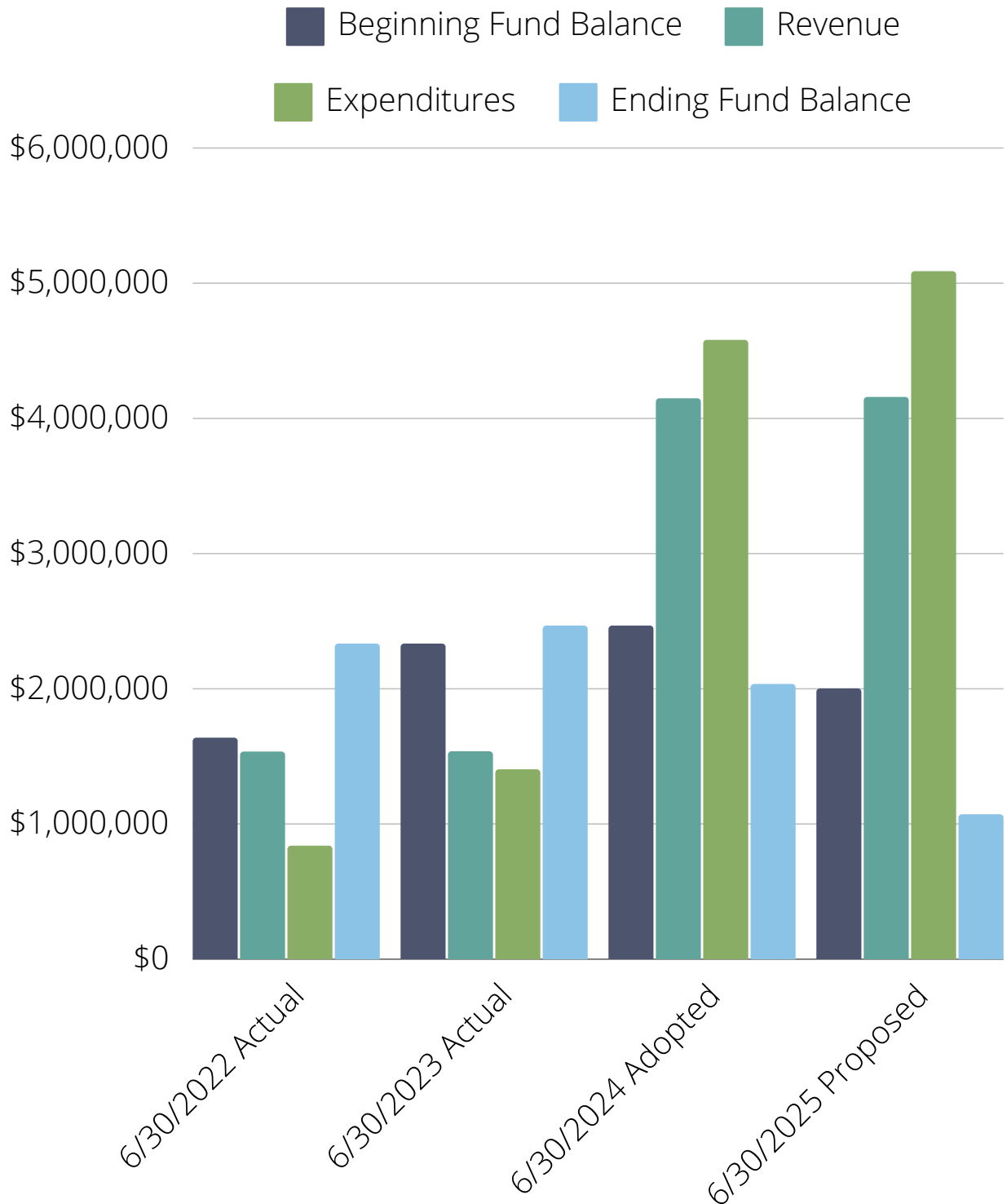


WATER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL REVENUE BY CATEGORY

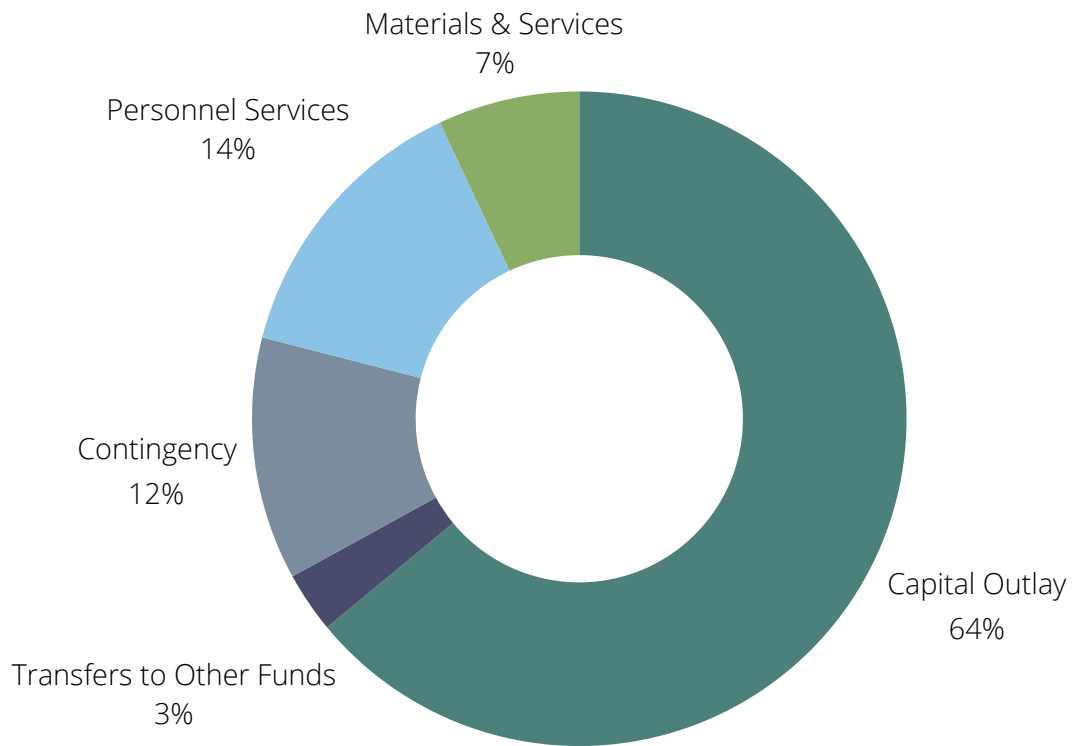


WATER OPERATING (FUND 400)



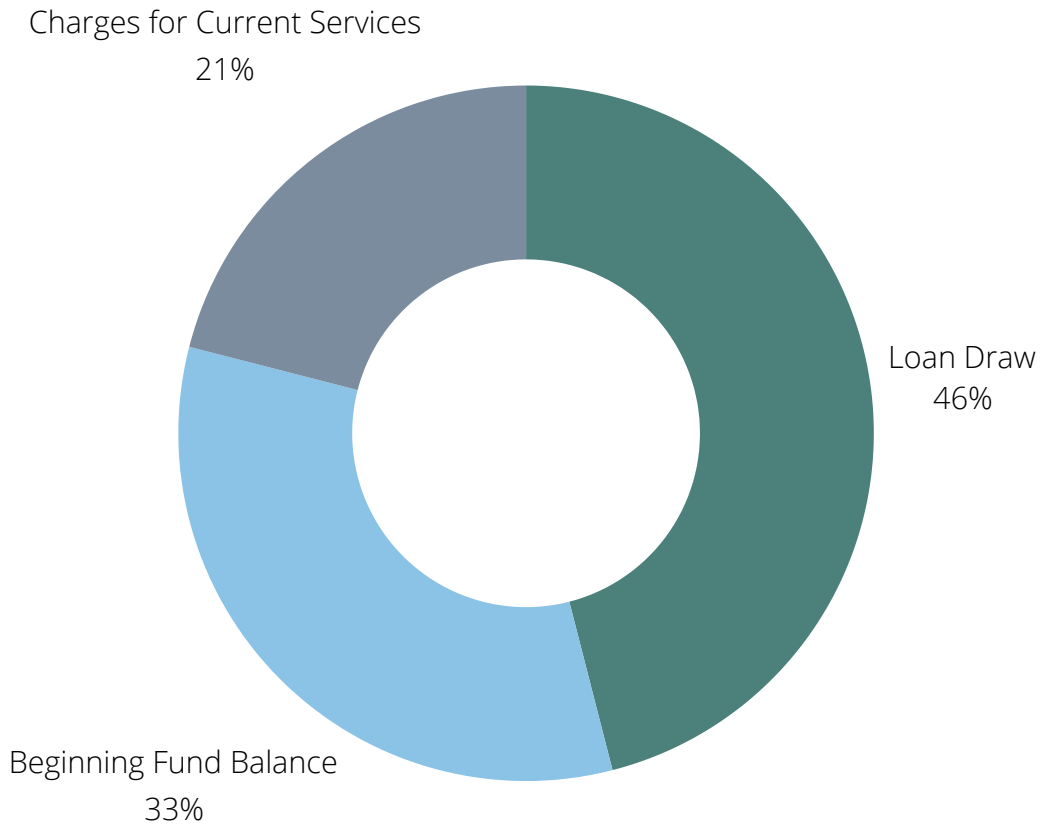
WATER OPERATING (FUND 400)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



WATER OPERATING (FUND 400)

FY 24/25 TOTAL REVENUE BY CATEGORY



WATER OPERATING (FUND 400)

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

RESERVE FUND

WATER MASTER PLAN (FUND 420)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024				
			RESOURCES			
428,972	490,251	753,403	Working Capital	910,594	0	0
3,637	20,401	12,000	Interest on Invested Funds	31,000	0	0
			TRANSFER IN			
72,000	686,000	300,000	Water Operating Utility Fund	100,000	0	0
72,000	686,000	300,000	TOTAL TRANSFER IN	100,000	0	0
			TOTAL RESOURCES			
504,609	1,196,652	1,065,403	TOTAL RESOURCES	1,041,594	0	0
			Taxes estimated to be received			
0	0	0	Taxes collected in year levied	0	0	0
504,609	1,196,652	1,065,403	TOTAL RESOURCES	1,041,594	0	0
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classification	Detail	
14,358	443,249	550,000	Wtr Master Plan	Capital	Priority I Projects per Master Plan	450,000
0	0	0			SDC Rate Study	23,000
0	0	30,000			Contingency	0
490,251	753,403		Ending balance (prior years)			
		485,403	Reserved for Future Expenditure			
504,609	1,196,652	1,065,403	TOTAL REQUIREMENTS			
						450,000
						0
						0

1981 WATER REVENUE BOND/1998 REFUNDING WATER REVENUE (FUND 430)



Historical Data			RESOURCES		Budget for Next Year 2024-2025		
Actual					Proposed By	Approved By	Adopted By
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024		Budget Officer	Budget Committee	Governing Body	
			GL Acct				
137	137	137		FUND BALANCE	137	0	0
				USE OF MONEY AND PROPERTY			
0	0	0		TRANSFER IN	0	0	0
137	137	137		TOTAL RESOURCES	137	0	0
				REQUIREMENTS			
				TRANSFER OUT			
0	0	0	8023	Water Operating Fund	137	0	0
				<i>Closing Fund</i>			
137	137	137		Total Unappropriated Ending Fund Balance	0	0	0
137	137	137		TOTAL REQUIREMENTS	137	0	0

DEBT SERVICE

WATER IMPROVEMENTS (FUND 470)

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

WATER SDC (FUND 490)

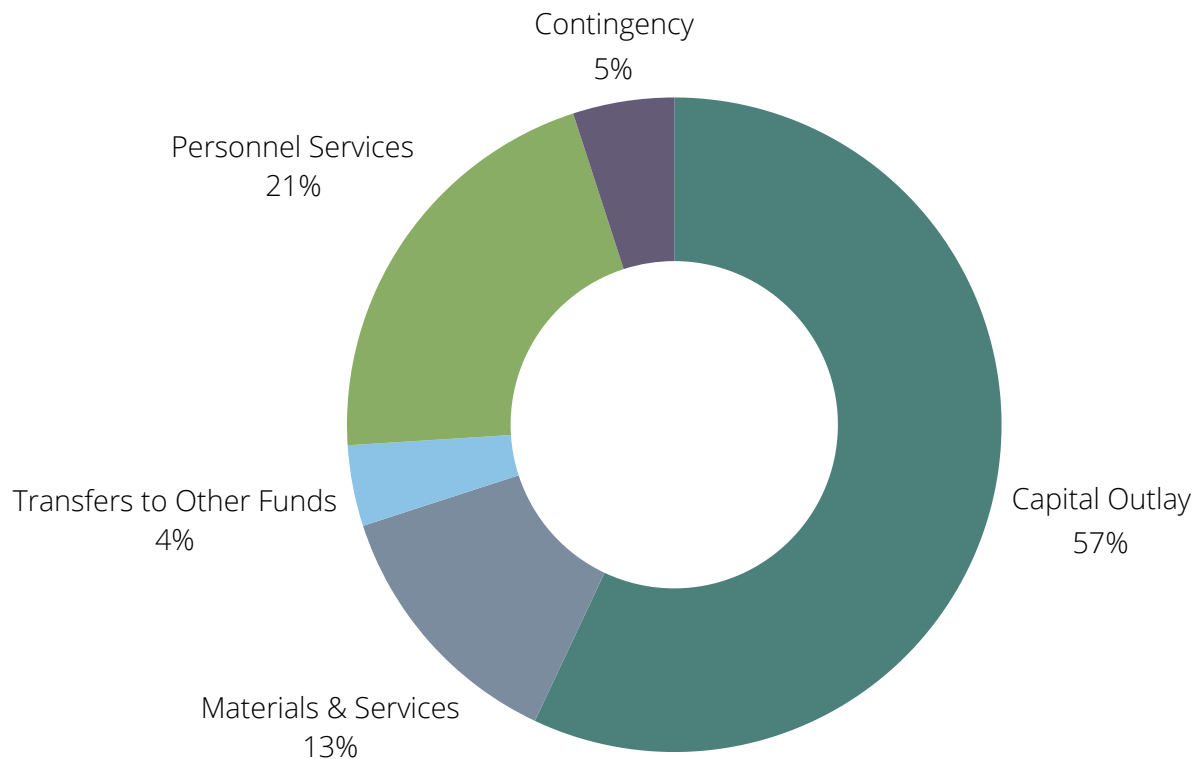
Historical Data			RESOURCES		Budget For Next Year 2024-2025		
Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024	GL Acct				
622,022	622,123			BEGINNING FUND BALANCE: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

SEWER PROGRAM (ALL FUNDS COMBINED)

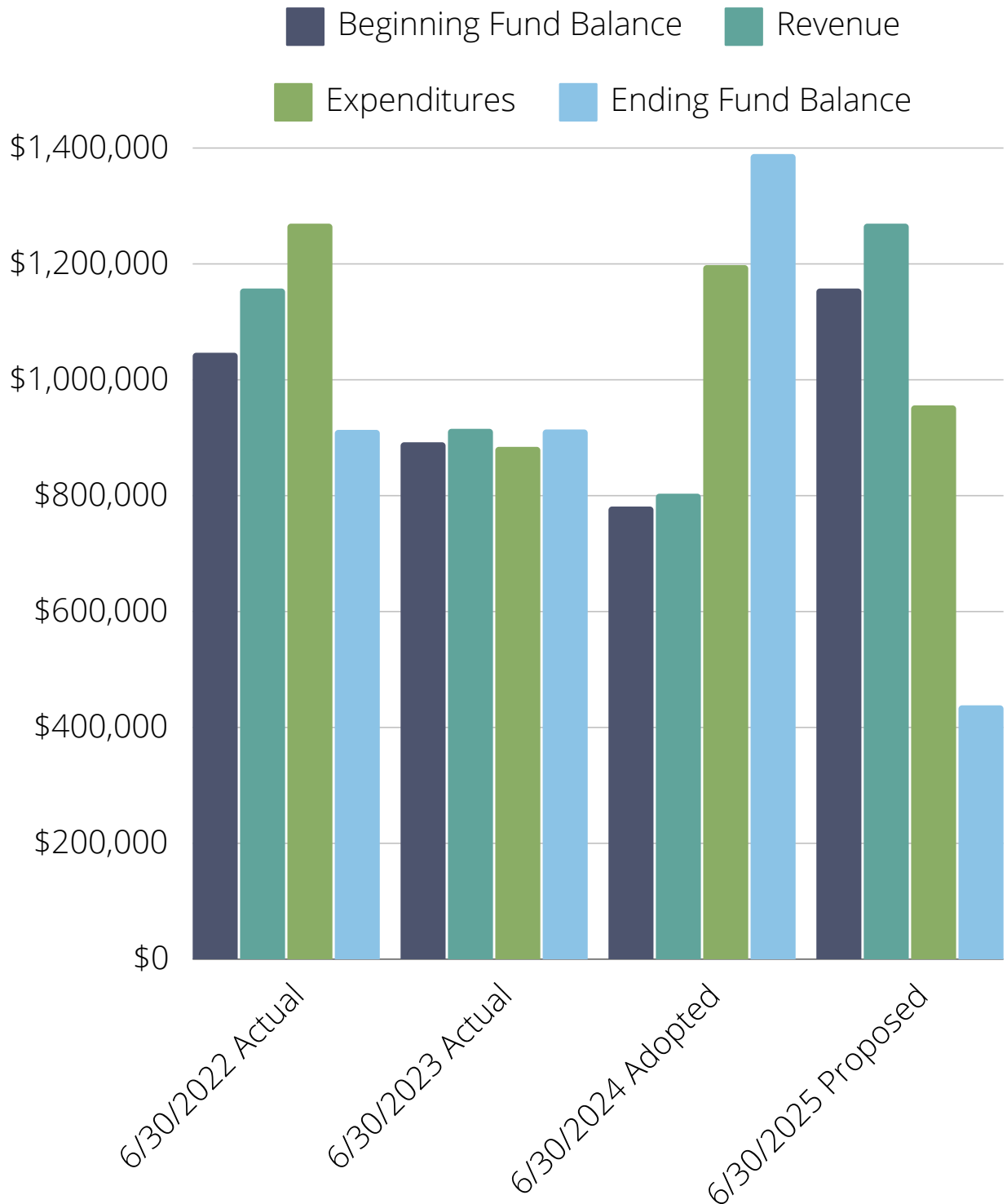


SEWER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY

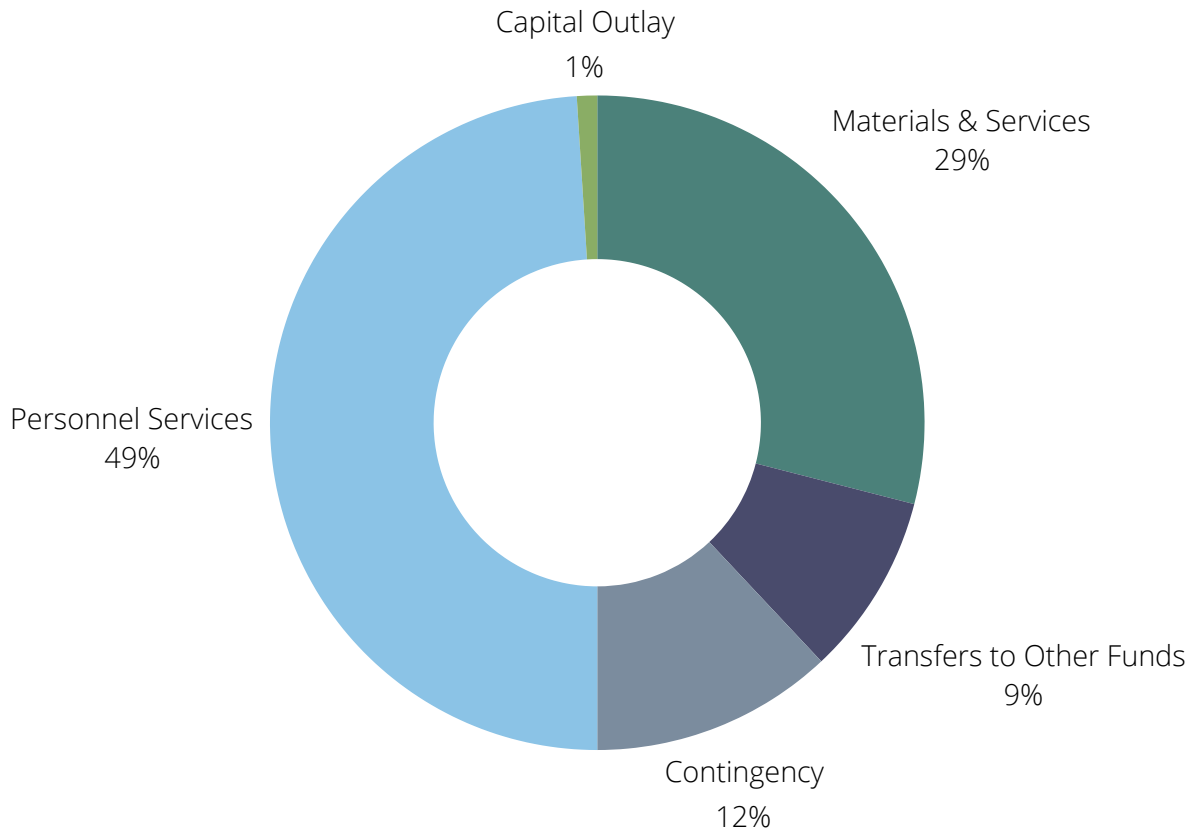


SEWER OPERATING (FUND 500)



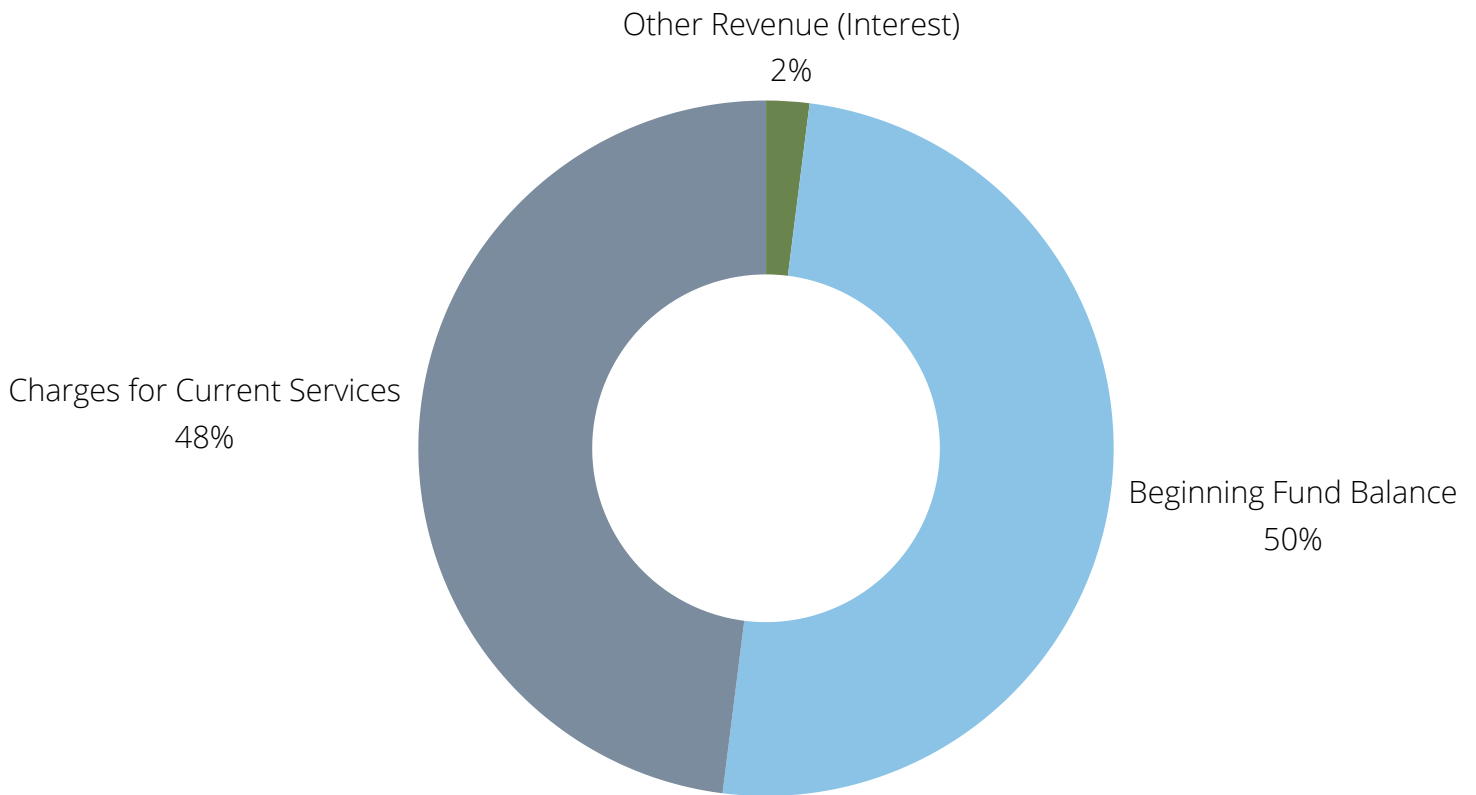
SEWER OPERATING (FUND 500)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



SEWER OPERATING (FUND 500)

FY 24/25 TOTAL REVENUE BY CATEGORY



SEWER OPERATING (FUND 500)

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

RESERVE FUND

SEWER MASTER PLAN (FUND 520)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024				
			RESOURCES			
909,718	402,153	489,892	Working Capital	524,858	0	0
			Use of Money and Property			
2,180	12,239	9,000	Interest on Invested Funds	18,000	0	0
			TRANSFER IN			
75,000	75,000	75,000	Water Operating Utility Fund	82,000	0	0
75,000	75,000	75,000	TOTAL TRANSFER IN	82,000	0	0
986,898	489,392	573,892	TOTAL RESOURCES	624,858	0	0
		0	Taxes estimated to be received	0	0	0
0	0		Taxes collected in year levied			
986,898	489,392	573,892	TOTAL RESOURCES	624,858	0	0
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classification	Detail	
284,745	2,500	50,000	Swr Master Plan	Capital	Projects Per Master Plan	335,000
300,000	0	50,000	Swr Master Plan	Capital	Lift Station/Infrastructure	0
0	0	15,000			Contingency	0
402,153	486,892		Ending balance (prior years)			
		458,892	Reserved for Future Expenditure			289,858
986,898	489,392	573,892	TOTAL REQUIREMENTS			624,858

DEBT SERVICE

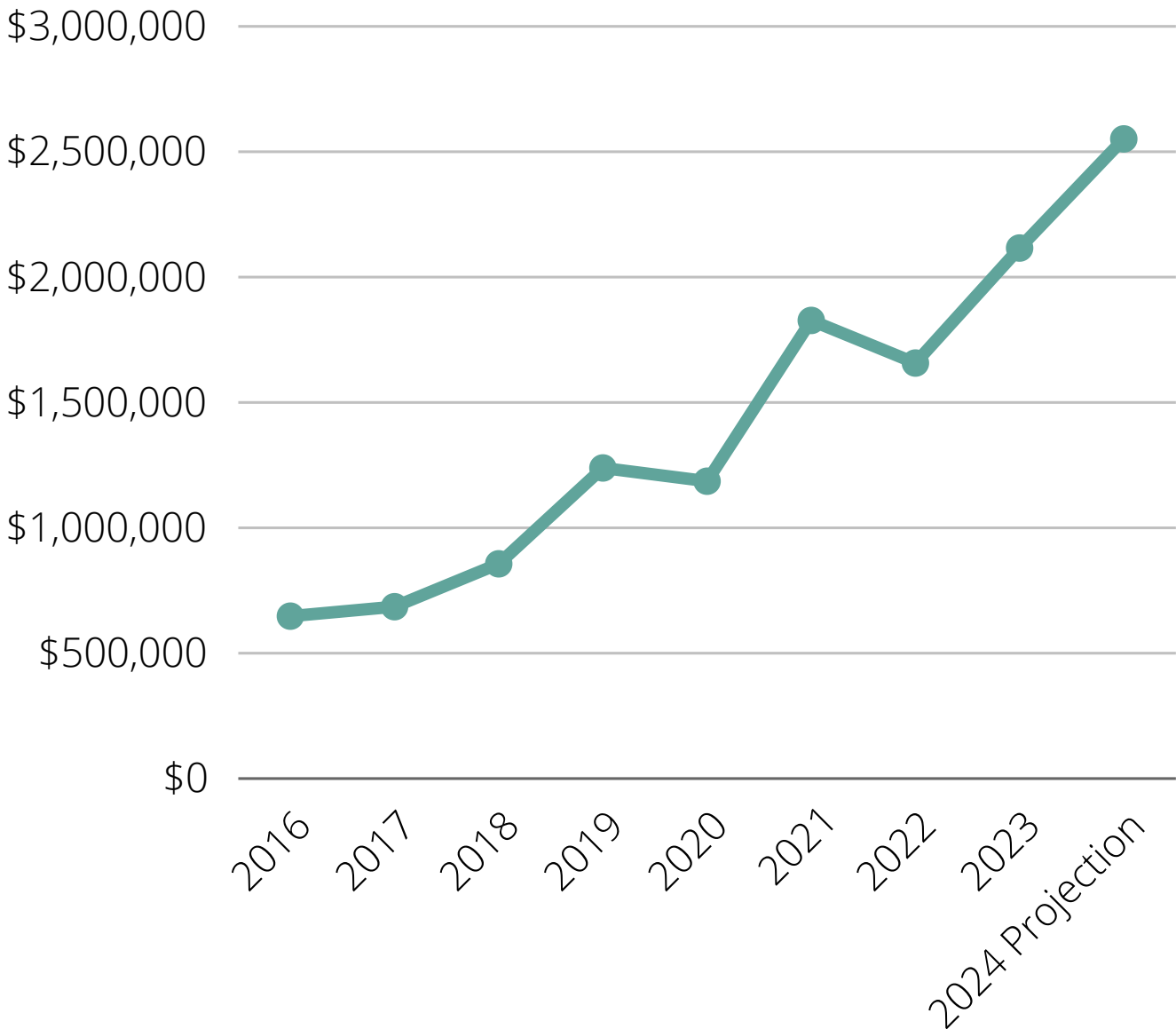
SEWER IMPROVEMENTS (FUND 560)

Historical Data			GL Acct	RESOURCES	Budget For Next Year 2024-2025		
Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
FY 2021-2022	FY 2022-2023	Adopted FY 2023-2024					
767,324	813,993	867,382		FUND BALANCE	871,386	0	0
				USE OF MONEY AND PROPERTY			
1,572	8,821	6,000	4150	Interest on Invested Funds	13,500	0	0
				Collections from Sewer Billing			
254,339	254,643	245,000	4650	Sewer Outfall Debe Svc Billed	254,640	0	0
1,023,235	1,077,457	1,118,382		TOTAL RESOURCES	1,139,526	0	0
				REQUIREMENTS			
				DEBT SERVICE (2/01/2025)			
185,000	195,000	200,000	8510	Principal (August 1)	205,000	0	0
24,242	15,075	9,375	8511	Interest (Aug1 & Feb 1)	3,075	0	0
0	0	0	8514	Loan Fee (.05%)	0	0	0
209,242	210,075	209,375		TOTAL PAYMENTS	208,075	0	0
0	0	0		Loan Reserve	208,075	0	0
0	0	0		Total Reserve	208,075	0	0
813,993	867,382			Ending Balance (Prior Years)			
		909,007		Total Unappropriated Ending Fund Balance	723,376	0	0
1,023,235	1,077,457	1,118,382		TOTAL REQUIREMENTS	1,139,526	0	0

SEWER SDC (FUND 590)

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

TRANSIENT ROOM TAX QUARTERLY LODGING SUMMARY



City of Rockaway Beach TLT Quarterly Statistics	ACTUAL 2022 Q1	ACTUAL 2022 Q2	ACTUAL 2022 Q3	ACTUAL 2022 Q4	ACTUAL 2023 Q1	ACTUAL 2023 Q2	ACTUAL 2023 Q3	ACTUAL 2023 Q4
TAX COLLECTION								
Net Taxable Receipts	\$ 3,581,806	\$ 4,810,882	\$ 10,402,048	\$ 3,795,786	\$ 3,338,982	\$ 6,451,480	\$ 13,103,432	\$ 4,170,298
Net Amount Due to CORB	\$ 339,605	\$ 455,294	\$ 980,643	\$ 363,576	\$ 315,732	\$ 612,226	\$ 1,214,869	\$ 405,713

TRANSIENT ROOM TAX (FUND 800)

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