



CITY OF ROCKAWAY BEACH FY 2024/2025 BUDGET

CITY OF ROCKAWAY BEACH

BUDGET COMMITTEE MEMBERS

BUDGET 2024-2025



Mayor and City Council

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Tom Martine, Councilor
Kristine Hayes, Councilor
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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

TABLE OF CONTENTS

City Manager's Budget Message.....	6-12
Organizational Chart.....	13
Staff Descriptions.....	14-15
City of Rockaway Beach FTE Count.....	16
Fund Account Number Listing.....	17-18
Combined Tax Rate.....	19
Summary of All Funds.....	20-22
Analysis of Contingency.....	23
General Fund.....	24-27
Resources.....	28
Police.....	29
Fire.....	30
Administration.....	31
Fiscal Year 2024/2025 Capital Improvement Plan.....	32
Reserve Funds	
Fire and Equipment Reserve.....	33
Debt Service Reserve.....	34
Economic Stability.....	35
Project and Equipment Reserve.....	36
Roads and Streets Funds.....	37-39
Roads and Streets.....	40
Transportation System Development Charge.....	41

TABLE OF CONTENTS

Water Funds.....	42-44
Water Operating.....	45-48
Water Master Plan Reserve.....	49
1981 Water Revenue Bond/1998 Refunding Water Revenue.....	50
Water Improvements Debt Service.....	51
Water Systems Development Charge.....	52
Sewer Funds.....	53-54
Sewer Operating.....	55-58
Sewer Master Plan Reserve.....	59
Sewer Improvements Debt Service.....	60
Sewer Systems Development Charge.....	61
TRT Fund.....	62
Transient Room Tax.....	63

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:

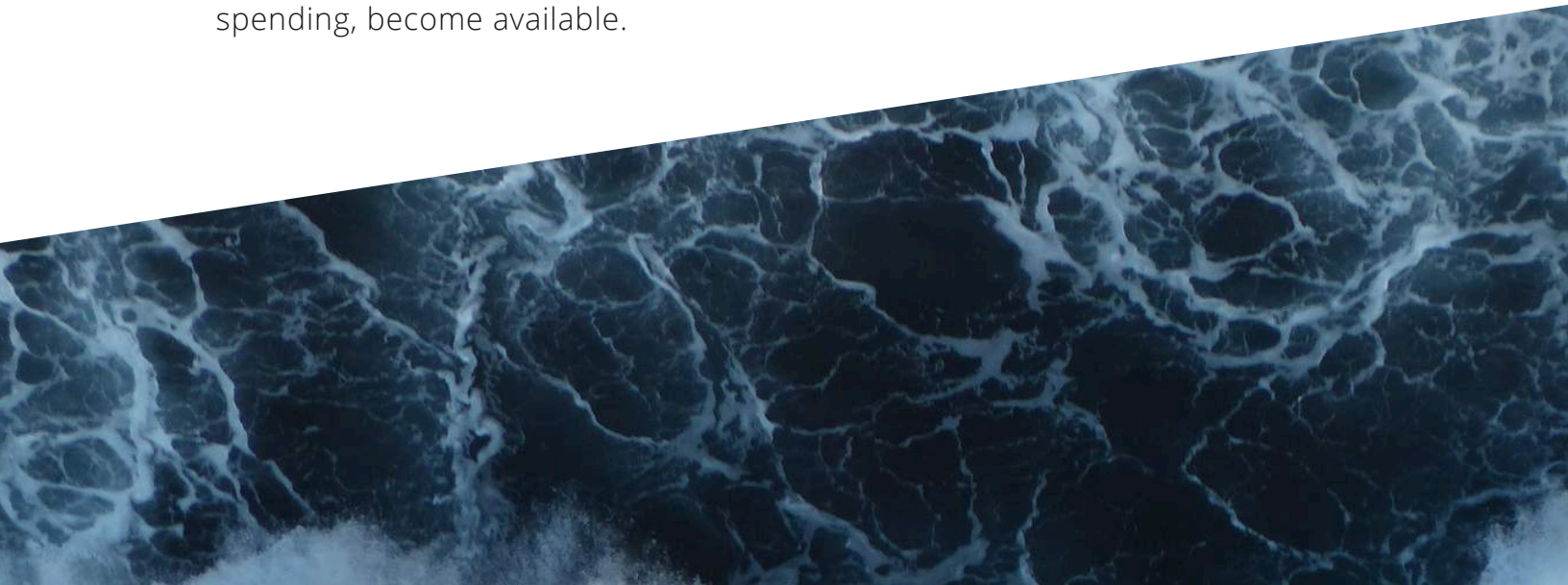
- The City's main revenue streams consist of water/sewer service charges, property taxes and transient room taxes.
- A conservative rate of return on the City's Local Government Investment Pool funds will earn \$375,000 over the next 12 months.
- To date, water/sewer service charges appear to be coming 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,

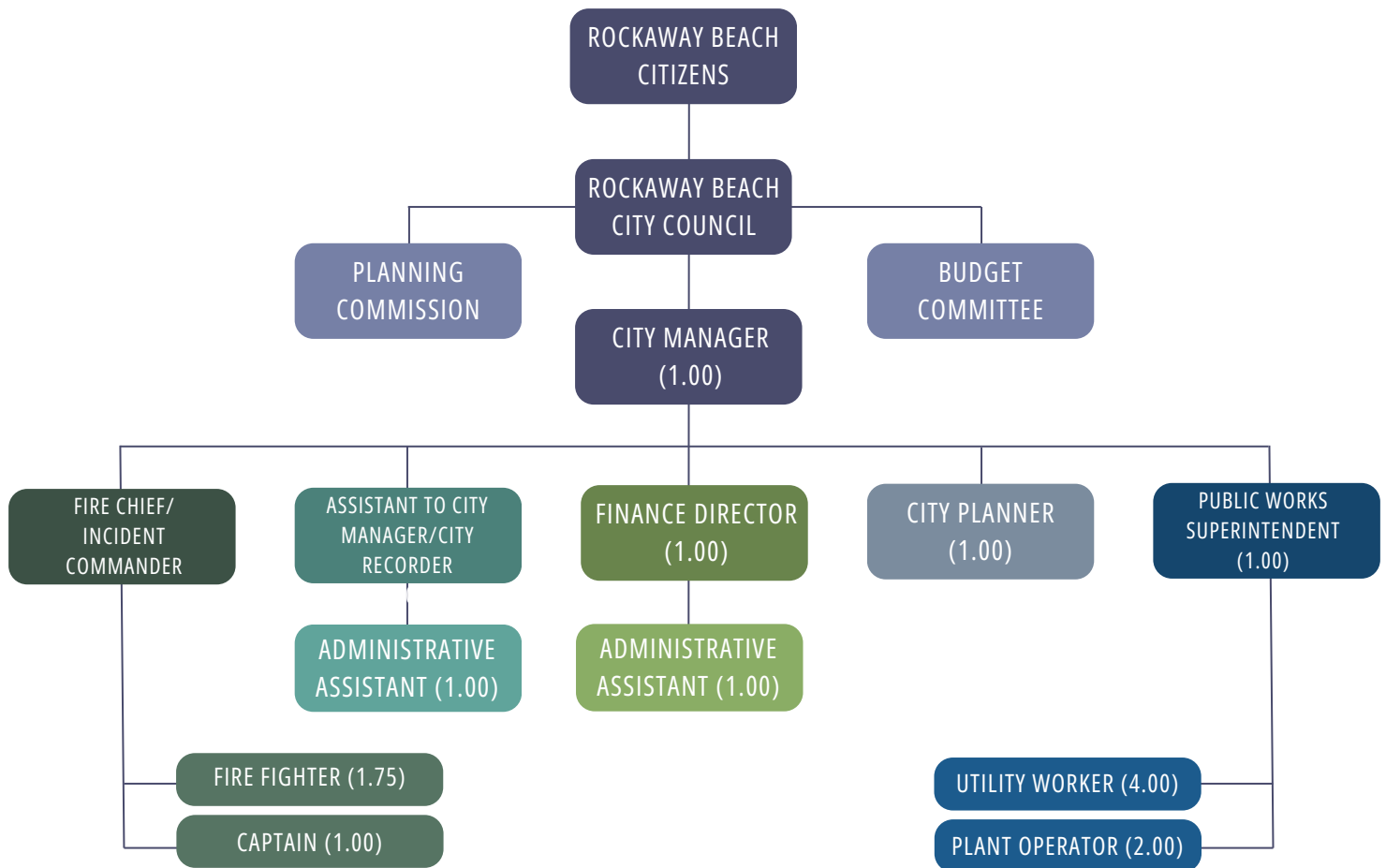
Luke Shepard
City Manager/Budget Officer



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.

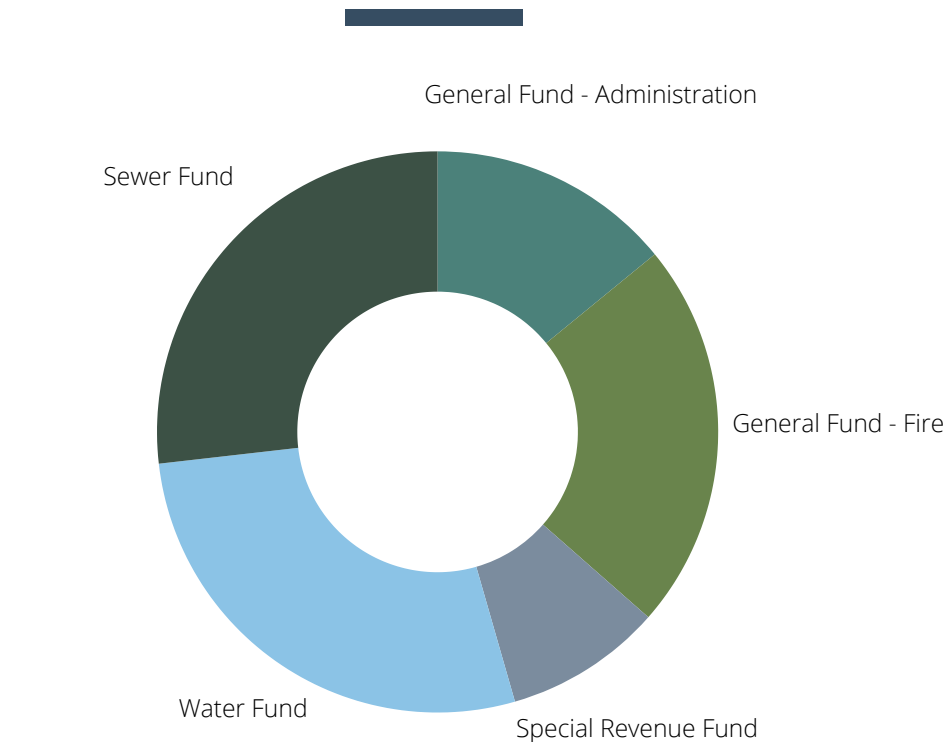
PLANT OPERATOR (2.00 FTE) Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.

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)
PERMANET EMPLOYEEESS 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**

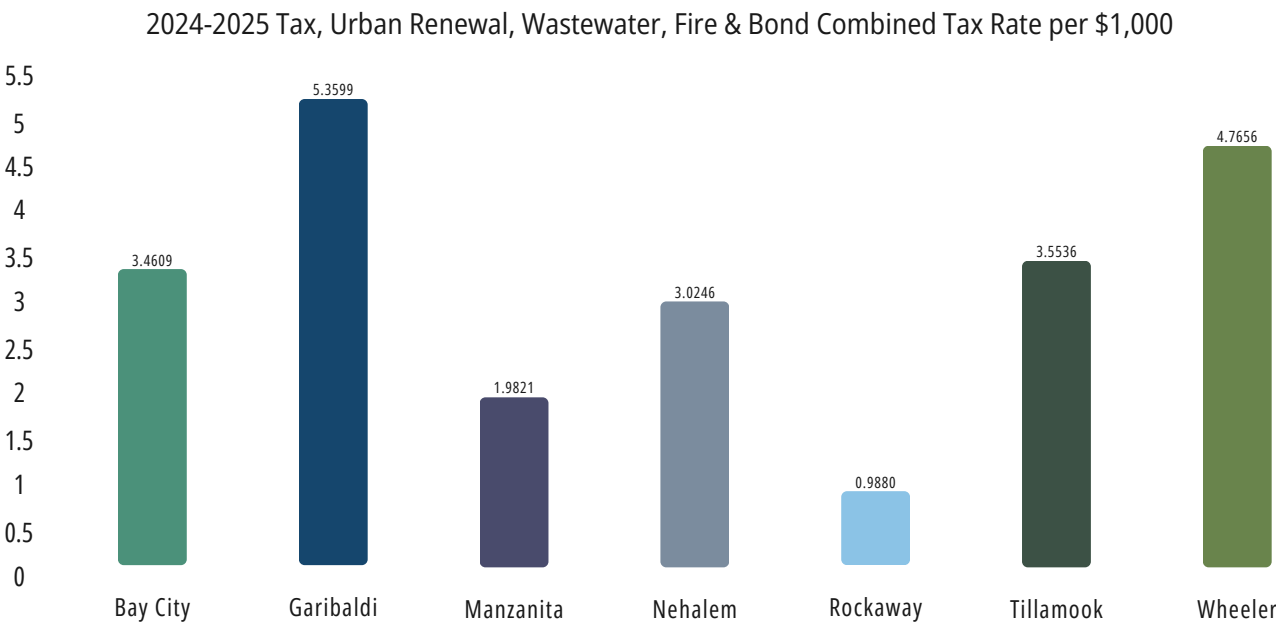
The Water Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary sources of revenue are user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.

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



	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

City of Rockaway Beach
Summary of Resources and Requirements - All Funds

<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>		<u>FYE 06/30/25</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>
\$11,299,758	\$13,012,753	\$14,132,194	Beginning Fund Balance	13,027,493	\$13,027,493	\$13,027,493
464,630	483,295	443,500	Property Taxes and Assessments	485,344	485,344	485,344
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	2,400,000	2,400,000
289,630	290,463	280,000	Licenses & Franchise Fees	390,500	390,500	390,500
3,552,844	3,337,436	3,185,565	Charges for Service, Fees, Permits	2,991,540	2,991,540	2,991,540
43,218	249,753	97,300	Interest Earnings	371,150	371,150	371,150
1,596,910	2,973,321	3,313,535	Transfers In	2,976,337	2,976,337	2,976,337
15,315	24,799	14,850	Other Revenue	12,500	12,500	12,500
0	0	2,825,800	Loan Proceeds	2,825,800	2,825,800	2,825,800
0	168,300	0	Capital Grants and Contributions	325,000	325,000	325,000
120,144	288,626	77,200	Operating Grants and Contributions	249,580	249,580	249,580
<u>19,039,704</u>	<u>22,944,695</u>	<u>26,769,944</u>	Total Resources	<u>\$ 26,055,244</u>	<u>\$ 26,055,244</u>	<u>\$ 26,055,244</u>
Requirement Description						
1,364,289	1,537,811	2,479,335	Personnel Services	2,545,223	2,545,223	2,545,223
1,458,952	1,508,771	2,573,063	Materials and Services	2,888,227	2,952,227	2,952,227
959,761	1,562,312	7,942,405	Capital Outlay	8,940,134	8,940,134	8,940,134
381,757	435,228	593,025	Debt Service	680,725	680,725	680,725
1,693,910	3,048,321	3,388,535	Transfers Out	2,976,337	2,976,337	2,976,337
0	0	365,000	Contingency	1,281,438	1,281,438	1,281,438
\$5,858,669	\$8,092,443	17,341,363	Total Requirements by Category	19,312,084	19,376,084	19,376,084
<u>13,181,035</u>	<u>14,852,252</u>	<u>9,428,581</u>	Ending Fund Balance/Reserved for Future Expenditure	<u>6,743,161</u>	<u>6,679,161</u>	<u>6,679,161</u>
<u>\$19,039,704</u>	<u>\$22,944,695</u>	<u>\$26,769,944</u>	Total Requirements	<u>\$26,055,244</u>	<u>\$26,055,244</u>	<u>\$26,055,244</u>

City of Rockaway Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2024 and ending June 30, 2025

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	\$ 343,600	\$ 20,000	140,000	554,800	333,848	\$ 1,798,608	\$ -	\$ -	\$ 1,798,608
Police	-	668,392	-	-	-	-	668,392	-	-	668,392
Fire	538,500	167,800	-	-	-	-	706,300	-	-	706,300
Non-Departmental	-	-	-	-	-	-	-	-	784,801	784,801
Total General Fund	\$ 944,860	\$ 1,179,792	\$ 20,000	\$ 140,000	\$ 554,800	\$ 333,848	\$ 3,173,300	\$ -	\$ 784,801	\$ 3,958,100
Reserve Funds										
Economic Stability Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484,800	\$ -	\$ 484,800
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	\$ 170,000	\$ 535,000	\$ -	\$ -	\$ 137,906	\$ 1,062,278	\$ -	\$ 347,149	\$ 1,409,427
Transportation System Development Charge	-	-	242,519	-	-	-	242,519	-	-	242,519
Total Roads and Streets Funds	\$ 219,372	\$ 170,000	\$ 777,519	\$ -	\$ -	\$ 137,906	\$ 1,304,797	\$ -	\$ 347,149	\$ 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	\$ 591,594	\$ 1,457,391	\$ 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	-	931,451	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	\$ 289,858	\$ 1,369,590	\$ 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	\$ 2,952,227	\$ 8,940,134	\$ 680,725	\$ 2,976,337	\$ 1,281,438	\$ 19,376,084	\$ 2,062,441	\$ 4,616,720	\$ 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

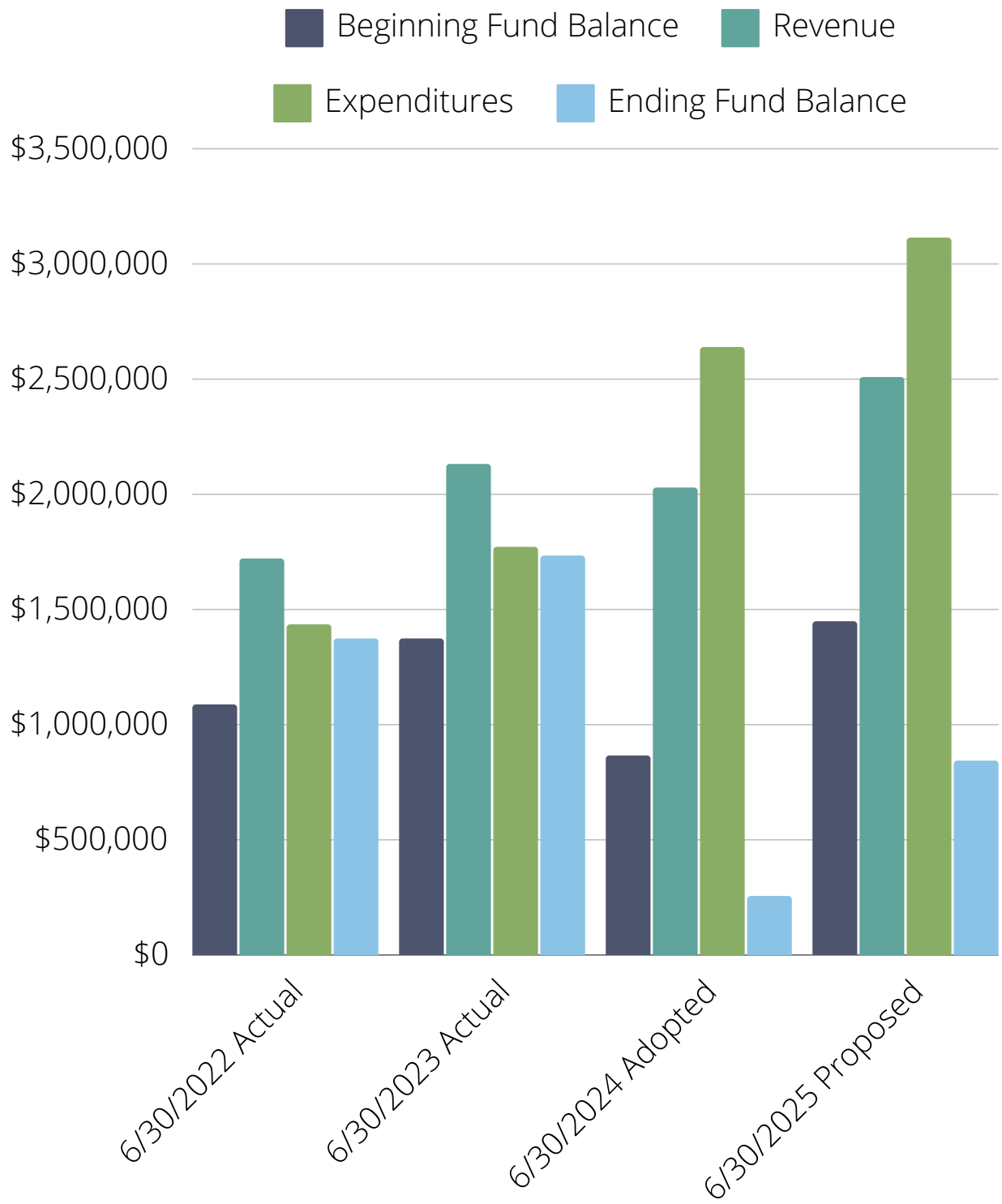
CITY OF ROCKAWAY BEACH
Analysis of Contingency
(funds that have a contingency amount are the only funds shown)
Budget
Fiscal Year Ending June 30, 2025

	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	2,284,652	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	784,801	352,149	1,071,929	438,139
 Contingency as a percentage of Expenditures	 14.6%	 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.

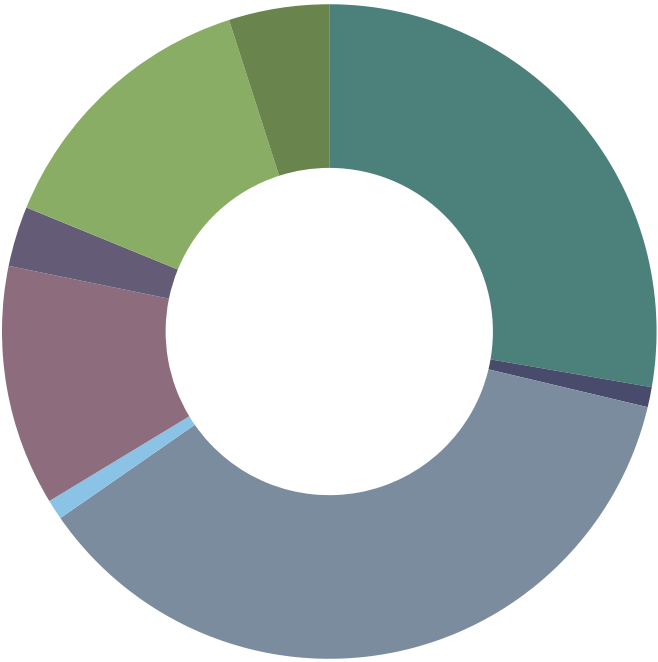
GENERAL FUND (FUND 100)



GENERAL FUND (FUND 100)

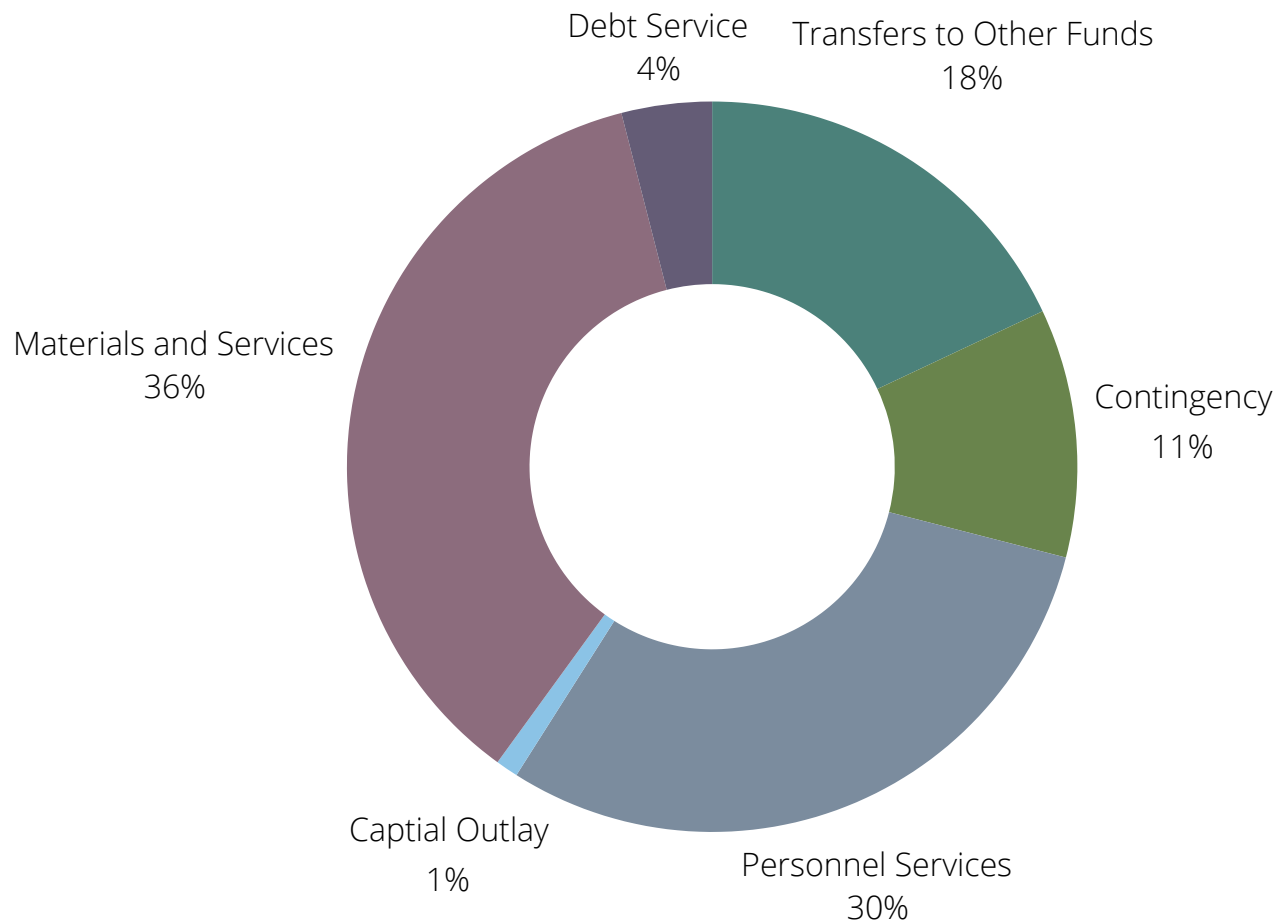
FY 24/25 TOTAL EXPENDITURES BY CATEGORY

- 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%)



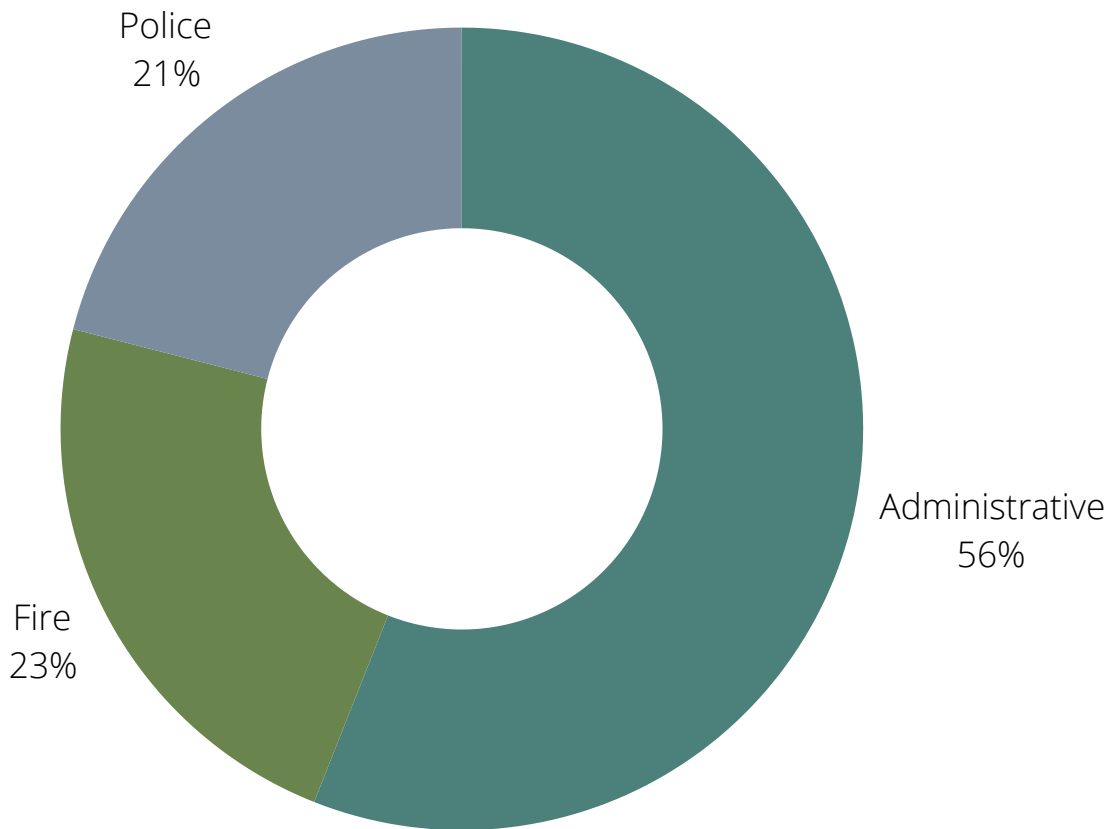
GENERAL FUND (FUND 100)

FY 24/25 TOTAL REVENUE BY CATEGORY



GENERAL FUND (FUND 100)

FY 24/25 TOTAL REQUIREMENTS BY DEPT.



RESOURCES
GENERAL FUND
FUND 100

CITY OF ROCKAWAY BEACH

	Historical Data				RESOURCE DESCRIPTION	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
				GL ACCT					
1	1,088,035	1,374,147	866,250		Net Working Capital	1,448,916	1,448,916	1,448,916	1
2					OTHER RESOURCES				2
3	453,773	474,609	435,000	4010	Current Property Taxes (estimated to be received)	479,850	479,850	479,850	3
4	10,857	8,686	8,500	4020	Delinquent Property Taxes (Previous Levied)	5,494	5,494	5,494	4
5	464,630	483,295	443,500		TOTAL PROPERTY TAXES	485,344	485,344	485,344	5
6					REVENUE FROM COLLECTIONS				6
7	289,630	290,463	280,000	4060	Licenses & Franchise Fees	390,500	390,500	390,500	7
8	30,594	35,753	21,000	4085	Land Use/Ordinance Fees	20,500	20,500	20,500	8
9	13,171	20,297	15,000	4100	Fines+Citations: Trfc,Prking, Ord Viol	7,140	7,140	7,140	9
10	0	0	50	4185	Fire Permits	50	50	50	10
11	1,957	2,061	2,650	4146	Utilities reimb-Health Dept	3,060	3,060	3,060	11
12	11,352	11,352	11,500	4142	First Floor Office Rent-Health Dept	11,500	11,500	11,500	12
13	0	0	500	4145	Refundable Deposits	100	100	100	13
14	125,128	124,470	125,000	4186	Emergency Services Fee	125,000	125,000	125,000	14
15	471,832	484,396	455,700		TOTAL REVENUE FROM OTHER COLLECTIONS	557,850	557,850	557,850	15
16					REVENUES FROM OTHER AGENCIES				16
17	29,261	188,214	0	4175	Misc. Grants-Gen Fund	35,000	35,000	35,000	17
18	25,711	26,700	20,000	4165	State Revenue Sharing	28,000	28,000	28,000	18
19	26,669	29,576	26,000	4040	Liquor Tax-OLCC	30,325	30,325	30,325	19
20	37,304	43,052	30,000	4060	Other Tax	35,000	35,000	35,000	20
21	1,199	1,084	1,200	4050	Cigarette Tax	1,065	1,065	1,065	21
22	120,144	288,626	77,200		TOTAL REVENUE FROM OTHER AGENCIES	129,390	129,390	129,390	22
23					USE OF MONEY AND PROPERTY				23
24	21,599	134,666	12,500	4120	Interest on Invested Funds-GF	193,000	193,000	193,000	24
25	0	0	850	4141	Community/Civic Center Rental-SR Cntr	1,000	1,000	1,000	25
26	21,599	134,666	13,350		TOTAL USE OF MONEY AND PROPERTY	194,000	194,000	194,000	26
27					CHARGES FOR CURRENT SERVICES				27
28					Fire Protection Contracts				28
29	29,870	29,000	30,000	4091	Nedonna Fire Dist	30,000	30,000	30,000	29
30	10,000	10,000	10,000	4092	Twin Rocks Water Dist	10,000	10,000	10,000	30
31	500	500	500	4093	OR State Forestry Dept	500	500	500	31
32	40,370	39,500	40,500		TOTAL CHARGES FOR CURRENT SERVICES	40,500	40,500	40,500	32
33					OTHER REVENUE				33
34	12,322	23,842	12,000	4150	Misc Revenues	10,000	10,000	10,000	34
35	0	0	1,000	4190	Surplus Property	500	500	500	35
36	12,322	23,842	13,000		TOTAL OTHER REVENUE	10,500	10,500	10,500	36
37					TRANSFER IN				37
38	16,425	28,509	39,187	4038	TRT < 30% of 2% CTY > Capital Projects PW	20,000	20,000	20,000	38
39	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	45,000	45,000	45,000	39
40	45,000	45,000	45,000	4037	Water - Civic Center Operations	45,000	45,000	45,000	40
41	64,000	64,000	64,000	4055	TRT< 5% > - GF Loan Service - City Hall Loan	64,000	64,000	64,000	41
42	177,319	195,000	294,703	4030	TRT < 5% > Police	300,000	300,000	300,000	42
43	16,427	28,509	29,000	4030	TRT < 30% of 2% CTY > Police	20,000	20,000	20,000	43
44	6,178	5,000	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	5,000	5,000	5,000	44
45	177,319	195,000	371,607	5053	TRT < 5% > Fire Dept	300,000	300,000	300,000	45
46	16,427	28,509	29,000	4053	TRT <30 % of 2% CTY > Fire	20,000	20,000	20,000	46
47	8,831	14,254	21,218	4053	TRT < 30% of 1% CTY > Fire	14,400	14,400	14,400	47
48	8,831	14,254	21,218	4036	TRT < 30% of 1% CTY > Capital Projects PW	14,400	14,400	14,400	48
49	8,832	14,254	21,218	4030	TRT < 30% of 1% CTY > Police	14,400	14,400	14,400	49
50	0	0	0	4035	Debt Service Reserve	229,400	229,400	229,400	50
51	590,589	677,289	986,151		TOTAL TRANSFER IN	1,091,600	1,091,600	1,091,600	51
52	2,809,521	3,505,761	2,895,651		TOTAL RESOURCES	3,958,100	3,958,100	3,958,100	52

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

GENERAL FUND - FIRE
FUND 100.16

CITY OF ROCKAWAY BEACH

	Historical Data				REQUIREMENTS	Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
				GL Acct	PERSONNEL SERVICES				
1	3,000	2,250	3,500	5062	Record Keeping	2,500	2,500	2,500	1
2	91966	92,413	102,700	5052	Fire Chief	113,000	113,000	113,000	2
3	0	65,997	138,136	5053	Firefighters	176,000	176,000	176,000	3
4	0	0	5,000	5054	Overtime-Fire Department	5,000	5,000	5,000	4
5	18,250	14,891	21,250	5061	Volunteer EMS Stipends	21,000	21,000	21,000	5
6	17,610	19,000	20,000	5061	Volunteer Stipends	21,000	21,000	21,000	6
7	75,636	107,627	223,697	5152	Payroll Expenses	200,000	200,000	200,000	7
8	206,462	302,178	514,283		TOTAL PERSONNEL SERVICES	538,500	538,500	538,500	8
9	1	2.25	3.25		TOTAL FULL TIME EQUIVALENT (FTE)	3.75	3.75	3.75	9
10					MATERIALS AND SERVICES				10
11	3,442	2,949	3,500	6100	Electricity	3,800	3,800	3,800	11
12	8,189	9,735	8,500	6530	Telephone & Technology	12,000	12,000	12,000	12
13	1,270	10,496	10,000	6535	Medical	10,500	10,500	10,500	13
14	106,187	83,124	40,000	6555	Supplies & Gear	40,000	32,500	32,500	14
15	12,288	15,222	20,000	6570	Ins: Vehicle , Liab, Equip, Bldg	28,000	28,000	28,000	15
16	0	0	0	6557	Emergency Management Supplies	0	7,500	7,500	16
17	6,800	6,397	10,000	6580	Fuel & Oil	10,000	10,000	10,000	17
18	0	0	1,500	6582	Electronic Maint & Repair	1,500	1,500	1,500	18
19	26,594	6,158	15,000	6630	Building Maintenance	15,000	15,000	15,000	19
20	8,190	16,438	14,000	6660	Training	22,000	22,000	22,000	20
21	3,663	5,377	10,000	6670	Required Equip Testing	10,000	10,000	10,000	21
22	37,178	14,182	20,000	6690	Vehicle Maint & Repair	15,000	15,000	15,000	22
23	213,801	170,078	152,500		TOTAL MATERIALS AND SERVICES	167,800	167,800	167,800	23
24					CAPITAL OUTLAY				24
25	0	0	0	7621	Fire Department Capital Outlay	0	0	0	25
26	0	0	0		TOTAL CAPITAL OUTLAY	0	0	0	26
27	420,263	472,256	666,783		TOTAL REQUIREMENTS	706,300	706,300	706,300	27

GENERAL FUND - ADMINISTRATION
FUND 100.18

CITY OF ROCKAWAY BEACH

Historical Data				REQUIREMENTS		Budget For Next Year 2024-2025			
Actual			Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024							
			GL ACCT	PERSONNEL SERVICES					
1	400	0	0	5050	Court Clerk + Muni Judge	0	0	0	1
2	71,876	87,369	119,390	5057	Office Emploeyss	132,000	132,000	132,000	2
3	0	0	4,000	5065	Overtime	1,200	1,200	1,200	3
4	76,516	91,254	83,790	5082	City Manager	99,760	99,760	99,760	4
5	1,320	1,410	1,100	5085	Council Stipend	1,400	1,400	1,400	5
6	150,112	180,033	208,280		TOTAL WAGES	234,360	234,360	234,360	6
7	0	0	5,000	5075	Accrued Vacation/Comp Time	5,000	5,000	5,000	7
8	87,069	88,641	172,690	5152	Payroll Expenses	167,000	167,000	167,000	8
9	237,181	268,674	385,970		TOTAL PERSONNEL SERVICES	406,360	406,360	406,360	9
10	1.75	1.75	2.7		TOTAL FULL - TIME EQUIVALENT (FTE)	2.36	2.36	2.36	10
11					MATERIALS AND SERVICES				11
12	82,464	88,138	155,000	6410	Planning & Consultants	10,000	10,000	10,000	12
14	5,888	998	6,000	6530	Telephone	5,800	5,800	5,800	14
15	2,775	6,100	8,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	15,000	22,000	22,000	15
16	25,034	13,456	45,000	6571	Computers, Server, & Technology	65,000	65,000	65,000	16
17	2,434	1,242	2,500	6577	Ordinance Update	4,000	4,000	4,000	17
18	0	633	2,000	6596	Emergency Services	1,000	1,000	1,000	18
19	2,197	1,572	3,000	6666	Qty Beautification	3,000	3,000	3,000	19
23	43,641	50,516	83,000	6830	City Hall Operations	60,000	60,000	60,000	23
24	2,504	3,500	2,500	6831	Dues: City/Officials/Staff	3,500	3,500	3,500	24
25	1,141	1,044	2,000	6835	Bank Fees	2,000	2,000	2,000	25
26	240	240	200	6840	Court Cost	100	100	100	26
27	13,731	128,640	29,000	6850	Attorney & Legal Fees	40,000	40,000	40,000	27
28	6,999	4,653	8,000	6870	Auditor & Bond	9,500	9,500	9,500	28
29	300	1,560	2,000	6880	Advertising	2,000	2,000	2,000	29
30	9,596	2,927	12,000	6890	Stationary & Supplies	10,000	10,000	10,000	30
31	2,312	1,543	5,000	6915	Travel & Training - Staff	6,000	8,000	8,000	31
32	10,448	16,174	35,000	5920	City Hall Building Maint	18,000	18,000	18,000	32
33	488	502	500	6932	City Manager Fund	750	750	750	33
34	519	1,034	1,000	6931	City Council/Mayor Expense	3,750	3,750	3,750	34
35	800	550	500	6440	Refundable Deposits	200	200	200	35
36	18,000	20,921	60,000	6954	Community Grants	25,000	75,000	75,000	36
37	231,511	345,943	462,200		TOTAL MATERIALS AND SUPPLIES	284,600	343,600	343,600	37
38					DEBT SERVICE				38
39	19,249	0	0	7510	Parking Lot Payments, due 8/1 & 2/1	0	0	0	39
41	51,363	123,543	0	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	0	0	0	41
42	0	0	140,000	8518	Debt Service	140,000	140,000	140,000	42
43	70,612	123,543	140,000		TOTAL DEBT SERVICE	140,000	140,000	140,000	43
44					CAPITAL OUTLAY				44
45	24,311	94,954	60,405	8000	Capital Projects-PW	20,000	20,000	20,000	45
46	0	0	0	8001	Grant Funded Capital Projects	0	0	0	46
47	24,311	94,954	60,405		TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	47
48					TRANSFER OUT				48
49	36,000	36,000	49,370	8041	Roads & Streets Fund, PUD Fran Fee 2%	50,000	50,000	50,000	49
50	22,000	0	0	8042	Police Equipment Reserve	0	0	0	50
51	45,000	261,000	45,000	8044	Fire Equipment Reserve	45,000	45,000	45,000	51
52	0	0	0	TBD	Economic Stability Reserve	230,400	230,400	230,400	52
53	0	0	0	TBD	Economic Stability Reserve - Debt Service Fund Closed	229,400	229,400	229,400	53
54	100,000	0	0	8045	Debt Service Reserve-Attorney/Legal Fees/Court Cost	0	0	0	54
55	203,000	297,000	94,370		TOTAL TRANSFER OUT	554,800	554,800	554,800	55
56					CONTINGENCY				56
57	0	0	200,000	7999	GF - Contingency	333,848	333,848	333,848	57
58	0	0	200,000		TOTAL CONTINGENCY	333,848	333,848	333,848	58
59									59
60	1,374,147	1,733,898	256,211		Total Unappropriated Ending Fund Balance	843,801	784,801	784,801	60
61	766,615	1,130,114	1,342,945		TOTAL ADMINISTRATION REQUIREMENTS	1,739,608	1,798,608	1,798,608	61

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 plant equipment	\$ 335,000

FUND	PROJECT	COST
100	Short-term rental management platform	\$ 30,000
100	Website/Communication 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

**FORM
LB-11**

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

Fire Dept. Major Equipment Acquisitions
Year of Review 2024: Res. 5024-34

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**Fire Equipment Reserve
Fund 140**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

CITY OF ROCKAWAY BEACH

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
Actual			Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024									
1			1	RESOURCES						1	
2	140,536	178,249	309,789	2	Working Capital			325,500	325,500	325,500	2
3				3	Use of Money and Property						3
4	249	1,381	1,200	4	Interest on Invested Funds			2,100	2,100	2,100	4
5				5	TRANSFER IN						5
6	45,000	261,000	45,000	6	GF Transfer In			45,000	45,000	45,000	6
7	40,000	195,000	371,607	7	TRT Fund <5%>			121,000	121,000	121,000	7
8	85,000	456,000	416,607	8	TOTAL TRANSFER IN			166,000	166,000	166,000	8
9				9							9
10	225,785	635,630	727,596	10	TOTAL RESOURCES			493,600	493,600	493,600	10
11			0	11	Taxes estimated to be received			0	0	0	11
12	0	0		12	Taxes collected in year levied						12
13	225,785	635,630	727,596	13	TOTAL RESOURCES			493,600	493,600	493,600	13
14				14	REQUIREMENTS **						14
					Org. Unit or Prog. & Activity	Object Classification	Detail				
15				15							15
16				16							16
17	47,536	325,841	75,000	17	Fire Dept	Capital	FD Equip Acquisition Plan	70,000	70,000	70,000	17
18	0	0	300,000	18	Fire Dept	Capital	FD Mobile Equip Replacement Plan	25,000	25,000	25,000	18
19	0	0	0	19	Fire Dept	Debt Service	Fire Truck Lease Payment	90,000	90,000	90,000	19
20	0	0	0	20	Fire Dept	Capital	High Ground Project	70,000	70,000	70,000	20
21	178,249	309,789		29	Ending balance (prior years)						21
22			375,000	30	Reserved for Future Expenditure			238,600	238,600	238,600	22
23	225,785	635,630	750,000	31	TOTAL REQUIREMENTS			493,600	493,600	493,600	23

LB-11

This fund is authorized and established by resolution / ordinance number
 18-667 on (date)05/09/2018 for the following specified purpose:
 Debt Service Loan Payments

**RESERVE FUND
 RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

CITY OF ROCKAWAY BEACH

**Debt Service Reserve
 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			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024									
1			1	RESOURCES					1		
2	129,400	229,400	229,400	2	Working Capital			229,400	229,400	229,400	2
3				3	Use of Money and Property						3
4	0	0	2,500	4	Interest on Invested Funds			0	0	0	4
5				5	TRANSFER IN						5
6	100,000	0	0	6	TIF-General Fund			0	0	0	6
7				7	TOTAL TRANSFER IN						7
8	0	0	0	8							8
9	229,400	229,400	231,900	9	TOTAL RESOURCES			229,400	229,400	229,400	9
10			0	10	Taxes estimated to be received			0	0	0	10
11	0	0		11	Taxes collected in year levied						11
12	229,400	229,400	231,900	12	TOTAL RESOURCES			229,400	229,400	229,400	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	0	0	0	15	Admin Dept	Transfer Out	Txfr to General Fund to Close Fund	229,400	229,400	229,400	15
16	229,400	229,400		28	Ending balance (prior years)						16
17			231,900	29	Reserved for Future Expenditure - Closing Fund			0	0	0	17
18	229,400	229,400	231,900	30	TOTAL REQUIREMENTS			229,400	229,400	229,400	18

LB-11

This fund is authorized and established by resolution / ordinance number
2024-35 on (date) 06/12/2024 for the following specified purpose:
Economic Reserve for Periods of Decline

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

**Economic Stability Reserve
Fund 170**

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

Date can not be more than 10 years after establishment.

Review Year: 2034

CITY OF ROCKAWAY BEACH

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024								
1				1	RESOURCES						1
2	0	0	0	2	Working Capital			0	0	0	2
3				3	Use of Money and Property						3
4	0	0	0	4	Interest on Invested Funds			5,000	5,000	5,000	4
5				5	TRANSFER IN						5
6	0	0	0	6	TIF-General Fund			459,800	459,800	459,800	6
7	0	0	0	7	TOTAL TRANSFER IN			459,800	459,800	459,800	7
9	0	0	0	9	TOTAL RESOURCES			464,800	464,800	464,800	9
10			0	10	Taxes estimated to be received			0	0	0	10
11	0	0		11	Taxes collected in year levied						11
12	0	0	0	12	TOTAL RESOURCES			464,800	464,800	464,800	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	0	0	0	15				0	0	0	15
16	0	0		28	Ending balance (prior years)						16
17			0	29	Reserved for Future Expenditure			464,800	464,800	464,800	17
18	0	0	0	30	TOTAL REQUIREMENTS			464,800	464,800	464,800	18

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2014-627 on (date)04/09/2014 for the following specified purpose:
GASB34 Funding

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

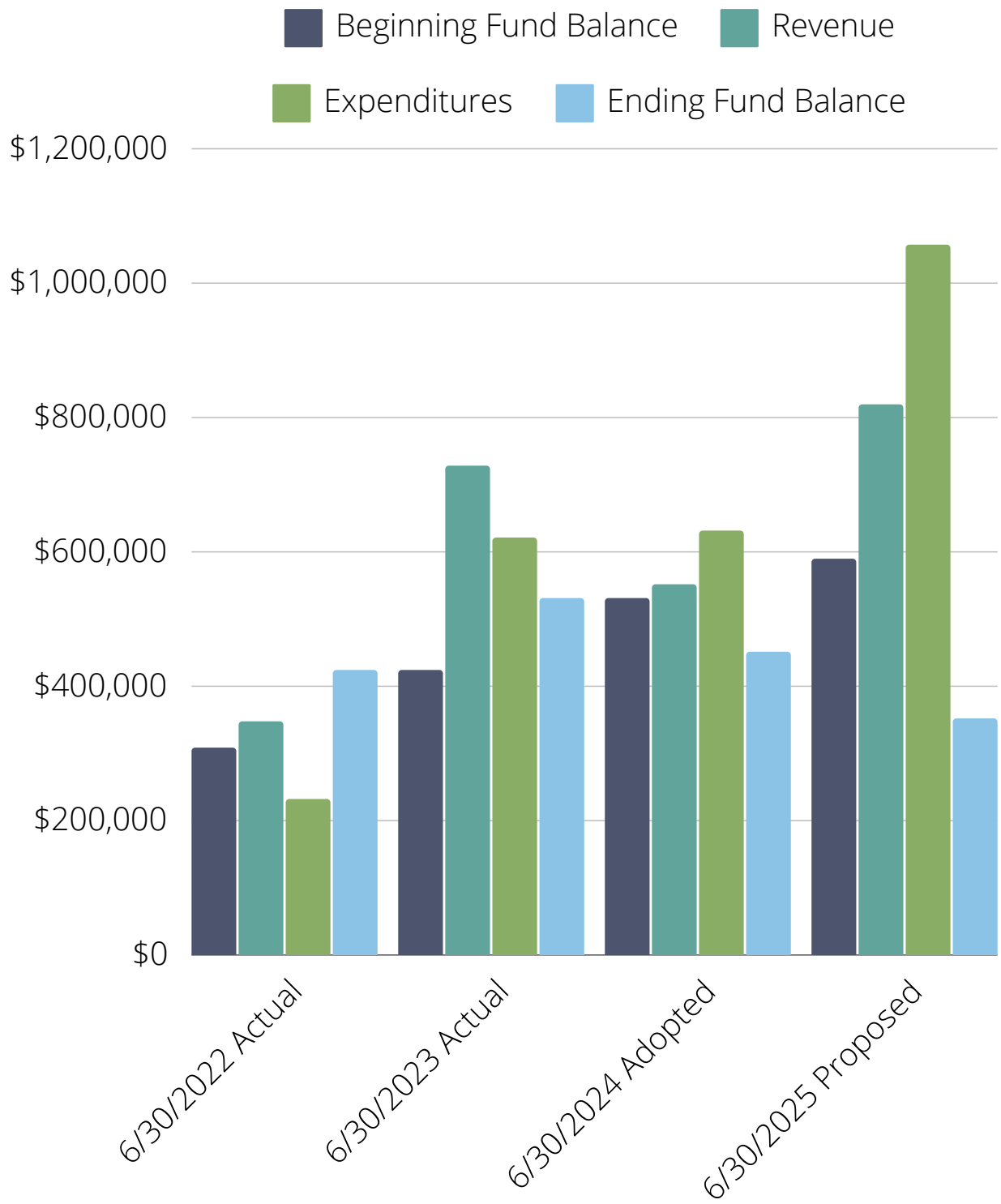
CITY OF ROCKAWAY BEACH

**Project & Equipment Reserve
Fund 210**

Reviewed and continued in 2024 Res. 2024-34

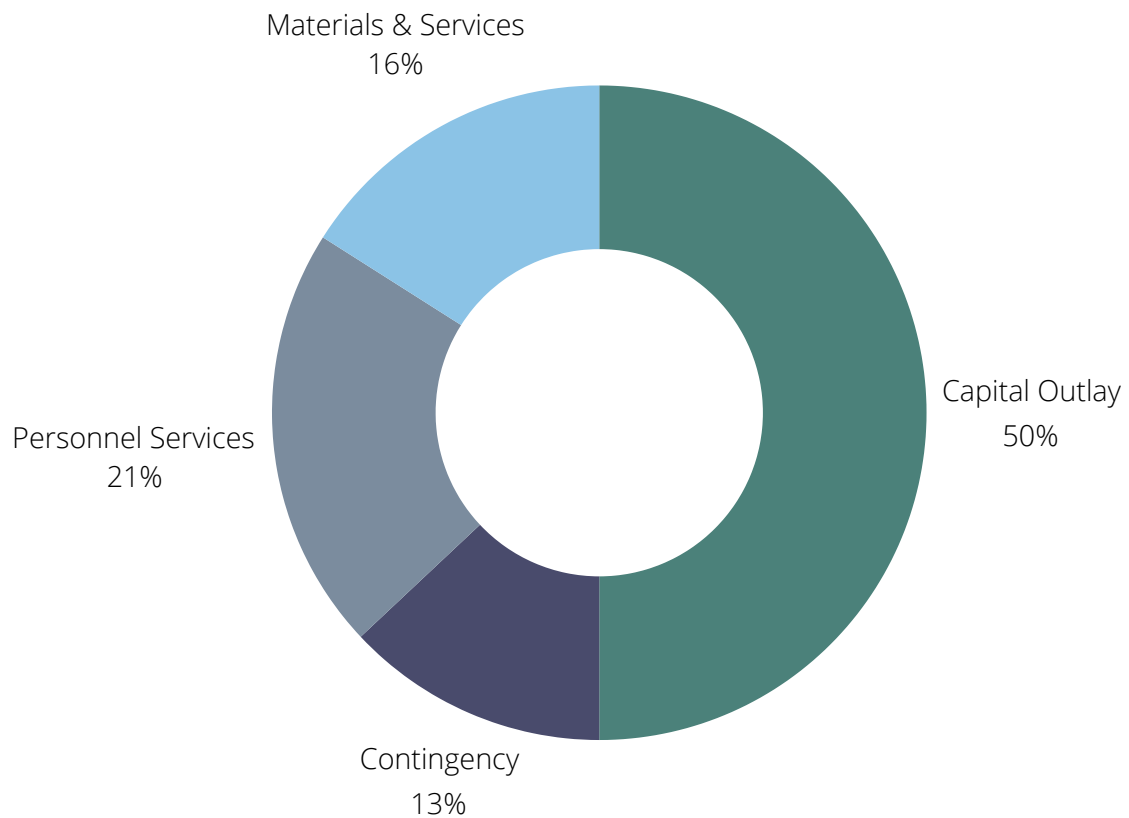
	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025						
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024								
1				1	RESOURCES				1		
2	623,673	1,098,482	1,623,103	2	Working Capital			1,741,189	1,741,189	1,741,189	2
3	296	1,640	3,000	3	Interest on Invested Funds			3,000	3,000	3,000	3
4	0	0	0	4	Grants-Tourism Facilities			75,000	75,000	75,000	4
5				5	TRANSFER IN						5
6	162,528	195,000	371,607	6	TRT <From 5%>			120,000	120,000	120,000	6
7	219,434	332,609	495,104	7	TRT<From 70% of 2% CTY>			336,000	336,000	336,000	7
8	109,717	166,304	247,552	8	TRT <From 70% of 1% CTY>			168,000	168,000	168,000	8
9	19,293	23,511	55,000	9	TRT <From 30% of 2% CTY>			20,000	20,000	20,000	9
10	10,264	14,257	21,218	10	TRT <From 30% of 1% CTY>			14,400	14,400	14,400	10
11	521,236	731,681	1,190,481	11	TOTAL TRANSFER IN			658,400	658,400	658,400	11
12				12							12
13	1,145,205	1,831,803	2,816,584	13	TOTAL RESOURCES			2,477,589	2,477,589	2,477,589	13
14			0	14	Taxes estimated to be received			0	0	0	14
15	0	0		15	Taxes collected in year levied						15
16	1,145,205	1,831,803	2,816,584	16	TOTAL RESOURCES			2,477,589	2,477,589	2,477,589	16
17				17	REQUIREMENTS **						17
18				18	Org. Unit or Prog. & Activity	Object Classification	Detail				18
19	46,723	208,700	2,425,000	19	Facilities	Capital	Tourism Facilities & Projects	2,000,000	2,000,000	2,000,000	19
20	1,098,482	1,623,103		20	Ending balance (prior years)						20
21			391,584	21	Reserved for Future Expenditure			477,589	477,589	477,589	21
22	1,145,205	1,831,803	2,816,584	22	TOTAL REQUIREMENTS			2,477,589	2,477,589	2,477,589	22

ROAD & STREETS (FUND 300)



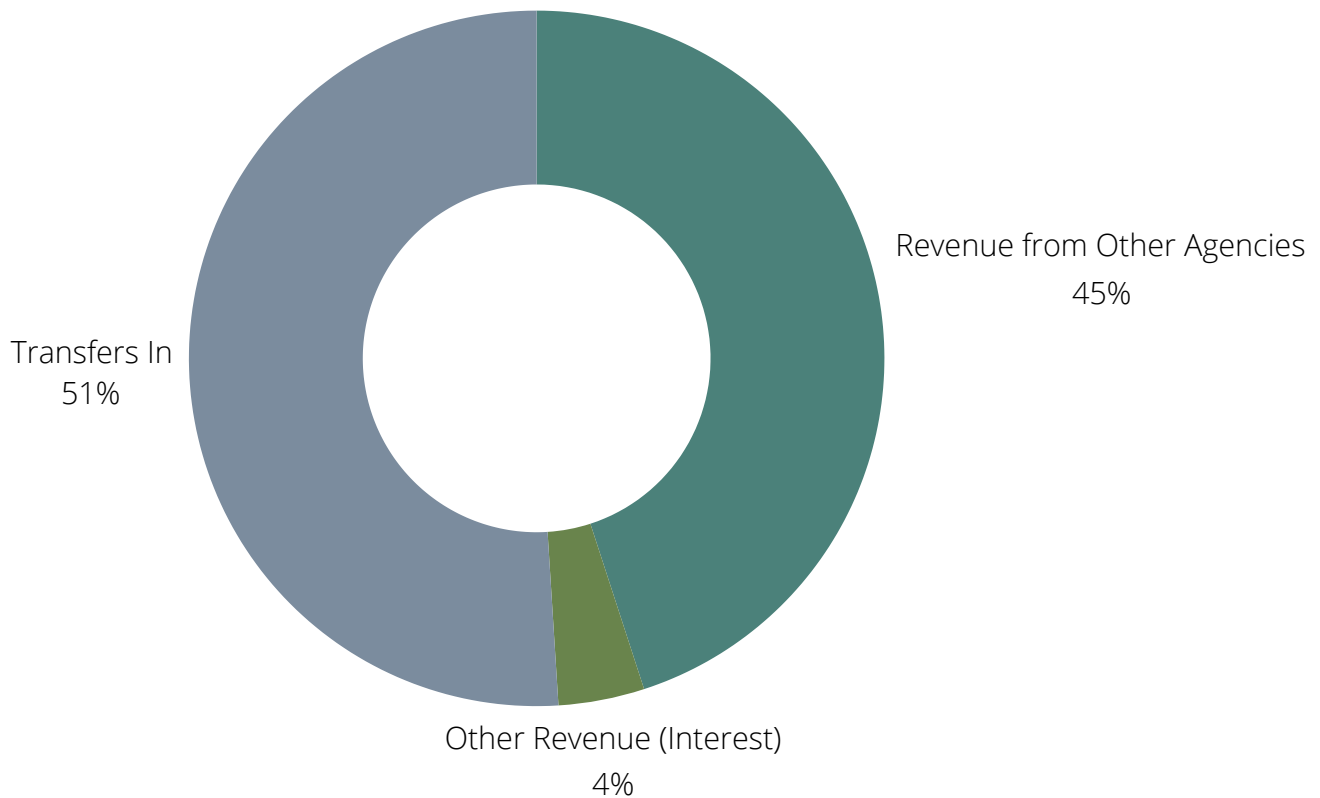
ROADS & STREETS (FUND 300)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



ROADS & STREETS (FUND 300)

FY 24/25 TOTAL REVENUE BY CATEGORY



ROADS & STREETS
FUND 300

CITY OF ROCKAWAY BEACH

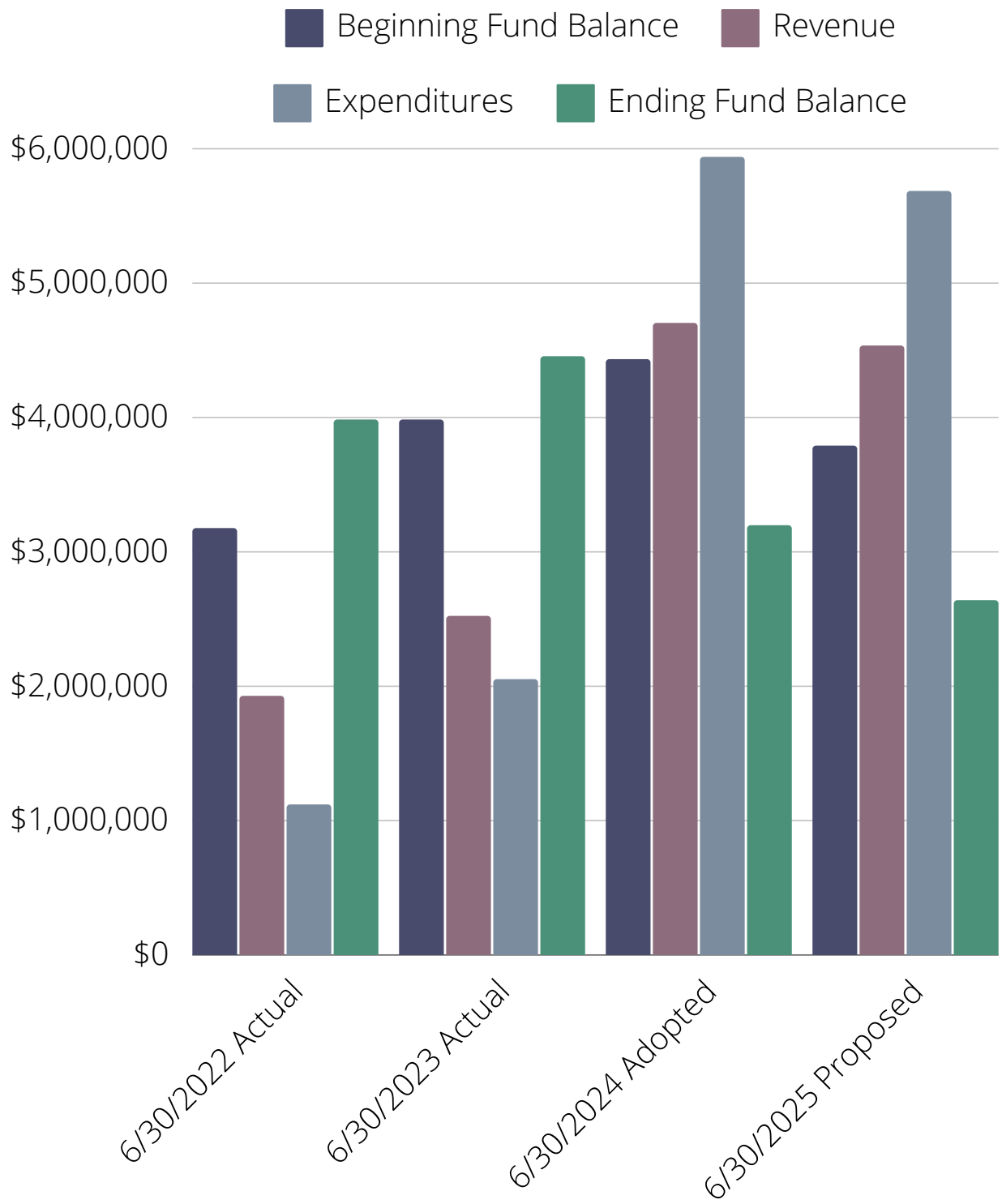
	Historical Data				RESOURCES	Budget For Next Year 2024-2025			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				GL ACCT					
1	308,641	424,240	531,269		FUND BALANCE- UNRESTRICTED	589,837	589,837	589,837	1
2	0	0	0		FUND BALANCE - RESTRICTED ODOT FUNDS	0	0	0	2
3	0	0	0		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	0	0	0	3
4	308,641	424,240	531,269		TOTAL FUND BALANCE	589,837	589,837	589,837	4
5					REVENUE FROM OTHER AGENCIES				5
6	114,516	116,058	114,000	4340	State Street Revenue - ODOT	119,000	119,000	119,000	6
7	0	0	1,000	2985	Restricted Bike/Pedestrian Funds ODOT	1,190	1,190	1,190	7
8	0	168,300	0	4182	Grants & Reimbursements Roads & Streets	250,000	250,000	250,000	8
9	114,516	284,358	115,000		TOTAL REVENUE FROM OTHER AGENCIES	370,190	370,190	370,190	9
10					USES OF MONEY AND PROPERTY				10
11	5,188	21,631	16,500	4120	Interest on Invested Funds	31,000	31,000	31,000	11
12					TRANSFERS IN:				12
13	19,293	28,209	55,000	4030	TRT < From 30% of 2% CTY >	59,000	59,000	59,000	13
14	162,528	343,888	294,704	4030	TRT < From 5% >	295,000	295,000	295,000	14
15	10,264	14,254	21,222	4030	TRT < 30% of 1% of CTY >	14,400	14,400	14,400	15
16	36,000	36,000	49,370	4038	General Fund < TPUF Fran 2% of the 4% >	50,000	50,000	50,000	16
17	228,085	422,351	420,296		TOTAL TRANSFER IN	418,400	418,400	418,400	17
18	656,430	1,152,580	1,083,065		TOTAL RESOURCES	1,409,427	1,409,427	1,409,427	18
19					REQUIREMENTS				19
20					PERSONNEL SERVICES				20
21	10,931	13,036	11,970	5082	City Manager	14,252	14,252	14,252	21
22	8,892	6,032	11,090	5058	Public Works Superintendent	10,520	10,520	10,520	22
23	53,541	60,442	75,658	5055	Maintenance Worker Wages	91,000	91,000	91,000	23
24	240	463	500	5085	Council Stipend	0	0	0	24
25	0	0	0	5054	Code Enforcement - Rds	0	0	0	25
26	0	0	2,000	5056	Extra Labor - Temp	5,000	5,000	5,000	26
27	0	0	2,000	5065	Overtime	5,600	5,600	5,600	27
28	73,604	79,973	103,218		TOTAL WAGES	126,372	126,372	126,372	28
29	35,583	44,017	82,858	5152	Payroll Expenses	91,000	91,000	91,000	29
30	0	0	2,000	5075	Accrued Vacation/Comp Time	2,000	2,000	2,000	30
31	109,187	123,990	188,076		TOTAL PERSONNEL SERVICES	219,372	219,372	219,372	31
32	0.75	0.75	1.5		TOTAL FULL TIME EQUIVALENT (FTE)	1.52	1.52	1.52	32
33					MATERIALS & SERVICES				33
34	32,207	25,732	32,000	6800	Roads Materials, Sup & Services	33,500	33,500	33,500	34
35	16,958	17,371	23,000	6572	Street Lighting	25,000	25,000	25,000	35
36	2,049	3,602	2,100	6125	Electricity: Wayside, City Park	4,600	4,600	4,600	36
37	1,875	5,000	5,000	6570	Ins/Vehicle, Liability, Equip, Bldg	8,000	8,000	8,000	37
38	1,481	1,525	1,500	6592	Parking Lease - Port of Tillamook Bay	1,600	1,600	1,600	38
39	3,509	4,165	4,000	6610	Sidewalks, Curb, Bikeways	4,300	9,300	9,300	39
40	5,735	1,796	6,000	6620	Street Signs	3,000	3,000	3,000	40
41	811	25	1,000	6667	Storm Damage Repairs	1,000	1,000	1,000	41
42	13,547	6,764	15,000	6690	Vehicle Maint, Supplies & Repair	15,000	15,000	15,000	42
43	4,836	4,114	7,000	6580	Fuel & Oil	7,000	7,000	7,000	43
44	160	8,677	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	10,000	44
45	4,264	30,093	5,000	6131	Nature Preserve	10,000	10,000	10,000	45
46	29,527	34,583	35,000	6130	Wayside & Park Maintenance	42,000	42,000	42,000	46
47	116,959	143,447	146,600		TOTAL MATERIALS & SERVICES	165,000	170,000	170,000	47
48					CAPITAL OUTLAY				48
49	0	0	0	7502	Rds-Sts Projects from Grants	250,000	250,000	250,000	49
50	6,044	353,874	67,000	7502	Rds - Sts Projects - Paving etc	200,000	200,000	200,000	50
51	0	0	150,000	7506	Streets Capital Improvement Plan	50,000	50,000	50,000	51
52	0	0	30,000	7507	Public Works Mobile Equipment Plan	0	0	0	52
53	0	0	0	7508	Public Works Stormwater Projects	35,000	35,000	35,000	53
54	6,044	353,874	247,000		TOTAL CAPITAL OUTLAY	535,000	535,000	535,000	54
55	0	0	50,000	7999	Contingency	137,906	137,906	137,906	55
56	424,240	531,269			Ending Balance (Prior Years)				56
57			451,389		Total Unappropriated Ending Fund Balance	352,149	347,149	347,149	57
58	656,430	1,152,580	1,083,065		REQUIREMENTS	1,409,427	1,409,427	1,409,427	58
59	424,240	531,269			Ending Balance (Prior Years)				59
60			501,389		Unappr Ending Fund Balance	490,055			60
61	656,430	1,152,580	1,083,065		REQUIREMENTS TOTAL	1,409,427	924,372	924,372	61

TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE
FUND 390

CITY OF ROCKAWAY BEACH

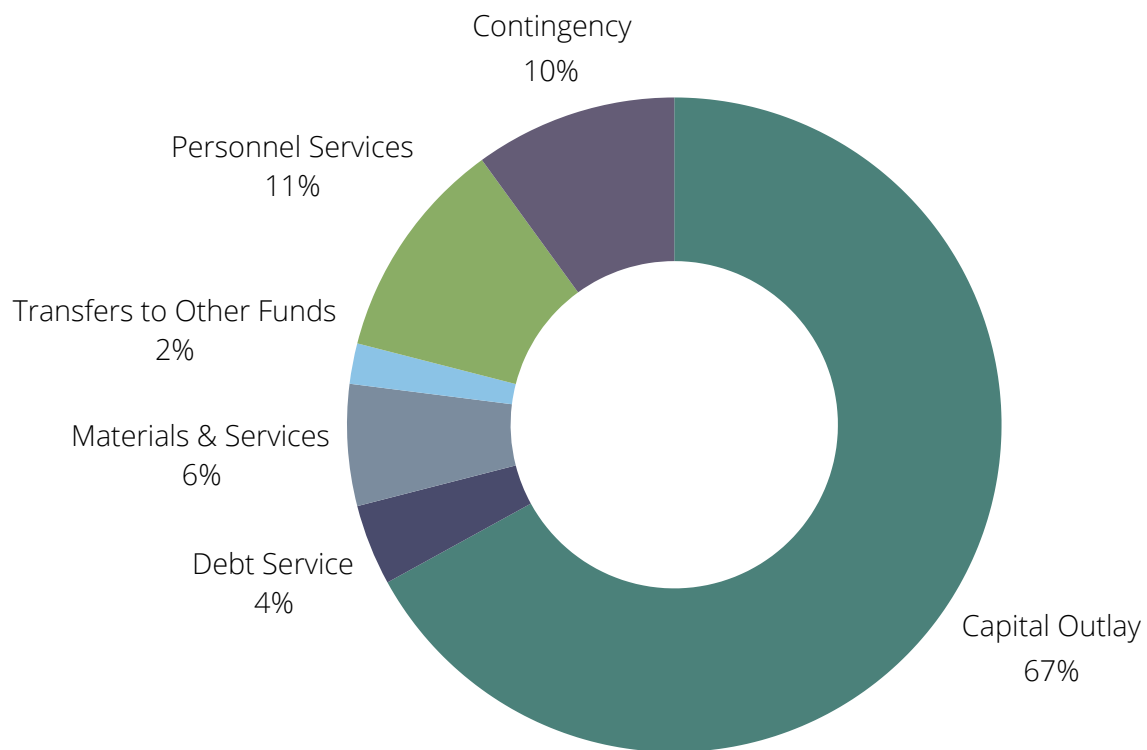
	Historical Data			RESOURCES		Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
1				GL Acct	BEGINNING FUND BALANCE	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

WATER PROGRAM (ALL FUNDS COMBINED)



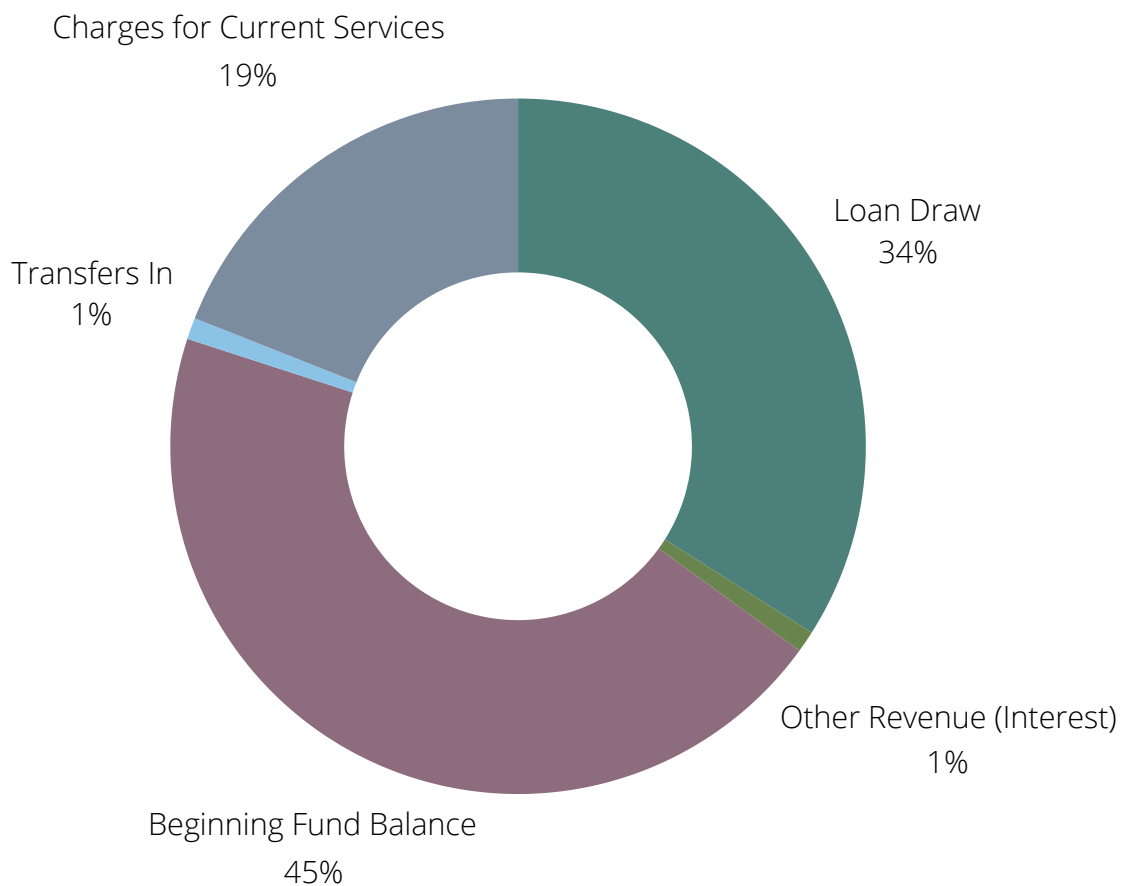
WATER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY

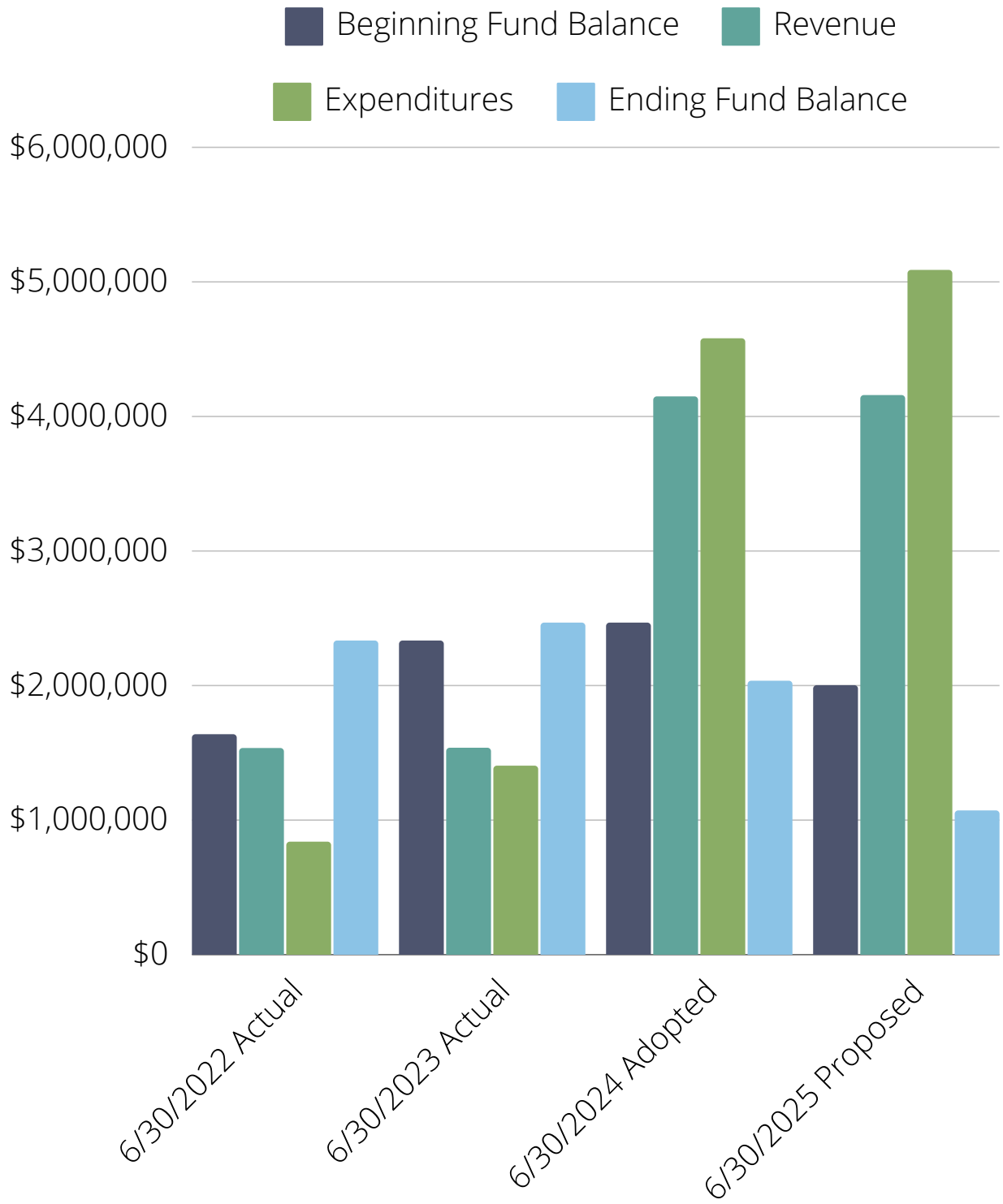


WATER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL REVENUE BY CATEGORY

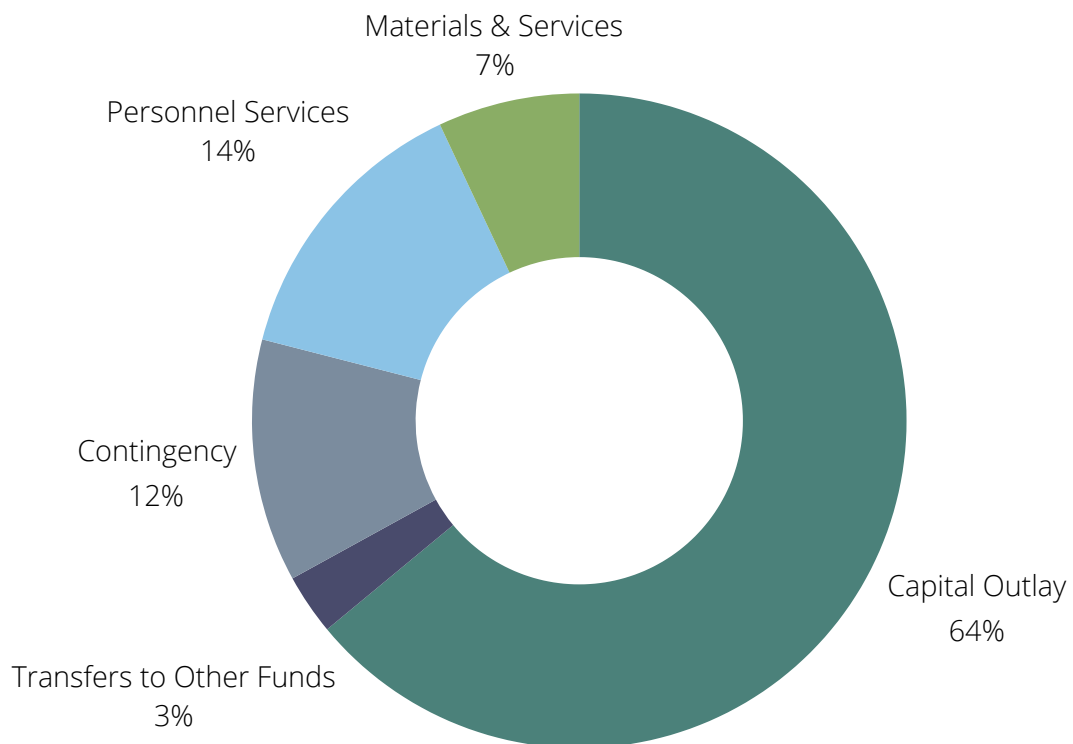


WATER OPERATING (FUND 400)



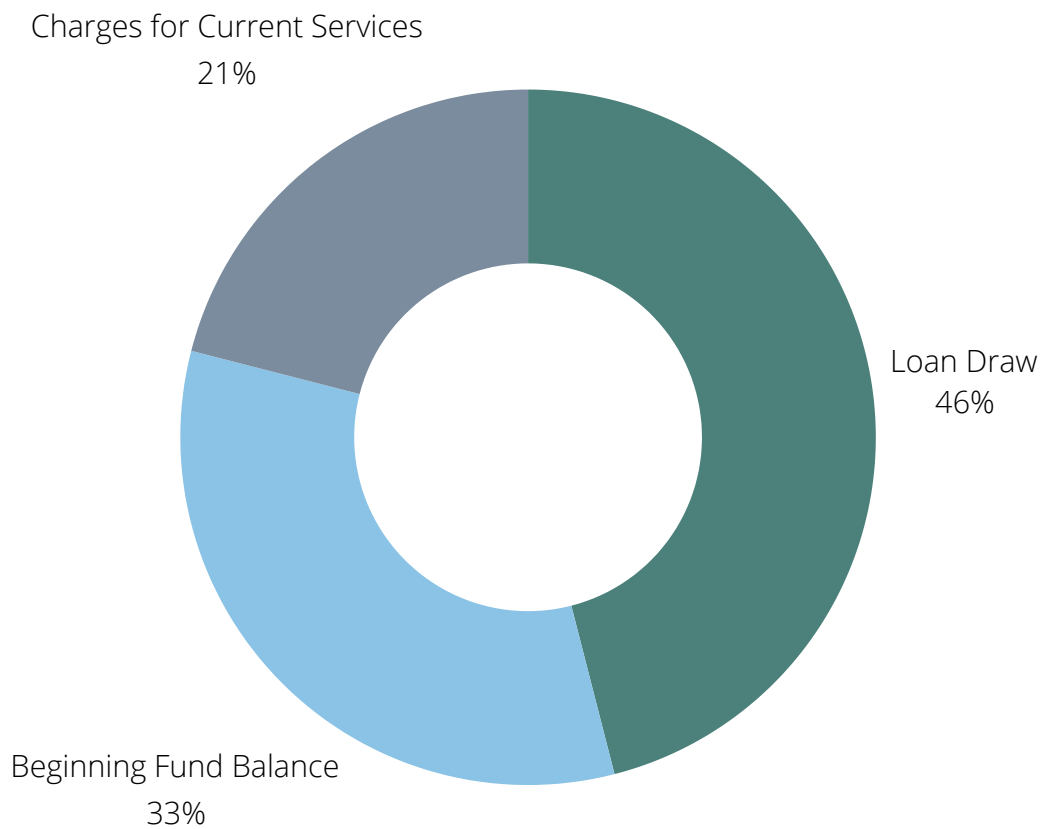
WATER OPERATING (FUND 400)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



WATER OPERATING (FUND 400)

FY 24/25 TOTAL REVENUE BY CATEGORY



WATER OPERATING
FUND 400

CITY OF ROCKAWAY BEACH

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

14-627 on (date)04/09/2014 for the following specified purpose:

Complete Projects in the Water Master Plan

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

**Water Master Plan Reserve
Fund 420**

CITY OF ROCKAWAY BEACH

Reviewed and Continued 2024 Res. 2024-34

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025				
Actual			Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024									
1				1	RESOURCES						1
2	428,972	490,251	753,403	2	Working Capital			910,594	910,594	910,594	2
3				3	Use of Money and Property						3
4	3,637	20,401	12,000	4	Interest on Invested Funds			31,000	31,000	31,000	4
5				5	TRANSFER IN						5
6	72,000	686,000	300,000	6	Water Operating Utility Fund			100,000	100,000	100,000	6
7	72,000	686,000	300,000	7	TOTAL TRANSFER IN			100,000	100,000	100,000	7
8				8							8
9	504,609	1,196,652	1,065,403	9	TOTAL RESOURCES			1,041,594	1,041,594	1,041,594	9
10			0	10	Taxes estimated to be received			0	0	0	10
11	0	0		11	Taxes collected in year levied						11
12	504,609	1,196,652	1,065,403	12	TOTAL RESOURCES			1,041,594	1,041,594	1,041,594	12
13				13	REQUIREMENTS **						13
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail				14
15	14,358	443,249	550,000	15	Wtr Master Plan	Capital	Priority I Projects per Master Plan	450,000	450,000	450,000	15
16	0	0	0	16	Wtr Master Plan	Capital	SDC Rate Study	23,000	0	0	16
17	0	0	30,000	26			Contingency	0	0	0	17
18				27							18
19	490,251	753,403		28	Ending balance (prior years)						19
20			485,403	29	Reserved for Future Expenditure			568,594	591,594	591,594	20
21	504,609	1,196,652	1,065,403	30	TOTAL REQUIREMENTS			1,041,594	1,041,594	1,041,594	21

1981 WATER REVENUE BOND
1998 REFUNDING WATER REVENUE
FUND 430

CITY OF ROCKAWAY BEACH

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

WATER IMPROVEMENTS DEBT SERVICE
FUND 470

CITY OF ROCKAWAY BEACH

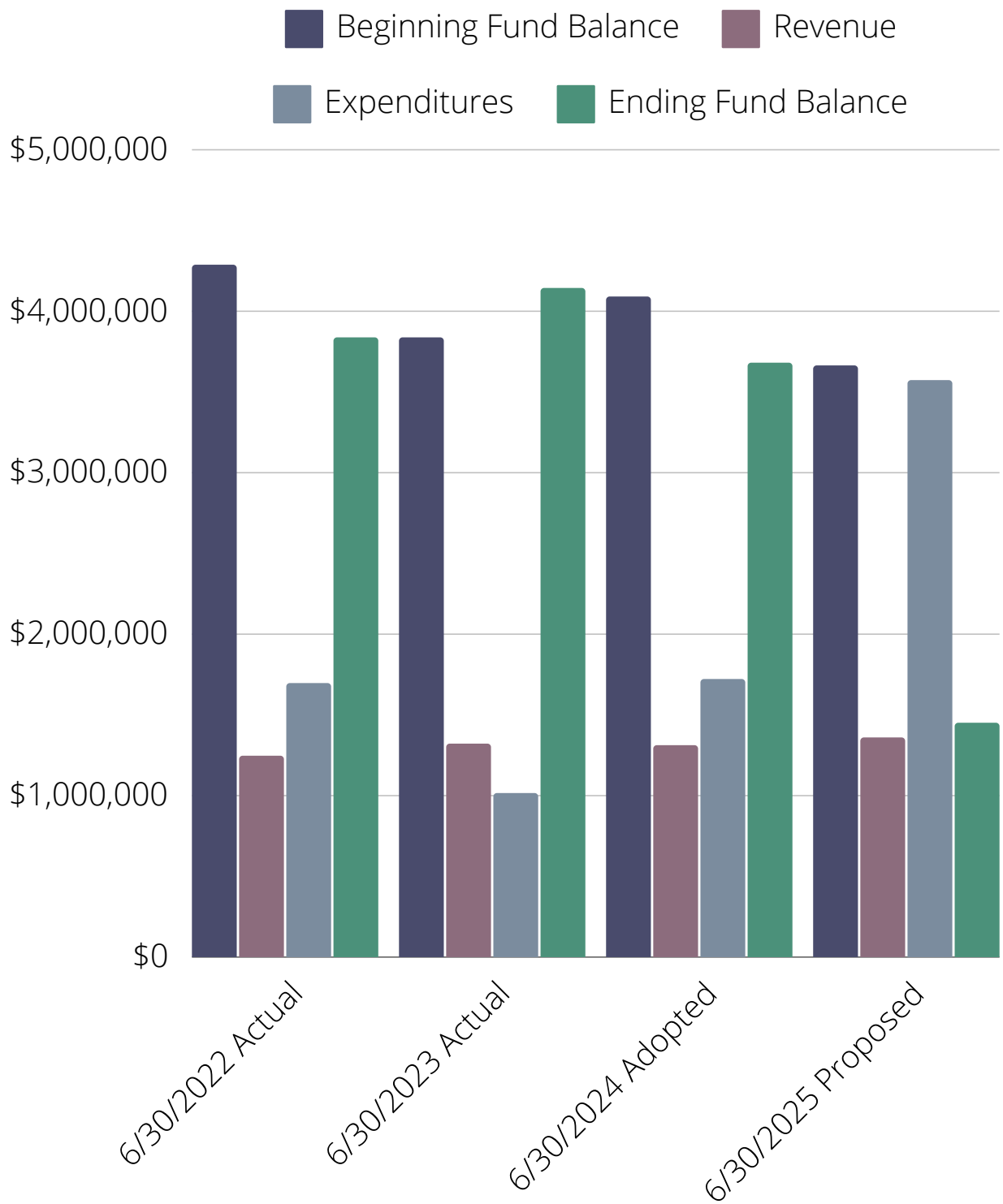
	Historical Data			RESOURCES		Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
1	487,579	538,119	590,900	GL Acct	FUND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

WATER SYSTEM DEVELOPMENT CHARGE
FUND 490

CITY OF ROCKAWAY BEACH

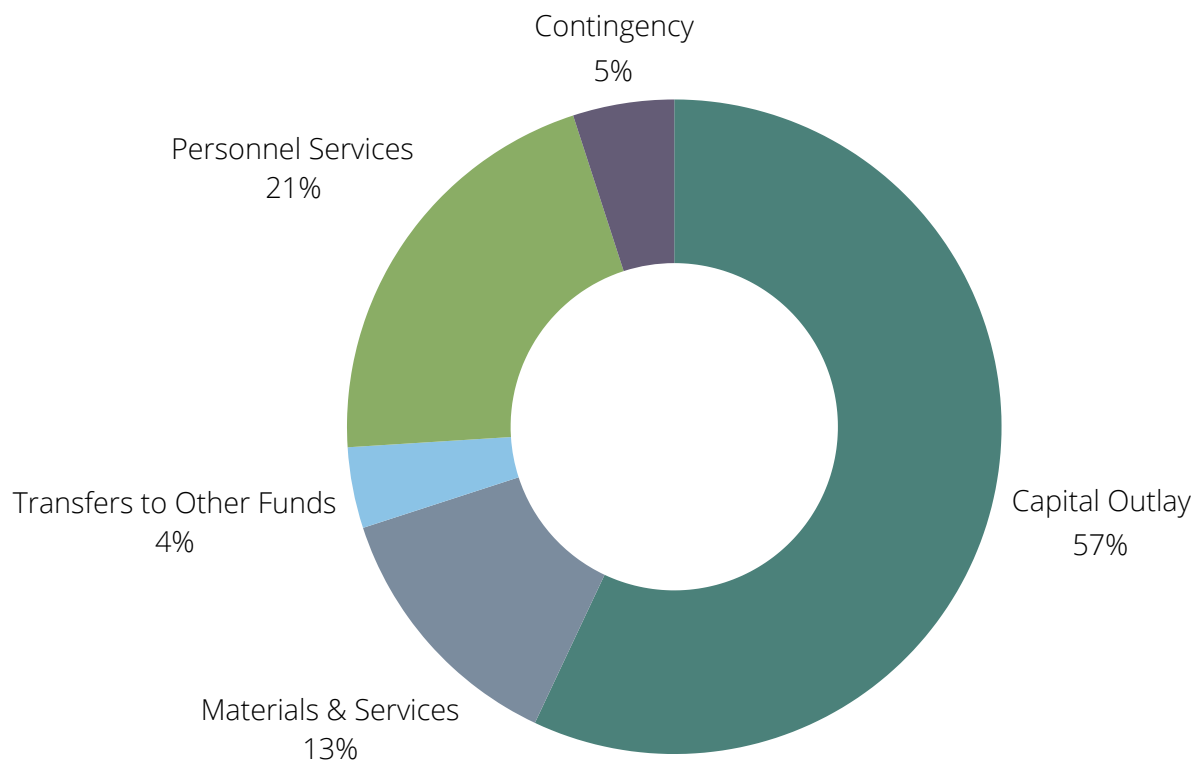
	Historical Data			RESOURCES		Budget For Next Year 2024-2025			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024						
				GL Acct					
1	622,022	622,123		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

SEWER PROGRAM (ALL FUNDS COMBINED)



SEWER PROGRAM (ALL FUNDS COMBINED)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY

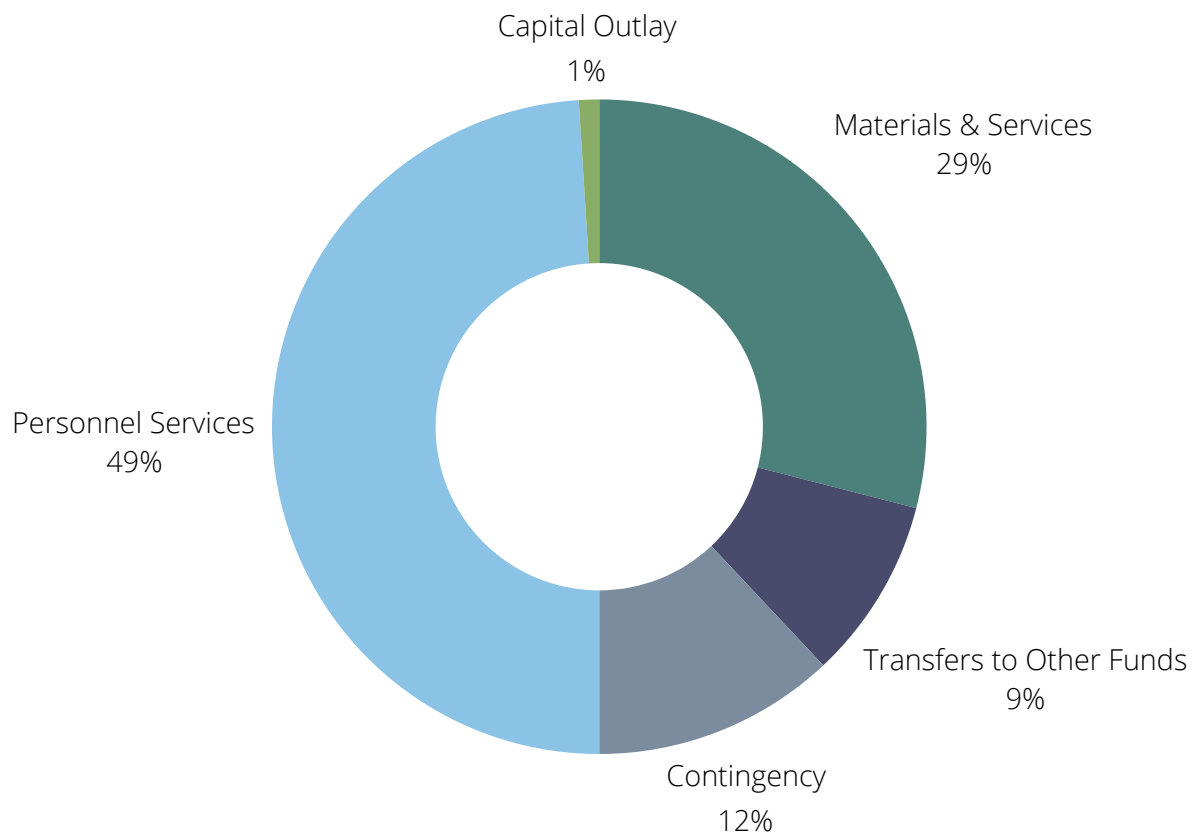


SEWER OPERATING (FUND 500)



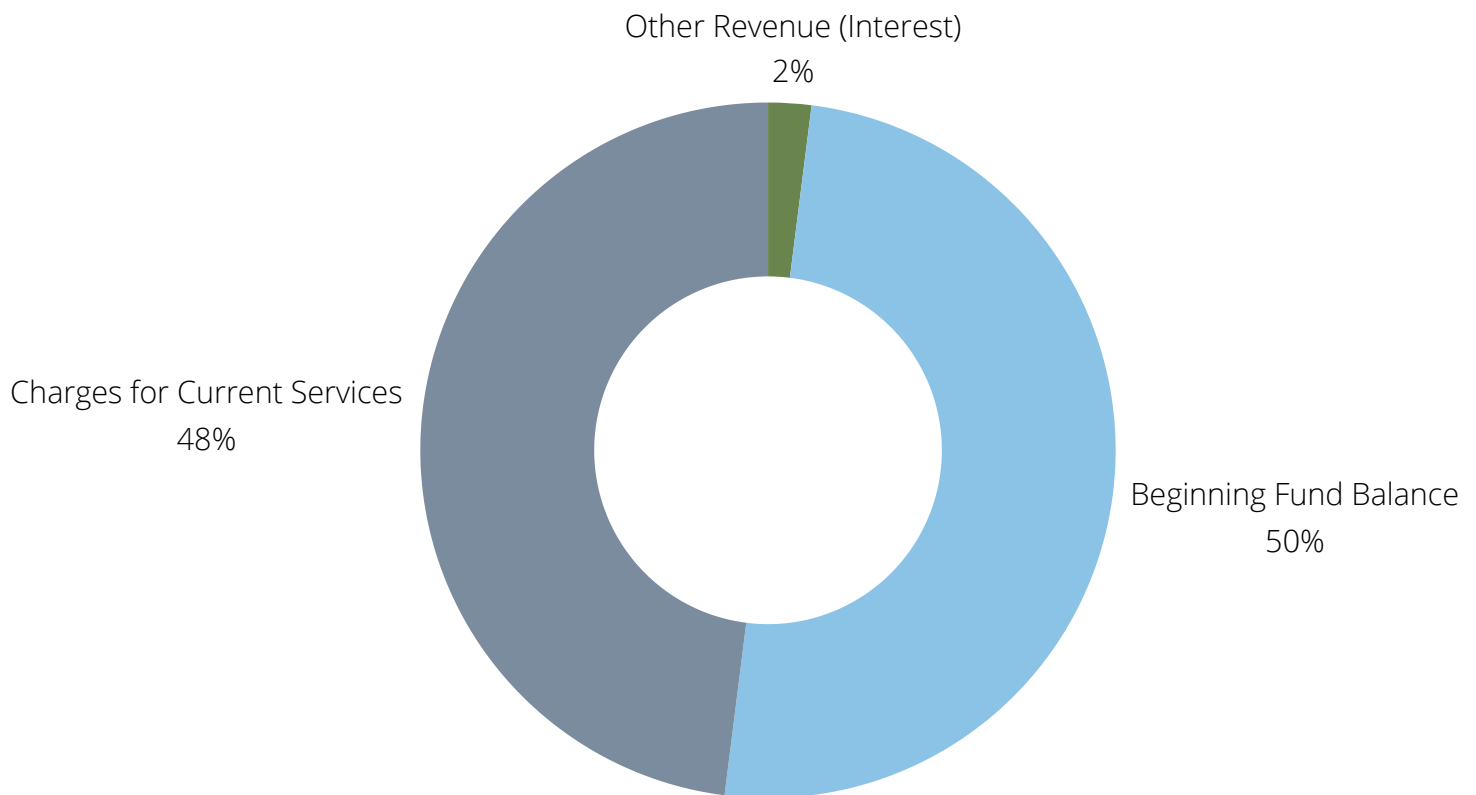
SEWER OPERATING (FUND 500)

FY 24/25 TOTAL EXPENDITURES BY CATEGORY



SEWER OPERATING (FUND 500)

FY 24/25 TOTAL REVENUE BY CATEGORY



SEWER OPERATING
FUND 500

CITY OF ROCKAWAY BEACH

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

FORM
LB-11

This fund is authorized and established by resolution / ordinance number
14-627 on (date)04/09/2014 for the following specified purpose:
Complete Projects in the Waste Water Master Plan

RESERVE FUND
RESOURCES AND REQUIREMENTS

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

Review Year: 2024

Sewer Master Plan Reserve
Fund 520

CITY OF ROCKAWAY BEACH

Reviewed and Continued 2024 Res. 2024-34

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025					
Actual			Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year 2023- 2024										
1				1	RESOURCES						1	
2	909,718	402,153	489,892	2	Working Capital		524,858	524,858	524,858		2	
3				3	Use of Money and Property						3	
4	2,180	12,239	9,000	4	Interest on Invested Funds		18,000	18,000	18,000		4	
5				5	TRANSFER IN						5	
6	75,000	75,000	75,000	6	Sewer Operating Utility Fund		82,000	82,000	82,000		6	
7	75,000	75,000	75,000	7	TOTAL TRANSFER IN			82,000	82,000	82,000	7	
8				8							8	
9	986,898	489,392	573,892	9	TOTAL RESOURCES			624,858	624,858	624,858	9	
10			0	10	Taxes estimated to be received			0	0	0	10	
11	0	0		11	Taxes collected in year levied						11	
12	986,898	489,392	573,892	12	TOTAL RESOURCES			624,858	624,858	624,858	12	
13				13	REQUIREMENTS **						13	
14				14	Org. Unit or Prog. & Activity	Object Classification	Detail					14
15	284,745	2,500	50,000	15	Swr Master Plan	Capital	Projects Per Master Plan		335,000	335,000	335,000	15
16	300,000	0	50,000	16	Swr Master Plan	Capital	Lift Station/Infrastructure		0	0	0	16
17	0	0	15,000	26			Contingency		0	0	0	17
18	402,153	486,892		28	Ending balance (prior years)						18	
19			458,892	29	Reserved for Future Expenditure			289,858	289,858	289,858	19	
20	986,898	489,392	573,892	30	TOTAL REQUIREMENTS			624,858	624,858	624,858	20	

SEWER IMPROVEMENTS DEBT SERVICE
FUND 560

CITY OF ROCKAWAY BEACH

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

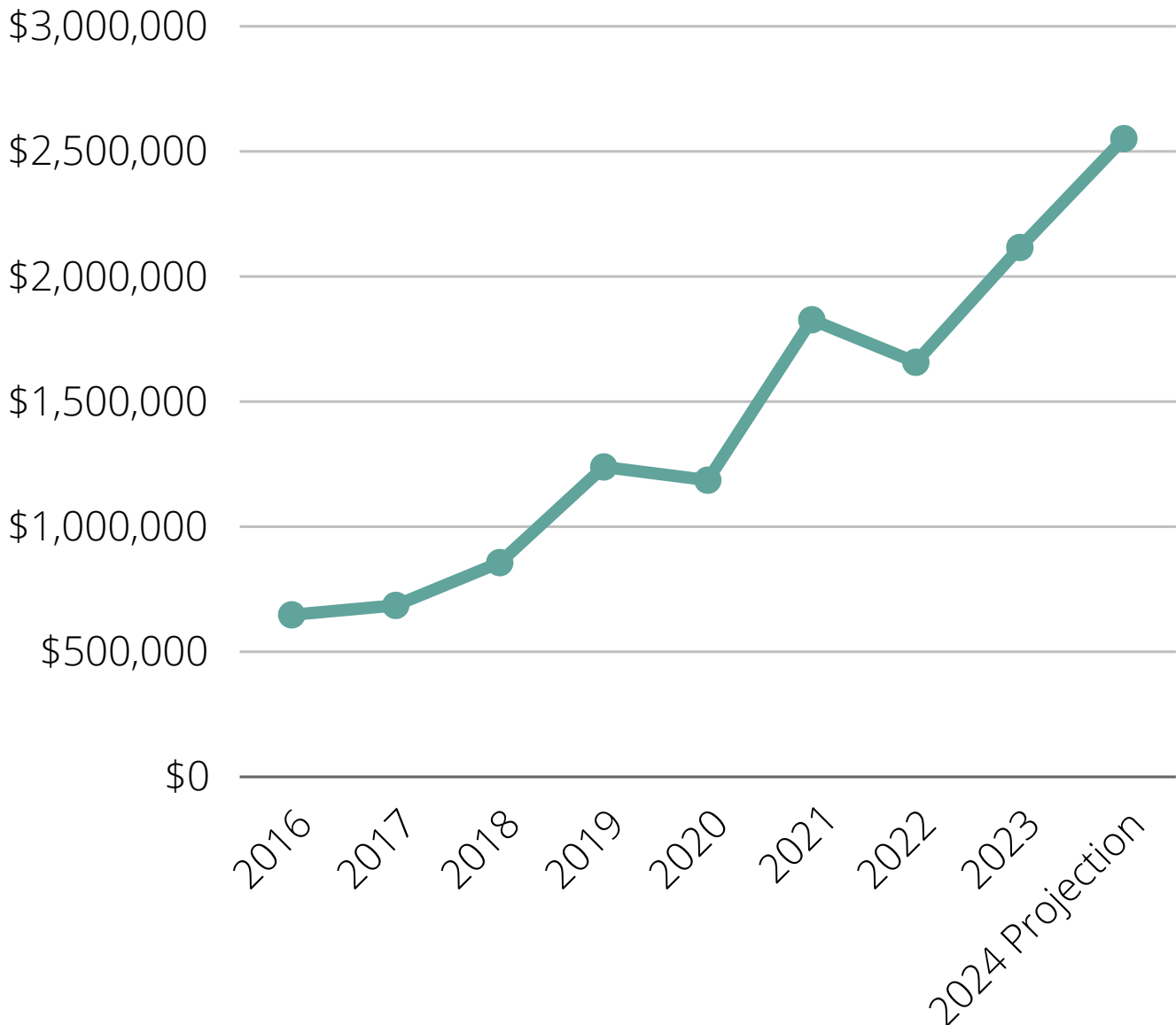
SEWER SYSTEM DEVELOPMET CHARGE
FUND BALANCE 590

CITY OF ROCKAWAY BEACH

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

TRANSIENT ROOM TAX

QUARTERLY LODGING SUMMARY



	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
City of Rockaway Beach	2022	2022	2022	2022	2023	2023	2023	2023
TLT Quarterly Statistics	Q1	Q2	Q3	Q4	Q1	Q2	Q3	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

CITY OF ROCKAWAY BEACH

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

FORM LB-1

NOTICE OF BUDGET HEARING

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

Contact: Marni Johnston

Telephone: 503.354.0609

Email: financedirector@corb.us

FINANCIAL SUMMARY - RESOURCES

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

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,537,811	2,479,335	2,545,223
Materials and Services	1,508,771	2,573,063	2,952,227
Capital Outlay	1,562,312	7,942,405	8,940,134
Debt Service	435,228	593,025	680,725
Interfund Transfers	3,048,321	3,388,535	2,976,337
Contingencies	0	365,000	1,281,438
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	14,852,252	9,428,581	6,679,161
Total Requirements	22,944,695	26,769,944	26,055,244

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

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

PROPERTY TAX LEVIES

PROPERTY TAX LEVIES

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

STATEMENT OF INDEBTEDNESS

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

RESOLUTION NO. 2024-37

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the City Council of the City of Rockaway Beach hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$26,055,245.*

This budget is now on file at the office of the City Manager, Rockaway Beach City Hall,
276 S. Highway 101, Rockaway Beach, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024, for the following purposes:

GENERAL FUND 100:

Police Department	668,392
Fire Department	706,300
Administration Department	769,960
Administration Dept. Debt Service	140,000
Administrative Dept. Transfers Out	554,800
Contingency	333,848
TOTAL	<u>\$ 3,173,300</u>

FIRE EQUIPMENT RESERVE FUND 140:

Fire Equipment Program	255,000
TOTAL	<u>\$ 255,000</u>

ECONOMIC STABILITY RESERVE FUND 170:

	0
TOTAL	<u>\$ -</u>

PROJECT & EQUIPMENT RESERVE FUND 210:

Project & Equipment Program	2,000,000
TOTAL	<u>\$ 2,000,000</u>

ROADS & STREETS FUND 300:

Roads & Streets Program	924,372
Contingency	137,906
TOTAL	<u>\$ 1,062,278</u>

DEBT SERVICE RESERVE 160

Debt Service	229,400
TOTAL	<u>\$ 229,400</u>

TRANSPORTATION SYSTEMS DEVELOPMENT FUND 390:

Transportation Systems Development Program	242,519
TOTAL	<u>\$ 242,519</u>

WATER OPERATING UTILITY FUND 400:

Water Program	4,299,920
Transfers	145,000
Contingency	644,988
TOTAL	<u>\$ 5,089,908</u>

WATER MASTER PLAN RESERVE FUND 420:

Water Master Plan Program	450,000
TOTAL	<u>\$ 450,000</u>

1981 WATER REVENUE BOND / 1998 REFUNDING 430

Debt Service	137
TOTAL	<u>\$ 137</u>

WATER IMPROVEMENTS DEBT SERVICE 470

Debt Service	242,650
TOTAL	<u>\$ 242,650</u>

WATER SYSTEMS DEVELOPMENT FUND 490:

Water Systems Development Program	494,950
TOTAL	<u>\$ 494,950</u>

SEWER OPERATING UTILITY FUND 500:

Sewer Program	1,097,971
Transfers	127,000
Contingency	164,696
TOTAL	<u>\$ 1,389,667</u>

SEWER MASTER PLAN RESERVE FUND 520:

Sewer Master Plan Program	335,000
Total	<u>\$ 335,000</u>

WASTEWATER IMPROVEMENTS DEBT SERVICE FUND 560:

Debt Service	208,075
TOTAL	<u>\$ 208,075</u>

SEWER SYSTEMS DEVELOPMENT FUND 590:

Sewer Systems Development Program	1,432,665
TOTAL	<u>\$ 1,432,665</u>

TRANSIENT ROOM TAX FUND 800:

Transient Room Tax Program	850,535
Transfers	1,920,000
TOTAL	<u>\$ 2,770,535</u>

TOTAL APPROPRIATIONS ALL Funds.....	\$ 19,376,084
Total Unappropriated and Reserve Amounts, All Funds.....	\$6,679,161
TOTAL ADOPTED BUDGET.....	\$26,055,245 *

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

(1) At the rate of \$0.988 per \$1000 of assessed value for permanent rate tax.

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ 0.988/\$1,000

Approved and adopted by the City Council the 12th day of June, 2024.

APPROVED



Charles McNeilly, Mayor

ATTEST



Melissa Thompson, City Recorder

RESOLUTION NO. 2024-36

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

WHEREAS, ORS 221.770 requires the City Council to adopt a resolution declaring the City's election to receive State Revenue Sharing Funds; and

WHEREAS, the 2024-2025 fiscal year budget for the City of Rockaway Beach includes State Revenue Sharing Funds as a resource.


NOW, THEREFORE, BE IT RESOLVED THAT

Section 1. Pursuant to ORS 221.770, the City of Rockaway Beach hereby elects to receive state revenues for fiscal year 2024-2025.

Section 2. This Resolution shall be effective immediately upon adoption.

APPROVED AND ADOPTED BY THE CITY COUNCIL THE 12TH DAY OF JUNE 2024.

APPROVED


Charles McNeilly, Mayor

ATTEST


Melissa Thompson, City Recorder

I hereby certify that a Public Hearing before the Budget Committee was held on May 2, 2024, and a Public Hearing before the City Council was held on June 12, 2024, giving citizens an opportunity to comment on the use of State Revenue Sharing.

Dated this 12th day of June 2024


Melissa Thompson
City Recorder

RESOLUTION NO. 2024-35

A RESOLUTION ESTABLISHING ECONOMIC STABILITY RESERVE FUND #170

WHEREAS, ORS 294.346 provides that any municipal corporation may establish one or more reserve funds; and

WHEREAS, the City relies on transient room tax revenue for maintaining city governmental functions; and

WHEREAS, an economic downturn or unforeseen event could cause the decline of a significant portion of revenues supporting governmental functions; and

WHEREAS, the City of Rockaway Beach believes it prudent to set aside funds to reduce the impact of potential budget deficits.

NOW, THEREFORE, BE IT RESOLVED THAT

Section 1. The City Council hereby establishes the Economic Stability Reserve Fund #170 for the purpose of supporting governmental functions through an economic downturn or future budget deficit.

Section 2. The City Council may appropriate monies from the Economic Stability Reserve Fund only if the appropriation is approved by resolution of the City Council.

Section 3. Funds shall not be used to supplement water or sewer operating funds.

Section 4. Upon abolishment of the fund, any unexpended balance in the Economic Stability Reserve Fund shall be transferred to the General Fund.

Section 5. This Resolution shall be effective immediately upon adoption.

**APPROVED AND ADOPTED BY THE CITY COUNCIL THE 12TH DAY OF
JUNE 2024.**

APPROVED



Charles McNeilly, Mayor

ATTEST


Melissa Thompson, City Recorder

RESOLUTION NO. 2024-34

A RESOLUTION REVIEWING AND CONTINUING RESERVE FUNDS

WHEREAS, ORS 294.346 requires reserve funds be reviewed to determine whether the fund will be continued or abolished not less frequently than every 10th anniversary of the date upon which a reserve fund is established; and

WHEREAS, Resolution 14-627, adopted in 2014, reaffirmed the continuation of the following funds:

Fire Truck Reserve Fund (#140)
Project & Equipment Reserve Fund (#210)
Water Master Plan Reserve Fund (#420)
Wastewater Master Plan Reserve Fund (#520)

WHEREAS, the City Council has reviewed these funds wishes to continue to maintain them.

NOW, THEREFORE, BE IT RESOLVED THAT

Section 1. The City of Rockaway Beach City Council, pursuant to ORS 294.346, City hereby reviews and reaffirms the need for continuing the following funds:

Fire Truck Reserve Fund (#140)

This fund was established to set aside funds for revenues and expenditures related to vehicles and equipment for the Fire Department.

Project and Equipment Reserve Fund (#210)

This fund was established to set aside funds for larger projects or equipment which necessitated saving towards them.

Water Master Plan Fund (#420)

Established to receive and set aside funds to complete projects in the Water Master Plan.

Wastewater Master Plan Fund (#520)

Established to receive and set aside funds to a master plan and subsequent projects, which will be outlined in the Wastewater Master Plan.

Section 2. This Resolution shall be effective immediately upon adoption.

APPROVED AND ADOPTED BY THE CITY COUNCIL THE 12th DAY OF
JUNE 2024.

APPROVED


Charles McNeilly, Mayor

ATTEST


Melissa Thompson, City Recorder

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee,
Assessment or Charge on Property
To assessor of Tillamook County

FORM OR-LB-50
2024-2025

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is
an amended form.

The	City of Rockaway Beach	has the responsibility and authority to place the following property tax, fee, charge or assessment		
on the tax roll of	Tillamook	County. The property tax, fee, charge or assessment is categorized as stated by this form.		
	276 S. Hwy 101 P.O. box 5	Rockaway Beach		
	OR	97136		
	June 30, 2024			
Mailing Address of District	City	State	ZIP code	Date
Luke Shepard	City Manager	503-374-1752	citymanager@corb.us	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.
X The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.988	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		Measure 5 Limits
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		Dollar Amount of Bond Levy
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	0.988
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes,
attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.
**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

Country Media Inc.
PO Box 670
Salem OR 97308
Tel : (503) 444-7924

Advertising Docket

City of Rockaway Beach (HH Legal Acct)
PO BOX 5
Rockaway Beach, OR
97136-

Cust# : 19044
Tel # : (503) 355-2291
Ad # : 389136
Date : 04/08/24
Classification : PUBLIC NOTICES
Salesperson : House

Edition	Insertion Date	Amount
Headlight Herald Tues	04/16/24	86.80
		Sub Total 86.80
		HST 0.00
		GST 0.00
		<hr/> Grand Total 86.80 <hr/>

Ad Text

HH24-117 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of the City of Rockaway Beach, Tillamook County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at Rockaway Beach City Hall at 276 Hwy 101 South, Rockaway Beach, Oregon, and online through Zoom. The meeting will take place on May 2, 2024 at 5:00 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. An additional public meeting of the Budget Committee is scheduled to be held on May 29, 2024 at 5:00 p.m. Subsequent meetings of the Budget Committee may be held if necessary. A copy of the budget document may be inspected or obtained on or after April 25, 2024 online at <https://corb.us/finance> or at City Hall between the hours of 8:00 a.m. and 4:30 p.m., Monday through Thursday.

Affidavit of Publication

State of Oregon, County of Tillamook, -ss.

I, Katherine Mace, being first duly sworn, depose and say that I am a Clerk of the Headlight Herald, 1906 Second St., Tillamook, OR 97141 a Newspaper of general circulation as defined by ORS 193.010 and 193.020 state; that

HH24-117 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of the City of Rockaway Beach, Tillamook County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive and successive week(s) in the following issue:

April 16, 2024

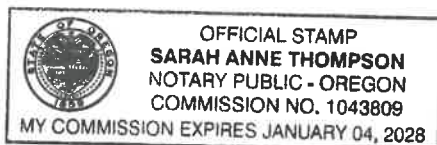
Katherine Mace
Clerk's Name

Subscribed and sworn to before me this 30 day of April, 2024.

Tillamook
County

Sarah Anna Thompson

Notary Public for the state of Oregon
My commission expires 1-4-28



The price for this notice was \$86.80

HH24-117 NOTICE OF BUDGET COMMITTEE MEETING

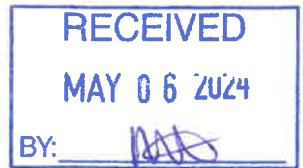
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Country Media Inc.
PO Box 670
Salem OR 97308
Tel : (503) 444-7924



Advertising Invoice

City of Rockaway Beach (HH Legal Acct)
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Rockaway Beach, OR
97136-

Salesperson : House
Cust# 19044
Invoice # **693784**
Invoice Date: 04/16/24

Ad #	Text	Edition	First Date	Last Date	#Ins.	Amount
389136	HH24-117 NOTICE OF BUDGET COMMITTEE MEE...	Headlight Herald Tues	04/16/24	04/16/24	1	86.80
						86.80

Sub Total:

Notice

Thank you for supporting your community news source.

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GOODS / SERVICES RECEIVED
OKAY TO PAY

VERIFIED / RECEIVED BY: [Signature] DATE: 5-16-24
APPROVED BY: _____ PO #: _____
PURPOSE / PROJECT: _____
LINE ITEM#: _____
LINE ITEM#: _____
LINE ITEM#: _____