



City of Rockaway Beach

Regular City Council Meeting Agenda - Amended

Date: Wednesday, January 15, 2025
Time: 6:00 P.M.
Location: Rockaway Beach City Hall, 276 Hwy 101 - Civic Facility

Watch live stream here: corb.us/live-stream

View meeting later here: <https://janescottvideoproductions.com>

Join here to attend remotely:

<https://us06web.zoom.us/j/85485093793?pwd=FWAcrWpiDJGwQ3rC4odTc5jBAIhaYo.1>

Meeting ID: 854 8509 3793

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Dial by your location

253 215 8782 US (Tacoma)

How to Provide Public Comment (Citizen Input):

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

2. PLEDGE OF ALLEGIANCE

OATHS OF OFFICE

3. ROLL CALL

Mayor: Charles McNeilly

Councilors: Penny Cheek, Mary McGinnis, Tom Martine, Kiley Konruff, Alesia Franken

4. CONSENT AGENDA

- a. Approval of December 11, 2024 Regular Meeting Minutes
- b. Approval of December 11, 2024 Workshop Minutes
- c. Review of Financial Reports

5. PRESENTATIONS, GUESTS & ANNOUNCEMENTS

- a. **Presentation – Fiscal Year 2023-2024 Financial Audit** – Peter Gelser, Koontz, Blasquez & Associates, P.C.

Amended 01/14/2025

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

6. STAFF REPORTS

- a. Fire Department
- b. Sheriff's Office
- c. Public Works
- d. City Manager

7. PUBLIC HEARING – None Scheduled

8. CITIZEN INPUT ON NON-AGENDA ITEMS

9. OLD BUSINESS – None Scheduled

10. NEW BUSINESS

- a. **Consideration of Resolution 2025-01 Adopting 2023-2024 Fiscal Year Audit Plan of Action**
- b. **Consideration to Elect a Council President**
- c. **Consideration to Appoint a Planning Commission Liaison**
- d. **Consideration of Resolution 2025-03 Making Appointments to the Planning Commission to Fill Vacant Positions 1 & 7**
- e. **Consideration of Resolution 2025-02 Approving a Site Host Agreement with EV Charging Solutions for Electric Vehicle Charging Stations at Anchor Street Parking Lot**

RECESS INTO EXECUTIVE SESSION

EXECUTIVE SESSION Pursuant to ORS 192.660 (2)(h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. Executive sessions are closed to the public. Any necessary action will be taken when the open session reconvenes.

RECONVENE REGULAR SESSION

11. ITEMS REMOVED FROM CONSENT AGENDA

12. COUNCIL CONCERNS

13. MAYOR'S REPORT

14. ADJOURNMENT

Amended 01/14/2025



City of Rockaway Beach

Regular City Council Meeting Minutes

Date: Wednesday, December 11, 2024
Location: Rockaway Beach City Hall, 276 Hwy 101 - Civic Facility

1. CALL TO ORDER

Mayor McNeilly called the meeting to order at: 6:00 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Council Members Present: Mayor Charles McNeilly; Councilors Penny Cheek, Mary McGinnis, Tom Martine, and Alesia Franken

Council Members Absent: Councilor Kristine Hayes

Staff Present: Luke Shepard, City Manager; Melissa Thompson, City Recorder; Dan Emerson, Public Works Superintendent; Todd Hesse, Fire Chief; Matt Kelly, Undersheriff; and Kevin Grogan, Sheriff's Deputy.

4. CONSENT AGENDA

Start time: 06:02:48 PM (00:01:32)

- a. Approval of November 13, 2024 Regular Meeting Minutes
- b. Approval of November 13, 2024 Workshop Minutes
- c. Approval of November 20, 2024 Special Meeting Minutes
- d. Review of Financial Reports
- e. Review of OLCC Annual Renewals for Favorable Recommendations
- f. Approval to Move Regular January Meeting from January 8th to January 15, 2025

Martine made a **motion**, seconded by Cheek, to approve the consent agenda.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

5. OLD BUSINESS

a. Deliberation & Decision on Land Use Appeal # 24-1, Nedonna Wave Planned Unit Development - Phase 2

Start time: 06:04:37 PM (00:03:21)

McNeilly stated the Council will now return to our deliberations and decision for Land Use Appeal # 24-1, Nedonna Wave Planned Unit Development - Phase 2.

McNeilly announced that the City Council held a Public Hearing on this matter on November 20, 2024, and after the staff report, applicant's presentation, appellant's presentation, public testimony, Council questions, and applicant rebuttal, the Council moved to close the Public Hearing. McNeilly stated the applicant waived the right to submit final written argument, and the City Council further moved to set deliberations on this matter to December 11, 2024. McNeilly explained that since the Public Hearing was closed after testimony was heard on November 20th, there would be no public comment tonight. During the deliberations phase, no other parties or members of the public may participate, and councilors may only ask clarifying questions to staff.

McNeilly invited the Council to declare conflicts of interest, bias and ex-parte contact.

Cheek declared that she was serving on the Planning Commission in 2011 when the matter was discussed. Cheek affirmed that she could render an impartial decision.

Martine declared that he had conversations with his wife years ago regarding purchasing a house in Nedonna Beach and she expressed concerns regarding tsunami evacuation. Martine further disclosed that he served on the Fire Department for 25 years and was part of the initial installation of the tsunami evacuation sites, and friends built the stairway on the north end of Nedonna. Martine declared that he had a construction background and had repaired homes in the area that had settled into the ground. Martine expressed concerns about evacuation times. Martine affirmed that he could render an impartial decision.

McGinnis declared that she inadvertently had a conversation with a Nedonna Beach resident about tsunami evacuation, and that she attended the Emergency Management meeting on December 4, 2024, where tsunami evacuations were discussed. McGinnis referred to previous disclosures at the November 20, 2024 meeting. McGinnis stated that it would not affect her decision-making or present a bias.

Franken referred to disclosures made at the November 20, 2024 meeting, and reiterated that she had only read emails that were introduced as public testimony. Franken declared that she was a member of North Coast Communities for Watershed Protection (NCCWP) and had not read emails pertaining to the topic. Franken stated that she could make an impartial decision.

McNeilly referred to and restated ex-parte contacts that were reflected in the minutes from the November 20, 2024 meeting. McNeilly disclosed he had continued to receive emails that he had chosen not to read and had deleted. McNeilly stated that he could deliver a fair and impartial decision on the matter.

McGinnis declared that she was a member of the North Coast Community for Watershed Protection (NCCWP) and hadn't read emails she received that contained subject matter related to the appeal.

McNeilly stated that the Council had reviewed the record of the Planning Commission decision, and the relevant criteria in the City code. McNeilly said we received both oral and written testimony from the applicant, the appellant and the public; we heard testimony from staff with a recommendation to deny the appeal. McNeilly asked for a show of hands, did any of the Councilors hear testimony or review evidence in the record that persuaded them otherwise and have grounds based on the criteria to grant the appeal? No Council members raised their hands.

McNeilly asked if any Councilors wished to speak in support of the staff recommendation to deny the appeal.

Franken stated that as much as we might hope that there was something in the code to take a step back, the Planning Commission decision and staff report showed that the current code doesn't provide for that, and all conditions presented by the Planning Commission had been met.

McGinnis concurred with Franken and expressed concerns regarding wetlands. McGinnis stated that the Council must apply the law and not go by personal feelings. McGinnis addressed the 5 issues raised by the appellant, noting that the appellant bore the burden of proof. McGinnis commented that the Planning Commission recommendation and staff report indicated that developers would enhance tsunami evacuation, and suggested that the enhancement should meet the newly established standards of the emergency management department. Johnson confirmed for McGinnis that the applicant had not proposed to build within the 15-foot riparian zone of McMillan Creek. McGinnis suggested that building should never be allowed within the setback. McGinnis commented that the wetland zone had historically been applied as an overlay zone. She noted that the Comprehensive Plan takes precedence if there is a conflict, and it addresses development in the special wetlands areas and how it will occur. Regarding the issue of requiring a new application, McGinnis stated that zoning ordinances had not been substantially updated and the Comprehensive Plan hadn't been updated since 2008, so the developer would be going by the same regulations as in 2008. Regarding the time allowed for development, McGinnis stated that in 2008 the developer was given permission for phase one, and applied for phase two about a year or so later, and had certain infrastructure conditions. McGinnis stated that they put in most of that infrastructure, including sewer lines, and met the improvement conditions imposed in 2008. McGinnis said that it didn't feel good to think about building there, but her job was to look at the law and apply the law.

Martine commented that he was voting to deny the appeal.

McNeilly explained that to issue a final decision, the Chair will entertain a motion to deny or a motion to grant the appeal.

Franken made a **motion**, seconded by Martine, to deny Appeal No. 24-1 on all grounds, affirm the Planning Commission's July 18, 2024, decision on PUD 24-1, and direct staff to prepare findings and conclusions consistent with this decision, and authorize the Mayor to sign an order to that effect.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

6. PRESENTATIONS, GUESTS & ANNOUNCEMENTS

a. Presentation - EV Charging Stations at Anchor Street Parking Lot - Charlie Botsford, EV Charging Solutions

Start time: 06:24:20 PM (00:23:04)

Botsford explained that EV Charging Solutions (EVCS) was seeking to establish an agreement with the City in the form of a long-term lease to install electric vehicle (EV) chargers at the Anchor Street Parking Lot. He explained that the project was funded by the US Department of Transportation and EVCS would own and operate the chargers at no cost to the City. In response to questions from the Council, Botsford stated that PlugShare was the primary app used to locate EVCS charging stations, charging costs were competitive, and remote monitoring was used to resolve most issues with the chargers.

b. Presentation - Action Plan on Great Shakeout – Todd Hesse, Fire Chief

Start time: 06:38:46 PM (00:37:30)

Hesse gave a presentation on the October 2024 Great Shakeout event. Conclusions for action included: development of formal emergency operations plans and procedures; continued growth and training of RBEPC Volunteers; interoperability between participating entities (local, county and state); continue to educate the public with earthquake and tsunami awareness; clearly identify evacuation routes and assembly sites; and purchase supplies of water, food, shelter, sanitation and a storage container. Hesse confirmed for Franken that improved signage was just discussed with the Department of Geology and Mineral Industries (DOGAMI), and should move forward within the next few months. McGinnis encouraged Hesse to include any needs in the next proposed budget.

7. STAFF REPORTS

a. Fire Department

Start time: 06:59:51 PM (00:58:35)

Hesse presented his staff report on the activities and operations of the Rockaway Beach Fire Rescue department for the month of November 2024.

b. Sheriff's Office

Start time: 07:05:23 PM (01:04:07)

Deputy Kevin Grogan summarized the Sheriff's Office report for November 2024 and answered clarifying questions for the Council.

McGinnis complimented Grogan and Deputy Ahlers on the work they do and encourage the public to view the incident report on the City website.

c. Public Works

Start time: 07:07:38 PM (01:06:22)

Emerson presented his report on operations within the Public Works department for November 2024. McGinnis complimented the department's work on holiday decorations.

d. City Manager

Start time: 07:13:42 PM (01:12:26)

Shepard shared a presentation providing background information on the business items on the agenda. Shepard explained updates to sign regulations would allow installation of a reader board sign at City Hall, funded mostly by the Tillamook County wayfinding program. Shepard shared updates on public meetings and other upcoming events in December and January. Shepard thanked everyone for their work on the tree lighting ceremony. He provided updates on the Wayside Beach Access project. Shepard recognized Public Works employee Logan Romig, who marked his 10-year anniversary with the City and was recently promoted to Utility Worker III.

McNeilly called for a 5-minute recess of the meeting at 7:23 p.m. McNeilly called the meeting back to order at 7:29 p.m.

8. PUBLIC HEARING

a. Ordinance 2024-06: An Ordinance Amending City of Rockaway Beach Zoning Ordinance 143 Section 4.050 Sign Requirements

Start time: 07:30:00 PM

At 7:30 p.m., McNeilly opened the public hearing.

McNeilly explained that this public hearing allows public input regarding proposed changes to the City's code regarding sign requirements.

McNeilly invited public testimony. No audience members wished to comment.

McNeilly closed the public hearing at 7:31 p.m.

9. CITIZEN INPUT ON NON-AGENDA ITEMS

Start time: 07:31 PM

Nancy Albro announced that the Rockaway Beach Business Association and the Fire and Rescue Department were working together on a light parade and Santa at the Station event. Albro explained how to participate and encouraged all to attend.

Nancy Lanyon expressed concerns about hacking and advocated for adding a clause regarding data protection to the EVCS site host agreement. Lanyon expressed appreciation for efforts made toward water protection. She thanked Public Works for their work preparing for storms. Lanyon encouraged the City to request repairs of Highway 6. Lanyon thanked the City for providing tide tables.

Kevin Brandon spoke about EV charging stations and wondered if the City had considered installing them in other locations. McNeilly said he would contact Brandon directly to answer questions.

10. NEW BUSINESS

a. First & Second Reading of 2024-06: An Ordinance Amending City of Rockaway Beach Zoning Ordinance 143 Section 4.050 Sign Requirements

Start time: 07:39:16 PM

McNeilly explained Ordinance 2024-06 amends the City of Rockaway Beach Code of Ordinances regarding Sign Requirements. This amendment was approved by the Planning Commission and reviewed by the City Council at last month's workshop. McNeilly shared the process for ordinance adoption.

McGinnis made a **motion**, seconded by Martine, to perform the first & second reading by title only of Ordinance 2024-06.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

McNeilly performed the first and second reading by title only of Ordinance 2024-06.

Martine made a **motion**, seconded by Franken, to approve the first and second reading by title only of Ordinance 2024-06.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

b. Consideration to Adopt 2024-06: An Ordinance Amending City of Rockaway Beach Zoning Ordinance 143 Section 4.050 Sign Requirements

Start time: [07:42:04 PM \(00:05:26\)](#)

McNeilly explained that with the first and second reading now complete, Ordinance 2024-06 was ready for adoption.

Franken made a **motion**, seconded by Cheek, to adopt Ordinance 2024-06.

McGinnis commented that citizens mentioned that they wanted an informational sign, and it was a way to get info out to those without internet.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

c. Consideration of Resolution 2024-47 Adopting Public Meetings Law Grievance Policy

Start time: [07:42:28 PM](#)

McNeilly explained that this resolution establishes a process for receiving and processing public meetings law grievances in accordance with state law.

McNeilly invited public testimony. No audience members wished to comment.

Cheek made a **motion**, seconded by Martine, to adopt Resolution 2024-47.

McGinnis noted that this policy was in compliance with a new State law.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

d. Consideration of Resolution 2024-48 Approving 2025-2026 Community Grant Program Materials for Small and Large Community Grants

Start time: [07:45:16 PM \(00:08:38\)](#)

McNeilly explained that this approves the materials to implement the new Small and Large Community Grant program.

McNeilly invited public testimony. No audience members wished to comment.

Martine made a **motion**, seconded by Franken, to approve Resolution 2024-48.

McGinnis commented that at the request of the City Council the Planning Commission spent months revising the grant process, and it is now streamlined and more objective. McNeilly reviewing grants and providing money to the community to make all our lives better was one of the most enjoyable things that the City Council does. He noted that the Community Grant was now broken into a small and large grant. McGinnis encouraged non-profits to apply. It was noted that \$70,000 was allocated in the budget for the program.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

e. Consideration of Resolution 2024-49 Authorizing the City Manager to Execute Safe Drinking Water Revolving Loan Fund Grant Contract for Forest Management Planning & Appraisal for the Jetty Creek Watershed

Start time: [07:48:23 PM \(00:11:45\)](#)

McNeilly stated that this resolution authorizes staff to execute a grant contract for Forest Management Planning & an Appraisal for the Jetty Creek Watershed.

McNeilly invited public testimony. No audience members wished to comment.

Franken made a **motion**, seconded by Martine, to approve Resolution 2024-49.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

f. Consideration of Resolution 2024-50 Approving Updated Memorandum of Understanding (MOU) Among Participants of the Jetty Creek Working Group

Start time: [07:50:09 PM \(00:13:31\)](#)

McNeilly explained that this resolution extends an MOU between the City of Rockaway Beach, Nuveen Natural Capital, Sustainable Northwest, North Coast Land Conservancy, and

local community representatives, collectively known as the Jetty Creek Working Group, in the effort to create a collaborative solution for long-term stewardship of the watershed.

McNeilly invited public testimony. No audience members wished to comment.

McGinnis made a **motion**, seconded by Cheek, to approve Resolution 2024-50.

McGinnis commented that the MOU updates and clarifies some of the things in the original MOU that have already been completed and was the underlying document for a lot of the work toward watershed acquisition. Franken added that the MOU was about to expire. McNeilly commented that it kicked off action for taking control of our water future.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

McNeilly acknowledged that City staff have prepared, and the City Council has passed, 50 resolutions this year.

RECESS INTO EXECUTIVE SESSION

At 8:07 p.m., McNeilly announced that the City Council would now recess to a conference room and into Executive Session pursuant to ORS 192.660 (2)(i) to Review and Evaluate the Employment-Related Performance of the City Manager. McNeilly stated that this session is closed to the public. No final action will be taken in this closed session. If a decision needs to be made, it will be done when the open session resumes. Representatives of the news media are specifically directed not to record or report any of the deliberations during the executive session, except to state the general subject of the session as previously announced.

RECONVENE REGULAR SESSION

McNeilly called the regular session back to order at 8:20 p.m.

g. Consideration of Resolution 2024-51 Approving City Manager Performance Evaluation Annual Summary

McNeilly stated that the City Council evaluated the annual performance of the City Manager in Executive Session. McNeilly explained that this year's evaluation consists of reviews of City Manager Shepard by Council President Cheek, and Councilors Franken, Martine and McGinnis and the Mayor.

McNeilly provided an overview of the performance evaluation process. He noted that Shepard was scored on 50 performance traits grouped into 10 performance categories. Each trait was scored on a five-point scale – 1 = Poor and 5 = Excellent. McNeilly explained that he and Councilors also answered four open-ended questions regarding City Manager Shepard’s job performance. McNeilly announced that in the combined job performance evaluation City Manager Shepard generally exceeded the performance standard in all 10 performance categories. Averaging the scores on the 10 performance categories, City Manager Shepard received an overall score of 4.78 on the five-point scale. This represents a substantial job performance improvement over 2023, which was strong. McNeilly stated this resolution approves and adopts the summary of that performance evaluation.

McNeilly invited public testimony. No audience members wished to comment.

Martine made a **motion**, seconded by Cheek, to approve Resolution 2024-51.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

h. Consideration of Resolution 2024-52 Authorizing Amendments to the Base Rate Compensation for the City Manager

Start time: [08:22:58 PM](#)

McNeilly stated that this resolution makes amendments to the City Manager’s base rate compensation. He explained that the City Council may amend by resolution the City Manager’s compensation in accordance with the City Manager’s Employment Agreement, Section 3. McNeilly explained that both market-based and performance-based salary evaluations were being considered in making an adjustment to the City Manager’s salary.

McNeilly shared budget and salary comparison data that he had collected from 17 coastal cities. He noted that the median budget among these 17 cities is \$18,063,657; and the median City Manager Base Salary is \$149,000. He noted that the City’s budget was larger and more complex than the median budget, and the City Manager’s current base salary was less than the median salary.

McNeilly invited public testimony. No audience members wished to comment.

McNeilly suggested that City Manager Shepard was underpaid given his excellent job performance, and that there was cause to make a market adjustment and increase City Manager Shepard’s base salary by 4 percent.

McGinnis made a **motion**, seconded by Cheek, to amend Resolution 2024-52 Authorizing Amendments to the Base Rate Compensation for the City Manager to read: *Effective January 1, 2025, the City Manager’s base salary shall be increased by 4 percent (4 %).*

McGinnis commented that 4% would still be lower than the median. McNeilly explained that it would move the salary close to the median. Cheek recommended 5%. McGinnis inquired about the cost-of-living adjustment (COLA). McNeilly explained that Shepard would also receive a COLA and longevity pay based upon his employment contract. Shepard commented that he felt 4% was reasonable and 5% was the most that he would be willing to take. McGinnis commented that she was more comfortable with 4% knowing that a COLA would also be made.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

11. ITEMS REMOVED FROM CONSENT AGENDA – None removed

12. COUNCIL CONCERNS

Start time: [08:30:32 PM](#)

Cheek commented that it had been a terrific pleasure working with all of you. She stated that the City also had a wonderful staff now, and she appreciated it very much.

Franken concurred with Cheek's comments. She commented on the success of the Neah-Kah-Nie Coast Arts & Music Cultural Foundation (NCAM) spaghetti dinner. Franken thanked the community for participation in the Sourcewater Protection Plan Development Advisory Committee (SPPDAC) meetings. She reported attending a League of Oregon Cities (LOC) training for elected officials. Franken thanked all involved in the annual tree lighting. She also thanked staff and volunteers.

Martine acknowledged and expressed thanks for the Council's hard work in the past year. He welcomed Councilor-Elect Kiley Konruff.

McGinnis commented that it had been a very positive year. McGinnis said she looked forward to working with Councilor-Elect Konruff. She expressed thanks to Public Works. McGinnis thanked community members and business for their holiday decorations, noting that Lake Lytle stood out. McGinnis acknowledged the work ahead and looked forward to applying knowledge obtained from the LOC training.

13. MAYOR'S REPORT

Start time: [08:35:47 PM](#)

McNeilly shared that Coffee with Mayor and Manager meetings resumed in November and meetings notes were included in the agenda packet. McNeilly announced that the next Coffee

meeting would be held on January 23rd at 9:00 a.m. McNeilly acknowledged the end of his second year as Mayor and expressed gratitude to friends, family, the community, City Council, City leadership and staff. McNeilly looked forward to the next two years as Mayor and continuing to work collaboratively to move the community forward.

14. ADJOURNMENT

Start time: 08:37:09 PM

Franken made a **motion**, seconded by Martine, to adjourn the meeting at 8:37 p.m.

The **motion carried** by the following vote:
Aye: 4 (Cheek, McGinnis, Martine, Franken)
Nay: 0

MINUTES APPROVED THE
15TH DAY OF JANUARY 2025

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

City of Rockaway Beach

City Council Workshop Minutes



Date: Wednesday, December 11, 2024

Location: Rockaway Beach City Hall, 276 HWY 101 – 2nd Floor Conference Room

1. CALL TO ORDER

Mayor McNeilly called the meeting to order at 4:30 p.m.

2. ROLL CALL

Council Members Present: Mayor Charles McNeilly; Councilors Penny Cheek, Mary McGinnis, Tom Martine, and Alesia Franken

Council Members Absent: Councilor Kristine Hayes

Staff Present: Luke Shepard, City Manager; and Melissa Thompson, City Recorder

3. COUNCIL BRIEFING/DISCUSSION

a. Discussion of Site Host Agreement with EV Charging Solutions for Electric Vehicle Charging Stations at Anchor Street Parking Lot (4:31 p.m.)

Start time: [04:32:00 PM \(00:01:38\)](#)

Shepard referred the Council to the draft Site Host Agreement in their meeting packet. He explained that he was working with the City Attorney to revise the draft agreement. Shepard confirmed that a federal grant was paying for the charging stations. Shepard shared slides of the original design plan for the Anchor Street Parking lot showing the location designated for the electric vehicle charging stations. He answered clarifying questions from the Council and the Council provided comments. There was discussion regarding blocking use of the charging stations for certain City-sponsored events where the entire lot would be occupied. When the parking lot is rented to other organizations, use would be limited to the center area of the parking lot. There was consensus for the City Manager to move forward with revisions to the agreement.

b. Review of Resolution 2024-49 Authorizing the City Manager to Execute Safe Drinking Water Revolving Loan Fund Grant Contract for Forest Management Planning & Appraisal for the Jetty Creek Watershed

Start time: [04:51:17 PM \(00:20:55\)](#)

Shepard explained that this grant would cover the next step in the Jetty Creek acquisition project. Shepard explained the proposed resolution provides authorization to execute a contract, and that there would be some revisions to the contract provided in their workshop meeting packet, since he was working with the Department of Environmental Quality (DEQ) and Oregon Health Authority (OHA) to modify the scope. Shepard answered questions for

the Council regarding the advisory committee process. He explained that this next step would build on the Sourcewater Protection Plan, and the Council would select the advisory committee members. There was a desire expressed to visit other cities' drinking watersheds and see how they are managed. It was suggested that deed restrictions might be a tool to ensure acquisition and use of the watershed isn't impacted by election cycles.

c. Review of OLCC Annual License Renewals

Start time: [05:03:44 PM \(00:33:22\)](#)

Shepard explained that the Oregon Liquor and Cannabis Commission (OLCC) launched a new online licensing system. The Council reviewed and discussed a list of OLCC licenses coming up for renewal. Shepard explained that a recommendation to approve renewals had been added to the consent agenda for the regular meeting. Shepard referred to the Council to the list of reasons that OLCC will consider for denial or restriction of licenses.

d. Discussion of Proposal from Tillamara Regarding Overflow Parking

Start time: [05:08:09 PM \(00:37:46\)](#)

Shepard stated that the Rockaway Beach Resort (owned by Tillamara) asked if the City was interested in leasing spaces at the Anchor Street Parking lot. There was a comment that the resort was a nice meeting venue space that might draw conferences in the winter. There were concerns expressed about the fairness of granting exclusive rights to any one party to utilize public parking spaces. It was suggested that the Council could consider requests on a case-by-case basis through the event permitting process, and that the City should develop a rental policy for the Anchor Street Parking lot. After discussion, there was no consensus to pursue the proposed agreement from Tillamara.

e. Other Regular Session Agenda Items Review (5:30 p.m.)

Start time: [05:17:01 PM \(00:46:39\)](#)

Shepard provided the Council with sample motions and disclosure statements for conflicts of interest and ex-parte contacts related to land use decision appeal #24-1. Shepard reminded the Council to reiterate any previously disclosed statements. It was noted that the Council would discuss and deliberate on the matter at the regular meeting, and the attorney would be present to answer questions.

There was brief discussion about the revised Memorandum of Understanding (MOU) among the Jetty Creek Working Group. Thompson distributed a copy of the MOU showing comments and revisions. Franken inquired about obtaining a copy of the mapping referenced in the MOU. Shepard indicated that the City could request it.

McNeilly read aloud an email that he received from Carolyn Walters regarding the Oregon Medical Reserve Corps and the need for emergency medical supply trailers. It was suggested that the issue be referred to Fire Chief Hesse.

4. ADJOURNMENT

Start time: [05:33:57 PM \(01:03:34\)](#)

Franken made a **motion**, seconded by Martine, to adjourn the meeting at 5:33 p.m.

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

Aye: 4 (Cheek, McGinnis, Martine, Franken)

Nay: 0

MINUTES APPROVED THE
15TH DAY OF JANUARY 2025

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES & RESOURCES</u>					
10-31-4010 CUR YR PROP TX - GEN FUND	371,561.97	373,162.77	479,850.00	106,687.23	77.8
10-31-4020 DELINQUENT PROP TAX REVENUE	1,418.29	3,648.46	5,494.00	1,845.54	66.4
10-31-4040 LIQUOR TAX - OLCC	1,400.79	10,308.95	30,325.00	20,016.05	34.0
10-31-4050 CIGARETTE TAX	81.79	409.18	1,065.00	655.82	38.4
10-31-4060 OTHER TAX REVENUE	.00	8,647.29	35,000.00	26,352.71	24.7
TOTAL REVENUES & RESOURCES	374,462.84	396,176.65	551,734.00	155,557.35	71.8
<u>GRANTS, LOANS & BONDS</u>					
10-33-4175 GRANTS - GENERAL FUND MISC	.00	.00	35,000.00	35,000.00	.0
10-33-4185 STATE REVENUE SHARING	4,993.50	11,634.82	28,000.00	16,365.18	41.6
TOTAL GRANTS, LOANS & BONDS	4,993.50	11,634.82	63,000.00	51,365.18	18.5
<u>FEES & SERVICES</u>					
10-34-4060 FRANCHISE FEES	(13,230.44)	9,499.40	390,500.00	381,000.60	2.4
10-34-4065 BUSINESS LICENSES	861.25	14,592.50	.00	(14,592.50)	.0
10-34-4066 STR LICENSE FEES	(7,499.94)	251,440.86	.00	(251,440.86)	.0
10-34-4085 LAND USE-ORDINANCE FEES-PERMIT	398.75	5,754.50	20,500.00	14,745.50	28.1
10-34-4141 CIVIC/COMM CENTER RENT	150.00	420.00	1,000.00	580.00	42.0
10-34-4142 FIRST FLOOR RENT-HLTH DEPT	946.00	4,730.00	11,500.00	6,770.00	41.1
10-34-4145 CC-REFUNDABLE DEPOSITS	.00	.00	100.00	100.00	.0
10-34-4146 HEALTH DEPT UTILITY REIMB	99.58	497.90	3,060.00	2,562.10	16.3
TOTAL FEES & SERVICES	(18,274.80)	286,935.16	426,660.00	139,724.84	67.3
<u>FIRE DEPARTMENT</u>					
10-35-4091 NEDONNA FIRE DIST	.00	.00	30,000.00	30,000.00	.0
10-35-4092 TWIN ROCKS WATER DISTRICT	.00	.00	10,000.00	10,000.00	.0
10-35-4093 OR STATE FORESTRY DEPT	.00	.00	500.00	500.00	.0
10-35-4185 FIRE PERMITS	.00	.00	50.00	50.00	.0
10-35-4186 EMERGENCY SERVICES FEE	130.00	41,831.82	125,000.00	83,168.18	33.5
TOTAL FIRE DEPARTMENT	130.00	41,831.82	165,550.00	123,718.18	25.3
<u>OTHER REVENUES</u>					
10-36-4120 INTEREST ON INVESTED FUNDS	10,605.87	52,394.56	193,000.00	140,605.44	27.2
10-36-4150 MISC RCPTS - GEN FUND	656.35	7,589.25	10,000.00	2,410.75	75.9
10-36-4190 SURPLUS PROPERTY SALES	.00	.00	500.00	500.00	.0
TOTAL OTHER REVENUES	11,262.22	59,983.81	203,500.00	143,516.19	29.5

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>					
10-37-4100 CITATIONS - FINES & FORFEITS	721.21	1,440.18	7,140.00	5,699.82	20.2
TOTAL POLICE DEPARTMENT	721.21	1,440.18	7,140.00	5,699.82	20.2
<u>TRANSFERS</u>					
10-39-4030 TIF - TRT POLICE	.00	83,600.00	334,400.00	250,800.00	25.0
10-39-4032 TIF -SEWER OP	.00	11,250.00	45,000.00	33,750.00	25.0
10-39-4035 TIF - DEBT SERVICE RESERVE	.00	57,350.00	229,400.00	172,050.00	25.0
10-39-4036 TIF-TRT-P&R	.00	3,600.00	14,400.00	10,800.00	25.0
10-39-4037 TIF - CC	.00	11,250.00	45,000.00	33,750.00	25.0
10-39-4038 TIF- TRT-GF PW CAP OUTLAY	.00	5,000.00	20,000.00	15,000.00	25.0
10-39-4052 TIF - TRT-CTY BEAUTIF	.00	1,250.00	5,000.00	3,750.00	25.0
10-39-4053 TIF - TRT FIRE DEPT	.00	83,600.00	334,400.00	250,800.00	25.0
10-39-4055 TIF - TRT USDA LOAN	.00	16,000.00	64,000.00	48,000.00	25.0
TOTAL TRANSFERS	.00	272,900.00	1,091,600.00	818,700.00	25.0
TOTAL FUND REVENUE	373,294.97	1,070,902.44	2,509,184.00	1,438,281.56	42.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-45-6550 MATERIALS SUPPLIES	23,520.40	65,202.64	668,392.00	603,189.36	9.8
TOTAL POLICE DEPARTMENT	23,520.40	65,202.64	668,392.00	603,189.36	9.8
<u>FIRE DEPARTMENT</u>					
10-46-5052 FIRE CHIEF WAGES	8,957.89	44,789.44	113,000.00	68,210.56	39.6
10-46-5053 FIREFIGHTERS	10,906.70	76,397.07	176,000.00	99,602.93	43.4
10-46-5054 OVERTIME-FIRE DEPARTMENT	726.70	6,652.71	5,000.00	(1,652.71)	133.1
10-46-5061 VOLUNTEER FIRE FIGHTER BONUS	24,220.00	34,652.07	42,000.00	7,347.93	82.5
10-46-5062 RECORD KEEPING & TRAINING	125.00	625.00	2,500.00	1,875.00	25.0
10-46-5152 PAYROLL EXPENSES - FIRE	18,434.44	74,510.18	200,000.00	125,489.82	37.3
10-46-6110 ELECTRICITY	.00	380.38	3,800.00	3,419.62	10.0
10-46-6530 TELEPHONE	562.51	3,459.86	12,000.00	8,540.14	28.8
10-46-6535 MEDICAL	.00	433.65	10,500.00	10,066.35	4.1
10-46-6555 SUPPLIES, GEAR & SERVICES	46.25	5,390.43	32,500.00	27,109.57	16.6
10-46-6557 EMERGENCY MANAGEMENT SUPPLIES	.00	2,318.58	7,500.00	5,181.42	30.9
10-46-6570 INS- VEHICLE, LIAB, EQUIP, BLD	.00	19,500.54	28,000.00	8,499.46	69.6
10-46-6580 FUEL & OIL	.00	827.24	10,000.00	9,172.76	8.3
10-46-6582 ELECTRONIC REP-MAINT	.00	.00	1,500.00	1,500.00	.0
10-46-6630 FIRE BLDG MAINT	.00	372.59	15,000.00	14,627.41	2.5
10-46-6660 SAFETY TRAINING & FIRST AID	.00	911.71	22,000.00	21,088.29	4.1
10-46-6670 REQUIRED EQUIP TESTING	.00	2,100.00	10,000.00	7,900.00	21.0
10-46-6690 VEHICLE MAINT, SUP & REP	.00	3,860.56	15,000.00	11,139.44	25.7
TOTAL FIRE DEPARTMENT	63,979.49	277,182.01	706,300.00	429,117.99	39.2

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-48-5057 OFFICE ASSISTANT	10,645.38	55,858.45	132,000.00	76,141.55	42.3
10-48-5065 OVERTIME - CITY HALL	.00	.00	1,200.00	1,200.00	.0
10-48-5075 ACCRUED VACATION - ADMIN	.00	.00	5,000.00	5,000.00	.0
10-48-5082 CITY MANAGER	12,595.59	44,021.28	99,760.00	55,738.72	44.1
10-48-5085 MAYOR & COUNCIL STIPEND	125.00	625.00	1,400.00	775.00	44.6
10-48-5152 PAYROLL EXP - ADMIN	11,431.27	51,793.69	167,000.00	115,206.31	31.0
10-48-6410 PLANNING & ZONING	.00	21,712.96	10,000.00	(11,712.96)	217.1
10-48-6420 COMMUNITY CENTER EXP	.00	(.01)	.00	.01	.0
10-48-6440 REFUNDABLE DEPOSITS	805.00	805.00	200.00	(605.00)	402.5
10-48-6530 TELEPHONE	50.00	1,062.00	5,800.00	4,738.00	18.3
10-48-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	22,224.98	22,000.00	(224.98)	101.0
10-48-6571 TECHNOLOGY & DATA PROCESSING	1,846.97	19,285.77	65,000.00	45,714.23	29.7
10-48-6577 ORDINANCE UPDATE	.00	1,404.17	4,000.00	2,595.83	35.1
10-48-6596 EMERGENCY SERVICES EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-48-6666 CITY BEAUTIFICATION	.00	.00	3,000.00	3,000.00	.0
10-48-6830 CITY HALL OPERATIONS	217.21	9,379.16	66,000.00	56,620.84	14.2
10-48-6831 DUES-CITY, OFFICIALS & STAFF	.00	605.00	3,500.00	2,895.00	17.3
10-48-6835 BANK FEES	1,130.40	7,234.76	2,000.00	(5,234.76)	361.7
10-48-6840 COURT COSTS	.00	.00	100.00	100.00	.0
10-48-6850 ATTORNEY	.00	11,656.50	40,000.00	28,343.50	29.1
10-48-6870 AUDIT & BOND	3,333.00	3,656.25	9,500.00	5,843.75	38.5
10-48-6880 ADVERTISING	.00	526.85	2,000.00	1,473.15	26.3
10-48-6890 STATIONERY & SUPPLIES	.00	1,181.90	10,000.00	8,818.10	11.8
10-48-6910 OLD TRAVEL & TRAIN-CITY	.00	249.00	.00	(249.00)	.0
10-48-6915 TRAVEL & TRAIN-STAFF	.00	1,644.25	8,000.00	6,355.75	20.6
10-48-6920 BLDG MAINT-CTY HALL	.00	840.20	18,000.00	17,159.80	4.7
10-48-6931 COUNCIL EXPENSE	.00	684.34	3,750.00	3,065.66	18.3
10-48-6932 CITY MANAGER FUND	.00	.00	750.00	750.00	.0
10-48-6954 COMMUNITY GRANTS	.00	.00	75,000.00	75,000.00	.0
10-48-8000 GENERAL FUND CAPITAL PROJECTS	.00	.00	20,000.00	20,000.00	.0
10-48-8041 TO - ROADS/STREETS, FRANCHISE	.00	12,500.00	50,000.00	37,500.00	25.0
10-48-8044 TO -FIRE EQUIPMENT RESERVE	.00	11,250.00	45,000.00	33,750.00	25.0
10-48-8046 TO - ECONOMIC STABILITY RES FD	.00	114,950.00	459,800.00	344,850.00	25.0
10-48-8518 DEBT SVC - GF LOANS & DEBT SVC	128.28	61,573.11	140,000.00	78,426.89	44.0
TOTAL ADMINISTRATION	42,308.10	456,724.61	1,470,760.00	1,014,035.39	31.1
<u>CONTINGENCY</u>					
10-52-7999 CONTINGENCY - GF	.00	.00	327,848.00	327,848.00	.0
TOTAL CONTINGENCY	.00	.00	327,848.00	327,848.00	.0
TOTAL FUND EXPENDITURES	129,807.99	799,109.26	3,173,300.00	2,374,190.74	25.2
NET REVENUE OVER EXPENDITURES	243,486.98	271,793.18	(664,116.00)	(935,909.18)	40.9

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

FIRE EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
14-36-4120 INTEREST INCOME	1,329.60	7,180.78	2,100.00	(5,080.78)	341.9
TOTAL OTHER INCOME	1,329.60	7,180.78	2,100.00	(5,080.78)	341.9
<u>TRANSFERS</u>					
14-39-4026 TIF - GF	.00	11,250.00	45,000.00	33,750.00	25.0
14-39-4030 TIF - TRT	.00	30,250.00	121,000.00	90,750.00	25.0
TOTAL TRANSFERS	.00	41,500.00	166,000.00	124,500.00	25.0
TOTAL FUND REVENUE	1,329.60	48,680.78	168,100.00	119,419.22	29.0

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

FIRE EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
14-47-7621 FIRE EQUIP & CAPITAL OUTLAY	.00	5,455.32	165,000.00	159,544.68	3.3
14-47-7625 FIRE TRUCK	.00	86,775.75	90,000.00	3,224.25	96.4
TOTAL FIRE DEPARTMENT	.00	92,231.07	255,000.00	162,768.93	36.2
TOTAL FUND EXPENDITURES	.00	92,231.07	255,000.00	162,768.93	36.2
NET REVENUE OVER EXPENDITURES	1,329.60	(43,550.29)	(86,900.00)	(43,349.71)	(50.1)

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

LOAN PAYMENT RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 48</u>					
16-48-4032 TO -GENERAL FUND	.00	57,350.00	229,400.00	172,050.00	25.0
TOTAL DEPARTMENT 48	.00	57,350.00	229,400.00	172,050.00	25.0
TOTAL FUND EXPENDITURES	.00	57,350.00	229,400.00	172,050.00	25.0
NET REVENUE OVER EXPENDITURES	.00	(57,350.00)	(229,400.00)	(172,050.00)	(25.0)

CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

ECONOMIC STABILITY RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
17-36-4120 INTEREST INCOME	473.10	982.41	5,000.00	4,017.59	19.7
TOTAL OTHER INCOME	473.10	982.41	5,000.00	4,017.59	19.7
<u>TRANSFERS</u>					
17-39-4030 TIF - GEN FND	.00	114,950.00	459,800.00	344,850.00	25.0
TOTAL TRANSFERS	.00	114,950.00	459,800.00	344,850.00	25.0
TOTAL FUND REVENUE	473.10	115,932.41	464,800.00	348,867.59	24.9
NET REVENUE OVER EXPENDITURES	473.10	115,932.41	464,800.00	348,867.59	24.9

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

PROJECT & EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 33</u>					
21-33-4184 GRANTS: TOURISM FACILITIES	.00	.00	75,000.00	75,000.00	.0
TOTAL SOURCE 33	.00	.00	75,000.00	75,000.00	.0
<u>OTHER INCOME</u>					
21-36-4120 INTEREST INCOME	2,975.91	14,470.93	3,000.00	(11,470.93)	482.4
TOTAL OTHER INCOME	2,975.91	14,470.93	3,000.00	(11,470.93)	482.4
<u>TRANSFERS IN</u>					
21-39-4030 TIF - TRT	.00	164,600.00	658,400.00	493,800.00	25.0
TOTAL TRANSFERS IN	.00	164,600.00	658,400.00	493,800.00	25.0
TOTAL FUND REVENUE	2,975.91	179,070.93	736,400.00	557,329.07	24.3

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

PROJECT & EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
21-47-7577 TOURISM CAPITAL PROJECTS	250.00	65,963.55	2,000,000.00	1,934,036.45	3.3
TOTAL CAPITAL OUTLAY	250.00	65,963.55	2,000,000.00	1,934,036.45	3.3
TOTAL FUND EXPENDITURES	250.00	65,963.55	2,000,000.00	1,934,036.45	3.3
NET REVENUE OVER EXPENDITURES	2,725.91	113,107.38	(1,263,600.00)	(1,376,707.38)	9.0

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE REVENUE</u>					
30-31-2985 RESTRICTED BIKE PATHS ODOT	511.27	511.27	1,190.00	678.73	43.0
30-31-4340 STATE STREET - DMV - REVENUE	9,686.51	50,615.79	119,000.00	68,384.21	42.5
TOTAL STATE REVENUE	10,197.78	51,127.06	120,190.00	69,062.94	42.5
<u>GRANTS</u>					
30-33-4182 GRANTS & REIM- ROADS & STREETS	.00	.00	250,000.00	250,000.00	.0
TOTAL GRANTS	.00	.00	250,000.00	250,000.00	.0
<u>OTHER REVENUE</u>					
30-36-4120 INTEREST INCOME	3,273.98	16,252.72	31,000.00	14,747.28	52.4
TOTAL OTHER REVENUE	3,273.98	16,252.72	31,000.00	14,747.28	52.4
<u>TRANSFERS</u>					
30-39-4030 TIF - TRT	.00	92,100.00	368,400.00	276,300.00	25.0
30-39-4038 TIF - GEN FND	.00	12,500.00	50,000.00	37,500.00	25.0
TOTAL TRANSFERS	.00	104,600.00	418,400.00	313,800.00	25.0
TOTAL FUND REVENUE	13,471.76	171,979.78	819,590.00	647,610.22	21.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
30-41-5055 MAINT WKR WAGES	11,383.05	46,646.03	91,000.00	44,353.97	51.3
30-41-5056 EXTRA LABOR	.00	.00	5,000.00	5,000.00	.0
30-41-5058 SUPER OF PUBLIC WORKS	1,335.77	4,675.26	10,520.00	5,844.74	44.4
30-41-5065 OVERTIME	.00	5.84	5,600.00	5,594.16	.1
30-41-5075 ACCRUED VAC - RDS & STS	.00	.00	2,000.00	2,000.00	.0
30-41-5082 CTY MANAGER - RDS & STS	1,799.37	6,288.74	14,252.00	7,963.26	44.1
30-41-5085 MAYOR & COUNCIL STIPEND	25.00	125.00	.00	(125.00)	.0
30-41-5152 PAYROLL EXP - RDS & STS	6,323.68	27,999.09	91,000.00	63,000.91	30.8
TOTAL PERSONNEL SERVICES	20,866.87	85,739.96	219,372.00	133,632.04	39.1
<u>MATERIALS & SERVICES</u>					
30-45-6125 ELECTRIC-STLITES-WYSD-CTYPRKS	.00	654.57	4,600.00	3,945.43	14.2
30-45-6130 WAYSIDE & PARKS	383.74	10,740.31	42,000.00	31,259.69	25.6
30-45-6131 NATURE CONSERVANCY	420.00	1,318.59	10,000.00	8,681.41	13.2
30-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	8,000.00	8,000.00	.00	100.0
30-45-6572 STREET LIGHTS	.00	5,722.31	25,000.00	19,277.69	22.9
30-45-6580 FUEL & OIL	.00	591.50	7,000.00	6,408.50	8.5
30-45-6592 PARKING LEASE	.00	1,773.60	1,600.00	(173.60)	110.9
30-45-6600 DRAINAGE & FLOOD CONTROL	281.68	281.68	10,000.00	9,718.32	2.8
30-45-6610 SIDEWALKS, CURBS & FOOTPATHS	.00	.00	9,300.00	9,300.00	.0
30-45-6620 STREET SIGNS	689.53	5,106.94	3,000.00	(2,106.94)	170.2
30-45-6667 STORM DAMAGE REPAIR	.00	.00	1,000.00	1,000.00	.0
30-45-6690 VEHICLE MAINT, SUPP & REP	231.64	4,306.66	15,000.00	10,693.34	28.7
30-45-6800 ROADS, MATERIALS & SUPPLIES	(88.17)	17,078.68	33,500.00	16,421.32	51.0
TOTAL MATERIALS & SERVICES	1,918.42	55,574.84	170,000.00	114,425.16	32.7
<u>CAPITAL OUTLAY</u>					
30-47-7502 RDS-STIS IMPROVEMENT PROJECTS	.00	.00	450,000.00	450,000.00	.0
30-47-7506 RDS-STIS: CAPITAL IMPROV PLAN	.00	.00	50,000.00	50,000.00	.0
30-47-7508 RDS-STIS PW STORMWATER PROJECTS	.00	6,208.00	35,000.00	28,792.00	17.7
TOTAL CAPITAL OUTLAY	.00	6,208.00	535,000.00	528,792.00	1.2
<u>CONTINGENCY</u>					
30-48-7999 CONTINGENCY - ROADS	.00	.00	137,906.00	137,906.00	.0
TOTAL CONTINGENCY	.00	.00	137,906.00	137,906.00	.0
TOTAL FUND EXPENDITURES	22,785.29	147,522.80	1,062,278.00	914,755.20	13.9

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(9,313.53)	24,456.98	(242,688.00)	(267,144.98)	10.1

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

TRANSPORTATION SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
39-36-4120 INTEREST INCOME	931.14	4,794.39	1,800.00	(2,994.39)	266.4
TOTAL OTHER INCOME	931.14	4,794.39	1,800.00	(2,994.39)	266.4
<u>FEEES</u>					
39-38-4940 IMP FEES - TRANSPORT SDC	.00	2,700.00	18,000.00	15,300.00	15.0
TOTAL FEES	.00	2,700.00	18,000.00	15,300.00	15.0
TOTAL FUND REVENUE	931.14	7,494.39	19,800.00	12,305.61	37.9

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

TRANSPORTATION SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
39-47-7880 CONT MAT - IMP TRANS	.00	.00	242,519.00	242,519.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	242,519.00	242,519.00	.0
TOTAL FUND EXPENDITURES	.00	.00	242,519.00	242,519.00	.0
NET REVENUE OVER EXPENDITURES	931.14	7,494.39	(222,719.00)	(230,213.39)	3.4

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER OPERATING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
40-34-4540	WATER SERVICE BASE	(1,289.03)	435,806.78	1,215,000.00	779,193.22	35.9
40-34-4550	NEW WATER CONNECTIONS	.00	12,780.00	25,500.00	12,720.00	50.1
40-34-4560	WATER MASTER PLAN	10.59	25,644.98	76,500.00	50,855.02	33.5
TOTAL REVENUE		(1,278.44)	474,231.76	1,317,000.00	842,768.24	36.0
<u>INTEREST & MISC</u>						
40-36-4120	INT - WATER OP	10,092.17	52,090.85	16,000.00	(36,090.85)	325.6
40-36-4150	MISC RCPTS - WTR OP FUND	1,337.38	14,597.34	2,825,800.00	2,811,202.66	.5
TOTAL INTEREST & MISC		11,429.55	66,688.19	2,841,800.00	2,775,111.81	2.4
<u>SOURCE 39</u>						
40-39-4047	TIF- FM WATER REVENUE BOND	.00	34.00	137.00	103.00	24.8
TOTAL SOURCE 39		.00	34.00	137.00	103.00	24.8
TOTAL FUND REVENUE		10,151.11	540,953.95	4,158,937.00	3,617,983.05	13.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
40-41-5054	.00	.00	3,500.00	3,500.00	.0
40-41-5055	11,728.04	48,055.54	92,050.00	43,994.46	52.2
40-41-5056	.00	.00	10,000.00	10,000.00	.0
40-41-5057	10,871.74	56,913.04	147,500.00	90,586.96	38.6
40-41-5058	6,678.86	23,376.29	52,600.00	29,223.71	44.4
40-41-5059	5,161.82	25,222.12	64,500.00	39,277.88	39.1
40-41-5064	.00	.00	1,750.00	1,750.00	.0
40-41-5065	202.54	1,276.79	14,000.00	12,723.21	9.1
40-41-5067	.00	.00	1,000.00	1,000.00	.0
40-41-5075	.00	.00	5,000.00	5,000.00	.0
40-41-5082	1,799.37	6,288.74	14,250.00	7,961.26	44.1
40-41-5085	75.00	375.00	1,470.00	1,095.00	25.5
40-41-5152	17,425.92	83,538.47	299,000.00	215,461.53	27.9
TOTAL PERSONNEL SERVICES	53,943.29	245,045.99	706,620.00	461,574.01	34.7
<u>MATERIALS & SERVICES</u>					
40-45-6110	.00	8,094.36	36,500.00	28,405.64	22.2
40-45-6455	.00	.00	1,000.00	1,000.00	.0
40-45-6520	96.00	2,717.27	3,000.00	282.73	90.6
40-45-6530	.99	2,552.20	17,000.00	14,447.80	15.0
40-45-6534	748.20	12,716.76	35,000.00	22,283.24	36.3
40-45-6551	2,710.83	9,795.89	25,500.00	15,704.11	38.4
40-45-6570	.00	29,000.00	29,000.00	.00	100.0
40-45-6574	3,333.00	3,333.00	12,000.00	8,667.00	27.8
40-45-6580	.00	1,034.06	10,000.00	8,965.94	10.3
40-45-6667	.00	.00	500.00	500.00	.0
40-45-6690	.00	145.00	15,000.00	14,855.00	1.0
40-45-6745	.00	1,895.00	7,000.00	5,105.00	27.1
40-45-6750	5,270.88	18,279.09	100,000.00	81,720.91	18.3
40-45-6831	.00	.00	3,200.00	3,200.00	.0
40-45-6850	.00	920.00	5,000.00	4,080.00	18.4
40-45-6851	.00	12,591.75	25,000.00	12,408.25	50.4
40-45-6915	.00	1,480.00	8,000.00	6,520.00	18.5
40-45-6945	300.82	2,083.94	10,100.00	8,016.06	20.6
40-45-6951	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	12,460.72	106,638.32	343,300.00	236,661.68	31.1
<u>CAPITAL OUTLAY</u>					
40-47-7601	.00	1,244.04	3,000,000.00	2,998,755.96	.0
40-47-7602	5,205.00	36,942.84	235,000.00	198,057.16	15.7
40-47-7603	.00	14,774.42	15,000.00	225.58	98.5
TOTAL CAPITAL OUTLAY	5,205.00	52,961.30	3,250,000.00	3,197,038.70	1.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>					
40-48-7999 CONTINGENCY - WTR	.00	.00	644,988.00	644,988.00	.0
TOTAL CONTINGENCY	.00	.00	644,988.00	644,988.00	.0
<u>TRANSFERS</u>					
40-49-8027 TO - CC - CH OPERATING	.00	11,250.00	45,000.00	33,750.00	25.0
40-49-8045 TO -WMP FUND	.00	25,000.00	100,000.00	75,000.00	25.0
TOTAL TRANSFERS	.00	36,250.00	145,000.00	108,750.00	25.0
TOTAL FUND EXPENDITURES	71,609.01	440,895.61	5,089,908.00	4,649,012.39	8.7
NET REVENUE OVER EXPENDITURES	(61,457.90)	100,058.34	(930,971.00)	(1,031,029.34)	10.8

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
42-36-4120 INTEREST INCOME	3,972.98	22,751.56	31,000.00	8,248.44	73.4
TOTAL OTHER INCOME	3,972.98	22,751.56	31,000.00	8,248.44	73.4
<u>TRANSFERS</u>					
42-39-4030 TIF - WATER OP	.00	25,000.00	100,000.00	75,000.00	25.0
TOTAL TRANSFERS	.00	25,000.00	100,000.00	75,000.00	25.0
TOTAL FUND REVENUE	3,972.98	47,751.56	131,000.00	83,248.44	36.5

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER MASTER PLAN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>						
42-47-7555	WMP - IMPLIMENTATION PROJECTS	.00	5,833.97	450,000.00	444,166.03	1.3
	TOTAL CAPITAL OUTLAY	.00	5,833.97	450,000.00	444,166.03	1.3
	TOTAL FUND EXPENDITURES	.00	5,833.97	450,000.00	444,166.03	1.3
	NET REVENUE OVER EXPENDITURES	3,972.98	41,917.59	(319,000.00)	(360,917.59)	13.1

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

81 WATER REVENUE BOND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEBT SERVICE</u>					
43-49-8023 TO - WTR OPERATING	.00	34.00	137.00	103.00	24.8
TOTAL DEBT SERVICE	.00	34.00	137.00	103.00	24.8
TOTAL FUND EXPENDITURES	.00	34.00	137.00	103.00	24.8
NET REVENUE OVER EXPENDITURES	.00	(34.00)	(137.00)	(103.00)	(24.8)

CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>					
47-34-4550 WATER DEBT REVENUE	24.49	51,253.33	150,000.00	98,746.67	34.2
TOTAL UTILITY BILLING	24.49	51,253.33	150,000.00	98,746.67	34.2
<u>OTHER INCOME</u>					
47-36-4120 INTEREST INCOME	2,920.47	14,784.01	2,700.00	(12,084.01)	547.6
TOTAL OTHER INCOME	2,920.47	14,784.01	2,700.00	(12,084.01)	547.6
TOTAL FUND REVENUE	2,944.96	66,037.34	152,700.00	86,662.66	43.3

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
47-49-8512 NEDONNA BEACH WTR LINE - PRINC	.00	.00	205,000.00	205,000.00	.0
47-49-8520 WATER PLANT DS - PRINC	.00	30,000.00	30,000.00	.00	100.0
47-49-8521 WATER PLANT DS - INT	.00	4,050.00	7,650.00	3,600.00	52.9
TOTAL DEBT SERVICE	.00	34,050.00	242,650.00	208,600.00	14.0
TOTAL FUND EXPENDITURES	.00	34,050.00	242,650.00	208,600.00	14.0
NET REVENUE OVER EXPENDITURES	2,944.96	31,987.34	(89,950.00)	(121,937.34)	35.6

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
49-36-4120 INTEREST INCOME	2,790.82	14,111.37	3,300.00	(10,811.37)	427.6
TOTAL OTHER INCOME	2,790.82	14,111.37	3,300.00	(10,811.37)	427.6
<u>WATER SDC FEES</u>					
49-38-4935 REIMB FEES - WTR SDC FUND	.00	3,864.00	9,800.00	5,936.00	39.4
49-38-4940 IMP FEES - WTR SDC FND	.00	35,550.00	80,000.00	44,450.00	44.4
TOTAL WATER SDC FEES	.00	39,414.00	89,800.00	50,386.00	43.9
TOTAL FUND REVENUE	2,790.82	53,525.37	93,100.00	39,574.63	57.5

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
49-47-7880 CONT MAT - IMP WTR	.00	958.00	337,799.00	336,841.00	.3
49-47-7885 CONT MAT - REIMB WTR	.00	.00	157,151.00	157,151.00	.0
TOTAL CAPITAL OUTLAY	.00	958.00	494,950.00	493,992.00	.2
TOTAL FUND EXPENDITURES	.00	958.00	494,950.00	493,992.00	.2
NET REVENUE OVER EXPENDITURES	2,790.82	52,567.37	(401,850.00)	(454,417.37)	13.1

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>					
50-34-4640 SEWER SERVICE BASE	(1,154.60)	273,276.04	780,000.00	506,723.96	35.0
50-34-4650 NEW SEWER CONNECTIONS	.00	11,540.00	17,250.00	5,710.00	66.9
50-34-4660 SEWER MASTER PLAN	5.90	27,522.04	82,000.00	54,477.96	33.6
TOTAL UTILITY BILLING	(1,148.70)	312,338.08	879,250.00	566,911.92	35.5
<u>OTHER INCOME</u>					
50-36-4120 INTEREST INCOME	4,083.52	22,015.79	34,000.00	11,984.21	64.8
50-36-4150 MISC RECEIPTS - SEWER	499.29	6,549.26	1,000.00	(5,549.26)	654.9
TOTAL OTHER INCOME	4,582.81	28,565.05	35,000.00	6,434.95	81.6
TOTAL FUND REVENUE	3,434.11	340,903.13	914,250.00	573,346.87	37.3

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
50-41-5055 MAINT WORKER WAGES	11,383.05	46,646.03	90,100.00	43,453.97	51.8
50-41-5056 EXTRA LABOR WAGES	.00	.00	10,000.00	10,000.00	.0
50-41-5057 OFFICE ASST WAGE	10,871.21	56,912.50	147,500.00	90,587.50	38.6
50-41-5058 SUPER PUB WORKS	5,343.08	18,701.03	42,080.00	23,378.97	44.4
50-41-5059 PLANT OP WAGES	5,161.83	25,222.10	64,400.00	39,177.90	39.2
50-41-5064 STANDBY - SEWER	.00	.00	2,100.00	2,100.00	.0
50-41-5065 OVERTIME SEWER	202.54	1,276.61	5,950.00	4,673.39	21.5
50-41-5075 ACCRUED VAC - COMP TIME	.00	.00	5,000.00	5,000.00	.0
50-41-5082 CITY MANAGER WAGES	1,799.37	6,288.74	14,255.00	7,966.26	44.1
50-41-5085 MAYOR & COUNCIL STIPEND	75.00	375.00	1,386.00	1,011.00	27.1
50-41-5152 PAYROLL EXP - SEWER	16,674.59	80,398.03	291,600.00	211,201.97	27.6
TOTAL PERSONNEL SERVICES	51,510.67	235,820.04	674,371.00	438,550.96	35.0
<u>MATERIALS & SERVICES</u>					
50-45-6110 ELECTRICITY - SEWER	.00	6,817.01	33,500.00	26,682.99	20.4
50-45-6455 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
50-45-6520 BLDG MAINT - SEWER	.00	2,700.00	4,900.00	2,200.00	55.1
50-45-6530 TELEPHONE & TELEMTRY	179.98	2,106.27	6,900.00	4,793.73	30.5
50-45-6534 PLANT CHEMICALS & SUP	5,934.40	19,690.60	65,000.00	45,309.40	30.3
50-45-6551 ADMIN & BILLING	2,710.82	9,792.48	30,800.00	21,007.52	31.8
50-45-6570 INS - VEHICLE, LIAB, EQUIP, BL	.00	44,000.00	44,000.00	.00	100.0
50-45-6574 AUDIT - SEWER	3,334.00	3,334.00	12,000.00	8,666.00	27.8
50-45-6580 FUEL & OIL	.00	1,034.06	15,000.00	13,965.94	6.9
50-45-6690 VEHICLE MAINT, SUP & REP	.00	.00	15,000.00	15,000.00	.0
50-45-6740 I & I WORK	.00	9,800.00	26,000.00	16,200.00	37.7
50-45-6745 REQUIRED TESTING	.00	.00	2,000.00	2,000.00	.0
50-45-6750 SYSTEM MAINT & SUPPLY	143.00	11,607.77	80,000.00	68,392.23	14.5
50-45-6831 DUES	.00	.00	1,200.00	1,200.00	.0
50-45-6850 ATTORNEY	.00	.00	2,800.00	2,800.00	.0
50-45-6851 ENGINEERING	.00	5,325.75	48,000.00	42,674.25	11.1
50-45-6915 TRAVEL & TRAINING - STAFF	.00	.00	6,000.00	6,000.00	.0
50-45-6945 METER READERS	300.82	2,083.93	14,000.00	11,916.07	14.9
50-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	12,603.02	118,291.87	408,600.00	290,308.13	29.0
<u>CAPITAL OUTLAY</u>					
50-47-7602 PW MOBILE EQUIP REPLACE PLAN	.00	14,774.42	15,000.00	225.58	98.5
TOTAL CAPITAL OUTLAY	.00	14,774.42	15,000.00	225.58	98.5

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>					
50-48-7999 CONTINGENCY - SEWER	.00	.00	164,696.00	164,696.00	.0
TOTAL CONTINGENCY	.00	.00	164,696.00	164,696.00	.0
<u>TRANSFERS</u>					
50-49-8027 TRNSFR TO - GF CH OPERATING	.00	11,250.00	45,000.00	33,750.00	25.0
50-49-8033 TRNSFR TO - SEWER MASTER PLAN	.00	20,500.00	82,000.00	61,500.00	25.0
TOTAL TRANSFERS	.00	31,750.00	127,000.00	95,250.00	25.0
TOTAL FUND EXPENDITURES	64,113.69	400,636.33	1,389,667.00	989,030.67	28.8
NET REVENUE OVER EXPENDITURES	(60,679.58)	(59,733.20)	(475,417.00)	(415,683.80)	(12.6)

CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
52-36-4120 INTEREST INCOME	2,542.55	10,376.31	18,000.00	7,623.69	57.7
TOTAL OTHER INCOME	2,542.55	10,376.31	18,000.00	7,623.69	57.7
<u>TRANSFERS</u>					
52-39-4032 TRNSFR IN - FROM SEWER OPER	.00	20,500.00	82,000.00	61,500.00	25.0
TOTAL TRANSFERS	.00	20,500.00	82,000.00	61,500.00	25.0
TOTAL FUND REVENUE	2,542.55	30,876.31	100,000.00	69,123.69	30.9

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
52-47-7555 WWMP-IMPLIMENTATION PROJECTS	.00	.00	335,000.00	335,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	335,000.00	335,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	335,000.00	335,000.00	.0
NET REVENUE OVER EXPENDITURES	2,542.55	30,876.31	(235,000.00)	(265,876.31)	13.1

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>						
56-34-4650	SEWER DEBT REVENUE	18.40	85,783.17	254,640.00	168,856.83	33.7
	TOTAL UTILITY BILLING	18.40	85,783.17	254,640.00	168,856.83	33.7
<u>OTHER INCOME</u>						
56-36-4120	INTEREST INCOME	3,198.46	16,670.29	13,500.00	(3,170.29)	123.5
	TOTAL OTHER INCOME	3,198.46	16,670.29	13,500.00	(3,170.29)	123.5
	TOTAL FUND REVENUE	3,216.86	102,453.46	268,140.00	165,686.54	38.2

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
56-49-8510 WW OUTFALL LOAN PRINCIPLE	.00	205,000.00	205,000.00	.00	100.0
56-49-8511 WW-OUTFALL LOAN INTEREST	.00	3,075.00	3,075.00	.00	100.0
TOTAL DEBT SERVICE	.00	208,075.00	208,075.00	.00	100.0
TOTAL FUND EXPENDITURES	.00	208,075.00	208,075.00	.00	100.0
NET REVENUE OVER EXPENDITURES	3,216.86	(105,621.54)	60,065.00	165,686.54	(175.9)

CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
59-36-4120 INTEREST INCOME	6,423.02	32,847.98	3,000.00	(29,847.98)	1094.9
TOTAL OTHER INCOME	6,423.02	32,847.98	3,000.00	(29,847.98)	1094.9
<u>FEEES</u>					
59-38-4935 REIMB FEES - SEWER SDC	.00	8,868.00	20,000.00	11,132.00	44.3
59-38-4940 IMP FEES - SEWER SDC	.00	21,795.00	55,000.00	33,205.00	39.6
TOTAL FEES	.00	30,663.00	75,000.00	44,337.00	40.9
TOTAL FUND REVENUE	6,423.02	63,510.98	78,000.00	14,489.02	81.4

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

SEWER SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
59-45-6050 CONT MAT - REIMB SWR SDC	.00	.00	435,732.00	435,732.00	.0
59-45-6051 CONT MAT - IMP SWR	.00	.00	996,933.00	996,933.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	1,432,665.00	1,432,665.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,432,665.00	1,432,665.00	.0
NET REVENUE OVER EXPENDITURES	6,423.02	63,510.98	(1,354,665.00)	(1,418,175.98)	4.7

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

TRANSIENT ROOM TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROOM TAX REVENUES</u>					
80-31-4709 TRT-PENALTY-INT DELINQUENT RPT	(3,830.96)	(2,217.89)	.00	2,217.89	.0
80-31-4710 TRT REVENUE 5%	99.75	313,138.45	1,200,000.00	886,861.55	26.1
80-31-4711 TRT REVENUE 2% - ADV	(1.36)	125,214.12	480,000.00	354,785.88	26.1
80-31-4712 TRT REVENUE 2% - CTY	.00	125,215.48	480,000.00	354,784.52	26.1
80-31-4713 TRT REVENUE 1% - CTY	(220.60)	62,387.13	240,000.00	177,612.87	26.0
80-31-4714 DELINQUENT TRT REV COLLECTIONS	2,557.00	2,557.00	.00	(2,557.00)	.0
TOTAL ROOM TAX REVENUES	(1,396.17)	626,294.29	2,400,000.00	1,773,705.71	26.1
<u>OTHER INCOME</u>					
80-36-4120 INTEREST INCOME - TRT	4,471.60	19,819.32	13,750.00	(6,069.32)	144.1
TOTAL OTHER INCOME	4,471.60	19,819.32	13,750.00	(6,069.32)	144.1
TOTAL FUND REVENUE	3,075.43	646,113.61	2,413,750.00	1,767,636.39	26.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2024

TRANSIENT ROOM TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
80-45-6533	ADVERTISING - MEDIA AGT	275.00	17,372.57	210,000.00	192,627.43 8.3
80-45-6534	ADVERTISING - WEBSITE CTY	.00	18,729.65	170,000.00	151,270.35 11.0
80-45-6535	ADVERTISING/TOURISM AGT	.00	.00	60,000.00	60,000.00 .0
80-45-6536	ROCKAWAY LIONS EVENTS	.00	1,218.00	2,000.00	782.00 60.9
80-45-6537	FIREWORKS	.00	11,368.00	75,000.00	63,632.00 15.2
80-45-6538	TOURISM PROMO AND FACILITIES	.00	.00	333,535.00	333,535.00 .0
	TOTAL MATERIALS & SERVICES	275.00	48,688.22	850,535.00	801,846.78 5.7
<u>TRANSFERS</u>					
80-49-8024	TO - GF POLICE	.00	83,600.00	334,400.00	250,800.00 25.0
80-49-8025	TO - GENERAL FUND	.00	24,600.00	98,400.00	73,800.00 25.0
80-49-8026	TO - FIRE TRK RES	.00	30,250.00	121,000.00	90,750.00 25.0
80-49-8036	TO - P & E RESERVE	.00	164,600.00	658,400.00	493,800.00 25.0
80-49-8041	TO - ROADS & STREETS	.00	92,100.00	368,400.00	276,300.00 25.0
80-49-8044	TO - GF CITY BEAUTIF	.00	1,250.00	5,000.00	3,750.00 25.0
80-49-8046	TO - GF FIRE	.00	83,600.00	334,400.00	250,800.00 25.0
	TOTAL TRANSFERS	.00	480,000.00	1,920,000.00	1,440,000.00 25.0
	TOTAL FUND EXPENDITURES	275.00	528,688.22	2,770,535.00	2,241,846.78 19.1
	NET REVENUE OVER EXPENDITURES	2,800.43	117,425.39	(356,785.00)	(474,210.39) 32.9

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES & RESOURCES</u>					
10-31-4010 CUR YR PROP TX - GEN FUND	76,941.16	450,103.93	479,850.00	29,746.07	93.8
10-31-4020 DELINQUENT PROP TAX REVENUE	649.42	4,297.88	5,494.00	1,196.12	78.2
10-31-4040 LIQUOR TAX - OLCC	1,425.00	11,733.95	30,325.00	18,591.05	38.7
10-31-4050 CIGARETTE TAX	(85.55)	323.63	1,065.00	741.37	30.4
10-31-4060 OTHER TAX REVENUE	.00	8,647.29	35,000.00	26,352.71	24.7
TOTAL REVENUES & RESOURCES	78,930.03	475,106.68	551,734.00	76,627.32	86.1
<u>GRANTS, LOANS & BONDS</u>					
10-33-4175 GRANTS - GENERAL FUND MISC	.00	.00	35,000.00	35,000.00	.0
10-33-4185 STATE REVENUE SHARING	.00	11,634.82	28,000.00	16,365.18	41.6
TOTAL GRANTS, LOANS & BONDS	.00	11,634.82	63,000.00	51,365.18	18.5
<u>FEES & SERVICES</u>					
10-34-4060 FRANCHISE FEES	10,408.30	19,907.70	390,500.00	370,592.30	5.1
10-34-4065 BUSINESS LICENSES	(97.50)	14,495.00	.00	(14,495.00)	.0
10-34-4066 STR LICENSE FEES	1,500.00	252,940.86	.00	(252,940.86)	.0
10-34-4085 LAND USE-ORDINANCE FEES-PERMIT	1,397.50	7,152.00	20,500.00	13,348.00	34.9
10-34-4141 CIVIC/COMM CENTER RENT	(65.00)	355.00	1,000.00	645.00	35.5
10-34-4142 FIRST FLOOR RENT-HLTH DEPT	946.00	5,676.00	11,500.00	5,824.00	49.4
10-34-4145 CC-REFUNDABLE DEPOSITS	.00	.00	100.00	100.00	.0
10-34-4146 HEALTH DEPT UTILITY REIMB	99.58	597.48	3,060.00	2,462.52	19.5
TOTAL FEES & SERVICES	14,188.88	301,124.04	426,660.00	125,535.96	70.6
<u>FIRE DEPARTMENT</u>					
10-35-4091 NEDONNA FIRE DIST	34,000.00	34,000.00	30,000.00	(4,000.00)	113.3
10-35-4092 TWIN ROCKS WATER DISTRICT	.00	.00	10,000.00	10,000.00	.0
10-35-4093 OR STATE FORESTRY DEPT	.00	.00	500.00	500.00	.0
10-35-4185 FIRE PERMITS	.00	.00	50.00	50.00	.0
10-35-4186 EMERGENCY SERVICES FEE	.00	41,831.82	125,000.00	83,168.18	33.5
TOTAL FIRE DEPARTMENT	34,000.00	75,831.82	165,550.00	89,718.18	45.8
<u>OTHER REVENUES</u>					
10-36-4120 INTEREST ON INVESTED FUNDS	12,061.07	64,455.63	193,000.00	128,544.37	33.4
10-36-4150 MISC RCPTS - GEN FUND	6,260.86	13,850.11	10,000.00	(3,850.11)	138.5
10-36-4190 SURPLUS PROPERTY SALES	.00	.00	500.00	500.00	.0
TOTAL OTHER REVENUES	18,321.93	78,305.74	203,500.00	125,194.26	38.5

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>					
10-37-4100 CITATIONS - FINES & FORFEITS	1,021.50	2,461.68	7,140.00	4,678.32	34.5
TOTAL POLICE DEPARTMENT	1,021.50	2,461.68	7,140.00	4,678.32	34.5
<u>TRANSFERS</u>					
10-39-4030 TIF - TRT POLICE	83,600.00	167,200.00	334,400.00	167,200.00	50.0
10-39-4032 TIF -SEWER OP	11,250.00	22,500.00	45,000.00	22,500.00	50.0
10-39-4035 TIF - DEBT SERVICE RESERVE	57,350.00	114,700.00	229,400.00	114,700.00	50.0
10-39-4036 TIF-TRT-P&R	3,600.00	7,200.00	14,400.00	7,200.00	50.0
10-39-4037 TIF - CC	11,250.00	22,500.00	45,000.00	22,500.00	50.0
10-39-4038 TIF- TRT-GF PW CAP OUTLAY	5,000.00	10,000.00	20,000.00	10,000.00	50.0
10-39-4052 TIF - TRT-CTY BEAUTIF	1,250.00	2,500.00	5,000.00	2,500.00	50.0
10-39-4053 TIF - TRT FIRE DEPT	83,600.00	167,200.00	334,400.00	167,200.00	50.0
10-39-4055 TIF - TRT USDA LOAN	16,000.00	32,000.00	64,000.00	32,000.00	50.0
TOTAL TRANSFERS	272,900.00	545,800.00	1,091,600.00	545,800.00	50.0
TOTAL FUND REVENUE	419,362.34	1,490,264.78	2,509,184.00	1,018,919.22	59.4

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-45-6550 MATERIALS SUPPLIES	16,500.05	81,702.69	668,392.00	586,689.31	12.2
TOTAL POLICE DEPARTMENT	16,500.05	81,702.69	668,392.00	586,689.31	12.2
<u>FIRE DEPARTMENT</u>					
10-46-5052 FIRE CHIEF WAGES	8,957.89	53,747.33	113,000.00	59,252.67	47.6
10-46-5053 FIREFIGHTERS	10,906.70	87,303.77	176,000.00	88,696.23	49.6
10-46-5054 OVERTIME-FIRE DEPARTMENT	161.49	6,814.20	5,000.00	(1,814.20)	136.3
10-46-5061 VOLUNTEER FIRE FIGHTER BONUS	.00	34,652.07	42,000.00	7,347.93	82.5
10-46-5062 RECORD KEEPING & TRAINING	125.00	750.00	2,500.00	1,750.00	30.0
10-46-5152 PAYROLL EXPENSES - FIRE	12,107.14	86,617.32	200,000.00	113,382.68	43.3
10-46-6110 ELECTRICITY	266.28	646.66	3,800.00	3,153.34	17.0
10-46-6530 TELEPHONE	2,158.86	5,618.72	12,000.00	6,381.28	46.8
10-46-6535 MEDICAL	285.75	719.40	10,500.00	9,780.60	6.9
10-46-6555 SUPPLIES, GEAR & SERVICES	.00	5,390.43	32,500.00	27,109.57	16.6
10-46-6557 EMERGENCY MANAGEMENT SUPPLIES	.00	2,318.58	7,500.00	5,181.42	30.9
10-46-6570 INS- VEHICLE, LIAB, EQUIP, BLD	.00	19,500.54	28,000.00	8,499.46	69.6
10-46-6580 FUEL & OIL	.00	827.24	10,000.00	9,172.76	8.3
10-46-6582 ELECTRONIC REP-MAINT	.00	.00	1,500.00	1,500.00	.0
10-46-6630 FIRE BLDG MAINT	.00	372.59	15,000.00	14,627.41	2.5
10-46-6660 SAFETY TRAINING & FIRST AID	.00	911.71	22,000.00	21,088.29	4.1
10-46-6670 REQUIRED EQUIP TESTING	2,808.75	4,908.75	10,000.00	5,091.25	49.1
10-46-6690 VEHICLE MAINT, SUP & REP	.00	3,860.56	15,000.00	11,139.44	25.7
TOTAL FIRE DEPARTMENT	37,777.86	314,959.87	706,300.00	391,340.13	44.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-48-5057 OFFICE ASSISTANT	16,450.29	72,308.74	132,000.00	59,691.26	54.8
10-48-5065 OVERTIME - CITY HALL	.00	.00	1,200.00	1,200.00	.0
10-48-5075 ACCRUED VACATION - ADMIN	.00	.00	5,000.00	5,000.00	.0
10-48-5082 CITY MANAGER	12,085.73	56,107.01	99,760.00	43,652.99	56.2
10-48-5085 MAYOR & COUNCIL STIPEND	125.00	750.00	1,400.00	650.00	53.6
10-48-5152 PAYROLL EXP - ADMIN	13,114.54	64,908.23	167,000.00	102,091.77	38.9
10-48-6410 PLANNING & ZONING	7,783.66	29,496.62	10,000.00	(19,496.62)	295.0
10-48-6420 COMMUNITY CENTER EXP	.00	(.01)	.00	.01	.0
10-48-6440 REFUNDABLE DEPOSITS	.00	805.00	200.00	(605.00)	402.5
10-48-6530 TELEPHONE	50.00	1,112.00	5,800.00	4,688.00	19.2
10-48-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	22,224.98	22,000.00	(224.98)	101.0
10-48-6571 TECHNOLOGY & DATA PROCESSING	12,605.95	31,891.72	65,000.00	33,108.28	49.1
10-48-6577 ORDINANCE UPDATE	19.50	1,423.67	4,000.00	2,576.33	35.6
10-48-6596 EMERGENCY SERVICES EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-48-6666 CITY BEAUTIFICATION	.00	.00	3,000.00	3,000.00	.0
10-48-6830 CITY HALL OPERATIONS	2,029.60	11,408.76	66,000.00	54,591.24	17.3
10-48-6831 DUES-CITY, OFFICIALS & STAFF	.00	605.00	3,500.00	2,895.00	17.3
10-48-6835 BANK FEES	10.00	7,244.76	2,000.00	(5,244.76)	362.2
10-48-6840 COURT COSTS	.00	.00	100.00	100.00	.0
10-48-6850 ATTORNEY	.00	11,656.50	40,000.00	28,343.50	29.1
10-48-6870 AUDIT & BOND	.00	3,656.25	9,500.00	5,843.75	38.5
10-48-6880 ADVERTISING	.00	526.85	2,000.00	1,473.15	26.3
10-48-6890 STATIONERY & SUPPLIES	852.38	2,034.28	10,000.00	7,965.72	20.3
10-48-6910 OLD TRAVEL & TRAIN-CITY	.00	249.00	.00	(249.00)	.0
10-48-6915 TRAVEL & TRAIN-STAFF	.00	1,644.25	8,000.00	6,355.75	20.6
10-48-6920 BLDG MAINT-CTY HALL	.00	840.20	18,000.00	17,159.80	4.7
10-48-6931 COUNCIL EXPENSE	.00	684.34	3,750.00	3,065.66	18.3
10-48-6932 CITY MANAGER FUND	.00	.00	750.00	750.00	.0
10-48-6954 COMMUNITY GRANTS	.00	.00	75,000.00	75,000.00	.0
10-48-8000 GENERAL FUND CAPITAL PROJECTS	.00	.00	20,000.00	20,000.00	.0
10-48-8041 TO - ROADS/STREETS, FRANCHISE	12,500.00	25,000.00	50,000.00	25,000.00	50.0
10-48-8044 TO -FIRE EQUIPMENT RESERVE	11,250.00	22,500.00	45,000.00	22,500.00	50.0
10-48-8046 TO - ECONOMIC STABILITY RES FD	114,950.00	229,900.00	459,800.00	229,900.00	50.0
10-48-8518 DEBT SVC - GF LOANS & DEBT SVC	299.83	61,872.94	140,000.00	78,127.06	44.2
TOTAL ADMINISTRATION	204,126.48	660,851.09	1,470,760.00	809,908.91	44.9
<u>CONTINGENCY</u>					
10-52-7999 CONTINGENCY - GF	.00	.00	327,848.00	327,848.00	.0
TOTAL CONTINGENCY	.00	.00	327,848.00	327,848.00	.0
TOTAL FUND EXPENDITURES	258,404.39	1,057,513.65	3,173,300.00	2,115,786.35	33.3
NET REVENUE OVER EXPENDITURES	160,957.95	432,751.13	(664,116.00)	(1,096,867.13)	65.2

CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

FIRE EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
14-36-4120 INTEREST INCOME	1,323.89	8,504.67	2,100.00	(6,404.67)	405.0
TOTAL OTHER INCOME	1,323.89	8,504.67	2,100.00	(6,404.67)	405.0
<u>TRANSFERS</u>					
14-39-4026 TIF - GF	11,250.00	22,500.00	45,000.00	22,500.00	50.0
14-39-4030 TIF - TRT	30,250.00	60,500.00	121,000.00	60,500.00	50.0
TOTAL TRANSFERS	41,500.00	83,000.00	166,000.00	83,000.00	50.0
TOTAL FUND REVENUE	42,823.89	91,504.67	168,100.00	76,595.33	54.4

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

FIRE EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
14-47-7621 FIRE EQUIP & CAPITAL OUTLAY	8,680.00	14,135.32	165,000.00	150,864.68	8.6
14-47-7625 FIRE TRUCK	.00	86,775.75	90,000.00	3,224.25	96.4
TOTAL FIRE DEPARTMENT	8,680.00	100,911.07	255,000.00	154,088.93	39.6
TOTAL FUND EXPENDITURES	8,680.00	100,911.07	255,000.00	154,088.93	39.6
NET REVENUE OVER EXPENDITURES	34,143.89	(9,406.40)	(86,900.00)	(77,493.60)	(10.8)

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

LOAN PAYMENT RESERVE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEPARTMENT 48</u>					
16-48-4032 TO -GENERAL FUND	57,350.00	114,700.00	229,400.00	114,700.00	50.0
TOTAL DEPARTMENT 48	<u>57,350.00</u>	<u>114,700.00</u>	<u>229,400.00</u>	<u>114,700.00</u>	<u>50.0</u>
TOTAL FUND EXPENDITURES	<u>57,350.00</u>	<u>114,700.00</u>	<u>229,400.00</u>	<u>114,700.00</u>	<u>50.0</u>
NET REVENUE OVER EXPENDITURES	<u>(57,350.00)</u>	<u>(114,700.00)</u>	<u>(229,400.00)</u>	<u>(114,700.00)</u>	<u>(50.0)</u>

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CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

ECONOMIC STABILITY RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
17-36-4120 INTEREST INCOME	471.07	1,453.48	5,000.00	3,546.52	29.1
TOTAL OTHER INCOME	471.07	1,453.48	5,000.00	3,546.52	29.1
<u>TRANSFERS</u>					
17-39-4030 TIF - GEN FND	114,950.00	229,900.00	459,800.00	229,900.00	50.0
TOTAL TRANSFERS	114,950.00	229,900.00	459,800.00	229,900.00	50.0
TOTAL FUND REVENUE	115,421.07	231,353.48	464,800.00	233,446.52	49.8
NET REVENUE OVER EXPENDITURES	115,421.07	231,353.48	464,800.00	233,446.52	49.8

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

PROJECT & EQUIP RESERVE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 33</u>					
21-33-4184 GRANTS: TOURISM FACILITIES	.00	.00	75,000.00	75,000.00	.0
TOTAL SOURCE 33	.00	.00	75,000.00	75,000.00	.0
<u>OTHER INCOME</u>					
21-36-4120 INTEREST INCOME	2,830.30	17,301.23	3,000.00	(14,301.23)	576.7
TOTAL OTHER INCOME	2,830.30	17,301.23	3,000.00	(14,301.23)	576.7
<u>TRANSFERS IN</u>					
21-39-4030 TIF - TRT	164,600.00	329,200.00	658,400.00	329,200.00	50.0
TOTAL TRANSFERS IN	164,600.00	329,200.00	658,400.00	329,200.00	50.0
TOTAL FUND REVENUE	167,430.30	346,501.23	736,400.00	389,898.77	47.1

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

PROJECT & EQUIP RESERVE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL OUTLAY</u>						
21-47-7577	TOURISM CAPITAL PROJECTS	21,299.88	87,263.43	2,000,000.00	1,912,736.57	4.4
	TOTAL CAPITAL OUTLAY	21,299.88	87,263.43	2,000,000.00	1,912,736.57	4.4
	TOTAL FUND EXPENDITURES	21,299.88	87,263.43	2,000,000.00	1,912,736.57	4.4
	NET REVENUE OVER EXPENDITURES	146,130.42	259,237.80	(1,263,600.00)	(1,522,837.80)	20.5

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STATE REVENUE</u>					
30-31-2985 RESTRICTED BIKE PATHS ODOT	(108.27)	403.00	1,190.00	787.00	33.9
30-31-4340 STATE STREET - DMV - REVENUE	(10,718.31)	39,897.48	119,000.00	79,102.52	33.5
TOTAL STATE REVENUE	(10,826.58)	40,300.48	120,190.00	79,889.52	33.5
<u>GRANTS</u>					
30-33-4182 GRANTS & REIM- ROADS & STREETS	.00	.00	250,000.00	250,000.00	.0
TOTAL GRANTS	.00	.00	250,000.00	250,000.00	.0
<u>OTHER REVENUE</u>					
30-36-4120 INTEREST INCOME	2,826.35	19,079.07	31,000.00	11,920.93	61.6
TOTAL OTHER REVENUE	2,826.35	19,079.07	31,000.00	11,920.93	61.6
<u>TRANSFERS</u>					
30-39-4030 TIF - TRT	92,100.00	184,200.00	368,400.00	184,200.00	50.0
30-39-4038 TIF - GEN FND	12,500.00	25,000.00	50,000.00	25,000.00	50.0
TOTAL TRANSFERS	104,600.00	209,200.00	418,400.00	209,200.00	50.0
TOTAL FUND REVENUE	96,599.77	268,579.55	819,590.00	551,010.45	32.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
30-41-5055 MAINT WKR WAGES	7,513.31	54,159.34	91,000.00	36,840.66	59.5
30-41-5056 EXTRA LABOR	.00	.00	5,000.00	5,000.00	.0
30-41-5058 SUPER OF PUBLIC WORKS	834.87	5,510.13	10,520.00	5,009.87	52.4
30-41-5065 OVERTIME	.00	5.84	5,600.00	5,594.16	.1
30-41-5075 ACCRUED VAC - RDS & STS	.00	.00	2,000.00	2,000.00	.0
30-41-5082 CTY MANAGER - RDS & STS	1,726.54	8,015.28	14,252.00	6,236.72	56.2
30-41-5085 MAYOR & COUNCIL STIPEND	25.00	150.00	.00	(150.00)	.0
30-41-5152 PAYROLL EXP - RDS & STS	5,276.29	33,275.38	91,000.00	57,724.62	36.6
TOTAL PERSONNEL SERVICES	15,376.01	101,115.97	219,372.00	118,256.03	46.1
<u>MATERIALS & SERVICES</u>					
30-45-6125 ELECTRIC-STLITES-WYSD-CTYPRKS	194.99	849.56	4,600.00	3,750.44	18.5
30-45-6130 WAYSIDE & PARKS	.00	10,740.31	42,000.00	31,259.69	25.6
30-45-6131 NATURE CONSERVANCY	.00	1,318.59	10,000.00	8,681.41	13.2
30-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	8,000.00	8,000.00	.00	100.0
30-45-6572 STREET LIGHTS	.00	5,722.31	25,000.00	19,277.69	22.9
30-45-6580 FUEL & OIL	.00	591.50	7,000.00	6,408.50	8.5
30-45-6592 PARKING LEASE	.00	1,773.60	1,600.00	(173.60)	110.9
30-45-6600 DRAINAGE & FLOOD CONTROL	.00	281.68	10,000.00	9,718.32	2.8
30-45-6610 SIDEWALKS, CURBS & FOOTPATHS	1,500.00	1,500.00	9,300.00	7,800.00	16.1
30-45-6620 STREET SIGNS	.00	5,106.94	3,000.00	(2,106.94)	170.2
30-45-6667 STORM DAMAGE REPAIR	.00	.00	1,000.00	1,000.00	.0
30-45-6690 VEHICLE MAINT, SUPP & REP	33.42	4,340.08	15,000.00	10,659.92	28.9
30-45-6800 ROADS, MATERIALS & SUPPLIES	(317.01)	16,761.67	33,500.00	16,738.33	50.0
TOTAL MATERIALS & SERVICES	1,411.40	56,986.24	170,000.00	113,013.76	33.5
<u>CAPITAL OUTLAY</u>					
30-47-7502 RDS-STIS IMPROVEMENT PROJECTS	.00	.00	450,000.00	450,000.00	.0
30-47-7506 RDS-STIS: CAPITAL IMPROV PLAN	2,161.00	2,161.00	50,000.00	47,839.00	4.3
30-47-7508 RDS-STIS PW STORMWATER PROJECTS	.00	6,208.00	35,000.00	28,792.00	17.7
TOTAL CAPITAL OUTLAY	2,161.00	8,369.00	535,000.00	526,631.00	1.6
<u>CONTINGENCY</u>					
30-48-7999 CONTINGENCY - ROADS	.00	.00	137,906.00	137,906.00	.0
TOTAL CONTINGENCY	.00	.00	137,906.00	137,906.00	.0
TOTAL FUND EXPENDITURES	18,948.41	166,471.21	1,062,278.00	895,806.79	15.7

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	77,651.36	102,108.34	(242,688.00)	(344,796.34)	42.1

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CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

TRANSPORTATION SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
39-36-4120 INTEREST INCOME	927.14	5,721.53	1,800.00	(3,921.53)	317.9
TOTAL OTHER INCOME	927.14	5,721.53	1,800.00	(3,921.53)	317.9
<u>FEEES</u>					
39-38-4940 IMP FEES - TRANSPORT SDC	.00	2,700.00	18,000.00	15,300.00	15.0
TOTAL FEES	.00	2,700.00	18,000.00	15,300.00	15.0
TOTAL FUND REVENUE	927.14	8,421.53	19,800.00	11,378.47	42.5

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

TRANSPORTATION SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>						
39-47-7880	CONT MAT - IMP TRANS	.00	.00	242,519.00	242,519.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	242,519.00	242,519.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	242,519.00	242,519.00	.0
	NET REVENUE OVER EXPENDITURES	927.14	8,421.53	(222,719.00)	(231,140.53)	3.8

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
40-34-4540 WATER SERVICE BASE	.00	435,806.78	1,215,000.00	779,193.22	35.9
40-34-4550 NEW WATER CONNECTIONS	.00	12,780.00	25,500.00	12,720.00	50.1
40-34-4560 WATER MASTER PLAN	.00	25,644.98	76,500.00	50,855.02	33.5
TOTAL REVENUE	.00	474,231.76	1,317,000.00	842,768.24	36.0
<u>INTEREST & MISC</u>					
40-36-4120 INT - WATER OP	10,563.12	62,653.97	16,000.00	(46,653.97)	391.6
40-36-4150 MISC RCPTS - WTR OP FUND	1,337.87	15,935.21	2,825,800.00	2,809,864.79	.6
TOTAL INTEREST & MISC	11,900.99	78,589.18	2,841,800.00	2,763,210.82	2.8
<u>SOURCE 39</u>					
40-39-4047 TIF- FM WATER REVENUE BOND	34.00	68.00	137.00	69.00	49.6
TOTAL SOURCE 39	34.00	68.00	137.00	69.00	49.6
TOTAL FUND REVENUE	11,934.99	552,888.94	4,158,937.00	3,606,048.06	13.3

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
40-41-5054	.00	.00	3,500.00	3,500.00	.0
40-41-5055	7,741.04	55,796.58	92,050.00	36,253.42	60.6
40-41-5056	.00	.00	10,000.00	10,000.00	.0
40-41-5057	16,826.21	73,739.25	147,500.00	73,760.75	50.0
40-41-5058	4,174.36	27,550.65	52,600.00	25,049.35	52.4
40-41-5059	5,027.82	30,249.94	64,500.00	34,250.06	46.9
40-41-5064	.00	.00	1,750.00	1,750.00	.0
40-41-5065	.00	1,276.79	14,000.00	12,723.21	9.1
40-41-5067	.00	.00	1,000.00	1,000.00	.0
40-41-5075	.00	.00	5,000.00	5,000.00	.0
40-41-5082	1,726.54	8,015.28	14,250.00	6,234.72	56.3
40-41-5085	75.00	450.00	1,470.00	1,020.00	30.6
40-41-5152	17,829.77	101,368.24	299,000.00	197,631.76	33.9
TOTAL PERSONNEL SERVICES	53,400.74	298,446.73	706,620.00	408,173.27	42.2
<u>MATERIALS & SERVICES</u>					
40-45-6110	2,251.24	10,345.60	36,500.00	26,154.40	28.3
40-45-6455	.00	.00	1,000.00	1,000.00	.0
40-45-6520	.00	2,717.27	3,000.00	282.73	90.6
40-45-6530	.00	2,552.20	17,000.00	14,447.80	15.0
40-45-6534	1,645.67	14,362.43	35,000.00	20,637.57	41.0
40-45-6551	2,251.28	12,047.17	25,500.00	13,452.83	47.2
40-45-6570	.00	29,000.00	29,000.00	.00	100.0
40-45-6574	.00	3,333.00	12,000.00	8,667.00	27.8
40-45-6580	.00	1,034.06	10,000.00	8,965.94	10.3
40-45-6667	.00	.00	500.00	500.00	.0
40-45-6690	.00	145.00	15,000.00	14,855.00	1.0
40-45-6745	.00	1,895.00	7,000.00	5,105.00	27.1
40-45-6750	7,501.77	25,780.86	100,000.00	74,219.14	25.8
40-45-6831	.00	.00	3,200.00	3,200.00	.0
40-45-6850	.00	920.00	5,000.00	4,080.00	18.4
40-45-6851	6,562.50	19,154.25	25,000.00	5,845.75	76.6
40-45-6915	.00	1,480.00	8,000.00	6,520.00	18.5
40-45-6945	869.10	2,953.04	10,100.00	7,146.96	29.2
40-45-6951	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	21,081.56	127,719.88	343,300.00	215,580.12	37.2
<u>CAPITAL OUTLAY</u>					
40-47-7601	.00	1,244.04	3,000,000.00	2,998,755.96	.0
40-47-7602	8,237.50	45,180.34	235,000.00	189,819.66	19.2
40-47-7603	.00	14,774.42	15,000.00	225.58	98.5
TOTAL CAPITAL OUTLAY	8,237.50	61,198.80	3,250,000.00	3,188,801.20	1.9

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>					
40-48-7999 CONTINGENCY - WTR	.00	.00	644,988.00	644,988.00	.0
TOTAL CONTINGENCY	.00	.00	644,988.00	644,988.00	.0
<u>TRANSFERS</u>					
40-49-8027 TO - CC - CH OPERATING	11,250.00	22,500.00	45,000.00	22,500.00	50.0
40-49-8045 TO -WMP FUND	25,000.00	50,000.00	100,000.00	50,000.00	50.0
TOTAL TRANSFERS	36,250.00	72,500.00	145,000.00	72,500.00	50.0
TOTAL FUND EXPENDITURES	118,969.80	559,865.41	5,089,908.00	4,530,042.59	11.0
NET REVENUE OVER EXPENDITURES	(107,034.81)	(6,976.47)	(930,971.00)	(923,994.53)	(.8)

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CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
42-36-4120 INTEREST INCOME	3,955.47	26,707.03	31,000.00	4,292.97	86.2
TOTAL OTHER INCOME	3,955.47	26,707.03	31,000.00	4,292.97	86.2
<u>TRANSFERS</u>					
42-39-4030 TIF - WATER OP	25,000.00	50,000.00	100,000.00	50,000.00	50.0
TOTAL TRANSFERS	25,000.00	50,000.00	100,000.00	50,000.00	50.0
TOTAL FUND REVENUE	28,955.47	76,707.03	131,000.00	54,292.97	58.6

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
42-47-7555 WMP - IMPLIMENTATION PROJECTS	2,807.00	8,640.97	450,000.00	441,359.03	1.9
TOTAL CAPITAL OUTLAY	2,807.00	8,640.97	450,000.00	441,359.03	1.9
TOTAL FUND EXPENDITURES	2,807.00	8,640.97	450,000.00	441,359.03	1.9
NET REVENUE OVER EXPENDITURES	26,148.47	68,066.06	(319,000.00)	(387,066.06)	21.3

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

81 WATER REVENUE BOND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEBT SERVICE</u>					
43-49-8023 TO - WTR OPERATING	34.00	68.00	137.00	69.00	49.6
TOTAL DEBT SERVICE	34.00	68.00	137.00	69.00	49.6
TOTAL FUND EXPENDITURES	34.00	68.00	137.00	69.00	49.6
NET REVENUE OVER EXPENDITURES	(34.00)	(68.00)	(137.00)	(69.00)	(49.6)

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>					
47-34-4550 WATER DEBT REVENUE	.00	51,253.33	150,000.00	98,746.67	34.2
TOTAL UTILITY BILLING	.00	51,253.33	150,000.00	98,746.67	34.2
<u>OTHER INCOME</u>					
47-36-4120 INTEREST INCOME	2,995.91	17,779.92	2,700.00	(15,079.92)	658.5
TOTAL OTHER INCOME	2,995.91	17,779.92	2,700.00	(15,079.92)	658.5
TOTAL FUND REVENUE	2,995.91	69,033.25	152,700.00	83,666.75	45.2

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
47-49-8512 NEDONNA BEACH WTR LINE - PRINC	.00	.00	205,000.00	205,000.00	.0
47-49-8520 WATER PLANT DS - PRINC	.00	30,000.00	30,000.00	.00	100.0
47-49-8521 WATER PLANT DS - INT	.00	4,050.00	7,650.00	3,600.00	52.9
TOTAL DEBT SERVICE	.00	34,050.00	242,650.00	208,600.00	14.0
TOTAL FUND EXPENDITURES	.00	34,050.00	242,650.00	208,600.00	14.0
NET REVENUE OVER EXPENDITURES	2,995.91	34,983.25	(89,950.00)	(124,933.25)	38.9

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
49-36-4120 INTEREST INCOME	2,778.84	16,890.21	3,300.00	(13,590.21)	511.8
TOTAL OTHER INCOME	2,778.84	16,890.21	3,300.00	(13,590.21)	511.8
<u>WATER SDC FEES</u>					
49-38-4935 REIMB FEES - WTR SDC FUND	.00	3,864.00	9,800.00	5,936.00	39.4
49-38-4940 IMP FEES - WTR SDC FND	.00	35,550.00	80,000.00	44,450.00	44.4
TOTAL WATER SDC FEES	.00	39,414.00	89,800.00	50,386.00	43.9
TOTAL FUND REVENUE	2,778.84	56,304.21	93,100.00	36,795.79	60.5

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
49-47-7880 CONT MAT - IMP WTR	.00	958.00	337,799.00	336,841.00	.3
49-47-7885 CONT MAT - REIMB WTR	.00	.00	157,151.00	157,151.00	.0
TOTAL CAPITAL OUTLAY	.00	958.00	494,950.00	493,992.00	.2
TOTAL FUND EXPENDITURES	.00	958.00	494,950.00	493,992.00	.2
NET REVENUE OVER EXPENDITURES	2,778.84	55,346.21	(401,850.00)	(457,196.21)	13.8

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>					
50-34-4640 SEWER SERVICE BASE	.00	273,276.04	780,000.00	506,723.96	35.0
50-34-4650 NEW SEWER CONNECTIONS	.00	11,540.00	17,250.00	5,710.00	66.9
50-34-4660 SEWER MASTER PLAN	.00	27,522.04	82,000.00	54,477.96	33.6
TOTAL UTILITY BILLING	.00	312,338.08	879,250.00	566,911.92	35.5
<u>OTHER INCOME</u>					
50-36-4120 INTEREST INCOME	4,277.60	26,293.39	34,000.00	7,706.61	77.3
50-36-4150 MISC RECEIPTS - SEWER	1,337.88	7,887.14	1,000.00	(6,887.14)	788.7
TOTAL OTHER INCOME	5,615.48	34,180.53	35,000.00	819.47	97.7
TOTAL FUND REVENUE	5,615.48	346,518.61	914,250.00	567,731.39	37.9

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
50-41-5055 MAINT WORKER WAGES	7,513.31	54,159.34	90,100.00	35,940.66	60.1
50-41-5056 EXTRA LABOR WAGES	.00	.00	10,000.00	10,000.00	.0
50-41-5057 OFFICE ASST WAGE	16,826.21	73,738.71	147,500.00	73,761.29	50.0
50-41-5058 SUPER PUB WORKS	3,339.48	22,040.51	42,080.00	20,039.49	52.4
50-41-5059 PLANT OP WAGES	5,027.82	30,249.92	64,400.00	34,150.08	47.0
50-41-5064 STANDBY - SEWER	.00	.00	2,100.00	2,100.00	.0
50-41-5065 OVERTIME SEWER	.00	1,276.61	5,950.00	4,673.39	21.5
50-41-5075 ACCRUED VAC - COMP TIME	.00	.00	5,000.00	5,000.00	.0
50-41-5082 CITY MANAGER WAGES	1,726.54	8,015.28	14,255.00	6,239.72	56.2
50-41-5085 MAYOR & COUNCIL STIPEND	75.00	450.00	1,386.00	936.00	32.5
50-41-5152 PAYROLL EXP - SEWER	17,219.68	97,617.71	291,600.00	193,982.29	33.5
TOTAL PERSONNEL SERVICES	51,728.04	287,548.08	674,371.00	386,822.92	42.6
<u>MATERIALS & SERVICES</u>					
50-45-6110 ELECTRICITY - SEWER	473.84	7,290.85	33,500.00	26,209.15	21.8
50-45-6455 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
50-45-6520 BLDG MAINT - SEWER	.00	2,700.00	4,900.00	2,200.00	55.1
50-45-6530 TELEPHONE & TELEMTRY	179.98	2,286.25	6,900.00	4,613.75	33.1
50-45-6534 PLANT CHEMICALS & SUP	3,503.07	23,193.67	65,000.00	41,806.33	35.7
50-45-6551 ADMIN & BILLING	2,251.27	12,043.75	30,800.00	18,756.25	39.1
50-45-6570 INS - VEHICLE, LIAB, EQUIP, BL	.00	44,000.00	44,000.00	.00	100.0
50-45-6574 AUDIT - SEWER	.00	3,334.00	12,000.00	8,666.00	27.8
50-45-6580 FUEL & OIL	.00	1,034.06	15,000.00	13,965.94	6.9
50-45-6690 VEHICLE MAINT, SUP & REP	.00	.00	15,000.00	15,000.00	.0
50-45-6740 I & I WORK	.00	9,800.00	26,000.00	16,200.00	37.7
50-45-6745 REQUIRED TESTING	.00	.00	2,000.00	2,000.00	.0
50-45-6750 SYSTEM MAINT & SUPPLY	940.37	12,548.14	80,000.00	67,451.86	15.7
50-45-6831 DUES	.00	.00	1,200.00	1,200.00	.0
50-45-6850 ATTORNEY	.00	.00	2,800.00	2,800.00	.0
50-45-6851 ENGINEERING	1,116.00	6,441.75	48,000.00	41,558.25	13.4
50-45-6915 TRAVEL & TRAINING - STAFF	.00	.00	6,000.00	6,000.00	.0
50-45-6945 METER READERS	869.10	2,953.03	14,000.00	11,046.97	21.1
50-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	9,333.63	127,625.50	408,600.00	280,974.50	31.2
<u>CAPITAL OUTLAY</u>					
50-47-7602 PW MOBILE EQUIP REPLACE PLAN	.00	14,774.42	15,000.00	225.58	98.5
TOTAL CAPITAL OUTLAY	.00	14,774.42	15,000.00	225.58	98.5

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>					
50-48-7999 CONTINGENCY - SEWER	.00	.00	164,696.00	164,696.00	.0
TOTAL CONTINGENCY	.00	.00	164,696.00	164,696.00	.0
<u>TRANSFERS</u>					
50-49-8027 TRNSFR TO - GF CH OPERATING	11,250.00	22,500.00	45,000.00	22,500.00	50.0
50-49-8033 TRNSFR TO - SEWER MASTER PLAN	20,500.00	41,000.00	82,000.00	41,000.00	50.0
TOTAL TRANSFERS	31,750.00	63,500.00	127,000.00	63,500.00	50.0
TOTAL FUND EXPENDITURES	92,811.67	493,448.00	1,389,667.00	896,219.00	35.5
NET REVENUE OVER EXPENDITURES	(87,196.19)	(146,929.39)	(475,417.00)	(328,487.61)	(30.9)

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CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
52-36-4120 INTEREST INCOME	2,531.63	12,907.94	18,000.00	5,092.06	71.7
TOTAL OTHER INCOME	2,531.63	12,907.94	18,000.00	5,092.06	71.7
<u>TRANSFERS</u>					
52-39-4032 TRNSFR IN - FROM SEWER OPER	20,500.00	41,000.00	82,000.00	41,000.00	50.0
TOTAL TRANSFERS	20,500.00	41,000.00	82,000.00	41,000.00	50.0
TOTAL FUND REVENUE	23,031.63	53,907.94	100,000.00	46,092.06	53.9

DRAFT

CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
52-47-7555 WWMP-IMPLIMENTATION PROJECTS	5,724.00	5,724.00	335,000.00	329,276.00	1.7
TOTAL CAPITAL OUTLAY	5,724.00	5,724.00	335,000.00	329,276.00	1.7
TOTAL FUND EXPENDITURES	5,724.00	5,724.00	335,000.00	329,276.00	1.7
NET REVENUE OVER EXPENDITURES	17,307.63	48,183.94	(235,000.00)	(283,183.94)	20.5

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>UTILITY BILLING</u>						
56-34-4650	SEWER DEBT REVENUE	.00	85,783.17	254,640.00	168,856.83	33.7
	TOTAL UTILITY BILLING	.00	85,783.17	254,640.00	168,856.83	33.7
<u>OTHER INCOME</u>						
56-36-4120	INTEREST INCOME	3,332.63	20,002.92	13,500.00	(6,502.92)	148.2
	TOTAL OTHER INCOME	3,332.63	20,002.92	13,500.00	(6,502.92)	148.2
	TOTAL FUND REVENUE	3,332.63	105,786.09	268,140.00	162,353.91	39.5

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CITY OF ROCKAWAY BEACH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
56-49-8510 WW OUTFALL LOAN PRINCIPLE	.00	205,000.00	205,000.00	.00	100.0
56-49-8511 WW-OUTFALL LOAN INTEREST	.00	3,075.00	3,075.00	.00	100.0
TOTAL DEBT SERVICE	.00	208,075.00	208,075.00	.00	100.0
TOTAL FUND EXPENDITURES	.00	208,075.00	208,075.00	.00	100.0
NET REVENUE OVER EXPENDITURES	3,332.63	(102,288.91)	60,065.00	162,353.91	(170.3)

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CITY OF ROCKAWAY BEACH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>					
59-36-4120 INTEREST INCOME	6,395.45	39,243.43	3,000.00	(36,243.43)	1308.1
TOTAL OTHER INCOME	6,395.45	39,243.43	3,000.00	(36,243.43)	1308.1
<u>FEEES</u>					
59-38-4935 REIMB FEES - SEWER SDC	.00	8,868.00	20,000.00	11,132.00	44.3
59-38-4940 IMP FEES - SEWER SDC	.00	21,795.00	55,000.00	33,205.00	39.6
TOTAL FEES	.00	30,663.00	75,000.00	44,337.00	40.9
TOTAL FUND REVENUE	6,395.45	69,906.43	78,000.00	8,093.57	89.6

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

SEWER SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>MATERIALS & SERVICES</u>						
59-45-6050	CONT MAT - REIMB SWR SDC	.00	.00	435,732.00	435,732.00	.0
59-45-6051	CONT MAT - IMP SWR	.00	.00	996,933.00	996,933.00	.0
TOTAL MATERIALS & SERVICES		.00	.00	1,432,665.00	1,432,665.00	.0
TOTAL FUND EXPENDITURES		.00	.00	1,432,665.00	1,432,665.00	.0
NET REVENUE OVER EXPENDITURES		6,395.45	69,906.43	(1,354,665.00)	(1,424,571.43)	5.2

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

TRANSIENT ROOM TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROOM TAX REVENUES</u>					
80-31-4709 TRT-PENALTY-INT DELINQUENT RPT	(1.36)	(2,219.25)	.00	2,219.25	.0
80-31-4710 TRT REVENUE 5%	.00	313,138.45	1,200,000.00	886,861.55	26.1
80-31-4711 TRT REVENUE 2% - ADV	.00	125,214.12	480,000.00	354,785.88	26.1
80-31-4712 TRT REVENUE 2% - CTY	.00	125,215.48	480,000.00	354,784.52	26.1
80-31-4713 TRT REVENUE 1% - CTY	.00	62,387.13	240,000.00	177,612.87	26.0
80-31-4714 DELINQUENT TRT REV COLLECTIONS	.00	2,557.00	.00	(2,557.00)	.0
TOTAL ROOM TAX REVENUES	(1.36)	626,292.93	2,400,000.00	1,773,707.07	26.1
<u>OTHER INCOME</u>					
80-36-4120 INTEREST INCOME - TRT	4,395.03	24,214.35	13,750.00	(10,464.35)	176.1
TOTAL OTHER INCOME	4,395.03	24,214.35	13,750.00	(10,464.35)	176.1
TOTAL FUND REVENUE	4,393.67	650,507.28	2,413,750.00	1,763,242.72	27.0

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

TRANSIENT ROOM TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
80-45-6533	275.00	17,647.57	210,000.00	192,352.43	8.4
80-45-6534	.00	18,729.65	170,000.00	151,270.35	11.0
80-45-6535	.00	.00	60,000.00	60,000.00	.0
80-45-6536	.00	1,218.00	2,000.00	782.00	60.9
80-45-6537	.00	11,368.00	75,000.00	63,632.00	15.2
80-45-6538	9,437.00	9,437.00	333,535.00	324,098.00	2.8
TOTAL MATERIALS & SERVICES	9,712.00	58,400.22	850,535.00	792,134.78	6.9
<u>TRANSFERS</u>					
80-49-8024	83,600.00	167,200.00	334,400.00	167,200.00	50.0
80-49-8025	24,600.00	49,200.00	98,400.00	49,200.00	50.0
80-49-8026	30,250.00	60,500.00	121,000.00	60,500.00	50.0
80-49-8036	164,600.00	329,200.00	658,400.00	329,200.00	50.0
80-49-8041	92,100.00	184,200.00	368,400.00	184,200.00	50.0
80-49-8044	1,250.00	2,500.00	5,000.00	2,500.00	50.0
80-49-8046	83,600.00	167,200.00	334,400.00	167,200.00	50.0
TOTAL TRANSFERS	480,000.00	960,000.00	1,920,000.00	960,000.00	50.0
TOTAL FUND EXPENDITURES	489,712.00	1,018,400.22	2,770,535.00	1,752,134.78	36.8
NET REVENUE OVER EXPENDITURES	(485,318.33)	(367,892.94)	(356,785.00)	11,107.94	(103.1)

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2024



CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

CITY OFFICIALS

June 30, 2024

MAYOR

Charles McNeilly
P.O. Box 892
Rockaway Beach, Oregon 97136

CITY COUNCIL

Penelope Cheek, President
P.O. Box 294
Rockaway Beach, Oregon 97136

Tom Martine
1234 Lake Boulevard
Rockaway Beach, Oregon 97136

Kristine Hayes
663 S. Beacon Street
Rockaway Beach, Oregon 97136

Mary McGinnis
P.O. Box 269
Rockaway Beach, Oregon 97136

Alesia Franken
P.O. Box 689
Rockaway Beach, Oregon 97136

CITY MANAGER

Luke Shepard
P.O. Box 5
Rockaway Beach, Oregon 97136

FINANCE DIRECTOR

Marni Johnston
P.O. Box 5
Rockaway Beach, Oregon 97136

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

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FINANCIAL SECTION

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Charles McNeilly, Mayor
and Members of the City Council
City of Rockaway Beach
Rockaway Beach, Oregon 97136

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockaway Beach, Tillamook County, Oregon as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Rockaway Beach as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Rockaway Beach and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of Rockaway Beach's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Rockaway Beach's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Rockaway Beach's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of pension and other postemployment benefits, and budgetary comparison information on pages 4 through 11, 68 through 72, and 73 through 74, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management’s discussion and analysis and schedules of pension and other postemployment benefits in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management’s discussion and analysis or schedules of pension and other postemployment benefits because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rockaway Beach’s basic financial statements. The combining statements, individual fund schedules, and schedule of property tax transactions are presented for purposes of additional analysis and are not a required part of the basic financial statements.

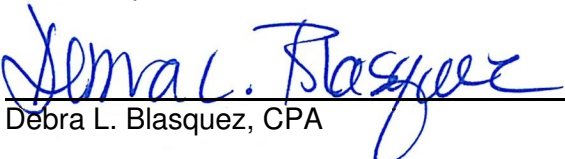
The combining statements and individual fund schedules are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedule of property tax transactions has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 16, 2024 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Koontz, Blasquez & Associates, P.C.

By: 
Debra L. Blasquez, CPA

Albany, Oregon
December 16, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of the City of Rockaway Beach, Tillamook County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. It should be read in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2024, total net position of the City of Rockaway Beach amounted to \$29,835,481. Of this amount, \$16,196,842 was invested in capital assets, net of related debt. The remaining balance included \$6,397,406 restricted for various purposes and \$7,241,233 of unrestricted net position.
- At June 30, 2024, the City's governmental funds reported combined ending fund balances of \$9,234,713.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Rockaway Beach's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, roads and streets, and parks and recreation. The business-type activities of the City include water and sewer services.

The government-wide financial statements can be found on pages 12 through 14 of this report.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City of Rockaway Beach can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 13 governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Transient Room Tax, and Project and Equipment Reserve Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Rockaway Beach adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 15 through 19 of this report.

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains four enterprise funds.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its water and sewer utility operations.

Information is presented separately in the proprietary funds statement of net position, proprietary funds statement of revenues, expenses, and changes in fund net position, and the proprietary funds statement of cash flows for the Water Operating, Sewer Operating, and Sewer SDC Funds, all of which are considered to be major proprietary funds, as well as for the Water SDC Fund, which is considered to be a nonmajor proprietary fund.

The City of Rockaway Beach adopts an annual appropriated budget for all of its proprietary funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic proprietary fund financial statements can be found on pages 20 through 24 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 25 through 67 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedule of the proportionate share of the net pension liability (asset), schedule of contributions, schedule of changes in the City's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), schedule of contributions – other postemployment benefits, and budgetary comparison information for the General Fund and Transient Room Tax Fund. This required supplementary information can be found on pages 68 through 74 of this report.

The combining statements referred to earlier, in connection with nonmajor governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 75 through 90 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2024, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$29,835,481.

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Net Position

At the end of the current fiscal year, the City was able to report positive balances in all categories of net position. The City's net position increased by \$2,741,092 during the current fiscal year.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets and deferred outflows of resources						
Current assets	\$ 5,193,436	\$ 6,774,329	\$ 3,884,643	\$ 3,873,132	\$ 9,078,079	\$ 10,647,461
Restricted assets	4,339,458	2,424,008	2,148,576	2,260,103	6,488,034	4,684,111
Noncurrent assets						
Capital assets, net	9,840,951	7,913,335	7,969,282	7,866,773	17,810,233	15,780,108
Other	17,513	25,198	-	-	17,513	25,198
Deferred outflows of resources	<u>270,578</u>	<u>256,417</u>	<u>293,423</u>	<u>360,497</u>	<u>564,001</u>	<u>616,914</u>
Total assets and deferred outflows of resources	<u>19,661,936</u>	<u>17,393,287</u>	<u>14,295,924</u>	<u>14,360,505</u>	<u>33,957,860</u>	<u>31,753,792</u>
Liabilities and deferred inflows of resources						
Current liabilities	546,230	507,684	80,737	126,464	626,967	634,148
Noncurrent liabilities	1,991,825	2,236,814	746,654	926,794	2,738,479	3,163,608
Deferred inflows of resources	<u>385,690</u>	<u>392,656</u>	<u>371,243</u>	<u>468,991</u>	<u>756,933</u>	<u>861,647</u>
Total liabilities and deferred inflows of resources	<u>2,923,745</u>	<u>3,137,154</u>	<u>1,198,634</u>	<u>1,522,249</u>	<u>4,122,379</u>	<u>4,659,403</u>
Net position						
Net investment in capital assets	8,227,560	6,015,328	7,969,282	7,866,773	16,196,842	13,882,101
Restricted for various purposes	4,255,640	2,419,819	2,141,766	2,164,277	6,397,406	4,584,096
Unrestricted	<u>4,254,991</u>	<u>5,820,986</u>	<u>2,986,242</u>	<u>2,807,206</u>	<u>7,241,233</u>	<u>8,628,192</u>
Total net position	<u>\$ 16,738,191</u>	<u>\$ 14,256,133</u>	<u>\$ 13,097,290</u>	<u>\$ 12,838,256</u>	<u>\$ 29,835,481</u>	<u>\$ 27,094,389</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Totals	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Program revenues						
Charges for services	\$ 1,234,345	\$ 1,071,691	\$ 2,248,672	\$ 2,245,929	\$ 3,483,017	\$ 3,317,620
Operating grants and contributions	42,650	256,514	-	-	42,650	256,514
Capital grants and contributions	-	100,000	151,339	176,662	151,339	276,662
Total program revenues	<u>1,276,995</u>	<u>1,428,205</u>	<u>2,400,011</u>	<u>2,422,591</u>	<u>3,677,006</u>	<u>3,850,796</u>
General revenues						
Property taxes	509,274	483,683	-	-	509,274	483,683
Transient room taxes	2,540,821	2,115,949	-	-	2,540,821	2,115,949
Alcohol, cigarette, and other taxes	92,736	73,712	-	-	92,736	73,712
Investment earnings	452,988	220,695	69,023	37,156	522,011	257,851
Miscellaneous	47,508	111,089	23,190	174,533	70,698	285,622
Total general revenues	<u>3,643,327</u>	<u>3,005,128</u>	<u>92,213</u>	<u>211,689</u>	<u>3,735,540</u>	<u>3,216,817</u>
Total revenues	<u>4,920,322</u>	<u>4,433,333</u>	<u>2,492,224</u>	<u>2,634,280</u>	<u>7,412,546</u>	<u>7,067,613</u>
Program expenses						
General government	1,272,020	1,146,452	-	-	1,272,020	1,146,452
Public safety	936,715	688,720	-	-	936,715	688,720
Roads and streets	423,989	420,276	-	-	423,989	420,276
Interest on long-term debt	17,700	15,288	-	-	17,700	15,288
Water	-	-	1,009,722	913,622	1,009,722	913,622
Sewer	-	-	1,011,308	906,150	1,011,308	906,150
Total program expenses	<u>2,650,424</u>	<u>2,270,736</u>	<u>2,021,030</u>	<u>1,819,772</u>	<u>4,671,454</u>	<u>4,090,508</u>
Transfers and contributed capital	<u>212,160</u>	<u>408,247</u>	<u>(212,160)</u>	<u>(408,247)</u>	<u>-</u>	<u>-</u>
Change in net position	<u>2,482,058</u>	<u>2,570,844</u>	<u>259,034</u>	<u>406,261</u>	<u>2,741,092</u>	<u>2,977,105</u>
Net position - beginning of year	<u>14,256,133</u>	<u>11,685,289</u>	<u>12,838,256</u>	<u>12,431,995</u>	<u>27,094,389</u>	<u>24,117,284</u>
Net position - end of year	<u>\$ 16,738,191</u>	<u>\$ 14,256,133</u>	<u>\$ 13,097,290</u>	<u>\$ 12,838,256</u>	<u>\$ 29,835,481</u>	<u>\$ 27,094,389</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's major governmental funds reported combined fund balances of \$4,205,133. This amount included \$24,222 of nonspendable amounts related to prepaid expenses, \$1,478,508 restricted for tourism and \$146,342 assigned to special projects. The remaining \$2,556,061 constitutes unassigned fund balance, which is available for spending at the City's discretion.

Significant Changes in Major Governmental Fund Balances

- General Fund: The 163.6% increase in nonspendable fund balance can be attributed to an increase in prepaid expenses.
- General Fund: The 47.7% increase in unassigned fund balance can be attributed to higher than estimated revenues and expenditure reductions.
- Transient Room Tax Fund: The City determined that \$870,552 of the fund balance should be restricted for tourism; therefore, the decrease in assigned fund balance can be attributed to the reassignment of the fund balance to restricted purposes.
- Project and Equipment Reserve Fund: The City determined that the entire fund balance of \$607,956 should be restricted for tourism projects; therefore, the decrease in assigned fund balance can be attributed to the reassignment of the fund balance to restricted purposes, along with current year project expenditures.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the major enterprise funds amounted to \$12,465,969 at year end. Of this amount, \$7,969,282 was invested in capital assets, net of related debt. The remaining balance included \$1,510,445 restricted for system development and \$2,986,242 of unrestricted net position.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

BUDGETARY HIGHLIGHTS: GENERAL FUND

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30, 2024 include:

- Licenses, permits, and fees were budgeted for \$455,700. Actual revenue was \$635,694 (39.5% over budget) due to increases in short-term rentals and construction permits.
- Investment earnings were budgeted for \$13,350. Actual revenue was \$278,063 (1982.9% over budget) due to an increase in investment interest rates.
- Other taxes were budgeted for \$30,000. Actual revenue was \$63,587 (112% over budget) due to conservative budgeting and unanticipated revenues.
- Expenditures for administration were budgeted for \$908,575. Actual expenditures were \$637,470 (29.8% under budget) due to reduced costs for contract planning, along with other unneeded costs.
- Expenditures for public safety were budgeted for \$629,712. Actual expenditures were \$294,839 (53.2% under budget) due to less than anticipated contracting costs with the Tillamook Sheriff's Department.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2024 amounted to \$9,840,951 and \$7,969,282, net of accumulated depreciation and amortization, respectively. This investment in capital assets includes land, construction in progress, buildings, machinery and equipment, intangibles, vehicles, infrastructure, intangible right to use lease assets for a copier and a postage meter, and an intangible right to use SBITA asset for a postage subscription. The total depreciation and amortization expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year amounted to \$404,405 and \$515,091, respectively.

Additional information on the City's capital assets can be found in Note III-C on pages 39 through 42 of this report.

Long-Term Liabilities

At the end of the current fiscal year, the City had total long-term liabilities outstanding of \$1,613,391, including unamortized premium on bonds of \$178,134. This amount is comprised of two equipment leases, one SBITA, and bonds payable. The City's total debt decreased by \$284,616 during the current fiscal year.

Additional information on the City's long-term debt can be found in Note III-F on pages 44 through 46 of this report.

**CITY OF ROCKAWAY BEACH
Tillamook County, Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the City was aware of the following circumstances that could affect its future financial health:

- Health insurance benefits will continue to increase above inflation.
- PERS rates are expected to continue to increase in future years.
- Funds will need to be held in reserve for potential leave payouts in the General Fund, which will reduce funds available for operations.

These factors were considered in preparing the City's budget for fiscal year 2024-2025.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the City Manager at the following address: P.O. Box 5, Rockaway Beach, Oregon 97136.

BASIC FINANCIAL STATEMENTS

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets			
Cash and cash equivalents	\$ 4,596,312	\$ 3,374,371	\$ 7,970,683
Accounts receivable, net	183,056	408,724	591,780
Property taxes receivable	19,454	-	19,454
Lease receivable, current portion	11,168	-	11,168
Inventories	-	75,503	75,503
Prepays and deposits	383,446	26,045	409,491
Total current assets	5,193,436	3,884,643	9,078,079
Restricted assets			
Cash and cash equivalents	4,143,533	2,148,576	6,292,109
Accounts receivable, net	195,925	-	195,925
Total restricted assets	4,339,458	2,148,576	6,488,034
Noncurrent assets			
Capital assets			
Land and construction in progress	4,668,204	867,891	5,536,095
Capital assets, net of accumulated depreciation	5,147,491	7,101,391	12,248,882
Right to use lease assets, net of accumulated amortization	23,187	-	23,187
Right to use SBITA asset, net of accumulated amortization	2,069	-	2,069
Total capital assets	9,840,951	7,969,282	17,810,233
Net OPEB asset - RHIA	17,513	-	17,513
Total noncurrent assets	9,858,464	7,969,282	17,827,746
Total assets	19,391,358	14,002,501	33,393,859
Deferred outflows of resources			
Net deferred outflow of pension related resources	268,665	292,235	560,900
Net deferred outflow of OPEB related resources	1,913	1,188	3,101
Total deferred outflows of resources	270,578	293,423	564,001
Total assets and deferred outflows of resources	19,661,936	14,295,924	33,957,860

(Continued)

The accompanying notes are an integral part of these financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF NET POSITION

June 30, 2024

(Continued)

	Governmental Activities	Business-Type Activities	Total
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities			
Accounts payable	\$ 233,901	\$ 69,259	\$ 303,160
Accrued payroll liabilities	2,505	-	2,505
Accrued interest payable	15,658	-	15,658
Compensated absences payable, current portion	8,659	11,478	20,137
Leases payable, current portion	5,126	-	5,126
SBITA payable, current portion	381	-	381
Bonds payable, current portion	<u>280,000</u>	<u>-</u>	<u>280,000</u>
Total current liabilities	<u>546,230</u>	<u>80,737</u>	<u>626,967</u>
Noncurrent liabilities			
Compensated absences payable, less current portion	34,636	45,913	80,549
Leases payable, less current portion	18,060	-	18,060
SBITA payable, less current portion	1,690	-	1,690
Bonds payable, less current portion	1,130,000	-	1,130,000
Bond premium	178,134	-	178,134
Net pension liability	613,985	667,848	1,281,833
Net OPEB liability - implicit rate subsidy	<u>15,320</u>	<u>32,893</u>	<u>48,213</u>
Total noncurrent liabilities	<u>1,991,825</u>	<u>746,654</u>	<u>2,738,479</u>
Total liabilities	<u>2,538,055</u>	<u>827,391</u>	<u>3,365,446</u>
Deferred inflows of resources			
Unavailable revenue - leases	11,168	-	11,168
Net deferred inflow of pension related resources	310,899	338,173	649,072
Net deferred inflow of OPEB related resources	29,478	33,070	62,548
Unearned grant revenue	<u>34,145</u>	<u>-</u>	<u>34,145</u>
Total deferred inflows of resources	<u>385,690</u>	<u>371,243</u>	<u>756,933</u>
Total liabilities and deferred inflows of resources	<u>2,923,745</u>	<u>1,198,634</u>	<u>4,122,379</u>
NET POSITION			
Net investment in capital assets	8,227,560	7,969,282	16,196,842
Restricted for:			
Debt service	1,871,014	-	1,871,014
Street maintenance	685,438	-	685,438
System development	220,680	2,141,766	2,362,446
Tourism	1,478,508	-	1,478,508
Unrestricted	<u>4,254,991</u>	<u>2,986,242</u>	<u>7,241,233</u>
Total net position	<u>\$ 16,738,191</u>	<u>\$ 13,097,290</u>	<u>\$ 29,835,481</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

<u>Functions/Programs</u>	Program Revenues			
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities				
General government	\$ 1,272,020	\$ 946,800	\$ 40,000	\$ -
Public safety	936,715	168,284	-	-
Roads and streets	423,989	119,261	2,650	-
Interest on long-term debt	17,700	-	-	-
Total governmental activities	<u>\$ 2,650,424</u>	<u>\$ 1,234,345</u>	<u>\$ 42,650</u>	<u>\$ -</u>
Business-type activities				
Water	\$ 1,009,722	\$ 1,367,950	\$ -	\$ 110,109
Sewer	1,011,308	880,722	-	41,230
Total business-type activities	<u>\$ 2,021,030</u>	<u>\$ 2,248,672</u>	<u>\$ -</u>	<u>\$ 151,339</u>
General revenues				
Property taxes				
Transient room taxes				
Alcohol, cigarette, and other taxes				
Investment earnings				
Miscellaneous				
Total general revenues				
Transfers and contributed capital				
Change in net position				
Net position - beginning				
Net position - ending				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Totals
\$ (285,220)	\$ -	\$ (285,220)
(768,431)	-	(768,431)
(302,078)	-	(302,078)
<u>(17,700)</u>	<u>-</u>	<u>(17,700)</u>
<u>(1,373,429)</u>	<u>-</u>	<u>(1,373,429)</u>
-	468,337	468,337
<u>-</u>	<u>(89,356)</u>	<u>(89,356)</u>
<u>-</u>	<u>378,981</u>	<u>378,981</u>
509,274	-	509,274
2,540,821	-	2,540,821
92,736	-	92,736
452,988	69,023	522,011
<u>47,508</u>	<u>23,190</u>	<u>70,698</u>
<u>3,643,327</u>	<u>92,213</u>	<u>3,735,540</u>
<u>212,160</u>	<u>(212,160)</u>	<u>-</u>
2,482,058	259,034	2,741,092
<u>14,256,133</u>	<u>12,838,256</u>	<u>27,094,389</u>
<u>\$ 16,738,191</u>	<u>\$ 13,097,290</u>	<u>\$ 29,835,481</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund Transient Room Tax</u>	<u>Capital Projects Fund Project and Equipment Reserve</u>
ASSETS			
Cash and cash equivalents	\$ 2,672,049	\$ 739,273	\$ 711,983
Accounts receivable, net	-	309,487	-
Property taxes receivable	19,454	-	-
Lease receivable	11,168	-	-
Prepays and deposits	<u>24,222</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 2,726,893</u>	 <u>\$ 1,048,760</u>	 <u>\$ 711,983</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 82,330	\$ 31,866	\$ 104,027
Accrued payroll liabilities	<u>2,505</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>84,835</u>	 <u>31,866</u>	 <u>104,027</u>
Deferred inflows of resources			
Unavailable revenue - property taxes	16,462	-	-
Unavailable revenue - leases	11,168	-	-
Unearned grant revenue	<u>34,145</u>	<u>-</u>	<u>-</u>
 Total deferred inflows of resources	 <u>61,775</u>	 <u>-</u>	 <u>-</u>
Fund balances			
Nonspendable	24,222	-	-
Restricted	-	870,552	607,956
Assigned	-	146,342	-
Unassigned	<u>2,556,061</u>	<u>-</u>	<u>-</u>
 Total fund balances	 <u>2,580,283</u>	 <u>1,016,894</u>	 <u>607,956</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,726,893</u>	 <u>\$ 1,048,760</u>	 <u>\$ 711,983</u>

The accompanying notes are an integral part of these financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 4,616,540	\$ 8,739,845
75,473	384,960
-	19,454
-	11,168
<u>359,224</u>	<u>383,446</u>
<u>\$ 5,051,237</u>	<u>\$ 9,538,873</u>
\$ 21,657	\$ 239,880
<u>-</u>	<u>2,505</u>
<u>21,657</u>	<u>242,385</u>
-	16,462
-	11,168
<u>-</u>	<u>34,145</u>
<u>-</u>	<u>61,775</u>
359,224	383,446
2,777,132	4,255,640
1,893,224	2,039,566
<u>-</u>	<u>2,556,061</u>
<u>5,029,580</u>	<u>9,234,713</u>
<u>\$ 5,051,237</u>	<u>\$ 9,538,873</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2024

Total fund balances		\$ 9,234,713
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost of capital assets	19,138,731	
Accumulated depreciation	(9,323,036)	
Cost of intangible right to use lease assets	26,859	
Cost of intangible right to use SBITA asset	2,071	
Accumulated amortization	<u>(3,674)</u>	9,840,951
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		
		16,462
Liabilities not due or payable in the current period are not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest payable	(15,658)	
Compensated absences payable	(43,295)	
Leases payable	(23,186)	
SBITA payable	(2,071)	
Bonds payable	(1,410,000)	
Bond premium	<u>(178,134)</u>	(1,672,344)
Pension assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement of net position:		
Net pension liability	(613,985)	
Deferred outflows of pension related resources	268,665	
Deferred inflows of pension related resources	<u>(310,899)</u>	(656,219)
OPEB assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement of net position:		
Net OPEB asset - RHIA	17,513	
Net OPEB liability - implicit rate subsidy	(15,320)	
Deferred outflows of OPEB related resources	1,913	
Deferred inflows of OPEB related resources	<u>(29,478)</u>	<u>(25,372)</u>
Net position of governmental activities		<u>\$ 16,738,191</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund Transient Room Tax</u>	<u>Capital Projects Fund Project and Equipment Reserve</u>
REVENUES			
Taxes			
Property	\$ 506,580	\$ -	\$ -
Alcohol	28,147	-	-
Cigarette	1,002	-	-
Other taxes	63,587	-	-
Transient room taxes	-	2,540,821	-
Licenses, permits, and fees	635,694	-	-
Grants	42,000	-	-
Debt service fees	-	-	-
Charges for services	43,000	-	-
State revenue sharing	18,100	-	-
Investment earnings	278,063	19,152	3,529
Other revenue	11,873	-	-
Total revenues	<u>1,628,046</u>	<u>2,559,973</u>	<u>3,529</u>
EXPENDITURES			
Current			
Administration	630,390	-	-
General services	-	334,715	-
Public safety	294,343	-	-
Fire protection	642,810	-	-
Highways and streets	-	-	-
Debt service	101,926	-	-
Capital outlay	7,080	-	2,209,157
Total expenditures	<u>1,676,549</u>	<u>334,715</u>	<u>2,209,157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(48,503)</u>	<u>2,225,258</u>	<u>(2,205,628)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	986,151	-	1,190,481
Transfers out	(94,370)	(2,829,165)	-
Contributed capital out	-	-	-
Total other financing sources (uses)	<u>891,781</u>	<u>(2,829,165)</u>	<u>1,190,481</u>
Net change in fund balances	843,278	(603,907)	(1,015,147)
Fund balances - beginning, as restated	<u>1,737,005</u>	<u>1,620,801</u>	<u>1,623,103</u>
Fund balances - ending	<u>\$ 2,580,283</u>	<u>\$ 1,016,894</u>	<u>\$ 607,956</u>

The accompanying notes are an integral part of these financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 506,580
-	28,147
-	1,002
-	63,587
-	2,540,821
14,400	650,094
650	42,650
410,228	410,228
-	43,000
119,261	137,361
144,147	444,891
-	11,873
<u>688,686</u>	<u>4,880,234</u>
-	630,390
-	334,715
-	294,343
10,000	652,810
271,916	271,916
247,700	349,626
56,921	2,273,158
<u>586,537</u>	<u>4,806,958</u>
<u>102,149</u>	<u>73,276</u>
1,211,903	3,388,535
-	(2,923,535)
<u>(257,363)</u>	<u>(257,363)</u>
<u>954,540</u>	<u>207,637</u>
1,056,689	280,913
<u>3,972,891</u>	<u>8,953,800</u>
<u>\$ 5,029,580</u>	<u>\$ 9,234,713</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2024

Net change in fund balances \$ 280,913

Amounts reported for governmental activities on the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets	2,319,777	
Less current year depreciation	<u>(382,548)</u>	1,937,229

Governmental funds report the costs of right to use lease assets and right to use SBITA assets as expenditures; however, on the statement of activities, the costs of these assets are allocated over the terms of the leases or subscriptions, as applicable, and reported as amortization expense.

Increase in right to use lease assets	10,173	
Current year amortization	(21,855)	
SBITA asset acquired	2,071	
Current year amortization	(2)	
Removal of right to use lease assets	232,644	
Related accumulated amortization	<u>(232,644)</u>	(9,613)

Some expenses reported on the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.

Compensated absences		(8,423)
----------------------	--	---------

Long-term debt proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position.

Accrued interest	3,263	
Lease liability addition	(10,173)	
Lease liability payments	18,763	
SBITA liability addition	(2,071)	
Bond premium	8,097	
Debt principal paid	<u>270,000</u>	287,879

(Continued)

The accompanying notes are an integral part of these financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

(Continued)

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. On the statement of activities, property taxes are recognized as revenue when levied.

\$ 2,694

Changes in the net pension assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.

(8,814)

Changes in the net OPEB assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.

193

Change in net position

\$ 2,482,058

The accompanying notes are an integral part of these financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2024

	Business-Type Activities		
	Enterprise Funds		
	Water Operating	Sewer Operating	Sewer SDC
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets			
Cash and cash equivalents	\$ 2,341,200	\$ 1,033,171	\$ -
Accounts receivable, net	216,612	192,112	-
Inventories	71,354	4,149	-
Prepays and deposits	14,762	11,283	-
Total current assets	<u>2,643,928</u>	<u>1,240,715</u>	<u>-</u>
Restricted assets			
Cash and cash equivalents	-	-	1,510,445
Capital assets			
Construction in progress	867,891	-	-
Capital assets, net of accumulated depreciation	4,635,580	2,465,811	-
Total capital assets	<u>5,503,471</u>	<u>2,465,811</u>	<u>-</u>
Total assets	<u>8,147,399</u>	<u>3,706,526</u>	<u>1,510,445</u>
Deferred outflows of resources			
Net deferred outflow of pension related resources	148,621	143,614	-
Net deferred outflow of OPEB related resources	619	569	-
Total deferred outflows of resources	<u>149,240</u>	<u>144,183</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>8,296,639</u>	<u>3,850,709</u>	<u>1,510,445</u>

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>	
<u>Enterprise Funds</u>	
<u>Nonmajor</u>	
<u>Water SDC</u>	<u>Total</u>
\$ -	\$ 3,374,371
-	408,724
-	75,503
-	26,045
-	<u>3,884,643</u>
<u>638,131</u>	<u>2,148,576</u>
-	867,891
-	<u>7,101,391</u>
-	<u>7,969,282</u>
<u>638,131</u>	<u>14,002,501</u>
-	292,235
-	<u>1,188</u>
-	<u>293,423</u>
<u>638,131</u>	<u>14,295,924</u>

(Continued)

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2024

(Continued)

	Business-Type Activities		
	Enterprise Funds		
	Water Operating	Sewer Operating	Sewer SDC
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities			
Accounts payable	\$ 38,269	\$ 24,180	\$ -
Compensated absences payable, current portion	5,827	5,651	-
Total current liabilities	44,096	29,831	-
Noncurrent liabilities			
Compensated absences payable, less current portion	23,309	22,604	-
Net pension liability	339,645	328,203	-
Net OPEB liability	16,830	16,063	-
Total noncurrent liabilities	379,784	366,870	-
Total liabilities	423,880	396,701	-
Deferred inflows of resources			
Net deferred inflow of pension related resources	171,984	166,189	-
Net deferred inflow of OPEB related resources	17,010	16,060	-
Total deferred inflows of resources	188,994	182,249	-
Total liabilities and deferred inflows of resources	612,874	578,950	-
NET POSITION			
Net investment in capital assets	5,503,471	2,465,811	-
Restricted for system development	-	-	1,510,445
Unrestricted	2,180,294	805,948	-
Total net position	\$ 7,683,765	\$ 3,271,759	\$ 1,510,445

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>	
<u>Enterprise Funds</u>	
<u>Nonmajor</u>	
<u>Water SDC</u>	<u>Total</u>
\$ 6,810	\$ 69,259
<u>-</u>	<u>11,478</u>
6,810	80,737
-	45,913
-	667,848
<u>-</u>	<u>32,893</u>
-	746,654
<u>6,810</u>	<u>827,391</u>
-	338,173
<u>-</u>	<u>33,070</u>
-	371,243
<u>6,810</u>	<u>1,198,634</u>
-	7,969,282
631,321	2,141,766
<u>-</u>	<u>2,986,242</u>
<u>\$ 631,321</u>	<u>\$ 13,097,290</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Business-Type Activities		
	Enterprise Funds		
	Water Operating	Sewer Operating	Sewer SDC
Operating revenues			
Charges for sales and services			
Water sales	\$ 1,367,950	\$ -	\$ -
Sewer charges	-	880,722	-
Total operating revenues	<u>1,367,950</u>	<u>880,722</u>	<u>-</u>
Operating expenses			
Personnel services	432,621	417,073	-
Materials and supplies	306,025	300,923	53,820
Depreciation	275,599	239,492	-
Total operating expenses	<u>1,014,245</u>	<u>957,488</u>	<u>53,820</u>
Operating income (loss)	<u>353,705</u>	<u>(76,766)</u>	<u>(53,820)</u>
Nonoperating revenues (expenses)			
System development charges	-	-	41,230
Investment earnings	20,779	41,027	2,607
Other income (expense)	20,636	2,554	-
Total nonoperating revenues (expenses)	<u>41,415</u>	<u>43,581</u>	<u>43,837</u>
Income (loss) before transfers and contributed capital	<u>395,120</u>	<u>(33,185)</u>	<u>(9,983)</u>
Transfers out	(345,000)	(120,000)	-
Contributed capital in	387,021	-	-
Contributed capital out	-	(2,411)	-
Total transfers and contributed capital	<u>42,021</u>	<u>(122,411)</u>	<u>-</u>
Change in net position	437,141	(155,596)	(9,983)
Total net position - beginning	<u>7,246,624</u>	<u>3,427,355</u>	<u>1,520,428</u>
Total net position - ending	<u>\$ 7,683,765</u>	<u>\$ 3,271,759</u>	<u>\$ 1,510,445</u>

The accompanying notes are an integral part of these financial statements.

<u>Business-Type Activities</u>	
<u>Enterprise Funds</u>	
<u>Nonmajor</u>	
<u>Water SDC</u>	<u>Total</u>
\$ -	\$ 1,367,950
<u>-</u>	<u>880,722</u>
-	<u>2,248,672</u>
-	849,694
-	660,768
<u>-</u>	<u>515,091</u>
-	<u>2,025,553</u>
<u>-</u>	<u>223,119</u>
110,109	151,339
4,610	69,023
<u>-</u>	<u>23,190</u>
<u>114,719</u>	<u>243,552</u>
<u>114,719</u>	<u>466,671</u>
-	(465,000)
-	387,021
<u>(127,247)</u>	<u>(129,658)</u>
<u>(127,247)</u>	<u>(207,637)</u>
(12,528)	259,034
<u>643,849</u>	<u>12,838,256</u>
<u>\$ 631,321</u>	<u>\$ 13,097,290</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Business-Type Activities	
	Enterprise Funds	
	Water Operating	Sewer Operating
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 1,358,622	\$ 870,768
Cash payments to employees	(540,898)	(520,007)
Cash payments to suppliers	(244,567)	(283,244)
Net cash provided (used) by operating activities	573,157	67,517
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings	20,779	41,027
Net cash provided (used) by investing activities	20,779	41,027
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to other funds	(345,000)	(120,000)
Other income (expense)	20,636	2,554
Net cash provided (used) by noncapital financing activities	(324,364)	(117,446)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
System development charges	-	-
Purchase of capital assets	(192,078)	(40,912)
Net cash provided (used) by capital and related financing activities	(192,078)	(40,912)
Net increase (decrease) in cash and cash equivalents	77,494	(49,814)
Cash and cash equivalents - beginning (including \$1,520,428 and \$739,675 for the Sewer SDC and Water SDC Funds, respectively, reported in restricted accounts)	2,263,706	1,082,985
Cash and cash equivalents - ending (including \$1,510,445 and \$638,131 for the Sewer SDC and Water SDC Funds, respectively, reported in restricted accounts)	\$ 2,341,200	\$ 1,033,171
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Contributed capital in for purchase of capital assets	\$ 387,021	\$ -
Contributed capital out for purchase of capital assets	-	(2,411)

The accompanying notes are an integral part of these financial statements.

Business-Type Activities		
Enterprise Funds		
Sewer SDC	Nonmajor Water SDC	Total
\$ -	\$ -	\$ 2,229,390
-	-	(1,060,905)
<u>(53,820)</u>	<u>(89,016)</u>	<u>(670,647)</u>
<u>(53,820)</u>	<u>(89,016)</u>	<u>497,838</u>
<u>2,607</u>	<u>4,610</u>	<u>69,023</u>
<u>2,607</u>	<u>4,610</u>	<u>69,023</u>
-	-	(465,000)
-	-	<u>23,190</u>
-	-	<u>(441,810)</u>
41,230	110,109	151,339
<u>-</u>	<u>(127,247)</u>	<u>(360,237)</u>
<u>41,230</u>	<u>(17,138)</u>	<u>(208,898)</u>
(9,983)	(101,544)	(83,847)
<u>1,520,428</u>	<u>739,675</u>	<u>5,606,794</u>
<u>\$ 1,510,445</u>	<u>\$ 638,131</u>	<u>\$ 5,522,947</u>
\$ -	\$ -	\$ 387,021
-	(127,247)	(129,658)

(Continued)

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

(Continued)

	Business-Type Activities	
	Enterprise Funds	
	Water	Sewer
	Operating	Operating
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 353,705	\$ (76,766)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation	275,599	239,492
(Increase) decrease in:		
Accounts receivable	(9,328)	(9,954)
Prepays	(3,587)	(2,546)
Inventories	41,146	438
Net deferred outflow of pension related resources	34,453	32,595
Net deferred outflow of OPEB related resources	13	13
Increase (decrease) in:		
Accounts payable	23,899	19,787
Compensated absences payable	(961)	(1,025)
Net pension liability	(93,796)	(88,984)
Net OPEB liability	2,157	2,072
Net deferred inflow of pension related resources	(48,251)	(45,787)
Net deferred inflow of OPEB related resources	(1,892)	(1,818)
Net cash provided (used) by operating activities	\$ 573,157	\$ 67,517

The accompanying notes are an integral part of these financial statements.

Business-Type Activities		
Enterprise Funds		
Sewer SDC	Nonmajor Water SDC	Total
\$ (53,820)	\$ -	\$ 223,119
-	-	515,091
-	-	(19,282)
-	-	(6,133)
-	-	41,584
-	-	67,048
-	-	26
-	(89,016)	(45,330)
-	-	(1,986)
-	-	(182,780)
-	-	4,229
-	-	(94,038)
-	-	(3,710)
<u>\$ (53,820)</u>	<u>\$ (89,016)</u>	<u>\$ 497,838</u>

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Rockaway Beach have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The community of Rockaway, located in Tillamook County, was established as a seaside resort in 1909 by the Rockaway Beach Group. In 1987, the name was changed to the City of Rockaway Beach. The City has a total area of 1.71 square miles, of which 1.6 square miles is land and 0.11 square miles is water. The City provides basic services to its 1,365 citizens within the city limits. The city council exercises legislative authority by ordinance, administrative authority by resolution, and quasi-judicial authority by order. The council consists of a mayor and five voting councilors nominated and elected from the community at large.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges for goods and services provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting; however, principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, investment earnings, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have therefore been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

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.

Special Revenue Fund

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

Capital Projects Fund

Project and Equipment Reserve Fund – The Project and Equipment Reserve Fund accounts for the funding of equipment purchases. The primary source of revenue is transfers from other funds.

The City reports the following major proprietary funds:

Enterprise Funds

Water Operating Fund – 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.

Sewer Operating Fund – 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.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Enterprise Funds (Continued)

Sewer SDC Fund – The Sewer SDC Fund is used to accumulate funds for future sewer system development costs. The primary source of revenue is system development charges.

The City reports the following nonmajor governmental funds:

Special Revenue Funds

Roads and Streets Fund – The Roads and Streets Fund accounts for monies expended for maintenance and improvement of the City’s roads and streets. The primary sources of revenue are grants and state highway revenue.

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

Donation Reserve Fund – The Donation Reserve Fund was used to account for restricted donations received by the City. The primary source of revenue was transfers from other funds. During the year ended June 30, 2024, the City closed the Donation Reserve Fund.

Debt Service Funds

Debt Service Reserve Fund – The Debt Service Reserve Fund accounts for the repayment of the City’s long-term debt. The primary use of revenue is for the payment of principal and interest due on long-term debt.

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

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

1981 Water Revenue Bond Fund – The 1981 Water Revenue Bond Fund accounts for the repayment of the City’s long-term debt. The primary use of revenue is for the payment of principal and interest due on long-term debt.

Capital Projects Funds

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

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Capital Projects Funds (Continued)

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

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

The City reports the following nonmajor proprietary fund:

Enterprise Fund

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transfers between the governmental funds and the proprietary funds. Elimination of these transactions would distort their respective financial statements.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The operating expenses of proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

Uncollected property taxes are shown on the balance sheet of the governmental funds. Property taxes collected within approximately 60 days of fiscal year end are recognized as revenue, while the remaining amount of taxes receivable are recorded as unavailable revenue because they are not deemed available to finance operations of the current period.

3. Accounts Receivable

Receivables are recorded as revenue when earned. The City records a bad debt expense when the receivable is determined to be uncollectible.

4. Lease Receivable

The City has recorded a lease receivable in accordance with GASB Statement No. 87, *Leases*. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)

5. Inventories

Inventories of supplies are valued at cost using the first-in, first-out method. Inventories consist of materials for use in the water and sewer departments.

6. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

7. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	5-20
Fixtures and equipment	5-25
Buildings and improvements	10-50
Light and sewer systems	20-50
Water system	30-100

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)

7. Capital Assets (Continued)

The City has also recorded right to use lease assets in accordance with GASB Statement No. 87, *Leases*. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases, which are discussed in Note III-F.

The City has recorded intangible right to use subscription-based information technology arrangement (SBITA) assets in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right to use SBITA assets are initially measured at an amount equal to the initial subscription liability plus any payments made prior to commencement of the subscription term, less incentives received from the SBITA vendor at or before the commencement of the subscription term, plus capitalizable implementation costs. The right to use SBITA assets are amortized on a straight-line basis over the terms of the related subscriptions, which are discussed in Note III-F.

8. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as current liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

9. Long-Term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)

10. Retirement Plan

Most of the City's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions are made on a current basis as required by the plan and are recorded as expenses or expenditures.

11. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets or fund balance that applies to a future period and therefore, will not be recognized as an outflow of resources until that time. The City has two items that qualify for reporting in this category, which are deferred amounts related to pensions and deferred amounts related to other postemployment benefits. These amounts are deferred and recognized as outflows of resources when the City recognizes pension or other postemployment benefit expenses/expenditures. Deferred outflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position and proprietary funds statement of net position.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time. The City has five items that qualify for reporting in this category, which are unavailable revenue from property taxes, unavailable revenue from leases, unearned grant revenue, deferred amounts related to pensions, and deferred amounts related to other postemployment benefits. Unavailable revenue from property taxes, unavailable revenue from leases, and unearned grant revenue are deferred and recognized as inflows of resources in the period that the amounts become available. Unavailable revenue from property taxes is reported on the balance sheet. Unavailable revenue from leases and unearned grant revenue are reported on the government-wide statement of net position and balance sheet. Deferred amounts related to pensions and other postemployment benefits are deferred and recognized as inflows of resources in the period when the City recognizes pension or other postemployment benefit income. Deferred inflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position and proprietary funds statement of net position.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)

11. Deferred Outflows and Inflows of Resources (Continued)

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense information about the net position of the Oregon Public Employees Retirement System (OPERS), and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the implicit other postemployment benefits (OPEB) liability, the City has relied on actuarial reports. The net OPEB liability, deferred outflows of resources, and deferred inflows of resources are related to changes in assumptions for the covered active and inactive participants.

For purposes of measuring the net OPEB retirement health insurance account (RHIA) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense information about the net position of OPERS, and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Fund Balance

The City reports governmental fund balance in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., city council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, Net Position, and Fund Balance (Continued)

12. Fund Balance (Continued)

- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the city council or by an official or body to which the city council delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of a resolution or ordinance by the city council. Further, commitments of fund balance may be modified or rescinded only through approval of the city council via resolution or ordinance. Authority to assign fund balances has been granted to the budget officer.

The City has not formally adopted a minimum fund balance policy.

E. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and enterprise funds. All funds are budgeted on the modified accrual basis of accounting.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the city council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. All funds have appropriations by department. The detailed budget document, however, is required to contain specific detailed information for expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the city council at a regular council meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the city council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the city council. During the year, there were no supplemental budgets. The City does not use encumbrances and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

The City of Rockaway Beach maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the state’s short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the City’s position in the LGIP is the same as the value of the pool shares.

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers’ acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor’s Corporation or P-1 by Moody’s Commercial Paper Record, and the Local Government Investment Pool. The City has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2024, the City had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 13,686,996

Interest Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the City’s deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The City holds accounts at US Bank and 1st Security Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts per institution. At June 30, 2024, the City had deposits of \$295,111 insured by the FDIC and \$679,070 covered by the PFCP.

Deposits

The City’s deposits and investments at June 30, 2024 are as follows:

Cash on hand	\$ 200
Checking and savings accounts	575,596
Total investments	<u>13,686,996</u>
Total deposits and investments	<u>\$ 14,262,792</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Deposits (Continued)

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 2,672,049
Transient Room Tax Fund	26,873
Nonmajor governmental funds	<u>1,897,390</u>
Total governmental activities - unrestricted	<u>4,596,312</u>
Business-type activities - unrestricted	
Water Operating Fund	2,341,200
Sewer Operating Fund	<u>1,033,171</u>
Total business-type activities - unrestricted	<u>3,374,371</u>
Total unrestricted cash and investments	<u>7,970,683</u>
Governmental activities - restricted	
Project and Equipment Reserve Fund	711,983
Transient Room Tax Fund	712,400
Nonmajor governmental funds	<u>2,719,150</u>
Total governmental activities - restricted	<u>4,143,533</u>
Business-type activities - restricted	
Sewer SDC Fund	1,510,445
Nonmajor proprietary fund - Water SDC Fund	<u>638,131</u>
Total business-type activities - restricted	<u>2,148,576</u>
Total restricted cash and investments	<u>6,292,109</u>
Total cash and investments	<u>\$ 14,262,792</u>

Restricted cash is for future payments of debt principal and interest, as well as for future rural and system development improvements.

B. Lease Receivable

In July 2020, the City entered into a lease with a tenant for meeting room space for operation of a health clinic and related activities. Under the lease, the tenant pays the City \$946 per month for 60 months in exchange for 905 square feet at the City Hall building. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%. During the year ended June 30, 2024, the City recognized lease revenue in the amount of \$10,840.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 2,137,199	\$ -	\$ -	\$ 2,137,199
Construction in progress	250,525	2,280,480	-	2,531,005
Total capital assets not being depreciated	2,387,724	2,280,480	-	4,668,204
Capital assets being depreciated				
Buildings	2,383,895	-	-	2,383,895
Machinery and equipment	1,095,790	39,297	-	1,135,087
Intangibles	8,550	-	-	8,550
Vehicles	1,041,248	-	-	1,041,248
Infrastructure	9,901,747	-	-	9,901,747
Total capital assets being depreciated	14,431,230	39,297	-	14,470,527
Less accumulated depreciation for				
Buildings	(1,088,683)	(70,327)	-	(1,159,010)
Machinery and equipment	(495,209)	(55,567)	-	(550,776)
Intangibles	(8,550)	-	-	(8,550)
Vehicles	(873,292)	(38,982)	-	(912,274)
Infrastructure	(6,474,754)	(217,672)	-	(6,692,426)
Total accumulated depreciation	(8,940,488)	(382,548)	-	(9,323,036)
Total capital assets being depreciated, net	5,490,742	(343,251)	-	5,147,491
Capital assets being amortized				
Intangibles - right to use lease assets				
Phone and network	203,148	-	203,148	-
Postage meter	29,496	-	29,496	-
2023 copier	16,686	-	-	16,686
2024 postage meter	-	10,173	-	10,173
Intangibles - right to use SBITA asset				
Postage subscription	-	2,071	-	2,071
Total capital assets being amortized	249,330	12,244	232,644	28,930

(Continued)

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
(Continued)				
Governmental activities				
Less accumulated amortization for				
Intangibles - right to use lease assets				
Phone and network	\$ (189,603)	\$ (13,545)	\$ (203,148)	\$ -
Postage meter	(24,580)	(4,916)	(29,496)	-
2023 copier	(278)	(3,337)	-	(3,615)
2024 postage machine	-	(57)	-	(57)
Intangibles - right to use SBITA asset				
Postage subscription	-	(2)	-	(2)
Total accumulated amortization	(214,461)	(21,857)	(232,644)	(3,674)
Total capital assets being amortized, net	34,869	(9,613)	-	25,256
Governmental activities capital assets, net	\$ 7,913,335	\$ 1,927,616	\$ -	\$ 9,840,951
Business-type activities				
Capital assets not being depreciated				
Construction in progress	\$ 552,550	\$ 402,882	\$ 87,541	\$ 867,891
Capital assets being depreciated				
Buildings	2,159,494	-	-	2,159,494
Machinery and equipment	305,220	-	4,605	300,615
Vehicles	163,694	77,003	20,908	219,789
Infrastructure	12,629,698	225,334	-	12,855,032
Total capital assets being depreciated	15,258,106	302,337	25,513	15,534,930
Less accumulated depreciation for				
Buildings	(658,865)	(44,330)	-	(703,195)
Machinery and equipment	(261,692)	(6,637)	(4,527)	(263,802)
Vehicles	(104,486)	(20,282)	(20,908)	(103,860)
Infrastructure	(6,918,840)	(443,842)	-	(7,362,682)
Total accumulated depreciation	(7,943,883)	(515,091)	(25,435)	(8,433,539)
Total capital assets being depreciated, net	7,314,223	(212,754)	78	7,101,391
Business-type activities capital assets, net	\$ 7,866,773	\$ 190,128	\$ 87,619	\$ 7,969,282

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation/ Amortization	Net Capital Assets
Governmental activities			
Land	\$ 2,137,199	\$ -	\$ 2,137,199
Construction in progress	2,531,005	-	2,531,005
Buildings	2,383,895	(1,159,010)	1,224,885
Machinery and equipment	1,135,087	(550,776)	584,311
Intangibles	8,550	(8,550)	-
Vehicles	1,041,248	(912,274)	128,974
Infrastructure	9,901,747	(6,692,426)	3,209,321
Intangibles - right to use lease assets			
2023 copier	16,686	(3,615)	13,071
2024 postage meter	10,173	(57)	10,116
Intangibles - right to use SBITA asset			
Postage subscription	2,071	(2)	2,069
Total governmental activities capital assets	19,167,661	(9,326,710)	9,840,951
Business-type activities			
Construction in progress	867,891	-	867,891
Buildings	2,159,494	(703,195)	1,456,299
Machinery and equipment	300,615	(263,802)	36,813
Vehicles	219,789	(103,860)	115,929
Infrastructure	12,855,032	(7,362,682)	5,492,350
Total business-type activities capital assets	16,402,821	(8,433,539)	7,969,282
Total capital assets	\$ 35,570,482	\$ (17,760,249)	\$ 17,810,233

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

Depreciation expense and amortization expense were charged to functions/programs of the City as follows:

Governmental activities		
Depreciation expense		
General government	\$	149,723
Public safety		83,872
Roads and streets		148,953
Amortization expense		
General government		<u>21,857</u>
Total governmental activities	\$	<u><u>404,405</u></u>
Business-type activities		
Depreciation expense		
Water	\$	239,492
Sewer		<u>275,599</u>
Total business-type activities	\$	<u><u>515,091</u></u>

D. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental and proprietary funds. Interfund transfers during the year consisted of:

	Transfers in:			Total
	General Fund	Project and Equipment Reserve Fund	Nonmajor Governmental Funds	
Transfers out:				
Governmental activities				
General Fund	\$ -	\$ -	\$ 94,370	\$ 94,370
Transient Room Tax Fund	<u>896,151</u>	<u>1,190,481</u>	<u>742,533</u>	<u>2,829,165</u>
Total governmental activities	<u>896,151</u>	<u>1,190,481</u>	<u>836,903</u>	<u>2,923,535</u>
Business-type activities				
Water Operating Fund	45,000	-	300,000	345,000
Sewer Operating Fund	<u>45,000</u>	<u>-</u>	<u>75,000</u>	<u>120,000</u>
Total business-type activities	<u>90,000</u>	<u>-</u>	<u>375,000</u>	<u>465,000</u>
Total	<u><u>\$ 986,151</u></u>	<u><u>\$ 1,190,481</u></u>	<u><u>\$ 1,211,903</u></u>	<u><u>\$ 3,388,535</u></u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Interfund Transfers (Continued)

The principal purposes of the interfund transfers in are summarized below by fund:

General Fund: To fund city hall operations, public safety, and fire protection services.

Project and Equipment Reserve Fund: To fund future equipment purchases.

Nonmajor Governmental Funds

Roads and Streets Fund: To fund road and street improvements.

Fire Equipment Reserve Fund: To fund future fire equipment purchases.

Water Master Plan Reserve Fund: To support the Water Master Plan.

Sewer Master Plan Reserve Fund: To support the Sewer Master Plan.

E. Compensated Absences

The following is a summary of compensated absences transactions for the year:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	\$ 34,872	\$ 8,423	\$ -	\$ 43,295	\$ 8,659
Business-type activities					
Compensated absences	\$ 59,377	\$ -	\$ 1,986	\$ 57,391	\$ 11,478

The General, Roads and Streets, Water Operating, and Sewer Operating Funds have traditionally been used to liquidate compensated absences liabilities.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Leases payable							
Phone and network	3%	\$ 203,148	\$ 10,896	\$ -	\$ 10,896	\$ -	\$ -
Postage meter	3%	29,496	4,711	-	4,711	-	-
2023 copier	3%	16,686	16,169	-	3,156	13,013	3,252
2024 postage meter	8%	10,173	-	10,173	-	10,173	1,874
Total leases payable		<u>259,503</u>	<u>31,776</u>	<u>10,173</u>	<u>18,763</u>	<u>23,186</u>	<u>5,126</u>
SBITAs payable							
2024 postage subscription	8%	2,071	-	2,071	-	2,071	381
Bonds							
Series 2020	3%	2,190,000	1,680,000	-	270,000	1,410,000	280,000
Unamortized premium on bonds	N/A	202,427	186,231	-	8,097	178,134	-
Total bonds		<u>2,392,427</u>	<u>1,866,231</u>	<u>-</u>	<u>278,097</u>	<u>1,588,134</u>	<u>280,000</u>
Total long-term liabilities		<u>\$ 2,654,001</u>	<u>\$ 1,898,007</u>	<u>\$ 12,244</u>	<u>\$ 296,860</u>	<u>\$ 1,613,391</u>	<u>\$ 285,507</u>

2. Leases Payable

The City has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB Statement No. 87, *Leases*, and therefore, have been recorded at the present values of the future minimum lease payments as of the dates of inception.

a. Phone and Network Lease

The agreement was executed on October 31, 2018 to lease a phone and networking system and required 60 monthly payments of \$3,650.30. The lease liability was measured at an implied discount rate of 3%. Right to use lease asset activity can be found in Note III-C. As of June 30, 2024, the lease had been paid in full.

b. Postage Meter Lease

The agreement was executed on April 30, 2019 to lease a postage meter and required 60 monthly payments of \$530. The lease liability was measured at an implied discount rate of 3%. Right to use lease asset activity can be found in Note III-C. As of June 30, 2024, the lease had been paid in full.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Long-Term Liabilities (Continued)

2. Leases Payable (Continued)

c. 2023 Copier Lease

The agreement was executed on May 31, 2023 to lease a copier and requires 60 monthly payments of \$299.83. Variable payments consist of \$0.008 per copy over 3,000 black and white images and \$0.05 per copy over 100 color images. The lease liability is measured at an implied discount rate of 8%. As a result of the lease, the City has recorded a right to use lease asset with a net book value of \$13,071 on June 30, 2024. Right to use lease asset activity can be found in Note III-C.

d. 2024 Postage Meter Lease

The agreement was executed on June 20, 2024 to lease a copier and requires 60 monthly payments of \$206.27. The lease liability is measured at an implied discount rate of 8%. As a result of the lease, the City has recorded a right to use lease asset with a net book value of \$10,116 on June 30, 2024. Right to use lease asset activity can be found in Note III-C.

3. SBITA Payable

The City has entered into a subscription-based information technology arrangement (SBITA) and is reported in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

a. Postage Subscription

An agreement was executed on June 28, 2024 for a postage subscription and requires 60 monthly payments of \$42. The SBITA liability is measured at an implied discount rate of 8%. The City has recorded a right to use SBITA asset with a net book value of \$2,069 on June 30, 2024. Right to use SBITA asset activity can be found in Note III-C.

4. Governmental Activity Series 2020 Bonds

On December 8, 2020, the City issued Full Faith and Credit Refunding Obligations, Series 2020 in the amount of \$2,190,000 to pay off existing debt obligations. Interest is fixed at 3% and is payable semiannually on August 1 and February 1. The Debt Service Reserve Fund has traditionally been used to liquidate long-term debt related to the obligations.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Long-Term Liabilities (Continued)

5. Governmental Activity Future Maturities of Long-Term Liabilities

The future minimum long-term liability obligations and the net present values of the minimum lease payments as of June 30, 2024 are as follows:

Year Ending June 30	Leases		SBITA		Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 5,126	\$ 1,086	\$ 381	\$ 150	\$ 280,000	\$ 38,100	\$ 285,507	\$ 39,336
2026	5,230	843	383	121	75,000	32,775	80,613	33,739
2027	5,488	585	414	90	80,000	30,450	85,902	31,125
2028	2,204	312	449	55	85,000	27,975	87,653	28,342
2029	5,138	88	444	18	85,000	25,425	90,582	25,531
2030-2034	-	-	-	-	275,000	97,275	275,000	97,275
2035-2039	-	-	-	-	195,000	65,175	195,000	65,175
2040-2044	-	-	-	-	235,000	33,075	235,000	33,075
2045-2046	-	-	-	-	100,000	3,000	100,000	3,000
	<u>\$ 23,186</u>	<u>\$ 2,914</u>	<u>\$ 2,071</u>	<u>\$ 434</u>	<u>\$ 1,410,000</u>	<u>\$ 353,250</u>	<u>\$ 1,435,257</u>	<u>\$ 356,598</u>

G. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Transient Room Tax Fund	Project and Equipment Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Nonspendable - prepaids	\$ 24,222	\$ -	\$ -	\$ 359,224	\$ 383,446
Restricted for:					
Debt service	-	-	-	1,871,014	1,871,014
Street maintenance	-	-	-	685,438	685,438
System development	-	-	-	220,680	220,680
Tourism	-	870,552	607,956	-	1,478,508
Assigned to:					
Fire equipment	-	-	-	369,368	369,368
Special projects	-	146,342	-	-	146,342
Debt service	-	-	-	137	137
System improvements	-	-	-	1,523,719	1,523,719
Unassigned	<u>2,556,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,556,061</u>
Total fund balances	<u>\$ 2,580,283</u>	<u>\$ 1,016,894</u>	<u>\$ 607,956</u>	<u>\$ 5,029,580</u>	<u>\$ 9,234,713</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN

A. Plan Description

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available annual comprehensive financial report and actuarial valuation, both of which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

B. Benefits Provided

1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. Police and fire members may purchase increased benefits that are payable between the date of retirement and age 65.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if they have had a contribution in each of five calendar years or have reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

A member's beneficiary may choose a monthly payment for life instead of a lump sum or a combination of a lump sum and monthly payments. The monthly payment must be a minimum of \$200 per month for deaths that occur after July 30, 2003.

As of 2020, the Oregon Legislature introduced an Optional Spouse Death Benefit (OSDB), which may provide a higher survivor benefit than the standard pre-retirement death benefit described above. To be eligible for the OSDB, the member must have died before retiring, named their spouse or other person who is constitutionally required to be treated in the same manner as the spouse as their pre-retirement beneficiary, and met the following conditions:

- the member's date of death is on or after January 1, 2020,
- the member's account is eligible for the employer-matching death benefit (as described above),
- the member has a surviving spouse, and
- the surviving spouse is the member's sole beneficiary as determined by a valid Tier One/Tier Two Pre-Retirement Beneficiary Designation form on file with PERS.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Death Benefits (Continued)

The surviving spouse must make written election no later than 60 days after the member's date of death. For members who die before their earliest retirement date, the OSDB is the actuarial equivalent of 50% of the service retirement that would have been paid to the member, calculated as if the member became inactive on their date of death and retired at their earliest retirement date. For members who die after their earliest retirement date, but before normal retirement age, the OSDB is the actuarial equivalent of the service retirement that would have been paid to the member, calculated as if they retired on the first day of the month following their death. For members who die after their normal retirement age, the OSDB is the actuarial equivalent of the benefit that would have been paid to the member, calculated as if the member retired on the first day of the month following their date of death.

The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

2. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To retire under the police and fire classification, the individual's last 60 months of retirement credit preceding retirement eligibility must be classified as retirement credit for service as a police officer or a firefighter.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, or, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

Disability Benefits

A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

3. OPSRP Individual Account Program (IAP) (Defined Contribution)

Benefit Terms

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account is established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in their employee account, rollover account, and vested employer-funded account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives, in a lump sum, the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

C. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation, which became effective July 1, 2023. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2024 were \$248,615, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2024 were 25.04% for Tier One/Tier Two general service members, 25.04% for Tier One/Tier Two police and fire members, 18.68% for OPSRP Pension Program general service members, 23.47% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2024, the City reported a liability of \$1,281,833 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan, relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the City's proportion was 0.0068%, which decreased from its proportion of 0.0094% measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized pension expense of \$(200,956). At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 62,686	\$ 5,083
Change in assumptions	113,870	849
Net difference between projected and actual earnings on investments	23,040	-
Change in proportionate share	94,289	474,105
Differences between employer contributions and proportionate share of contributions	18,400	169,035
Total (prior to post measurement date contributions)	312,285	649,072
Contributions subsequent to the measurement date	248,615	-
Total	\$ 560,900	\$ 649,072

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions (Continued)

Deferred outflows of resources related to pensions of \$248,615 resulting from the City's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amortization Period Ending June 30	Deferred Outflows	Deferred Inflows
2025	\$ 66,893	\$ 207,895
2026	5,376	179,277
2027	169,504	137,775
2028	65,888	95,126
2029	4,624	28,999
	\$ 312,285	\$ 649,072

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), and (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period. Senate Bill 1049 was signed into law in June 2019 and required a one-time re-amortization of Tier One/Tier Two unfunded actuarial accrued liabilities over a 22-year period at the December 31, 2019 rate-setting actuarial valuation, which set actuarially determined contribution rates for the 2021-2023 biennium. Future Tier One/Tier Two unfunded actuarial accrued liability gains or losses will be amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

E. Actuarial Assumptions (Continued)

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Long-Term Expected Rate of Return	6.90%
Discount Rate	6.90%
Projected Salary Increases	3.40%
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2020 Experience Study.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

F. Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, the Public Employees Retirement System Board reviewed long-term assumptions developed by both Milliman’s Capital Market Assumptions Team and the Oregon Investment Council’s (OIC) investment advisors. The table below displays the OIC-approved asset allocation policy, revised as of January 25, 2023.

Asset Class	Target Allocation
Cash	0.00 %
Debt Securities	25.00 %
Public Equity	27.50 %
Private Equity	20.00 %
Real Estate	12.50 %
Real Assets	7.50 %
Diversifying Strategies	<u>7.50 %</u>
Total	<u>100.00 %</u>

The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target asset allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	20-Year Annualized Geometric Mean
Global Equity	27.50 %	7.07 %
Private Equity	25.50 %	8.83 %
Core Fixed Income	25.00 %	4.50 %
Real Estate	12.25 %	5.83 %
Master Limited Partnerships	0.75 %	6.02 %
Infrastructure	1.50 %	6.51 %
Hedge Fund of Funds - Multistrategy	1.25 %	6.27 %
Hedge Fund Equity - Hedge	0.63 %	6.48 %
Hedge Fund - Macro	<u>5.62 %</u>	4.83 %
Total	<u>100.00 %</u>	
Assumed Inflation - Mean		2.35 %

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

G. Depletion Date Projection

GASB Statement No. 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's net position (fair value of investment assets, all others at cost) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 68 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB Statement No. 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. The Governmental Accounting Standards Board does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation for sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB Statement No. 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

Based on these circumstances, it is OPERS' third-party actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 68 would clearly indicate that the net position is always projected to be sufficient to cover benefit payments and administrative expenses.

H. Discount Rate

The discount rate used to measure the total pension liability was 6.90% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. PENSION PLAN (Continued)

I. Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
City's proportionate share of the net pension liability (asset)	\$ 2,117,346	\$ 1,281,833	\$ 582,596

J. Pension Plan Net Position

Detailed information about the pension plan's net position is available in the separately issued OPERS financial report.

K. Changes in Plan Provisions During Measurement Period

There have been no changes in plan provisions during the July 1, 2022 through June 30, 2023 measurement period.

L. Changes in Plan Provisions Subsequent to Measurement Date

There have been no changes in plan provisions subsequent to the June 30, 2023 measurement date.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Benefit Plans

The other postemployment benefits (OPEB) for the City consist of two separate plans. The City provides an implicit rate subsidy for retiree health insurance continuation premiums, and a contribution to the State of Oregon's PERS cost-sharing, multiple-employer, defined health insurance benefit plan.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

B. Financial Statement Presentation

The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB
Net OPEB (asset) liability	\$ 48,213	\$ (17,513)	\$ 30,700
Deferred outflows of resources			
Change in proportionate share	-	999	999
Change in assumptions	1,755	-	1,755
Difference between projected and actual earnings on investments	-	50	50
Contributions after measurement date	289	8	297
Total deferred outflows of resources	2,044	1,057	3,101
Deferred inflows of resources			
Difference between expected and actual experience	(42,084)	(440)	(42,524)
Change in proportionate share	-	(1,460)	(1,460)
Change in assumptions	(18,375)	(189)	(18,564)
Total deferred inflows of resources	(60,459)	(2,089)	(62,548)
OPEB expense (Included in program expenses on statement of activities)	1,327	(670)	657

C. Implicit Rate Subsidy

1. Plan Description

The City's healthcare plan is administered by Citycounty Insurance Services. The City has a health insurance continuation option available for most groups of retirees. It is a substantive postemployment benefits plan offered under Oregon Revised Statutes (ORS) 243. ORS 243.303 requires that the City provide retirees with an opportunity to participate in group health and dental insurance from the date of retirement to age 65, and the rate would be calculated using claims experience from retirees and active employees for health plan rating purposes. Providing the same rate to retirees as provided to current employees constitutes an implicit rate subsidy for OPEB. This single-employer plan is not a standalone plan and therefore does not issue its own financial statements.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

2. Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same healthcare coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2022, the following employees were covered by the benefit terms:

Active employees	12
Inactive employees or beneficiaries receiving benefits	-
Total	12

3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy

The City's total OPEB liability of \$48,213 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2024, the City recognized OPEB expense from this plan of \$1,327. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 42,084
Change in assumptions	1,755	18,375
Total (prior to benefit payments)	1,755	60,459
Benefit payments	289	-
Total	\$ 2,044	\$ 60,459

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy (Continued)

Deferred outflows of resources related to OPEB of \$289 resulting from the City's benefit payments will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Amortization Period Ending June 30	Deferred Outflows and Inflows
2025	\$ (7,385)
2026	(7,385)
2027	(7,385)
2028	(7,057)
2029	(5,928)
Thereafter	(23,564)
	\$ (58,704)

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Salary Increases	3.40%
Healthy Mortality	Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees
Discount Rate	3.65% (change from 3.54% in previous measurement period)
Healthcare Cost Trend Rate	Medical and vision: 6.50% in 2024, varying between 3.75% and 6.00% in future years Dental: 4.00% per year

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

4. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the Bond Buyer 20-Year General Obligation Municipal Bond Index.

5. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2023	\$ 40,150
Changes for the year:	
Service cost	7,042
Interest on total OPEB liability	1,670
Effect of assumption changes or inputs	(607)
Benefit payments	(42)
Balance as of June 30, 2024	\$ 48,213

Changes in assumptions are the result of the change in the discount rate from 3.54% to 3.65%.

6. Sensitivity of the Total OPEB Liability

The following presents the City's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

	Discount Rate		
	1% Decrease (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB liability	\$ 54,335	\$ 48,213	\$ 42,711
	Healthcare Cost Trend		
	1% Decrease (5.50%)	Current Trend Rate (6.50%)	1% Increase (7.50%)
Total OPEB liability	\$ 40,189	\$ 48,213	\$ 58,319

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA)

1. Plan Description

The City contributes to the PERS Retirement Health Insurance Account (RHIA), established by ORS 238.420, for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, other postemployment benefit plan administered by PERS. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

2. Benefits Provided

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if they (1) are receiving a retirement benefit or allowance from PERS or (2) were insured at the time the member died and the member retired before May 1, 1991.

3. Contributions

PERS' funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2021 actuarial valuation, which became effective July 1, 2023. The City's contribution rates for the period were 0.05% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial accrued liability rate was assigned for the RHIA program as it was funded at 209% as of December 31, 2022. Typically, PERS employers contribute an actuarially determined percentage of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. The City's total contributions for the year ended June 30, 2024 amounted to \$8.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA

At June 30, 2024, the City reported an asset of \$17,513 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021 rolled forward to June 30, 2023. The City's proportion of the net OPEB asset was based on the City's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2023, the City's proportionate share was 0.0048%, which increased from its proportion of 0.0039% as of June 30, 2022.

For the year ended June 30, 2024, the City recognized OPEB expense from this plan of \$(670). At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 440
Change in assumptions	-	189
Net difference between projected and actual earnings	50	-
Change in proportionate share	999	1,460
Total (prior to post measurement date contributions)	1,049	2,089
Contributions subsequent to the measurement date	8	-
Total	\$ 1,057	\$ 2,089

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA (Continued)

Deferred outflows of resources related to OPEB of \$8 resulting from the City’s contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Amortization Period Ending June 30	Deferred Outflows	Deferred Inflows
2025	\$ 755	\$ 1,679
2026	(586)	410
2027	647	-
2028	233	-
	\$ 1,049	\$ 2,089

5. Actuarial Methods and Assumptions

The RHIA plan is unaffected by healthcare cost trends since the benefit is limited to a \$60 monthly payment toward Medicare companion insurance premiums; consequently, the disclosure of a healthcare cost trend is not applicable. Other significant actuarial assumptions are consistent with those disclosed for the OPERS pension plan in Note IV-E.

6. Long-Term Expected Rate of Return

The long-term expected rate of return assumptions for the OPEB plan are consistent with those disclosed for the OPERS pension plan in Note IV-F.

7. Depletion Date Projection

The detailed depletion date projections outlined in GASB Statement No. 75, and allowance for alternative evaluations of projected solvency outlined in GASB Statement No. 75 (paragraph 39), are consistent with those disclosed for GASB Statement No. 68 in Note IV-G.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

8. Discount Rate

The discount rate used to measure the total OPEB liability was 6.90% for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

9. Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
City's proportionate share of the net OPEB liability (asset)	\$ (15,919)	\$ (17,513)	\$ (18,880)

10. OPEB Plan Net Position

Detailed information about the other postemployment benefit plan's net position is available in the separately issued OPERS financial report.

11. Changes in Plan Provisions During Measurement Period

There have been no changes in plan provisions during the July 1, 2022 through June 30, 2023 measurement period.

12. Changes in Plan Provisions Subsequent to Measurement Date

There have been no changes in plan provisions subsequent to the June 30, 2023 measurement date.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

VI. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Tax Abatements

The City had no tax abatements for the year ended June 30, 2024.

C. Commitment

The City has ordered a fire vehicle, partially using a finance purchasing arrangement. Payments of \$86,776 will be made annually on August 1 for ten years. In addition, the City has made a payment of \$350,000, which is recorded as a prepayment. The total cost of the vehicle is \$1,006,413.

D. Restatement

Beginning fund balance was restated to reflect the closure of the Donation Reserve Fund during the year as follows:

GAAP Basis Statements		
	General Fund	Nonmajor Governmental Fund Donation Reserve
Fund balance (deficit) - beginning, as originally reported	\$ 1,739,530	\$ (2,525)
To adjust fund balance to close Donation Reserve Fund	<u>(2,525)</u>	<u>2,525</u>
Fund balance - beginning, as restated	<u>\$ 1,737,005</u>	<u>\$ -</u>
Budget Basis Statements		
	General Fund	Donation Reserve Fund
Fund balance (deficit) - beginning, as originally reported	\$ 1,733,898	\$ (2,525)
To adjust fund balance to close Donation Reserve Fund	<u>(2,525)</u>	<u>2,525</u>
Fund balance - beginning, as restated	<u>\$ 1,731,373</u>	<u>\$ -</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

VI. OTHER INFORMATION (Continued)

E. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 101, *Compensated Absences*, will be effective for the City beginning with its fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences and amends previously required disclosures.

GASB Statement No. 102, *Certain Risk Disclosures*, will be effective for the City beginning with its fiscal year ending June 30, 2025. This statement provides users of governmental financial statements the essential information about risks related to the government's vulnerabilities due to certain concentrations or constraints.

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the City beginning with its fiscal year ending June 30, 2026. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

F. Subsequent Events

Management has evaluated subsequent events through December 16, 2024, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

<u>Pension Plan</u>	(a)	(b)	(c)	(b/c)	Plan fiduciary
Year Ended June 30	City's proportion of the net pension liability (asset)	City's proportionate share of the net pension liability (asset)	City's covered payroll	City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	net position as a percentage of the total pension liability
2024	0.00684349%	\$ 1,281,883	\$ 1,023,959	125.18%	81.70%
2023	0.00944952%	1,446,911	905,492	159.79%	84.50%
2022	0.00856949%	1,025,466	1,063,702	96.41%	87.60%
2021	0.01014378%	2,213,722	1,039,294	213.00%	75.80%
2020	0.01112959%	1,925,153	985,173	195.41%	80.20%
2019	0.01101116%	1,668,046	1,046,607	159.38%	82.10%
2018	0.00974040%	1,313,010	872,539	150.48%	83.10%
2017	0.00799472%	1,200,193	852,821	140.73%	80.50%
2016	0.00917517%	526,789	784,187	67.18%	91.90%
2015	0.00734632%	(166,520)	768,898	(21.66)%	103.60%

Changes in Benefit Terms

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF CONTRIBUTIONS

<u>Pension Plan</u>		(b)		(a-b)		(c)		(b/c)
Year Ended June 30	(a) Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	City's covered payroll	Contributions as a percent of covered payroll			
2024	\$ 248,615	\$ 248,615	\$ -	\$ 1,273,773	19.52%			
2023	180,869	180,869	-	1,023,959	17.66%			
2022	140,624	140,624	-	905,492	15.53%			
2021	188,026	188,026	-	1,063,702	17.68%			
2020	181,607	181,607	-	1,039,294	17.47%			
2019	141,692	141,692	-	985,173	14.38%			
2018	139,921	139,921	-	1,046,607	13.37%			
2017	102,448	102,448	-	872,539	11.74%			
2016	87,043	87,043	-	852,821	10.21%			
2015	75,707	75,707	-	784,187	9.65%			

Changes in Benefit Terms

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

<u>Implicit Rate Subsidy</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability			
Service cost	\$ 7,042	\$ 10,722	\$ 10,418
Interest	1,670	1,949	1,713
Economic/demographic gains or losses	-	(40,867)	-
Change in assumptions	(607)	(11,164)	439
Benefit payments	(42)	-	(296)
Net change in total OPEB liability	8,063	(39,360)	12,274
Total OPEB liability - beginning	<u>40,150</u>	<u>79,510</u>	<u>67,236</u>
Total OPEB liability - ending	<u>\$ 48,213</u>	<u>\$ 40,150</u>	<u>\$ 79,510</u>
Covered employee payroll	\$ 1,273,773	\$ 1,023,959	\$ 905,492
Total OPEB liability as a percentage of covered employee payroll	3.79%	3.92%	8.78%

Changes in Assumptions

For each valuation date, the following changes in assumptions are made:

Expected claims and premiums are updated to reflect changes in available benefits and premium levels. Expected retiree and dependent costs are updated to reflect current health cost guidelines.

The healthcare cost trend is updated to reflect changes in premium levels, as well as future expected economic and regulatory conditions.

Mortality, withdrawal, and retirement rates are updated to reflect assumptions used in the Oregon PERS actuarial valuation immediately preceding each implicit rate subsidy valuation date.

For the year ended June 30, 2023, the inflation rate decreased to 2.40% from 2.50% for June 30, 2022.

For the year ended June 30, 2023, salary increases decreased to 3.40% from 3.50% for June 30, 2022.

For June 30, 2024, the discount rate increased to 3.65%. For June 30, 2023, the discount rate increased to 3.54%. For June 30, 2022, the discount rate decreased to 2.16%. For June 30, 2021, the discount rate decreased to 2.21%. For June 30, 2019, the discount rate increased to 3.87% from 3.58% for June 30, 2018.

No assets have been accumulated in a trust to pay for the related benefits.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 7,015	\$ 6,285	\$ 10,071	\$ 10,697
2,651	2,516	2,740	2,031
(9,595)	-	(4,194)	-
(384)	2,727	(15,055)	(5,645)
<u>(2,317)</u>	<u>(788)</u>	<u>(1,794)</u>	<u>(550)</u>
(2,630)	10,740	(8,232)	6,533
<u>69,866</u>	<u>59,126</u>	<u>67,358</u>	<u>60,825</u>
<u>\$ 67,236</u>	<u>\$ 69,866</u>	<u>\$ 59,126</u>	<u>\$ 67,358</u>
\$ 1,063,702	\$ 1,039,294	\$ 985,173	\$ 1,046,607
6.32%	6.72%	6.00%	6.44%

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)

<u>RHIA</u>				(b/c) City's	
Year Ended June 30	(a) City's proportion of the net OPEB liability (asset)	(b) City's proportionate share of the net OPEB liability (asset)	(c) City's covered payroll	proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2024	0.00478270%	\$ (17,513)	\$ 1,023,959	-1.71%	201.60%
2023	0.00394830%	(14,030)	905,492	-1.55%	194.60%
2022	0.00591390%	(20,308)	1,063,702	-1.91%	183.90%
2021	0.00687354%	(14,006)	1,039,294	-1.35%	150.10%
2020	0.00899631%	(17,384)	985,173	-1.76%	144.40%
2019	0.00942455%	(10,520)	1,046,607	-1.01%	124.00%
2018	0.00961242%	(4,012)	872,539	-0.46%	108.90%
2017	0.00861744%	2,340	852,821	0.27%	94.20%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF CONTRIBUTIONS

OTHER POSTEMPLOYMENT BENEFITS

<u>RHIA</u>						
Year Ended June 30	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	(b/c) Contributions as a percent of covered payroll	
2024	\$ 8	\$ 8	\$ -	\$ 1,273,773	0.001%	
2023	94	94	-	1,023,959	0.009%	
2022	97	97	-	905,492	0.011%	
2021	437	437	-	1,063,702	0.041%	
2020	4,464	4,464	-	1,039,294	0.430%	
2019	4,459	4,459	-	985,173	0.453%	
2018	4,786	4,786	-	1,046,607	0.457%	
2017	3,842	3,842	-	872,539	0.440%	

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50% and the lowering of the assumed inflation rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Taxes					
Property	\$ 443,500	\$ 63,267	\$ 506,767	\$ (187)	\$ 506,580
Alcohol	26,000	2,147	28,147	-	28,147
Cigarette	1,200	(198)	1,002	-	1,002
Other taxes	30,000	33,587	63,587	-	63,587
Licenses, permits, and fees	455,700	179,994	635,694	-	635,694
Grants	-	42,000	42,000	-	42,000
Charges for services	40,500	2,500	43,000	-	43,000
State revenue sharing	20,000	(1,900)	18,100	-	18,100
Investment earnings	13,350	264,713	278,063	-	278,063
Other revenue	13,000	(1,127)	11,873	-	11,873
	<u>1,043,250</u>	<u>584,983</u>	<u>1,628,233</u>	<u>(187)</u>	<u>1,628,046</u>
EXPENDITURES					
Current					
Administration	908,575	(271,105)	637,470	-	637,470
Public safety	629,712	(334,873)	294,839	(496)	294,343
Fire protection	666,783	(23,973)	642,810	-	642,810
	<u>2,205,070</u>	<u>(629,951)</u>	<u>1,575,119</u>	<u>(496)</u>	<u>1,574,623</u>
Debt service	140,000	(38,074)	101,926	-	101,926
Contingency	200,000	(200,000)	-	-	-
	<u>2,545,070</u>	<u>(868,025)</u>	<u>1,677,045</u>	<u>(496)</u>	<u>1,676,549</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,501,820)</u>	<u>1,453,008</u>	<u>(48,812)</u>	<u>309</u>	<u>(48,503)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	986,151	-	986,151	-	986,151
Transfers out	(94,370)	-	(94,370)	-	(94,370)
	<u>891,781</u>	<u>-</u>	<u>891,781</u>	<u>-</u>	<u>891,781</u>
Net change in fund balance	(610,039)	1,453,008	842,969	309	843,278
Fund balance - beginning, as restated	<u>866,250</u>	<u>865,123</u>	<u>1,731,373</u>	<u>5,632</u>	<u>1,737,005</u>
Fund balance - ending	<u>\$ 256,211</u>	<u>\$ 2,318,131</u>	<u>\$ 2,574,342</u>	<u>\$ 5,941</u>	<u>\$ 2,580,283</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

TRANSIENT ROOM TAX FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual	
			Budget Basis	GAAP Basis
REVENUES				
Transient room taxes	\$ 2,400,000	\$ 140,821	\$ 2,540,821	\$ 2,540,821
Investment earnings	7,500	11,652	19,152	19,152
Total revenues	<u>2,407,500</u>	<u>152,473</u>	<u>2,559,973</u>	<u>2,559,973</u>
EXPENDITURES				
Current				
Transient Room Tax Program	584,211	(249,496)	334,715	334,715
Contingency	10,000	(10,000)	-	-
Total expenditures	<u>594,211</u>	<u>(259,496)</u>	<u>334,715</u>	<u>334,715</u>
Excess (deficiency) of revenues over (under) expenditures	1,813,289	411,969	2,225,258	2,225,258
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,829,165)	-	(2,829,165)	(2,829,165)
Net change in fund balance	(1,015,876)	411,969	(603,907)	(603,907)
Fund balance - beginning	<u>1,544,865</u>	<u>75,936</u>	<u>1,620,801</u>	<u>1,620,801</u>
Fund balance - ending	<u>\$ 528,989</u>	<u>\$ 487,905</u>	<u>\$ 1,016,894</u>	<u>\$ 1,016,894</u>

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue Funds		Debt Service Funds	
	Roads and Streets	Transportation SDC	Debt Service Reserve	Water Improvements Debt Service
	ASSETS			
Cash and cash equivalents	\$ 697,095	\$ 220,680	\$ 229,400	\$ 683,181
Accounts receivable, net	-	-	-	24,730
Prepays and deposits	9,224	-	-	-
 Total assets	\$ 706,319	\$ 220,680	\$ 229,400	\$ 707,911
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 11,657	\$ -	\$ -	\$ -
 Fund balances				
Nonspendable - prepaids	9,224	-	-	-
Restricted for:				
Debt service	-	-	229,400	707,911
Street maintenance	685,438	-	-	-
System development	-	220,680	-	-
Assigned to:				
Fire equipment	-	-	-	-
Debt service	-	-	-	-
System improvements	-	-	-	-
 Total fund balances	694,662	220,680	229,400	707,911
 Total liabilities and fund balances	\$ 706,319	\$ 220,680	\$ 229,400	\$ 707,911

Debt Service Funds		Capital Projects Funds			Total
Sewer Improvements Debt Service	1981 Water Revenue Bond	Fire Equipment Reserve	Water Master Plan Reserve	Sewer Master Plan Reserve	Nonmajor Governmental Funds
\$ 888,794	\$ 137	\$ 379,368	\$ 925,712	\$ 592,173	\$ 4,616,540
44,909	-	-	5,834	-	75,473
-	-	350,000	-	-	359,224
<u>\$ 933,703</u>	<u>\$ 137</u>	<u>\$ 729,368</u>	<u>\$ 931,546</u>	<u>\$ 592,173</u>	<u>\$ 5,051,237</u>
\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 21,657
-	-	350,000	-	-	359,224
933,703	-	-	-	-	1,871,014
-	-	-	-	-	685,438
-	-	-	-	-	220,680
-	-	369,368	-	-	369,368
-	137	-	-	-	137
-	-	-	931,546	592,173	1,523,719
<u>933,703</u>	<u>137</u>	<u>719,368</u>	<u>931,546</u>	<u>592,173</u>	<u>5,029,580</u>
<u>\$ 933,703</u>	<u>\$ 137</u>	<u>\$ 729,368</u>	<u>\$ 931,546</u>	<u>\$ 592,173</u>	<u>\$ 5,051,237</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	Special Revenue Funds		Debt Service Funds	
	Roads and Streets	Transportation SDC	Debt Service Reserve	Water Improvements Debt Service
REVENUES				
Licenses, permits, and fees	\$ -	\$ 14,400	\$ -	\$ -
Grants	650	-	-	-
Debt service fees	-	-	-	153,687
State revenue sharing	119,261	-	-	-
Investment earnings	<u>43,872</u>	<u>2,561</u>	<u>-</u>	<u>1,874</u>
Total revenues	<u>163,783</u>	<u>16,961</u>	<u>-</u>	<u>155,561</u>
EXPENDITURES				
Current				
Fire protection	-	-	-	-
Highways and streets	271,916	-	-	-
Debt service	-	-	-	38,550
Capital outlay	<u>56,921</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>328,837</u>	<u>-</u>	<u>-</u>	<u>38,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(165,054)</u>	<u>16,961</u>	<u>-</u>	<u>117,011</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	420,296	-	-	-
Contributed capital out	<u>(91,849)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>328,447</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	163,393	16,961	-	117,011
Fund balances - beginning	<u>531,269</u>	<u>203,719</u>	<u>229,400</u>	<u>590,900</u>
Fund balances - ending	<u>\$ 694,662</u>	<u>\$ 220,680</u>	<u>\$ 229,400</u>	<u>\$ 707,911</u>

Debt Service Funds		Capital Projects Funds			Total Nonmajor Governmental Funds
Sewer Improvements Debt Service	1981 Water Revenue Bond	Fire Equipment Reserve	Water Master Plan Reserve	Sewer Master Plan Reserve	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400
-	-	-	-	-	650
256,541	-	-	-	-	410,228
-	-	-	-	-	119,261
<u>18,930</u>	<u>-</u>	<u>2,972</u>	<u>43,657</u>	<u>30,281</u>	<u>144,147</u>
<u>275,471</u>	<u>-</u>	<u>2,972</u>	<u>43,657</u>	<u>30,281</u>	<u>688,686</u>
-	-	10,000	-	-	10,000
-	-	-	-	-	271,916
209,150	-	-	-	-	247,700
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,921</u>
<u>209,150</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>586,537</u>
<u>66,321</u>	<u>-</u>	<u>(7,028)</u>	<u>43,657</u>	<u>30,281</u>	<u>102,149</u>
-	-	416,607	300,000	75,000	1,211,903
-	-	-	(165,514)	-	(257,363)
-	-	416,607	134,486	75,000	954,540
66,321	-	409,579	178,143	105,281	1,056,689
<u>867,382</u>	<u>137</u>	<u>309,789</u>	<u>753,403</u>	<u>486,892</u>	<u>3,972,891</u>
<u>\$ 933,703</u>	<u>\$ 137</u>	<u>\$ 719,368</u>	<u>\$ 931,546</u>	<u>\$ 592,173</u>	<u>\$ 5,029,580</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

ROADS AND STREETS FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Grants	\$ -	\$ 650	\$ 650	\$ -	\$ 650
State revenue sharing	115,000	4,261	119,261	-	119,261
Investment earnings	16,500	27,372	43,872	-	43,872
Total revenues	131,500	32,283	163,783	-	163,783
EXPENDITURES					
Current					
Roads Program	581,676	(160,990)	420,686	(91,849)	328,837
Contingency	50,000	(50,000)	-	-	-
Total expenditures	631,676	(210,990)	420,686	(91,849)	328,837
Excess (deficiency) of revenues over (under) expenditures	(500,176)	243,273	(256,903)	91,849	(165,054)
OTHER FINANCING SOURCES (USES)					
Transfers in	420,296	-	420,296	-	420,296
Contributed capital out	-	-	-	(91,849)	(91,849)
Total other financing sources (uses)	420,296	-	420,296	(91,849)	328,447
Net change in fund balance	(79,880)	243,273	163,393	-	163,393
Fund balance - beginning	331,829	199,440	531,269	-	531,269
Fund balance - ending	\$ 251,949	\$ 442,713	\$ 694,662	\$ -	\$ 694,662

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

TRANSPORTATION SDC FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Licenses, permits, and fees	\$ 18,000	\$ (3,600)	\$ 14,400	\$ -	\$ 14,400
Investment earnings	<u>1,000</u>	<u>1,561</u>	<u>2,561</u>	<u>-</u>	<u>2,561</u>
Total revenues	19,000	(2,039)	16,961	-	16,961
EXPENDITURES					
Transportation Systems Development Program	<u>185,000</u>	<u>(185,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(166,000)	182,961	16,961	-	16,961
Fund balance - beginning	<u>200,551</u>	<u>3,168</u>	<u>203,719</u>	<u>-</u>	<u>203,719</u>
Fund balance - ending	<u>\$ 34,551</u>	<u>\$ 186,129</u>	<u>\$ 220,680</u>	<u>\$ -</u>	<u>\$ 220,680</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

DEBT SERVICE RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Investment earnings	\$ 2,500	\$ (2,500)	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenses	2,500	(2,500)	-	-	-
Fund balance - beginning	<u>329,435</u>	<u>(100,035)</u>	<u>229,400</u>	<u>-</u>	<u>229,400</u>
Fund balance - ending	<u>\$ 331,935</u>	<u>\$ (102,535)</u>	<u>\$ 229,400</u>	<u>\$ -</u>	<u>\$ 229,400</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

WATER IMPROVEMENTS DEBT SERVICE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Debt service fees	\$ 148,650	\$ 5,037	\$ 153,687	\$ -	\$ 153,687
Investment earnings	<u>1,200</u>	<u>674</u>	<u>1,874</u>	<u>-</u>	<u>1,874</u>
Total revenues	149,850	5,711	155,561	-	155,561
EXPENDITURES					
Debt service	<u>243,650</u>	<u>(205,100)</u>	<u>38,550</u>	<u>-</u>	<u>38,550</u>
Excess (deficiency) of revenues over (under) expenditures	(93,800)	210,811	117,011	-	117,011
Fund balance - beginning	<u>587,722</u>	<u>3,178</u>	<u>590,900</u>	<u>-</u>	<u>590,900</u>
Fund balance - ending	<u>\$ 493,922</u>	<u>\$ 213,989</u>	<u>\$ 707,911</u>	<u>\$ -</u>	<u>\$ 707,911</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

SEWER IMPROVEMENTS DEBT SERVICE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Debt service fees	\$ 245,000	\$ 11,541	\$ 256,541	\$ -	\$ 256,541
Investment earnings	<u>6,000</u>	<u>12,930</u>	<u>18,930</u>	<u>-</u>	<u>18,930</u>
Total revenues	251,000	24,471	275,471	-	275,471
EXPENDITURES					
Debt service	<u>209,375</u>	<u>(225)</u>	<u>209,150</u>	<u>-</u>	<u>209,150</u>
Excess (deficiency) of revenues over (under) expenditures	41,625	24,696	66,321	-	66,321
Fund balance - beginning	<u>847,625</u>	<u>19,757</u>	<u>867,382</u>	<u>-</u>	<u>867,382</u>
Fund balance - ending	<u>\$ 889,250</u>	<u>\$ 44,453</u>	<u>\$ 933,703</u>	<u>\$ -</u>	<u>\$ 933,703</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

1981 WATER REVENUE BOND FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance - beginning	-	137	137	-	137
Fund balance - ending	\$ -	\$ 137	\$ 137	\$ -	\$ 137

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

PROJECT AND EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Investment earnings	\$ 3,000	\$ 529	\$ 3,529	\$ -	\$ 3,529
EXPENDITURES					
Project and Equipment Program	<u>2,425,000</u>	<u>(215,843)</u>	<u>2,209,157</u>	<u>-</u>	<u>2,209,157</u>
Excess (deficiency) of revenues over (under) expenditures	(2,422,000)	216,372	(2,205,628)	-	(2,205,628)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>1,190,481</u>	<u>-</u>	<u>1,190,481</u>	<u>-</u>	<u>1,190,481</u>
Net change in fund balance	(1,231,519)	216,372	(1,015,147)	-	(1,015,147)
Fund balance - beginning	<u>1,631,896</u>	<u>(8,793)</u>	<u>1,623,103</u>	<u>-</u>	<u>1,623,103</u>
Fund balance - ending	<u>\$ 400,377</u>	<u>\$ 207,579</u>	<u>\$ 607,956</u>	<u>\$ -</u>	<u>\$ 607,956</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

FIRE EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Investment earnings	\$ 1,200	\$ 1,772	\$ 2,972	\$ -	\$ 2,972
EXPENDITURES					
Fire Equipment Program	<u>375,000</u>	<u>(15,000)</u>	<u>360,000</u>	<u>(350,000)</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	(373,800)	16,772	(357,028)	350,000	(7,028)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>416,607</u>	<u>-</u>	<u>416,607</u>	<u>-</u>	<u>416,607</u>
Net change in fund balance	42,807	16,772	59,579	350,000	409,579
Fund balance - beginning	<u>415,000</u>	<u>(105,211)</u>	<u>309,789</u>	<u>-</u>	<u>309,789</u>
Fund balance - ending	<u>\$ 457,807</u>	<u>\$ (88,439)</u>	<u>\$ 369,368</u>	<u>\$ 350,000</u>	<u>\$ 719,368</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

WATER MASTER PLAN RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Investment earnings	\$ 12,000	\$ 31,657	\$ 43,657	\$ -	\$ 43,657
EXPENDITURES					
Water Master Plan Program	550,000	(384,486)	165,514	(165,514)	-
Contingency	30,000	(30,000)	-	-	-
Total expenditures	580,000	(414,486)	165,514	(165,514)	-
Excess (deficiency) of revenues over (under) expenditures	(568,000)	446,143	(121,857)	165,514	43,657
OTHER FINANCING SOURCES (USES)					
Transfers in	300,000	-	300,000	-	300,000
Contributed capital out	-	-	-	(165,514)	(165,514)
Total other financing sources (uses)	300,000	-	300,000	(165,514)	134,486
Net change in fund balance	(268,000)	446,143	178,143	-	178,143
Fund balance - beginning	453,447	299,956	753,403	-	753,403
Fund balance - ending	\$ 185,447	\$ 746,099	\$ 931,546	\$ -	\$ 931,546

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

SEWER MASTER PLAN RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Investment earnings	\$ 9,000	\$ 21,281	\$ 30,281	\$ -	\$ 30,281
EXPENDITURES					
Sewer Master Plan Program	60,000	(60,000)	-	-	-
Contingency	9,000	(9,000)	-	-	-
Total expenditures	69,000	(69,000)	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(60,000)	90,281	30,281	-	30,281
OTHER FINANCING SOURCES (USES)					
Transfers in	75,000	-	75,000	-	75,000
Net change in fund balance	15,000	90,281	105,281	-	105,281
Fund balance - beginning	365,675	121,217	486,892	-	486,892
Fund balance - ending	\$ 380,675	\$ 211,498	\$ 592,173	\$ -	\$ 592,173

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

WATER OPERATING FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Water sales	\$ 1,317,665	\$ 50,285	\$ 1,367,950	\$ -	\$ 1,367,950
Investment earnings	5,500	15,279	20,779	-	20,779
Other income	<u>2,825,800</u>	<u>(2,805,164)</u>	<u>20,636</u>	<u>-</u>	<u>20,636</u>
Total revenues	<u>4,148,965</u>	<u>(2,739,600)</u>	<u>1,409,365</u>	<u>-</u>	<u>1,409,365</u>
EXPENSES					
Current					
Water Program	4,205,933	(3,208,078)	997,855	(259,209)	738,646
Depreciation	-	-	-	275,599	275,599
Contingency	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>4,235,933</u>	<u>(3,238,078)</u>	<u>997,855</u>	<u>16,390</u>	<u>1,014,245</u>
Excess (deficiency) of revenues over (under) expenses	<u>(86,968)</u>	<u>498,478</u>	<u>411,510</u>	<u>(16,390)</u>	<u>395,120</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(345,000)	-	(345,000)	-	(345,000)
Contributed capital in	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,021</u>	<u>387,021</u>
Total other financing sources (uses)	<u>(345,000)</u>	<u>-</u>	<u>(345,000)</u>	<u>387,021</u>	<u>42,021</u>
Change in net position	(431,968)	498,478	66,510	370,631	437,141
Net position - beginning	<u>1,661,415</u>	<u>806,380</u>	<u>2,467,795</u>	<u>4,778,829</u>	<u>7,246,624</u>
Net position - ending	<u>\$ 1,229,447</u>	<u>\$ 1,304,858</u>	<u>\$ 2,534,305</u>	<u>\$ 5,149,460</u>	<u>\$ 7,683,765</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

SEWER OPERATING FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Sewer charges	\$ 868,250	\$ 12,472	\$ 880,722	\$ -	\$ 880,722
Investment earnings	15,000	26,027	41,027	-	41,027
Other income	<u>1,000</u>	<u>1,554</u>	<u>2,554</u>	<u>-</u>	<u>2,554</u>
Total revenues	<u>884,250</u>	<u>40,053</u>	<u>924,303</u>	<u>-</u>	<u>924,303</u>
EXPENSES					
Current					
Sewer Program	1,047,913	(186,509)	861,404	(143,408)	717,996
Depreciation	-	-	-	239,492	239,492
Contingency	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>1,077,913</u>	<u>(216,509)</u>	<u>861,404</u>	<u>96,084</u>	<u>957,488</u>
Excess (deficiency) of revenues over (under) expenses	<u>(193,663)</u>	<u>256,562</u>	<u>62,899</u>	<u>(96,084)</u>	<u>(33,185)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	(120,000)	-	(120,000)	-	(120,000)
Contributed capital out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,411)</u>	<u>(2,411)</u>
Total other financing sources (uses)	<u>(120,000)</u>	<u>-</u>	<u>(120,000)</u>	<u>(2,411)</u>	<u>(122,411)</u>
Change in net position	(313,663)	256,562	(57,101)	(98,495)	(155,596)
Net position - beginning	<u>928,353</u>	<u>341,134</u>	<u>1,269,487</u>	<u>2,157,868</u>	<u>3,427,355</u>
Net position - ending	<u>\$ 614,690</u>	<u>\$ 597,696</u>	<u>\$ 1,212,386</u>	<u>\$ 2,059,373</u>	<u>\$ 3,271,759</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

SEWER SDC FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
System development charges	\$ 90,000	\$ (48,770)	\$ 41,230	\$ -	\$ 41,230
Investment earnings	<u>3,200</u>	<u>(593)</u>	<u>2,607</u>	<u>-</u>	<u>2,607</u>
Total revenues	93,200	(49,363)	43,837	-	43,837
EXPENSES					
Sewer Systems Development Program	<u>200,000</u>	<u>(146,180)</u>	<u>53,820</u>	<u>-</u>	<u>53,820</u>
Excess (deficiency) of revenues over (under) expenses	(106,800)	96,817	(9,983)	-	(9,983)
Net position - beginning	<u>1,464,465</u>	<u>55,963</u>	<u>1,520,428</u>	<u>-</u>	<u>1,520,428</u>
Net position - ending	<u>\$ 1,357,665</u>	<u>\$ 152,780</u>	<u>\$ 1,510,445</u>	<u>\$ -</u>	<u>\$ 1,510,445</u>

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

WATER SDC FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
System development charges	\$ 91,800	\$ 18,309	\$ 110,109	\$ -	\$ 110,109
Investment earnings	<u>1,200</u>	<u>3,410</u>	<u>4,610</u>	<u>-</u>	<u>4,610</u>
Total revenues	93,000	21,719	114,719	-	114,719
EXPENSES					
Water Systems Development Program	<u>535,000</u>	<u>(407,753)</u>	<u>127,247</u>	<u>(127,247)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenses	(442,000)	429,472	(12,528)	127,247	114,719
OTHER FINANCING SOURCES (USES)					
Contributed capital out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(127,247)</u>	<u>(127,247)</u>
Change in net position	(442,000)	429,472	(12,528)	-	(12,528)
Net position - beginning	<u>622,123</u>	<u>21,726</u>	<u>643,849</u>	<u>-</u>	<u>643,849</u>
Net position - ending	<u>\$ 180,123</u>	<u>\$ 451,198</u>	<u>\$ 631,321</u>	<u>\$ -</u>	<u>\$ 631,321</u>

OTHER FINANCIAL SCHEDULES

CITY OF ROCKAWAY BEACH
Tillamook County, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the Year Ended June 30, 2024

Tax Year	Taxes Receivable July 1, 2023	2023-2024 Levy	Adjustments and Discounts	Collections	Taxes Receivable June 30, 2024
2023-2024	\$ -	\$ 517,794	\$ (13,300)	\$ 493,433	\$ 11,061
2022-2023	9,191	-	(134)	4,675	4,382
2021-2022	3,789	-	(8)	1,711	2,070
2020-2021	1,982	-	(8)	1,235	739
2019-2020	722	-	(7)	564	151
2018-2019	145	-	(7)	33	105
2017-2018	130	-	(7)	27	96
Prior	988	-	(123)	15	850
Subtotal - Prior	16,947	-	(294)	8,260	8,393
Total	<u>\$ 16,947</u>	<u>\$ 517,794</u>	<u>\$ (13,594)</u>	501,693	<u>\$ 19,454</u>

Add:

Other taxes and interest 5,074
Undistributed taxes with county, July 1, 2023 -

Total available 506,767

Less: Turnovers to City (506,767)

Undistributed taxes with county, June 30, 2024 \$ -

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**

KOONTZ, BLASQUEZ
ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

The Honorable Charles McNeilly, Mayor
and Members of the City Council
City of Rockaway Beach
Rockaway Beach, Oregon 97136

We have audited the basic financial statements of the City of Rockaway Beach as of and for the year ended June 30, 2024, and have issued our report thereon dated December 16, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Rockaway Beach's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Accounting records

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Highway revenues used for public highways, roads, and streets

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

Accountability for collecting or receiving money by elected officials

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

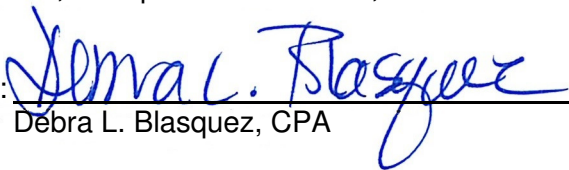
The City does not have any elected officials collecting or receiving money.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Rockaway Beach's internal control over financial reporting. However, we noted certain matters that we have reported to management of the City in a separate letter dated December 16, 2024.

This report is intended solely for the information and use of the city council and management of the City of Rockaway Beach and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Koontz, Blasquez & Associates, P.C.

By: 
Debra L. Blasquez, CPA

Albany, Oregon
December 16, 2024

Rockaway Beach Fire Rescue

276 Hwy 101 S

PO Box 5

Rockaway Beach OR 97136

503-374-1752



January 7, 2025

Honorable Mayor, City Council and City Manager of Rockaway Beach

Fire Department Council Report:

The following is a summary of the activities and operations of the Rockaway Beach Fire Rescue Department for the month of December 2024.

The Department responded to or participated in 50 events during the month of December 2024, the breakdown is listed below.

911 calls for Service: 32	Trainings: 3	Non-Emergent: 15
24- Medical	Fire Operations	3- Beach Safety
2- Fire Alarm	Cardiac Monitor	6- Public Assist
4- Structure Fire	Size-up	1- Lift Assist
0- Water Rescue	Firefighter 1	0- Burn Complaints
1- MVA		4- Radio call-ins
0- Outside Fire		1- Special Assignments
1-Powerlines		

Year to Date	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
911 Calls	407	400	410	422
Non-Emergent	249	274	319	338
Trainings	99	107	99	100
Total	755	781	828	860

Training update- The department focused December Thursday night training on Fire Operations, Fire size-up and practicing with the new Cardiac Monitor. January training will focus on Firefighter skills. Firefighter 1 academy is in progress and the EMT class has started with 23 students.

During the month of December crews were on the beach 3 times providing information to citizens and visitors. The Department continues to work with State Parks to better coordinate our safety and enforcement actions on the Beach.

	December	YTD
Fire safety\Educational Moments-	0	72
Water Safety Messages\Out of Water-	0\0-person	80/233
Stickers to kids-	0	15
Educational signs reset-	0	7
Education Signs Replaced-	0	0
Fires extinguished-	0	90
Volunteer Hours	0	127

Volunteers are still needed for our Emergency Management teams, please sign -up if you are interested. CERT class training opportunity will be held this spring if anyone is interested. The February preparedness meeting will be Stop the Bleed. Emergency Management continues to grow and become more organized. If anyone is interested in joining Preparedness, CERT or the Radio group please see Captain Grace or Chief Hesse for more information.

2025 will be an exciting year for the Fire Department. The new ladder Truck will be arriving this spring. Emergency management will be hosting multiple training courses. EMT and EMT advanced classes will be held. Mapping software will be used to make our drone more efficient in searches. Community Wildland Protection Plan, Public Education and recruitment of new volunteers are on the list.

Safety, Training, Public Education and elevating the services provided to the citizens and visitors of Rockaway Beach continue to be priorities. If you have any questions, concerns or thoughts please let me know.

Respectfully submitted,



Todd Hesse
Fire Chief
Rockaway Beach Fire Rescue



TILLAMOOK COUNTY SHERIFF'S OFFICE

CONSERVATORS OF THE PEACE

Sheriff Joshua Brown

Rockaway Beach Patrol

Month of December 2024

December was a slower month for Rockaway Beach. There were a handful of criminal cases and deputies kept busy with patrols and traffic activity.

Notable calls for service this month include a report of a hit and run on S 2nd Avenue. There is no suspect information in this case.

There was a report of unwanted sexual contact between minors that was channeled through Neahkahnne High School. This case has been forwarded to the Detectives Division.

A hit and run was reported at Mr. Nice Guy. Suspect vehicle information was provided, though there has not been an arrest made in this case at this time.

A woman reported a disturbance on S. Anchor Street. A vehicle had a window and its' mirror broken. This case has been forwarded to the District Attorney.

On December 12th, the Oregon State Sheriff's Association held its' annual awards banquet. Sheriff's Offices are encouraged to submit staff for various awards that can fit within several sets of guidelines for the awards. Two TCSO deputies, Terrance Watters and Sean Ahlers, along with OSP Trooper Tom Mayne received awards for actions taken in Rockaway Beach. The synopsis of the actions taken are attached to this report.

Other call numbers are noted in the statistics report provided.

Undersheriff Matt Kelly



TILLAMOOK COUNTY SHERIFF'S OFFICE

CONSERVATORS OF THE PEACE

Sheriff Joshua Brown

DISTINGUISHED ACTION AWARD The Distinguished Action Award is presented to individuals who have performed an act involving personal danger in the line of duty or achieved a highly credible and uncommon agency accomplishment under adverse conditions. This award recognizes exceptional courage and leadership in the face of significant risks or challenges, honoring those who have displayed extraordinary bravery and professionalism while serving their community.

Tillamook County Sheriff's Office – Deputy Sean Ahlers

On December 31, 2023, Deputy Sean Ahlers, along with OSP troopers, a Manzanita Police officer, and other deputies, responded to a report of menacing with a firearm in Rockaway Beach, OR. The caller reported that a male suspect had pointed a gun at her husband. Descriptions of the suspect and the weapon, reportedly concealed in a sock, were provided, along with details that the suspect was acting erratically, barking like a dog. Deputy Ahlers located the suspect walking along the beach and recognized him from previous encounters. The suspect, clearly in a mental health crisis, was defiant and uncooperative. While maintaining a safe distance, Ahlers followed the suspect, awaiting backup. Officers repeatedly tried to engage the suspect, who was making unusual gestures and barking. At one point, the suspect removed a knife and pointed it at the officers, further escalating the situation. He also brandished what appeared to be a gun-shaped object inside a sock, intensifying concerns for public safety as bystanders were present nearby. Deputy Ahlers, displaying exemplary coordination and quick thinking, retrieved a ballistic shield and formulated a plan with his fellow officers. As they approached, the suspect continued to manipulate the object in the sock, which was aimed at the officers. Demonstrating controlled precision, Deputy Ahlers deployed his taser and successfully subdued the suspect, allowing for his safe arrest. Upon searching the sock, officers found a loaded firearm with a round in the chamber that had failed to discharge. Thanks to Deputy Ahlers' leadership, composure, and effective use of de-escalation tactics, the situation was resolved without injury to the suspect, officers, or bystanders. His actions exemplify professionalism and dedication to public safety.



TILLAMOOK COUNTY SHERIFF'S OFFICE

CONSERVATORS OF THE PEACE

Sheriff Joshua Brown

DISTINGUISHED ACTION AWARD The Distinguished Action Award is presented to individuals who have performed an act involving personal danger in the line of duty or achieved a highly credible and uncommon agency accomplishment under adverse conditions. This award recognizes exceptional courage and leadership in the face of significant risks or challenges, honoring those who have displayed extraordinary bravery and professionalism while serving their community.

TillamookCounty Sheriff's Office – Deputy Terrance Watters and Oregon State Police Trooper Tom Mayne.

On September 7, 2023, Deputy Terrance Watters responded to a highly volatile situation in Rockaway Beach, where a man was threatening his mother. OSP Trooper Tom Mayne arrived as backup. Upon arriving at the scene, the male subject charged at Deputy Watters' patrol vehicle, breaking its window with a rock and brandishing a pipe while shouting aggressively. The suspect, known to local law enforcement for prior disturbances, had been causing significant concern throughout the day with threatening behavior. The original 911 call was made by the suspect's mother, who had locked herself in a bathroom in fear for her life, repeatedly stating that if her son entered the house, he would kill her. Deputy Watters and Trooper Mayne both made extensive efforts to de-escalate the situation. They used their training, verbal commands, and non-lethal tools in attempts to subdue the suspect, but none were effective. Despite deploying a taser, the suspect continued to act aggressively, even throwing a rock that struck and injured Trooper Mayne. As the situation intensified, the suspect broke a window and began entering the house, shouting that he was going to kill his mother. With the imminent threat to the mother's life, both Deputy Watters and Trooper Mayne fired their duty weapons to prevent the suspect from advancing further into the home. Tragically, despite immediate resuscitation efforts, the suspect succumbed to his injuries on the scene. Deputy Watters and Trooper Mayne demonstrated exceptional restraint, professionalism, and courage in a life-threatening situation, making every effort to protect the victim and uphold public safety. Their actions, while difficult, ultimately prevented further harm to the suspect's mother and those nearby.

<u>Incident Address City</u>	<u>Incident Date And Time</u>	<u>Incident Type</u>	<u>Incident Unit ID</u>
Rockaway Beach	12/01/2024 11:10:08	Civil Service	210
Rockaway Beach	12/01/2024 11:15:30	Civil Service	210
Rockaway Beach	12/01/2024 11:31:20	BUSINESS CHECK	210
Rockaway Beach	12/01/2024 11:44:02	Traffic Stop	210
Rockaway Beach	12/01/2024 11:50:30	Contact	210
Rockaway Beach	12/01/2024 13:03:18	Traffic Stop	210
Rockaway Beach	12/01/2024 13:16:13	Traffic Stop	210
Rockaway Beach	12/01/2024 13:40:41	Traffic Stop	210
Rockaway Beach	12/01/2024 13:54:14	Traffic Stop	210
Rockaway Beach	12/01/2024 14:01:40	Vehicle	210
Rockaway Beach	12/01/2024 20:53:58	Suspicious	225
Rockaway Beach	12/02/2024 09:32:21	Hit & Run	210
Rockaway Beach	12/02/2024 11:06:42	Civil Service	210
Rockaway Beach	12/02/2024 11:17:01	Civil Service	210
Rockaway Beach	12/02/2024 12:25:18	Crim Misch	210
Rockaway Beach	12/02/2024 12:50:44	Speed Enforcement	210
Rockaway Beach	12/02/2024 12:56:17	Traffic Stop	210
Rockaway Beach	12/02/2024 13:04:35	Traffic Stop	210
Rockaway Beach	12/02/2024 13:25:11	Traffic Stop	210
Rockaway Beach	12/02/2024 13:39:17	Traffic Stop	210
Rockaway Beach	12/02/2024 15:00:12	Assault	210
Rockaway Beach	12/02/2024 23:23:40	BUSINESS CHECK	225
Rockaway Beach	12/02/2024 23:26:11	BUSINESS CHECK	225
Rockaway Beach	12/02/2024 23:26:31	BUSINESS CHECK	225
Rockaway Beach	12/03/2024 10:30:11	Littering	214
Rockaway Beach	12/03/2024 10:55:09	Incom 911	214
Rockaway Beach	12/04/2024 13:38:23	Civil Service	210
Rockaway Beach	12/04/2024 13:44:07	Civil Service	210
Rockaway Beach	12/04/2024 13:46:51	Home Check	215
Rockaway Beach	12/04/2024 13:54:22	BUSINESS CHECK	215
Rockaway Beach	12/04/2024 15:58:50	Traffic Stop	210
Rockaway Beach	12/04/2024 18:51:34	Follow Up	215
Rockaway Beach	12/04/2024 19:30:15	Welfare check	228
Rockaway Beach	12/05/2024 07:00:59	Animal	211
Rockaway Beach	12/05/2024 09:59:06	Follow Up	215
Rockaway Beach	12/05/2024 10:52:27	Missing Person	215
Rockaway Beach	12/05/2024 13:42:45	Traffic	215
Rockaway Beach	12/05/2024 16:43:40	Suspicious	215
Rockaway Beach	12/06/2024 09:26:29	Follow Up	227
Rockaway Beach	12/06/2024 10:13:17	Follow Up	211
Rockaway Beach	12/06/2024 10:13:17	Follow Up	206
Rockaway Beach	12/06/2024 12:37:56	Follow Up	206
Rockaway Beach	12/06/2024 14:16:37	Warrant	223

Rockaway Beach	12/07/2024 14:56:59	Civil Service	211
Rockaway Beach	12/07/2024 21:27:00	BUSINESS CHECK	215
Rockaway Beach	12/07/2024 21:29:22	BUSINESS CHECK	215
Rockaway Beach	12/07/2024 21:31:08	BUSINESS CHECK	215
Rockaway Beach	12/07/2024 21:48:31	BUSINESS CHECK	215
Rockaway Beach	12/07/2024 21:52:03	BUSINESS CHECK	215
Rockaway Beach	12/07/2024 21:56:13	BUSINESS CHECK	215
Rockaway Beach	12/08/2024 19:31:07	Welfare check	225
Rockaway Beach	12/08/2024 19:54:48	Follow Up	225
Rockaway Beach	12/08/2024 19:58:58	Contact	225
Rockaway Beach	12/09/2024 01:50:07	BUSINESS CHECK	225
Rockaway Beach	12/09/2024 02:01:27	BUSINESS CHECK	225
Rockaway Beach	12/09/2024 10:07:18	Crim Misch	210
Rockaway Beach	12/09/2024 10:07:18	Crim Misch	218
Rockaway Beach	12/09/2024 11:08:06	Home Check	210
Rockaway Beach	12/09/2024 11:15:51	Civil Service	210
Rockaway Beach	12/09/2024 11:22:09	Civil Service	210
Rockaway Beach	12/09/2024 12:42:51	Speed Enforcement	210
Rockaway Beach	12/09/2024 13:08:34	Traffic Stop	210
Rockaway Beach	12/09/2024 13:53:41	Follow Up	210
Rockaway Beach	12/09/2024 15:42:53	Traffic Stop	210
Rockaway Beach	12/09/2024 20:30:22	Civil Service	225
Rockaway Beach	12/10/2024 07:31:21	Assist	210
Rockaway Beach	12/10/2024 08:15:32	Speed Enforcement	210
Rockaway Beach	12/10/2024 08:29:15	Traffic Stop	210
Rockaway Beach	12/10/2024 08:38:02	Traffic Stop	210
Rockaway Beach	12/10/2024 10:01:32	BUSINESS CHECK	210
Rockaway Beach	12/10/2024 10:46:17	Follow Up	210
Rockaway Beach	12/10/2024 11:13:50	Follow Up	210
Rockaway Beach	12/10/2024 11:39:17	Alarm	210
Rockaway Beach	12/10/2024 11:39:17	Alarm	214
Rockaway Beach	12/10/2024 13:05:10	Traffic Stop	210
Rockaway Beach	12/11/2024 15:32:07	Suspicious	210
Rockaway Beach	12/11/2024 15:32:07	Suspicious	215
Rockaway Beach	12/12/2024 14:15:29	Follow Up	215
Rockaway Beach	12/12/2024 15:04:25	Traffic Stop	215
Rockaway Beach	12/13/2024 11:25:59	Civil Service	221
Rockaway Beach	12/13/2024 11:36:23	Civil Service	221
Rockaway Beach	12/13/2024 12:11:47	Hit & Run	215
Rockaway Beach	12/13/2024 16:16:25	Info	215
Rockaway Beach	12/13/2024 23:29:57	Traffic Stop	228
Rockaway Beach	12/14/2024 15:21:08	Contact	216
Rockaway Beach	12/14/2024 16:18:00	Welfare check	228
Rockaway Beach	12/14/2024 16:18:00	Welfare check	215

Rockaway Beach	12/15/2024 11:09:46	Harassment	210
Rockaway Beach	12/15/2024 11:27:14	Harassment	210
Rockaway Beach	12/15/2024 11:38:16	Follow Up	210
Rockaway Beach	12/15/2024 11:43:42	Follow Up	210
Rockaway Beach	12/15/2024 12:33:32	Follow Up	210
Rockaway Beach	12/15/2024 12:36:08	Home Check	210
Rockaway Beach	12/15/2024 14:14:49	BUSINESS CHECK	210
Rockaway Beach	12/15/2024 14:45:48	Assist	210
Rockaway Beach	12/15/2024 16:05:23	Haz-Mat	210
Rockaway Beach	12/15/2024 17:48:05	Incom 911	225
Rockaway Beach	12/15/2024 19:10:12	Traffic Stop	225
Rockaway Beach	12/15/2024 20:18:36	Traffic Stop	225
Rockaway Beach	12/15/2024 22:30:36	BUSINESS CHECK	225
Rockaway Beach	12/16/2024 05:37:29	Incom 911	210
Rockaway Beach	12/16/2024 12:08:33	Home Check	210
Rockaway Beach	12/16/2024 12:09:12	Traffic	210
Rockaway Beach	12/16/2024 12:48:16	Speed Enforcement	210
Rockaway Beach	12/16/2024 13:00:35	Traffic	210
Rockaway Beach	12/16/2024 18:33:58	Civil	225
Rockaway Beach	12/17/2024 07:54:05	Home Check	210
Rockaway Beach	12/17/2024 08:14:14	Speed Enforcement	210
Rockaway Beach	12/17/2024 13:09:38	Speed Enforcement	210
Rockaway Beach	12/17/2024 16:19:21	Property	210
Rockaway Beach	12/17/2024 16:19:21	Property	225
Rockaway Beach	12/17/2024 21:43:28	Traffic Stop	225
Rockaway Beach	12/18/2024 11:10:39	Assist	210
Rockaway Beach	12/18/2024 12:41:22	Crim Misch	211
Rockaway Beach	12/18/2024 13:42:48	Speed Enforcement	210
Rockaway Beach	12/18/2024 13:43:06	Civil	210
Rockaway Beach	12/18/2024 14:21:45	CAMI	223
Rockaway Beach	12/18/2024 14:40:32	Alarm	210
Rockaway Beach	12/19/2024 09:40:32	Mental	216
Rockaway Beach	12/19/2024 12:25:02	Welfare check	211
Rockaway Beach	12/19/2024 12:25:02	Welfare check	206
Rockaway Beach	12/19/2024 12:25:02	Welfare check	216
Rockaway Beach	12/19/2024 14:25:21	Civil Service	216
Rockaway Beach	12/21/2024 00:31:10	Noise	220
Rockaway Beach	12/21/2024 07:05:05	Traffic	211
Rockaway Beach	12/21/2024 09:55:54	Info	211
Rockaway Beach	12/21/2024 22:53:05	Noise	220
Rockaway Beach	12/22/2024 04:32:06	Suspicious	220
Rockaway Beach	12/22/2024 10:47:15	BUSINESS CHECK	210
Rockaway Beach	12/22/2024 11:39:31	7	210
Rockaway Beach	12/22/2024 12:32:32	Home Check	210

Rockaway Beach	12/22/2024 13:53:27	BUSINESS CHECK	210
Rockaway Beach	12/22/2024 15:54:34	Vehicle	210
Rockaway Beach	12/22/2024 17:58:31	Traffic Stop	225
Rockaway Beach	12/22/2024 20:03:50	Traffic Stop	225
Rockaway Beach	12/23/2024 11:08:58	Speed Enforcement	210
Rockaway Beach	12/23/2024 11:24:06	Traffic Stop	210
Rockaway Beach	12/23/2024 11:33:03	Traffic Stop	210
Rockaway Beach	12/23/2024 11:59:54	Traffic Stop	210
Rockaway Beach	12/23/2024 12:54:49	Speed Enforcement	210
Rockaway Beach	12/23/2024 13:19:31	Assist	210
Rockaway Beach	12/23/2024 13:20:03	Traffic Stop	210
Rockaway Beach	12/23/2024 14:11:02	BUSINESS CHECK	210
Rockaway Beach	12/24/2024 11:12:04	Welfare check	210
Rockaway Beach	12/26/2024 03:13:24	Alarm	211
Rockaway Beach	12/26/2024 03:37:44	Info	211
Rockaway Beach	12/26/2024 08:03:00	Property	211
Rockaway Beach	12/26/2024 15:58:01	Suspicious Package / Device	211
Rockaway Beach	12/26/2024 15:58:01	Suspicious Package / Device	216
Rockaway Beach	12/26/2024 18:03:44	Suspicious	216
Rockaway Beach	12/27/2024 09:42:32	Assist	211
Rockaway Beach	12/27/2024 14:22:02	Suspicious	215
Rockaway Beach	12/28/2024 11:15:37	Vehicle	211
Rockaway Beach	12/28/2024 17:20:47	Traffic	215
Rockaway Beach	12/28/2024 18:04:15	Follow Up	215
Rockaway Beach	12/29/2024 10:36:39	BUSINESS CHECK	210
Rockaway Beach	12/29/2024 11:36:38	Traffic	210
Rockaway Beach	12/29/2024 12:38:25	Speed Enforcement	210
Rockaway Beach	12/29/2024 12:44:47	Traffic Stop	210
Rockaway Beach	12/29/2024 14:05:56	Harassment	210
Rockaway Beach	12/29/2024 14:47:21	Traffic Stop	210
Rockaway Beach	12/29/2024 17:02:52	Traffic	225
Rockaway Beach	12/29/2024 20:09:50	Traffic Stop	225
Rockaway Beach	12/30/2024 00:27:57	MVA	230
Rockaway Beach	12/30/2024 00:27:57	MVA	225
Rockaway Beach	12/30/2024 06:57:52	Disturbance	210
Rockaway Beach	12/30/2024 14:27:35	BUSINESS CHECK	210
Rockaway Beach	12/30/2024 15:03:51	7	210
Rockaway Beach	12/30/2024 15:16:35	Follow Up	210
Rockaway Beach	12/30/2024 15:22:04	Civil	210
Rockaway Beach	12/30/2024 16:14:58	Assist	210
Rockaway Beach	12/31/2024 07:04:00	Ordinance Violation	210
Rockaway Beach	12/31/2024 07:54:46	Home Check	210
Rockaway Beach	12/31/2024 08:19:03	Road Hazard	210
Rockaway Beach	12/31/2024 08:34:05	BUSINESS CHECK	210

Rockaway Beach	12/31/2024 10:40:13	Burglary	210
Rockaway Beach	12/31/2024 10:59:45	Harassment	210
Rockaway Beach	12/31/2024 12:42:20	BUSINESS CHECK	210
Rockaway Beach	12/31/2024 14:06:50	BUSINESS CHECK	210
Rockaway Beach	12/31/2024 20:11:53	Fireworks	225
Rockaway Beach	12/31/2024 22:09:50	Fireworks	225



1/7/25

Dear Mayor, City Council Members, and City Manager

Water Treatment and Distribution

Public Works staff have been working to ensure the delivery of clean and safe drinking water, despite power outages and heavy rainfall.

- **Generator Issues:** On December 26th, Public Works deployed generators after high winds caused a power outage on Christmas night. TPUD reported losing three of four transmission lines, with no estimated restoration time. During this time:
 - The primary water plant generator failed during startup and has been sent for repairs (January 7, 2025).
 - The backup generator also failed due to clogged fuel screens, which have since been cleared.
 - Thanks to quick action, and good contacts Rick from Manzanita's Public Works provided a generator, ensuring uninterrupted service.
- **Planned Improvements:**
Staff are working on relocating the caustic chemical injection point to improve operation. This will require OHA approval prior to implementation.
- **Recent Work:**
 - Installed a new water service near Victoria and S. Island St.
 - Cleared brush at Victoria and S. 2nd St. in preparation for abandoning an old steel water line. Services on this line will be relocated to a newer pipeline, and the steel line will be capped.
 - Installed a pressure system (check valves, pump, and bladder tank) at Wayside and Anchor St. bathrooms to improve the toilets operation and prevent clogs.
- **Certification Renewal:**
Staff with last names A–K must renew drinking water certifications by December 31, 2024, requiring 20 hours of training.

On December 12, 2024, staff replaced a leaking air relief valve on the PVE water line.

Wastewater Treatment and Collections

The Wastewater Treatment Plant remains a key piece of city infrastructure, designed for durability. Over the past month, staff deployed generators multiple times to ensure lift stations operated smoothly during power outages.

- On December 18, 2024, during a power outage at the S. 6th pump station, staff responded and found that the pump motor appeared to have burned out. The pump was pulled and sent to RMS in Portland for repairs on January 7, 2025.
 - On December 18, 2024, staff worked with the City of Bay City to inspect the sewer on palisades.
-

Roads and Streets

- Replaced the street sign at 2nd and Coral St. Staff also replaced the 25 MPH sign near the school district.
- Repaired six streetlights. If you are aware of a streetlight that is out, please let me know so I can arrange for repairs.



1/7/25

- Collaborated with Tyler Reed, Superintendent at Neah-Kah-Nie High School, to improve lighting at the school. Shout out to the city for adding street lighting for students traveling to and from the school.
- On November 27, 2024, I picked up the F-350 from Boyd's Implement after repairs.
- Performed King Tides creek maintenance on December 12, 13, 14, and 15, which required weekend work from staff.
- 12/11/24 Removed a fallen tree from the boardwalk.

Projects

The Wayside project is going well and looking better every day. The next round of concrete work was scheduled for January 6th, 7th, and 8th. The contractor is working to open the north end of the Wayside to allow the use of benches and tables while keeping the beach access closed until all safety components are completed.

- Electricians have pulled wire for the new digital sign at City Hall.

Telemetry Upgrades at the Water Treatment Plant and McMillan Reservoir

Here are some key dates and information regarding the upgrades at the Water Treatment Plant:

- **April 8, 2024:** Initial inquiry about upgrading the system to include Mission and abandoning the TAG system.
- **April 18, 2024:** Site visit with Correct Equipment to determine the installation location for Mission.
- **September 11, 2024:** Mission RTU installed by Nick Suing with Christenson Electric. Staff began monitoring the new system.
- **October 16, 2024:** Operators installed Starlink internet at the Water Treatment Plant and tested performance before permanent mounting on October 24.
- **November 13, 2024:** WesTech remotely performed backend programming work, enabling the ability to change the Reservoir Start/Stop from the HMI, further separating operations from TAG.
- **December 30-31, 2024:** WesTech reprogrammed Chlorine, Flow, and Reservoir readings to go directly to the HMI, fully abandoning TAG. During this process, spliced wires for pH, Temperature, and Discharge PSI were cleaned up and run on independent wires. A faulty network wire was also replaced, and the old internet system was removed after Starlink testing proved successful.

These upgrades have significantly improved remote monitoring and reliability at the plant. I can't emphasize enough how much pre-planning went into making the switch from the outdated, slow, and unreliable CenturyLink phone lines to modern Starlink internet and the updated Mission control system. This integration builds on our current infrastructure and provides substantial improvements.

Thank you are there any questions.

Dan W. Emerson, Superintendent
City of Rockaway Beach Public Works
P: 503.374.0586 / C: 503.457.6094
PublicWorks@corb.us



City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5

Rockaway Beach, OR 97136

(503) 374-1752

www.corb.us

MEMORANDUM

TO: Rockaway Beach City Council and Luke Shepard, City Manager
FROM: Mary Johnson, City Planner
DATE: January 7, 2024

RE: Planning Department Monthly Report

Rockaway Beach Planning Commission:

The Rockaway Beach Planning Commission met on Thursday, December 19, 2024 for their regular meeting. The Commissioners held a public hearing to consider Variance Application 24-3 to reduce the number of required parking spaces for a proposed mixed-use building on Anchor Street. During the public hearing staff presented their report, the Applicant presented their request, and public testimony was received. At the request of the public, the record was left open for the submission of additional testimony. The Planning Commission moved to continue the hearing to their regular meeting in January, at which time they will deliberate on the request.

Nedonna Wave PUD Appeal #24-1:

A Notice of Intent to Appeal the City Council decision on Appeal #24-1 was filed by Crag Law Center on behalf of Oregon Shore Conservation Coalition on January 2, 2025 with the Oregon Land Use Board of Appeals (LUBA). A copy of the Notice of Intent is attached hereto. Per OAR 661-010-0025, the City of Rockaway Beach shall prepare and transmit the Record to the Board and parties within 21-days of the filing of the Notice of Intent.

FEMA Pre-Implementation Compliance Measures:

On November 26, 2024, City staff notified FEMA of the City's decision to move forward with the adoption of the model ordinance, with amendments. On December 4th and December 20th, FEMA responded and stated that the City has been defaulted to permit-by-permit review. As requested, the staff acknowledged that the City has been defaulted and reiterated that the City anticipates proceeding with the adoption of the model ordinance. Furthermore, staff shared continuing concerns that the City has no legal basis to require habitat assessments demonstrating no net loss for land use application without code language adopted stating this requirement.

City staff contacted DLCD to inquire when the Department would be releasing comments and suggested amendments to FEMA's model ordinance, which had been estimated to be released in December 2024. On January 3, 2025, staff received a response from DLCD that a timeline could not be provided and that DLCD is not the decider in clear and objective standards.



CRAG LAW CENTER
LEGAL AID FOR THE ENVIRONMENT SINCE 2001

JAN 25 11:18AM

VIA CERTIFIED MAIL

January 2, 2025

Land Use Board of Appeals
DSL Building
775 Summer Street NE, Suite 330
Salem, Oregon 97301-1283

Re: Notice of Intent to Appeal City of Rockaway Beach “Findings, Conclusion and Final Order: Appeal #24-1”

Dear LUBA,

Please find enclosed the original and two copies of the notice to appeal that Final Order of the City of Rockaway Beach in Appeal #24-1, filed on behalf of Oregon Shores Conservation Coalition. Also enclosed is a check for the associated filing fee.

Best,

Alexandria Dolezal

cc:
City of Rockaway Beach
Armand Resto-Spotts, Counsel for City of Rockaway Beach
Nedonna Development, LLC
Dean Alterman

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BEFORE THE LAND USE BOARD OF APPEALS
OF THE STATE OF OREGON

OREGON SHORES CONSERVATION)
COALITION,)
)
Petitioner,)
)
vs.)
)
CITY OF ROCKAWAY BEACH,)
)
Respondent.)

LUBA No. _____

NOTICE OF INTENT TO APPEAL

I.

Notice is hereby given that Oregon Shores Conservation Coalition intends to appeal that land use decision or limited land use decision of the City of Rockaway Beach entitled “Findings, Conclusion and Final Order: Appeal #24-1” regarding the Planning Commission’s decision on land use application Case File: #PUD-24-1 which requested a “modification of the Planned Unit Development approved by the City in 2008 to be named Nedonna Wave Phase 2, on land zoned R-1 (single-family residential) an SA (special area wetlands).” A copy of the challenged decision is attached as Attachment A. Rockaway Beach City Council made the order final on December 12, 2024.

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II.

Petitioner, Oregon Shores, has a mailing address and telephone number of:
Oregon Shores Conservation Coalition
PO Box 5626
Coos Bay, OR 97420
(208) 390-5849

Petitioner, Oregon Shores, is represented by:

Alexandria Dolezal (Lead Counsel)
Eric Wriston
Crag Law Center
3141 E Burnside Street
Portland, OR 97214
(503) 234-0788

///

III.

Respondent, City of Rockaway Beach, has as its mailing address and telephone number:

City of Rockaway Beach
276 S Highway 101, PO Box 5
Rockaway Beach, OR 97136
(503) 374-1752

and has as its legal counsel:

Armand Resto-Spotts
Local Government Law Group P.C.
975 Oak Street, Suite 700
Eugene, Oregon 97401

IV.

Applicant, Nedonna Development, LLC has as its mailing address and telephone number:

1 Attn: Anna Song
2 2848 SW Sam Jackson Park Road
3 Portland, OR 97201
4 (503) 706-1930

5 Applicant was represented in the proceeding below by:

6 Dean N. Alterman
7 Alterman Law Group PC
8 805 SW Broadway, Suite 1580
9 Portland, OR 97205
10 (503) 517-8200

11 Other persons mailed written notice of the land use decision or limited land use
12 decision by the City of Rockaway Beach, as indicated by its records in this matter,
13 include those within Attachment B.

14 **NOTICE:**

15 Anyone designated in paragraph IV of this Notice who desires to participate as
16 a party in this case before the Land Use Board of Appeals (the “Board”) must file with
17 the Board a Motion to Intervene in this proceeding as required by OAR 661-010-
18 0050.

19 Dated January 2, 2025.

20 CRAG LAW CENTER

Alexandria E. Dolezal

21
22 Alexandria Dolezal, OSB No. 223924
23 Eric Wriston, OSB No. 226130

24 Of Attorneys for Petitioner

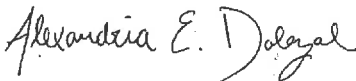
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CERTIFICATE OF SERVICE

I hereby certify that on January 2, 2025, I served a true and correct copy of this NOTICE OF INTENT TO APPEAL on all persons listed in paragraphs III and IV of this Notice pursuant to OAR 661-010-0015(2) by first class mail or by electronic mail.

Dated January 2, 2025.



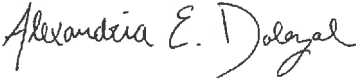
Alexandria Dolezal, OSB No. 223924

///

CERTIFICATE OF FILING

I hereby certify that on January 2, 2025, I filed the original of this NOTICE OF INTENT TO APPEAL together with two copies, with the Land Use Board of Appeals, 775 Summer Street NE, Suite 330, Salem, OR 97301-1283, by Certified Mail.

Dated January 2, 2025.



Alexandria Dolezal, OSB No. 223924



**BEFORE THE CITY COUNCIL
OF THE CITY OF ROCKAWAY BEACH**

Appellant: Oregon Shores Conservation Coalition)	FINDINGS, CONCLUSION AND FINAL ORDER
)	Case File: Appeal #24-1
Applicant: Nedonna Development, LLC)	Hearing Date: November 20, 2024

NATURE OF THE APPLICATION:

In 2008, the City of Rockaway Beach approved Nedonna Development LLC’s application #SPUD-07-19 for the creation of a phased, 28-lot development, with Planned Unit Development overlay. The City approved the preliminary development plan in early 2008. The Applicant applied for and received final approval for the first phase of the Planned Unit Development within one-year after receiving final approval of the preliminary plan. The Applicant recorded the plat of Nedonna Wave Phase 1 on February 2, 2009 (Plat C-573, Tillamook County Plat Records).

In 2024, the Applicant submitted application #PUD-24-1 to plat Nedonna Wave Phase 2 and requesting modifications to the approved final plan, as follows:

1. To plat Phase 2 as two separate sub-phases – Phase 2 and Phase 3. Phase 2 would consist of the 11-lots east of Kittiwake Drive, numbered from 9 to 19 and would be taken from what is now Tract F. Phase 3 would be the 9-lots west of Kittiwake Drive, numbered 20 to 28.
2. To create two lots instead of one lot at the north end of Jackson Street, identified as lots 21 and 22 on the plans submitted with the application.
3. To create four lots instead of three lots at the northeast corner of Kittiwake Drive and Riley Street, identified as lots 13, 14, 15, and 16 on the plans submitted with the application.
4. Provide that when the owner of the land to the South extends Jackson Street South into that property, the City will vacate the East stub of Riley Street, so that Riely Street will terminate in a T intersection with Jackson Street, and the vacated stub can be combined with Tract E to form an additional building lot.



A public hearing was held before the Planning Commission on June 20, 2024 to consider the application. During the public hearing, the Applicant withdrew the request regarding the vacation of the East stub of Riley Street. Following the public hearing, the Planning Commission denied the request to plat Phase 2 as two separate sub-phases and approved the Applicant's request for the creation of the additional lots. Notice of the Planning Commission Decision was issued on August 1, 2024 and provided to all parties of record. The Planning Commission's August 1, 2024 Notice of Decision is attached hereto as **Exhibit A**.

On August 14, 2024, the City of Rockaway Beach received an appeal of the Planning Commission decision filed by Oregon Shore Conservation Coalition. The Appellant challenged the Planning Commission's decision on the following issues:

1. The original 2008 approval of the plan for this development has expired.
2. ORS 92.040 requires the Applicant to resubmit its initial application for this development.
3. RBZO 3.080 prohibits residential development in a Special Area Wetlands Zone.
4. RBZO 3.142 requires the Applicant develop evacuation measures and improvements.
5. RBZO 4.150 requires the City to enforce its riparian setback for McMillan Creek preapproval.
6. The Planning Commission failed to adequately address each of these legal concerns.

The appeal filed by Oregon Shores Conservation Coalition is attached hereto as **Exhibit B**.

REPORT OF FACTS:

The following is a summary of the facts and testimony found to be relevant to this decision:

1. City staff received an appeal filed by Oregon Shores Conservation Coalition on August 14, 2024, challenging the Planning Commission's decision on land use application #PUD-24-1, on the following items:
 - The original 2008 approval of the plan for this development has expired.



- ORS 92.040 requires the Applicant to resubmit its initial application for this development.
 - RBZO 3.080 prohibits residential development in a Special Area Wetlands Zone.
 - RBZO 3.142 requires the Applicant develop evacuation measures and improvements.
 - RBZO 4.150 requires the City to enforce its riparian setback for McMillan Creek preapproval.
 - The Planning Commission failed to adequately address each of these legal concerns.
2. On September 11, 2024, the City Council determined that the scope of the review on the appeal would be limited to the presentation of additional evidence regarding the issues and criteria raised in the appeal.
3. A public hearing was held before the Rockaway Beach City Council on November 20, 2024 and notice was provided to the public. All interested parties were given an opportunity to attend the public hearing and to present written and oral testimony.
4. At the public hearing:
- Staff presented their written report summarizing background of application #PUD-24-1, Planning Commission decision, scope of review, appeal criteria, staff findings and staff recommendations on the appeal. The Staff report and presentations are attached hereto as **Exhibit C** and **Exhibit D**.
 - Dean Alterman, agent for the Applicant, concurred with the staff presentation and requested the appeal be denied. Mr. Alterman explained the 10-year rule that is an issue of the appeal, has been misinterpreted by the Appellant and that the 2008 approval is still valid. Mr. Alterman presented additional testimony regarding proposed evacuation measures to be made to lands owned by Nedonna Development, LLC. The Applicant's additional testimony regarding evacuation measures and improvements is attached hereto as **Exhibit E**.



- Alexandria Dolezal, attorney representing Appellant, Oregon Shores Conservation Coalition, presented arguments to support the appeal criteria. The Appellant's presentation is attached hereto as **Exhibit F**. Ms. Dolezal explained that Appellant believes that the original approval from 2008 has lapsed, and the developer must resubmit the application for reconsideration under ORS 92.040. Ms. Dolezal stated that the Planning Commission failed to find that the proposal is consistent with the Rockaway Beach Zoning Ordinance regarding Special Area Wetlands, Tsunami Hazard Overlay and riparian setbacks to McMillan Creek. Ms. Dolezal urged the City Council to approve the appeal and overturn the Planning Commission's decision.

- Written public testimony in support of the appeal was received from Denise Harrington, Kathie Raisler, Mike Kinne and Selma Annala, Albert LePage, Karen LeGrave Small, Jane Anderson, Kate and Justin Crump, Delta Holderness, Joel Bradach, Riley Bradach, J. Hooker, Ernie Niemi, Elaine Thompson, Mark Overmeyer-Velazquez, Rebecca Overmyer-Velazquez, Jeff Yandle, Molly Moran-Yandle, Lucile W. Brook, Danny J. Wilhelmi, Daniel Howlett, Jeff Johns, Bonita Lane, Cody Newton, Amanda Newton, Jordanna Hertz, Seth Thompson, Suzanne Thompson, Matthew Caldwell, Susan Norris, Kate Sterry, Jeff and Bonita Lane, Carolyn Kinsley, April Clark, Amanda Newton, and John Morris.

- Oral public testimony in support of the appeal was received as follows:
 - Nancy Webster testified that the development is illegal. Ms. Webster stated she saw manholes at the Nedonna Wave Phase 2 property, but not significant utilities. She expressed concerns about open utility holes. Ms. Webster stated that plants in the wetland were mowed down. She expressed concerns about increased flooding in wetlands and risks to salmon.

 - Delta Holderness expressed concerns that over 10 years had passed and stated the Developer should be held to current standards and should submit a new application. Ms. Holderness expressed concerns about increased traffic, water safety, fire and tsunami evacuation, and flooding. She commented that the pump station was not completed and that streets are now wetlands. Ms. Holderness requested information as to why the new FEMA regulations did not apply in the area.



- Gary Corbin testified that the original application expired 6 years ago, 10 years after the original approval. Mr. Corbin stated that the case law does not establish precedent to give exception to that 10-year rule. Mr. Corbin expressed concerns that Jackson Street is a wetland. He further stated that Federal law prohibits disturbing the three pairs of nesting eagles that reside in the wetlands.
 - Jeff Yandle commented that it has been 16 years since approval for the development was given, and it reflects poorly on city staff. Mr. Yandle stated that Kittiwake Street was on the FEMA map, and it is wetlands. He expressed concern that approving the project was risky.
 - Arianna Staruch concurred with previous statements. Ms. Staruch expressed concerns about when the wetland assessment was completed, commenting that the wetland had changed, and that McMillan Creek had expanded. She cautioned that the development would increase flooding risk.
 - Valerie Campbell commented that it was clearly an expired approval, clearly wetlands area, and that McMillan Creek has expanded. Ms. Campbell expressed interest in seeing the wetlands overlay.
 - Janet Tashima stated she had reviewed county and national wetlands maps, and the area is a wetland. Ms. Tashima commented that adding fill doesn't change it from being a wetland. She referred the Council to her submitted written testimony and asked them to review the maps she provided.
 - Lyndsey Matteson stated that Nedonna Beach lies on top of an aquifer, and that aquifer provides the backup water system for the city of Rockway Beach. Ms. Matteson expressed concerns that the aquifer is very susceptible to pollution and saltwater intrusion, and the development could pollute the aquifer and would tax the water system.
5. No oral or written testimony was received that was neutral to or in opposition to the appeal.
6. After receiving public comments, the City Council asked questions of Staff, the Applicant and the Appellant as follows:



- Councilor Franken inquired if a new wetland delineation was required as a condition of approval before development proceeds. Planner Johnson confirmed that it was a condition. She further added that she spoke with the Department of State Lands, and the Applicant has been working with them on a new wetland study, which she believed was complete and in conformance with the original approval.
- Councilor Franken inquired about meeting requirements regarding fire apparatus access. Planner Johnson explained that there are alternatives allowed by the State Fire Code, such as fire suppression measures. Planner Johnson stated that the City required that the state Fire Marshal sign off on the plans as a condition of approval.
- Councilor McGinnis inquired whether the 15-foot setback for McMillan Creek had been clearly delineated. Planner Johnson explained that the maps provided by the Applicant appear to show the building footprint outside of the riparian zone and building within the setback would not be permitted. Planner Johnson stated that this would be further reviewed at the time of building application submission and that the Applicant would be required to submit a survey showing the high-water mark and setback from McMillan Creek.
- Councilor Martine questioned if the new FEMA requirements would impact this development. Planner Johnson explained that FEMA's requirements only impact the Special Flood Hazard Overlay area and none of these developable areas are located within the Special Flood Hazard Overlay.
- Councilor McGinnis inquired about how the City interpreted the 10-year time limit. Armand Resto-Spotts, attorney for the City, explained that he interpreted it effectively as a vested rights statute. For any subsequent construction that occurs on an approved subdivision property only the laws in place at the time of application apply, and that applies for 10 years. He explained that the property owner, if they come in for subsequent development, can choose to apply the laws that were in place at the time of application, or they can choose to apply the laws that are currently in place. Mayor McNeilly noted, and staff confirmed, that the City has applied the laws in place today.



- Councilor McGinnis inquired about the expiration question. Mr. Resto-Spotts stated that the improvement question is a factual evidentiary question. He stated that the Council needs to decide on what the 2008 approval did or did not require, and whether that affects expiration of the Planned Unit Development. Mr. Resto-Spotts explained that ORS 92.040 is not an expiration statute, so it does not terminate or expire the Planned Unit Development approval from 2008.
- Councilor Franken inquired about references to the one-year improvement timeline in the 2008 approval. She questioned what takes precedence, the 2008 decision or the lack of deadline in the code. Mr. Resto-Spotts stated that it was an interpretive question. He explained that based on the code, if the Applicant had not submitted Phase 1 within one year, then the Planned Unit Development would have been terminated, but otherwise it does not expire. He further explained that the City's code did not specify whether it expired or not.
- Councilor McGinnis inquired about the term "reasonable amount of time" in the code, and Planner Johnson confirmed that it was not defined in the code. Mr. Resto-Spotts encouraged the Council to employ reasonable interpretation given the language before them and the applicable law at hand.
- Councilor McGinnis inquired about definitions or descriptions of improvements. Planner Johnson and the Appellant noted that Exhibit D to the Findings of Fact from July 29, 2008, included descriptions of the improvements in Phase 2.
- In response to a question from Councilor McGinnis, Planner Johnson explained the process for reviewing building applications properties with potential wetlands, which includes submission of a Wetland Use Notification to the Department of State Lands. Planner Johnson further explained that wetland determination was a condition of approval for the Applicant and that the Department of State Lands advised they had already completed the wetland work. Per the wetland delineation the development has no building lots in wetlands. Planner Johnson further noted that there are wetlands set aside in this development as open space areas, which would



be reserved for wetlands and that these open space areas fall under the special area wetlands designation.

- Councilor McGinnis commented on tsunami evacuation routes and that it seemed that the Planning Commission expected them to be upgraded. Planner Johnson referred the Council to additional materials submitted by the Applicant dated November 20, 2024 for the Council's consideration regarding the requirements of the tsunami hazard overlay zone.
 - Mayor McNeilly asked the Appellant if they were aware of any case law where the Courts have weighed in on defining a “reasonable amount of time”. Ms. Dolezal stated that she had not researched this. Eric Wriston, co-counsel for the Appellant, stated that reasonable amount of time lends credence to a timeline for development one-year from approval unless the timeline is specifically amended for one-year from tentative plan approval for all improvements.
 - Additional questions were raised regarding the conditions of approval imposed by the Planning Commission and administrative approval processes.
7. Mr. Alterman provided the Applicant’s final rebuttal. Mr. Alterman stated in 2008 there were two applications, both approved with conditions. The first was an application to approve the “overall” Planned Unit Development plan for the entire property; the second application process was a subdivision application for Phase 1 of that overall project. Mr. Alterman said the City approved both the overall plan and the subdivision, and that two different time standards applied to those applications. For the Planned Unit Development, the Applicant was required to build at least part of the Planned Unit Development within one year. For the subdivision, the Applicant was required to build the improvements in the subdivision and file a final plat within one year.

Mr. Alterman said the Planned Unit Development approval was still valid, and neither State Law nor City code caused them to expire. Mr. Alterman said the Appellant's position that everything expired in one year simply doesn't make sense because nobody would apply to do a phased Planned Unit Development or subdivision if they had to build it all in one year.

Mr. Alterman addressed Appellant’s arguments that the Applicant was seeking to apply 2008 standards. Mr. Alterman stated the Planner’s Staff Report included all of the



standards that applied, which are in the current code, and that the Applicant had met the current code criteria.

Mr. Alterman stated that the Applicant had previously obtained permission from the Department of State Lands to fill parts of the wetland area and to mitigate that fill by creating other wetland areas all within the zone. He explained that that couldn't have been done if the entire area was a special area wetland in the City code, and the whole point of a wetland delineation was to determine which areas were wetland.

8. Following the Applicant's rebuttal, the City Council closed the record and public hearing. Final deliberations were set to be held at a public meeting on December 11, 2024.
9. As scheduled, the City Council met on December 11, 2024 at a public meeting and deliberated on the appeal. Councilor Franken and Councilor McGinnis both stated while they had concerns regarding the application, they understood that they were bound to apply the City's current code in reviewing the appeal and to apply the law.

Mayor McNeilly asked the Council if any had heard testimony or reviewed evidence in the record that persuaded them to disagree with the Staff recommendation to deny the appeal. The Councilor concurred that they had not received evidence or heard testimony that persuaded them to approve the appeal.

REVIEW CRITERIA:

RBZO Section 10.050. Procedure - Preliminary Development Plan.

1. The applicant shall submit four copies of the preliminary development plan to the Planning Commission prior to formal application for rezoning. Applications shall be accompanied by a fee prescribed in Section 11.050 of this ordinance. This plan and any written statements shall contain at least the following information:
 - i. A schedule, if it is proposed that the final development plan will be executed in stages.



Finding: The Appellant noted that in the original 2008 approval, the Applicant did not provide a schedule as required when seeking to develop a Planned Unit Development in phases. Regardless, as noted in the Applicant's arguments at the hearing on the appeal, the City did approve the application in 2008, in two phases. The 2008 approval is still valid, as neither the City's code nor State Law cause the application to expire.

2. The Planning Commission shall consider the preliminary development plan at a public meeting, at which time they shall determine whether the proposal conforms to City ordinances. In addition, in considering the plan, the Planning Commission shall seek to determine that:
 - i. The plan can be completed within a reasonable period of time.

Finding: The City's development code should provide clear and objective standards. Without a timeframe specifically set by the RBZO or by the Planning Commission in their 2008 approval, no clear and objective timeframe was set for when the 2008 approval was required to be completed.

ORS 92.040. Application for approval of subdivision or partition.

1. Before a plat of any subdivision or partition subject to review under ORS 92.044 (Adoption of standards and procedures governing approval of plats and plans) may be made and recorded, the person proposing the subdivision or partition or authorized agent or representative of the person shall make an application in writing to the county or city having jurisdiction under ORS 92.042 (Governing body having jurisdiction to approve plans, maps or plats) for approval of the proposed subdivision or partition in accordance with procedures established by the applicable ordinance or regulation adopted under ORS 92.044 (Adoption of standards and procedures governing approval of plats and plans). Each such application shall be accompanied by a tentative plan showing the general design of the proposed subdivision or partition. No plat for any proposed subdivision or partition may be considered for approval by a city or county until the tentative plan for the proposed subdivision or partition has been approved by the city or county. Approval of the tentative plan shall not constitute final acceptance of the plat of the proposed subdivision or partition for recording. However, approval by a city or county of such tentative plan shall be binding upon the city or county for the purposes of the preparation of the subdivision or partition plat, and the city or county may require only such changes in the subdivision or partition plat as are necessary for compliance with the terms of its approval of the tentative plan for the proposed subdivision or partition.



2. After September 9, 1995, when a local government makes a decision on a land use application for a subdivision inside an urban growth boundary, only those local government laws implemented under an acknowledged comprehensive plan that are in effect at the time of application shall govern subsequent construction on the property unless the applicant elects otherwise.
3. A local government may establish a time period during which decisions on land use applications under subsection (2) of this section apply. However, in no event shall the time period exceed 10 years, whether or not a time period is established by the local government. [Amended by 1955 c.756 §7; 1973 c.696 §7; 1983 c.826 §8; 1989 c.772 §5; 1995 c.812 §9; 2005 c.22 §71]

Finding: The Applicant argued that ORS 92.040(3) does not make land use decisions expire; rather, it states that a City can allow an Applicant whose application was approved to choose between the old rules and the new rules for up to 10 years after the application is approved.

*This interpretation was supported by the ruling in *Claus v. City of Sherwood* (LUBA No. 2022-080, filed on March 9, 2023) and in *Athletic Club of Bend, Inc. v. City of Bend*, 239 Or App 89 (2010).*

Rockaway Beach Zoning Ordinance Section 3.080, Special Wetlands Area (SA).

In the SA zone the following regulations shall apply:

4. Standards. In the SA zone, the following standards shall apply:
 - a. All activities involving construction or alteration in wetlands or aquatic areas shall be reviewed by the Oregon Division of State Lands and the US Army Corps of Engineers to determine permit applicability.

Finding: The Application has been provided to DSL for review. The DSL response is included with the record, outlining additional reporting and permitting necessary for this Application. The Planning Commission conditioned its approval, requiring the Applicant to submit evidence that all necessary permits and approvals from the U.S. Army Corps of Engineers and Oregon Department of States Lands have been obtained for impacts to wetlands, in accordance with the approved plan.



5. Zone Boundary Determination. At such time that a development is proposed in the vicinity of an area designated Special Area Wetlands, the City may require a site investigation to determine the exact location of the zone boundary. The site investigation shall be performed by a qualified agent such as a biologist from the U.S. Army Corps of Engineers or the Division of State Lands.

Finding: The Application has been provided to DSL for review. The DSL response is included in the record, outlining the requirement for an updated site investigation to be conducted by a qualified agent to determine the exact location of the zone boundary.

The Planning Commission conditioned its approval, requiring the Applicant to complete a wetland delineation to be reviewed and approved by the Department of State Lands to determine if there is a change in the wetland boundaries and if a wetland removal-fill permit is required. This delineation shall be sufficiently sized to include both Phases 2 and 3. The approval from the Department of States Lands must be current (no more than 2 years old).

Rockaway Beach Zoning Ordinance Section 3.140 (6). Tsunami Hazard Overlay Zone (TH).

In the TH zone the following regulations shall apply:

6. Evacuation Route Improvement Requirements. Except single family dwellings on existing lots and parcels, all new development, substantial improvements and land divisions in the Tsunami Hazard Overlay Zone shall incorporate evacuation measures and improvements, including necessary vegetation management, which are consistent with and conform to the adopted Tsunami Evacuation Facilities Improvement Plan. Such measures may include:
 - a. On-site improvements: (i) Improvements necessary to ensure adequate pedestrian access from the development site to evacuation routes designated in the Evacuation Route Plan in all weather and lighting conditions. (ii) Frontage improvements to designated evacuation routes that are located on or contiguous to the proposed development site, where such improvements are identified in the Tsunami Evacuation Facilities Improvement Plan. Such improvements shall be proportional to the evacuation needs created by the proposed development.
 - c. Evacuation route signage consistent with the standards set forth in the Tsunami Evacuation Facilities Improvement Plan. Such signage shall be adequate to provide necessary evacuation information consistent with the proposed use of the site.



- d. Evacuation route improvements and measures required by this subsection may include the following: (i) Improved streets and/or all-weather surface paths of sufficient width and grade to ensure pedestrian access to designated evacuation routes in all lighting conditions; (ii) Improved streets and paths shall provide and maintain horizontal clearances sufficient to prevent the obstruction of such paths from downed trees and structure failures likely to occur during a Cascadia earthquake; and (iii) Such other improvements and measures identified in the Evacuation Route Plan

Finding: The Applicant's additional materials submitted on November 20, 2024 detail additional evacuation measures and improvements to be made on-site at the development to meet this requirement, including the paving and graveling sections of the tsunami evacuation route, which are currently unimproved and the addition of signage in conformance with the Tsunami Evacuation Facilities Improvement Plan.

Additionally, the Planning Commission conditioned its approval, requiring the Applicant to submit evidence that tsunami evacuation routes are sufficient to meet the proportional evacuation needs created by the proposed development.

Section 4.150. Riparian Vegetation.

Riparian vegetation adjacent to the lakes and streams in Rockaway Beach shall be protected in accordance with the following provisions:

1. The following areas of riparian vegetation are defined:
 - a. Fifteen feet on either side of McMillan, Steinhilber, Finney, Rock, Heitmiller, Saltair, and Spring Creeks and any other known stream bed.

Finding: No development is proposed within 15 feet of McMillan Creek, as reflected in the maps provided by the Applicant.

The Planning Commission conditioned its approval as follows: The development shall avoid entering City designated riparian setback of 15' for McMillan Creek. If site constrains will not allow for this, the Applicant coordinate with Oregon Department of Fish and Wildlife to develop a plan to mitigate for these impacts and shall provide evidence of approval. Any development within these areas which could result in a loss of fish and wildlife habitat would require that the impact be mitigated consist with current habitat mitigation standards.



This condition is consistent -with RBZO 4.150 (5), -which states: The City may approve the removal of riparian vegetation when vegetation removal and a plan to re-vegetate the riparian area has been reviewed and approved by the Oregon department of Fish and Wildlife.

CONCLUSION:

The record and findings support the conclusion to deny Appeal #24-1 on all grounds and affirm the Planning Commission's July 18, 2024 decision on application #PUD-24-1.

ORDER:

It is hereby ORDERED by the Rockaway Beach City Council that Case File #Appeal-24-1 is DENIED on all grounds and the Planning Commission's July 18, 2024 decision on application #PUD-24-1 is affirmed.

December 12, 2024



CHARLES McNEILLY
Mayor of Rockaway Beach

SERVICE LIST
Notice of Decision
Appeal #24-1

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From: Daniel Howlett <[REDACTED]>
Sent: Monday, January 6, 2025 6:25 PM
To: Melissa Thompson
Subject: Re: December Citizen Input Testimony - edited version
Attachments: Comp Plan Rockaway Beach.pdf

Hello Rockaway Beach City Council,

I am writing to urge you to oppose any and all development in sensitive wetlands, as it directly conflicts with the principles and policies outlined in the city’s 2007 Comprehensive Plan, our guiding land use document. This plan, though overdue for an update, remains the foundation for ensuring sustainable development that balances growth with environmental preservation.

The Comprehensive Plan explicitly prioritizes the protection of critical environmental areas, including wetlands, groundwater aquifers, and riparian corridors. Below are key excerpts from the plan that highlight the importance of these areas and the city’s responsibility:

1. Critical Groundwater Protection:

“The City recognizes that Rockaway Beach lies in a critical groundwater area and shall refuse to permit uses which the Department of Environmental Quality determines could pollute or adversely affect the aquifer.”

Implication: The proposed development risks adverse impacts on the aquifer, contradicting the city’s stated policy to refuse such uses.

2. Wetlands and Riparian Corridor Protection:

“Rockaway Beach will consider options in the future to adopt local standards to protect riparian corridors and wetlands... consistent with Statewide Planning Goal 5.”

Implication: Allowing development in sensitive wetland areas directly undermines the intent to balance community growth with resource protection.

3. Coastal Shorelands and Wildlife Habitat:

“Major marshes and significant wildlife habitat shall be protected... New development shall protect existing streams, riparian corridors, wetlands, and drainage ways.”

Implication: The development proposal is inconsistent with the directive to

preserve marshes and wildlife habitats and ensure drainage systems minimize stormwater impacts.

4. Land Use Philosophy:

“...those areas where development can occur should be more intensively used than sensitive lands such as the wetlands around the lakes, and steep slopes.”

Implication: The plan’s philosophy reinforces that sensitive lands, like wetlands, should be preserved while directing higher-density development to less sensitive areas.

Approving development within an active wetland would not only violate these key policies but also set a troubling precedent, weakening our city’s commitment to sustainable development. Protecting our wetlands ensures long-term ecological health, safeguards critical water resources, and upholds the values outlined in the Comprehensive Plan.

I urge the council to adhere to the principles of the Comprehensive Plan and reject developments that compromise the integrity of our sensitive lands. Let us remain committed to protecting Rockaway Beach’s natural heritage for current and future generations.

Attached is the comprehensive plan for reference. Thank you for your attention to this important matter.

Sincerely,

Daniel Howlett

████████████████████

**CITY OF
ROCKAWAY BEACH

COMPREHENSIVE

PLAN**

ORDINANCE 194 AMENDED BY ORDINANCE 08-01

Introduction

The City of Rockaway enjoys a beautiful beachside setting on the north Oregon coast. Throughout the years the town's choice location has been the main reason for its growth and development. As Oregon's population and rate of tourism increases, the pressures of growth will increase for Rockaway and other coastal resorts.

If this growth assumes haphazard patterns, unnecessary burdens on public facilities and incompatible uses of land will be inevitable. Comprehensive planning gives the community control over these types of problems before they occur. According to Oregon law, a comprehensive plan includes maps and policy statements, linking those factors that affect land use.

This plan establishes such policies, in keeping with the Statewide Planning Goals originally adopted in 1974-5 by the Oregon Land Conservation and Development Commission. The Statewide Planning Goals have been amended substantially over the years, and most have corresponding administrative rules.

The comprehensive plan is designed to perform several functions:

- Govern the city staff, planning commission, and city council on development proposals
- Provide a capital improvement program on water, sewer, drainage and street proposals for the budget committee and city council;
- Suggest some useful ideas for the enhancement of the city, and
- Establish a land use planning process or procedure for making decisions, involving citizens and agencies in that process.

The plan is set up to comply with the Statewide Planning Goals and guidelines of Senate Bill 100 (ORS 197). The goals stated at the start of each element are mandatory requirements under state law.

2007 Comprehensive Plan Review and Update

In 2007, the City contracted with ECO Northwest to prepare the *Rockaway Beach Urbanization Study (Urbanization Study)*. The *Urbanization Study* is a background document to the comprehensive plan. Key findings from this study include the following:

- Rockaway Beach is expected to grow from 1,394 year-round residents in 2007 to 1,709 residents in 2027, an increase of 315 residents at an average

annual rate of 1.02%. The numbers are based on forecasts done by the state Office of Economic Analysis for Counties. They are, at best, estimates and may not have any basis in terms of actual trends. The City of Rockaway Beach should review these numbers every five years, and if there is a considerable discrepancy, initiate a process with the county to potentially reallocate. Since the number of vacation homes is disproportionate to the number of homes occupied by permanent residents and since tourism is the only industry of Rockaway Beach, it is vital that higher numbers be factored into public facility planning, utilizing the best available information. Employment is expected to grow from 342 jobs to 419 jobs, an increase of 77 jobs at an average annual rate of 1.02%.

- Rockaway Beach has about 162 buildable acres within the UGB. More than 96% of the land available in the Rockaway Beach UGB is zoned for residential uses.
- Rockaway Beach will need about 160 new dwelling units to accommodate planned population growth between 2007 and 2027. The forecast shows that an average of eight new dwelling units will be needed annually. Rockaway Beach will need about 24 gross buildable residential acres to accommodate new housing for residents between 2007 and 2027. This forecast does review both a low and a high scenario for the demand for second homes for recreational and investment purposes. The Buildable Lands Inventory indicates that the City has a surplus of approximately 57 residential acres.
- Rockaway Beach will need about 12 gross buildable acres of commercial land to meet planned employment needs. The Buildable Lands Inventory indicates that the City has a shortfall of approximately five commercial acres. Therefore, some land that is currently designated for residential use will need to be re-designated for commercial land.

Rockaway Beach considered the data and analysis found in the *Urbanization Report* to support amendments to the 2007 comprehensive plan amendment package.

Specific policies that pertain to the land use planning process are as follows:

Citizen Involvement

1. Citizens shall be given the opportunity to be involved in all phases of the comprehensive planning process, the citizen Involvement Program emphasizes the following points:

- A. All planning decisions shall be made in open, well publicized meetings;

- B. Minutes shall be kept of all planning commission meetings, and shall be made available to citizens.
- C. During the development or amendment of the plan or supporting ordinances, the planning commission (the City's committee for citizen involvement or CCI) shall take a lead roll in the preparation of documents;
- D. Planning commission members shall be chosen in an open, well-publicized manner;
- E. Through public meetings, the press and other means of communication, townspeople shall be informed of the workings of the city government and the planning process;
- F. All planning information and policies shall be written in a manner that is understandable to the general public;
- G. Citizen involvement in Rockaway Beach shall receive adequate technical assistance and financial support from the city government through the budget process;
- H. The city shall take into account public input during the planning process and respond to those who participate, and
- I. The planning commission shall serve as the permanent citizen's involvement committee.

Coordination

- 2. Local governments and special purpose districts, state and federal agencies and jurisdictions shall be given the opportunity to participate in the City's planning process, and to coordinate their plans with the City.

The Planning Process

- 3. The Oregon Supreme Court case Baker v. the City of Milwaukie, 1975, established the comprehensive plan as a city's controlling land use document. When the plan and zoning ordinance disagree on an area or subject, it is, according to the decision, the plan that takes precedence over the ordinance. All conflicts between the two must be resolved early in the planning process for either document to be of value.
- 4. The planning process is a continuous one, consisting of the following phases:
 - A. Identification of problems and issues;
 - B. Development of information and data;
 - C. Development of alternative policies and recommendations;
 - D. Adoption of the plan by the city council;
 - E. Development, adoption and application of implementing ordinances and other measures. Review of proposed land use actions; and

- F. Periodic review and evaluation of all planning documents, including the citizen involvement program.
5. At a minimum, a major review of the comprehensive plan will be undertaken at an interval as required by the Land Conservation and Development Commission's periodic review requirement pursuant to ORS 197.640 – 197.649. The city may undertake other amendments to the comprehensive plan, as necessary, to address issues of community concern. [Planning Process Policy 5, amended by Ord. 277, Aug. 29, 1990.]
 6. Amendments to the text of the comprehensive plan shall be made only where findings have been adopted that the following criteria are met:
 - A. The amendment is consistent with the comprehensive plan's goals and policies; and
 - B. The amendment is necessary to meet a land use need.
 7. Amendments to the comprehensive plan map shall be made only where findings have been adopted that the following criteria are met:
 - A. The amendment is consistent with the comprehensive plan's goals and policies;
 - B. The amendment is necessary to meet a land use need;
 - C. The land is physically suitable for the uses to be permitted in terms of slope, geologic stability, flood hazard and other relevant considerations;
 - D. The area can be served by the appropriate level of public facilities and adjacent streets can accommodate the traffic generated by uses permitted;
 - E. The amendment is compatible with the land use development pattern in the vicinity of the request. [Planning Process Policy 7, amended by Ord. 277, Aug. 29, 1990.]
 8. An exception to the requirements of the applicable state-wide planning goal shall be adopted as an amendment to the comprehensive plan where the City is proposing a plan amendment, which does not conform to the requirements of the goal. The exception shall be supported by the following:
 - A. Reasons justify why the state policy embodied in the applicable goals should not apply;
 - B. Areas which do not require a new exception cannot reasonably accommodate the use;
 - C. The long-term environmental, economic, social, and energy consequences resulting from the use at the proposed site with measures designed to reduce adverse impacts are not significantly more adverse

- than would typically result from the same proposal being located in areas requiring a goal exception other than the proposal site; and
- D. The proposed uses are compatible with other adjacent uses or will be so rendered through measures designed to reduce adverse impact.

Notice of public hearing on proposed amendments shall state the nature of the goal exception being taken and a summary of the issues that are involved. [Planning Process Policy 8, amended by Ord. 277, Aug. 29, 1990.]

9. The planning commission and the city council shall hold public hearings on proposed amendments to the comprehensive plan text or map. Notice of public will be published in a newspaper of general circulation that serves the city at least ten days prior to the public hearing. [Planning Process Policy 9, amended by Ord. 277, Aug. 29, 1990.]

Implementation

The relationship or the difference between the plan and the zoning ordinance is often misunderstood. The plan can be viewed as a “constitution” for all land use within the city. It is intended to be general and directive in scope, as opposed to the zoning ordinance which is intended to be more specific.

Other types of implementation measures are the subdivision ordinance, which prescribes standards for the subdivision of land, and any specific ordinances or actions which carry out the intent of the comprehensive plan.

Zoning and subdivision ordinances may be revised as need arises so long as the change is consistent with the plan. Changes to implementing measures must follow the amendment procedure set out in each document. [Implementation section, amended by Ord. 277, Aug. 29, 1990.]

General Considerations

The main thrust of a community comprehensive plan pertains to land use and to public facilities and services. However, there are other more general planning considerations which must be included in a comprehensive plan; considerations such as energy conservation, economy, air, land and water resources.

This section of the comprehensive plan takes into account these general considerations, and provides policies relating these considerations to other parts of the plan.

Economic Considerations

The state-wide economic planning goal encourages “improvement” and “diversity” of the economy of the state. The economic base of Rockaway Beach is tourism, and has been so historically. Whereas neighboring communities rely on agriculture, forestry, fishing or port activities for their livelihood, Rockaway Beach’s lakes and Pacific beaches have provided the City with a specific economy. Without a harbor, farmland or industry other than recreation, Rockaway Beach shares with the cities of Lincoln City, Seaside and Cannon Beach the tourist trade of the north Oregon coast. People come to Rockaway Beach to fish, to walk on the beach, to “get away from it all”. Rockaway Beach is primarily a family resort, with inexpensive room rates and unsophisticated recreation. [Economic considerations, amended by Ord. 277, Aug. 29, 1990.]

Chapter 5 of the *Rockaway Beach Urbanization Study* (ECO Northwest 2007) is the community’s “Economic Opportunities Analysis.” This analysis was prepared in accordance with the Economic Development Rule (OAR Chapter 660, Division 009) and identifies the types of employment opportunities that are appropriate for Rockaway Beach, given its locational characteristics and local policy preferences. The EOA (pp. 5-17 to 5-18) summarizes key conclusions regarding Rockaway Beach’s economic future:

The mix of productive factors present in Rockaway Beach, relative to other communities and regions in Oregon, are the foundation of the region’s comparative advantage. Primary comparative advantages in Rockaway Beach are its location on Highway 101, location along the northern Oregon Coast, and proximity to Portland and the Willamette Valley. These factors make Rockaway Beach attractive to residents and visitors to the Oregon Coast. The characteristics of Rockaway Beach will affect the types of businesses most likely to locate in Rockaway Beach:

- Retail and Services: Tourism and seasonal housing will drive the growth of retail and services to serve visitors and residents of Rockaway Beach. Examples include: specialty retailers, firms engaged in recreational or entertainment services, restaurants, gas stations, financial services, and other small retailers.
- Health Services: Growth in population and changing demographics may drive the growth of Health services in Rockaway Beach. Health services for the aging population, especially residential facilities for people over 70 years, may locate in Rockaway Beach because of its location and amenities.

The report by the Oregon Downtown Development Association “Resources Team Report for Rockaway Beach, Oregon” identified the following types of businesses as having the greatest chances for success in Rockaway Beach’s downtown:

- Retail: Bookstore/gift shop; specialty apparel and accessories; gifts, cards, unique arts; specialized sporting goods for beach activities; local arts and crafts; beach toys and apparel; quality antiques and gifts; and toys like kites and games.
- Service: Entertainment lines, gym and fitness center; bowling alley; movie theater/dance hall; and a microbrewery.
- Restaurants: Coffee shop; bakery; specialty foods; and family-style restaurants.

The report recommended that these businesses have the best chance of success if they are flexible and responsive to customer needs. For instance, they should serve residents and visitors and they could offer multiple complementary product lines. These services will also need to have good visibility from Highway 101 to attract tourists passing through the City.

The *Urbanization Study* (pp. 5-21 to 5-22) describes kinds of commercial and retail sites that will be needed to accommodate planned retail and service growth needs over the 20-year planning period. Rockaway Beach needs to designate approximately 12 gross buildable acres of land to meet the needs of from 8-18 future businesses. Table 5-9 is taken from the *Urbanization Study* and summarizes commercial site needs.

Table 5-9. Needed commercial sites by site size, Rockaway Beach, 2007-2027

<u>Size of Firm</u>	<u>Est. Acres Needed</u>	<u>Average Site Size</u>	<u>Total Sites Needed</u>
>20	3	2-4 ac	1
10-19	3	1-2 ac	1-2
1-9	6	<1 ac	6-16
<u>Total</u>	<u>12</u>		<u>8-18</u>

Source: Estimates by ECONorthwest

In 2007, Rockaway Beach had less than four acres of buildable commercial land remaining within the urban growth boundary. Therefore, the City needs to designate approximately four additional acres for commercial use. To address this unmet need, Rockaway Beach needs to re-designate land for commercial use east of Highway 101, encourage appropriate redevelopment of existing commercial areas, and require condominium developments in commercial areas to construct ground floor commercial space. (*Urbanization Study*, p.6-5).

Policies Relating to the Economy

1. The City shall support economic development activities which enhance its tourism oriented economic base.
2. The City shall encourage the expansion of tourist accommodations, with particular emphasis on those accommodations that incorporate meeting room or conference facilities.
3. The City will work with the local business community to strengthen the downtown commercial area as an important tourist and commercial center. To achieve this objective, consideration should be given to the following:
 - A. Upgrading the physical appearance of the area and its buildings including consideration of a unifying theme that reflects the historic development of the City;
 - B. Provision of additional conveniently located off-street parking; and
 - C. Development of a pedestrian oriented environment, through the provision of pedestrian amenities.
4. The City supports the efforts of the Chamber of Commerce and local business persons to expand visitor attractions and events that are available to tourists.
5. The City will cooperate with the Chamber of Commerce in developing a marketing program that effectively promotes the City's attractions and facilities. Such a program should be fully coordinated with other communities in the area.
6. The City will provide sufficient commercial land to allow for the reasonable expansion of the community's businesses. Care should be taken to ensure that future commercial development is well designed and relates well to the surrounding neighborhoods and the natural environment.
7. The City will encourage local residents to develop small scale home occupations.
8. The City will use its designation as part of the Tillamook Enterprise Zone to attract new businesses to Rockaway Beach.
9. The City will cooperate with the Tillamook Economic Development Committee in its efforts to strengthen and diversify the economy of Tillamook County.
10. The City will work with the Tillamook Economic Development Committee to see that projects supportive of Rockaway Beach's economy are incorporated into the Oregon Tourism Alliance's overall strategy.

11. The City recognizes that its retirement community represents an important element of the economy. The City will cooperate with community groups on making community improvements that will enhance the City's attractiveness as a retirement community. Particular attention should be given to enhancing the medical facilities available in the region.

[Policies Relating to the Economy, amended by Ord. 277, August 29, 1990.]

12. To meet commercial retail and service land needs the City should:

- A. Amend the Comprehensive Plan and Zoning maps to increase the supply of commercial land by approximately four acres;
- B. Encourage commercial redevelopment of existing commercial areas; and
- C. Require condominiums in commercially zoned areas to have ground floor commercial space.

Air, Water and Land Resource Considerations

The state-wide goals applicable to this discussion are:

- “To maintain and improve the quality of the air, water and land resources of the state.
- To preserve and maintain agricultural lands.
- To conserve forest lands for forest uses.”

The high quality of air, land and water resources in Rockaway Beach can be protected by the joint efforts of local and state government. Oregon's Department of Environmental Quality regulates the abatement of air and water pollution, establishes clean air standards and sewer and water regulations.

Water Quality

City ordinances regarding land use can maintain land resource quality and guard against degradation of water quality.

Sanitary sewer service and drinking water facilities are regulated by the federal government and state agencies. All development within the City must utilize these services. Information on each of these is contained in the public facilities element.

Air Quality

Air quality has never been a problem in the Rockaway Beach area due to population and its location on the ocean. Its population is small. The major source of air pollution is the automobile. Reduced use of the automobile and continued enforcement of federal

automobile engine emission regulations can help eliminate this as a source of pollution. Should an industry propose to locate in Rockaway, its potential for pollution – thermal, acoustic, water or air would come under city and DEQ scrutiny. The importance of Rockaway’s air quality to residents and visitors must be considered in any development proposal.

Forest Resources

Forest resources are obviously important to the Rockaway area. The forest industry has a long tradition in the area. Rockaway is bordered on the east by forest lands. Considering the fragile terrain of much of Rockaway – the dunes on the west and the steep hillsides on the east – owners should be encouraged to leave undeveloped land in its natural state in order to prevent erosion, provide habitat for wildlife, enhance the natural beauty of the area, and provide recreation space.

Agricultural Land

There is no agricultural land in Rockaway (soil conservation Class I-IV). Some minor grazing takes place near the south side of Lake Lytle, but the area is not considered to be a functioning farm unit.

Wetlands and Riparian Corridors

Rockaway Beach completed its Local Wetlands Inventory (LWI) in June, 1993. Riparian vegetation shall be protected by city riparian corridor regulations. For future city consideration, Statewide Planning Goal 5 and the Goal 5 administrative rule set forth options for protecting riparian corridors and locally significant wetlands identified on the LWI.

Policies

1. The City will cooperate with the Department of Environmental Quality to ensure that applicable state and federal air and water quality standards and requirements are met [Policy 1, as amended by Ord. 223, Aug. 24, 1982; and Ord. 277, Aug. 29, 1990.]
2. The City shall continue to improve its sanitary sewer system, in conformance with applicable state and federal requirements. [Policy 2, amended by Ord. 277, Aug. 29, 1990.]
3. The City recognizes that Rockaway Beach lies in a critical groundwater area and shall refuse to permit uses which the Department of Environmental Quality determines could pollute or adversely affect the aquifer. The city shall rely on the Department of Environmental Quality and other qualified experts to determine the impacts of proposed uses and to develop a program to protect the aquifer from such uses. [Policy 3, amended by Ord. 277, Aug. 29, 1990.]

4. Cluster developments shall be encouraged, especially in area with steep slopes, or wetlands, as a means of minimizing the potential adverse impacts of development in such areas. [Policy 4, amended by Ord. 277, Aug. 29, 1990.]
5. Cluster developments around Lake Lytle, Crescent Lake and Spring Lake shall be encouraged in order to prevent filling of wetlands, protect riparian vegetation and minimize the impact of development on the visual quality of the lakes. [Policy 5, amended by Ord. 277, Aug. 29, 1990.]
6. The City will control storm run-off, sedimentation and erosion resulting from development through its subdivision ordinance. [Policy 6, amended by Ord. 277, Aug. 29, 1990]
7. The City will continue to cooperate with Tillamook County in finding long-term solutions to the disposal of solid waste, including efforts to increase recycling. [Policy 6, amended by Ord. 277, Aug. 29, 1990.]
8. The City will cooperate with the Department of Environmental Quality in preventing and abating noise pollution problems in the city. [Policy 8, as amended by Ord. 223, Aug. 24, 1982; and Ord. 277, Aug. 29, 1990.]
9. The City's actions shall be consistent with state and federal hazardous waste regulations. [Policy 9, added by Ordinance No. 277, passed August 29, 1990.]
10. Rockaway Beach will consider options in the future to adopt local standards to protect riparian corridors and wetlands inventoried on the Rockaway Beach Local Wetlands Inventory) consistent with Statewide Planning Goal 5 which balance protection of these resources with community development objectives.

Energy Considerations

The state-wide goal applicable to this discussion is: - "To conserve energy."

The economic base of Rockaway Beach – recreation and tourism does not place a burden on energy resources locally, the way a manufacturing economy might, but the lifeline of a coastal resort economy is transportation. Tourist and summer residents have to get to Rockaway Beach and the most common type of transportation for this is the automobile, a voracious-consumer of non-renewable petroleum-resources. The City of Rockaway Beach is in no position to alter the transportation habits of its visitors beyond the immediate area, but improved facilities for pedestrians and cyclists and expanded bus service might relieve dependence on the auto within the City itself.

There are other means of energy conservation amenable to city policies and actions. Several are dealt with in other elements of the plan.

1. Cluster development is to be encouraged, thus saving energy in construction, maintenance and heating.
2. Land use planning designed to maintain an identifiable downtown commercial core saves energy by concentrating activity and by encouraging foot traffic rather than driving.
3. Development of vacant land within the urbanized area of Rockaway Beach before the development of un-urbanizable tracts is also encouraged for its energy savings.
4. Enforcement of the building code also serves to conserve energy. The insulation requirements for new construction reduce energy consumption for heating and cooling.
5. The City shall cooperate in area efforts to recycle materials such as metals, glass and paper. [Policy 5, amended by Ord. 277, Aug. 29, 1990.]
6. Providing sidewalks and centralized parking facilities in the downtown and other areas can contribute to energy conservation by encouraging people to walk to several destinations.

Land Use Element

The state-wide goals applicable to this plan element are:

- *To establish a land use planning process and policy framework as a basis for all decisions and actions related to use of land and to assure an adequate factual base for such decisions and actions.*
- *To conserve open space and protect natural and scenic resources.*
- *To protect life and property from natural disasters and hazards.*
- *To provide for an orderly and efficient transition from rural to urban land use.”*

The land use element of this comprehensive plan is based on the patterns of existing land use. Effective land use planning encourages the positive aspects of existing land use. It also establishes guidelines for future growth, which are intended to prevent the recurrence of past land use conflicts and abuses.

Before the land use element of a comprehensive plan can be developed, existing land uses must be identified. Undeveloped land must be analyzed for building suitability, and a system of land use designation (for present and future application) must be developed in accordance with existing land uses and expressed community needs.

Development Suitability

Physical Limitations

The natural attractions of the Rockaway Beach area have traditionally drawn people to the area; the beaches, bays, rivers, lakes and mountains appeal to residents and visitors alike, and that appeal translates into a demand for land. Quite naturally, the most desirable land was developed first – primarily that on the ocean front. Development then spread to other areas physically suited to building, until now. Rockaway Beach is faced with a very straightforward problem: most undeveloped land in the area suffers substantial physical limitations to building suitability. Compressible soils, poor drainage and landslide hazards are some of the special construction problems often facing today's builder in Rockaway Beach. The physical limitations map (fig. #1) shows four areas that present problems to development: 1) beaches, 2) dunes, 3) wetlands and flood areas and 4) steep slopes.

The Local Wetlands Inventory (LWI) shows the location, quantity and quality of streams and wetlands within the Rockaway Beach UGB.

These problems and opportunities are discussed in some detail in Part II of the comprehensive plan.

Beaches and Dunes

Implementation Requirement 2, of the Beaches and Dunes goal states

“Local government and state and federal agencies shall prohibit residential developments and commercial and industrial building on beaches, active foredunes, or other foredunes, which are conditionally stable and that are subject to ocean undercutting or wave overtopping, and on interdune areas (deflation plains) that are subject to ocean flooding. Other development in these areas shall be permitted only if the findings required in (1) above are presented and it is demonstrated that the proposed development:

- a) is adequately protected from any geologic hazards, wind erosion, undercutting, ocean flooding and storm waves; or is of minimal value; and*
- b) is designed to minimize adverse environmental effects.”*

There are a number of active foredunes and other foredunes which are conditionally stable and that are subject to ocean undercutting and wave overtopping, and on interdune areas (deflation Plains) that are subject to ocean flooding. These dune areas are described by FIRM rate maps as being located V zones (velocity zones) and AO zones (areas of shallow flooding). These areas of the City's foredunes are shown on the map (fig. #2). This line was developed by examination of aerial photography, flood maps, and field work.

The City is taking an exception to a portion of the requirement to permit residential, commercial development and industrial on active foredunes and other foredunes which are conditionally stable and that are subject to ocean undercutting or wave overtopping and on interdune areas (deflation plains) that are subject to ocean flooding. This exception is being taken for the following areas:

NEDONNA BEACH

- 1) The subdivisions of Nedonna Beach subdivision , Nedonna First, Second, Third, Fourth, Fifth, Sixth and Seventh Additions, and other lawful parcels, lie within active foredunes and other foredunes, which are conditionally stable and that are subject to ocean undercutting and wave overtopping and on interdune areas (deflation plains) that are subject to ocean flooding. The lots are located within either a velocity zone (V zone) or areas of shallow marine flooding (AO zone) as described by FIRM maps. See Appendix I for boundary description of this exception area.

2) ROCKAWAY BEACH

The subdivision of Manhattan Subdivision , Highland Park Subdivision, Lake Lytle Subdivision, Sea View Park Subdivision, Elmore Park Subdivision, Midway Beach Subdivision, Tillamook Beach Subdivision, and other lawful parcels lie within active foredunes and other foredunes, which are conditionally stable and that are subject to ocean undercutting and wave overtopping, and on interdune areas (deflation plains) that are subject to ocean flooding. The lots are located within either a velocity zone (V zone) or areas of shallow marine flooding (AO zone) as described by FIRM maps. See Appendix 1 for boundary description of this exception area.

3) TWIN ROCKS

The subdivisions of Rose City Beach Subdivision, Twin Rocks Subdivision, Oceanlake Park Subdivision, and other lawful parcels, lie within foredunes, which are conditionally stable and are subject to wave overtopping, and on interdune areas

(deflation plains) that are subject to ocean flooding. The lots are located within areas of shallow marine flooding (AO zone) as described by FIRM maps. In addition, one lot, Tax Lot 6100, Map IN10-5CB, which is located within active foredunes and other foredunes that are conditionally stable and that are subject to ocean undercutting. The lot is located within a velocity zone (V zone) as described by FIRM maps. [Beaches Policy, amended by Ord. 223, Aug. 24, 1982; and Ord. 243, May 13, 1986, II Dunes Policy, amended by Ord. 243, May 13, 1986, Beaches Policy; Dunes Policy, titles amended by Ord. 243, May 13, 1986.] See Appendix 1 for boundary description of this exception area.

Documentation for these Statewide Planning Goal exceptions and findings related to Implementation Requirement 1 are included as part of the comprehensive plan in [Appendix 1](#).

Beaches and Dunes Policies

The following policies shall apply to the City's beaches:

1. Beach uses other than recreation shall be prohibited.
2. Vehicle access to the beach shall be restricted to emergency purposes. [Policy 1, amended by Ord. 243, May 13, 1986.]
3. Beachfront protective structures (rip-rap, seawalls) shall be permitted only if:
 - A. Visual impacts are minimized;
 - B. Necessary access to the beach is maintained;
 - C. Negative impacts on adjacent property are minimized; and
 - D. Long-term or recurring costs to the public are avoided. [Policy 3, amended by Ord. 243, May 13, 1986.]
 - E. Development existed on January 1, 1977, consistent with Goal 18, Implementation Requirement 2.
4. Residential developments and commercial and industrial buildings on active foredunes or other foredunes, which are conditionally stable and that are subject to ocean undercutting or wave overtopping, and on interdune areas that are subject to ocean flooding shall be permitted only where consistent with the exceptions the City has taken to Goal 18 requirements.

Development other than residential and commercial buildings in these areas shall be permitted only if it is demonstrated that the proposed development:

- A. Is adequately protected from any geologic hazards, wind erosion, undercutting, ocean flooding and storm wave; or is of minimal value; and
- B. Is designed to minimize adverse environmental effects. [Policy 3, added by Ord. 243, May 13, 1986.]

The state Beaches and Dunes Goal, Implementation Requirement 1, states that “*The following findings shall be made for all development in beach and dune areas, other than older stabilized dunes:*

- a. *The type and use proposed and the adverse effects it might have on the site and adjacent areas;*
- b. *Temporary and permanent stabilization programs and planned maintenance of new existing vegetation;*
- c. *Methods for protecting the surrounding area from adverse effects of the development; and*
- d. *Hazards to life, public and private property, and the natural environment, which may be caused by the proposed use.”*

These findings will be made either by site-specific investigation for areas listed in Beaches and Dunes Policy 5 or by findings adopted as part of the comprehensive plan. [Policy 4, added by Ord. 243, May 13, 1986.]

- 5. Site-specific investigations shall be required for future construction in:
 - A. All beach front properties.
 - B. All areas lying within velocity flood zones (V10, V14, V19) as delineated on the HUD Flood Insurance Rate Map.
 - C. Any site on which proposed excavation will produce cut slopes greater than five feet in height or steeper than two horizontal to one vertical (2:1). [Policy 5, amended by Ord. 243, May 13, 1986.]
- 6. Vegetation removal shall be kept to the minimum required for the placement of structures. Structures shall be designed as much as possible to minimize the removal of existing vegetation. [Policy 6, amended by Ord. 243, May 13, 1986.]
- 7. A detailed description of a dune stabilization program shall be a part of the application for a building permit for any proposed development, which potentially will reduce the level of stability of a dune area and threaten adjacent property. The re-vegetation program shall be designed to return areas at least to their predevelopment levels of stability within a specified period of time. The programs shall be initiated as soon as possible during or following construction. The City may submit site investigations or re-vegetation programs to the Soil Conservation Service or other agency for

verification prior to issuance of a building permit. [Policy 7, amended by Ord. 243, 1986.]

8. During construction, adequate measures shall be required and included in the permit application to minimize wind erosion, such as temporary ground cover. [Policy 8, amended by Ord. 243, May 13, 1986.]
9. In addition to the recommendations of site-specific investigation reports, future residential and commercial construction shall be sited in accordance with the Ocean Setback Line (OSL). The OSL shall constitute the minimum setback from the ocean, unless a greater setback is required by a site specific investigation report or development is further limited by lot or parcel boundaries. The OSL shall be determined by averaging the minimum distances from the Statutory Vegetation Line (ORS 390.770) to structures located 200 feet in either direction along the shoreline from the subject property boundaries, and applying that average setback to establish a line on the subject property parallel with the Statutory Vegetation Line [Policy 9, amended by Ord. 243, May 13, 1986; and Ord. 277, Aug. 29, 1990
10. All construction shall be in conformance with the recommendations of the site investigation report and applicable HUD Flood Management requirements. The developer shall establish a time period for re-vegetation of open dune sand. [Policy 10, amended by Ord. 243; May 13, 1986.]
11. Breaching of foredunes shall be permitted only for extreme measures, such as fighting fires, or cleaning up oil spills. The dunes shall be restored to their original contour and re-vegetated after breaching occurs. [Policy 8 added by Ord, 223, Aug. 24, 1982; and renumbered by Ord. 243, May 13, 1986.]
12. Grading or sand removal necessary to maintain views or to prevent sand inundation may be allowed for structures in foredune areas, only if the area is committed to development or is within an acknowledged urban growth boundary and only as part of an overall plan for managing foredune grading. A foredune grading plan shall include the following elements based on consideration of factors affecting the stability of the shoreline to be managed including sources of sand, ocean flooding, and patterns of accretion and erosion (including wind erosion) and effects of beachfront protective structures and jetties. The plan shall:
 - A. Cover an entire beach and foredune area subject to an accretion problem, including adjacent areas potentially affected by changes in flooding, erosion, or accretion as a result of dune grading;
 - B. Specify minimum dune height and width requirements to be maintained for protection from flooding and erosion. The minimum height and width requirements to be maintained for protection from flooding and

erosion. The minimum height for flood protection is 4 feet above the 100 year flood elevation.

- C. Identify and set priorities for low and narrow dune areas, which need to be built up;
 - D. Prescribe standards for redistribution of sand and temporary and permanent stabilization measures including the timing of these activities; and
 - E. Prohibit removal of sand from beach foredune system. Before construction can begin, the foredune grading plan must be adopted as an amendment to the comprehensive plan. [Policy 12, added by Ord. 243, May 13, 1986; and amended by Ord. 277, Aug. 29, 1990.]
13. The Nedonna Foredune Grading Plan is adopted by reference and incorporated into the comprehensive plan. (This includes the Technical Report, Management Plan, and Grading Plan.) [Policy 13, added by Ord. 243, May 13, 1986.]
14. Rockaway Beach shall protect the groundwater in dune areas from drawdown, which could lead to loss of stabilizing vegetation, loss of water quality, or intrusion of salt water into water supplies, by reviewing all proposed wells to ensure that findings are made to address the above factors. Building permits for single family dwellings are exempt from this requirement if appropriate findings are provided at the time of subdivision approval. [Policy 14, added by Ord. 243, May 13, 1986.]

Coastal Shorelands

1. Major marshes and significant wildlife habitat shall be protected. Uses in these areas shall be consistent with the protection of natural values.
2. Riparian vegetation shall be maintained and where appropriate, restored and enhanced consistent with the provision of water-dependent uses.
3. Proposed major developments adjacent to Crescent Lake and Lake Lytle shall provide public access to the lake consistent with the protection of riparian vegetation and the minimization of impacts on wetland.
4. Existing public ownerships, right-of-way and similar public easements, which provide access to coastal beach areas or lakes shall be retained or replaced if sold, exchanged or transferred.
5. Rights-of-way may be vacated to permit redevelopment of shoreland areas provided public access across the affected site is retained.

6. Clustering of residential development in shoreland areas is encouraged where such clustering will protect identified wetlands, wildlife habitat or other identified coastal shoreland resources.
7. The City will rely on the requirements of its flood hazard overlay zone to regulate development in flood hazard areas to ensure that provisions of the National Flood Insurance program are met.
8. Where shoreline stabilization measures are required, priority shall be given to non-structural, rather than structural, solutions. [Coastal shorelands, amended by Ord. 277, Aug. 29, 1990.]

Hazards

1. Where development is proposed for areas with a slope of 25% or greater, a site investigation report prepared by a registered geologist shall be required prior to the approval of a building permit, land division or other proposed development.
2. Where development is proposed for areas containing Brenner, Coquille, Braillier or Peat soils, the City may require an on-site soil survey to determine whether significant amounts of these soils exist in locations where development is desired. If the detailed soil survey indicates that significant amounts of compressible soils exist, the developer or owner shall have a report prepared by a licensed civil engineer which indicates suitable techniques to minimize potential soil hazards to the proposed construction.
3. The City will rely on the requirements of its flood hazard overlay zone to regulate development in flood hazard areas. [Hazards, amended by Ord. 277, Aug. 29, 1990.]

Natural Features

1. The maintenance of natural terrain and vegetation shall be encouraged throughout the City. In areas with a slope exceeding 25% the City shall require a geological study, grading plan and erosion control plan prior to grading activities or tree removal to ensure that adverse impacts are minimized.
2. Cluster development is encouraged as a method of minimizing development impacts in areas with sensitive natural features.
3. New development shall protect existing streams, riparian corridors, wetlands, and drainage ways. Proposed developments' drainage systems shall be

designed to minimize the impact of storm water on adjacent properties.
[Natural Features, added by Ord. 277, Aug 29, 1990.]

Land Use Categories

Land use categories are intended to establish certain uses for certain areas based on neighborhood characteristics, physical limitations, the availability of public services such as streets, sewer and water, the desires to build a strong economy and maintain a clean environment, and other factors.

The plan establishes rather high density limits (generally up to 24 units per acre) in the developed areas. The basic philosophy is that there is little land available in the City that does not pose limitations to development, and those areas where development can occur should be more intensively used than sensitive lands such as the wetlands around the lakes, and steep slopes.

An important standard in land use designation is density, or the number of dwelling units that are to be permitted on a given unit of land. Density, in terms of net density per acre, is based on the total square footage of the site, less areas of public or private streets.

Density of development determines present and future demand for public facilities and services such as schools, sewer and water service, police and fire protection.

Density calculations shall not prevent owners of individual lots of record (prior to the adoption of the plan) from building on their property if their lots are substandard in size. The City currently allows construction on lots of less than 3,500 square feet unless the owner has contiguous property. The plan recognizes the ability of owners to build on small lots (therefore at higher densities) where this situation exists.

The most important application of density standards is in areas that are largely undeveloped at the present time. It is not intended to prevent the use of scattered lots that exist in already developed areas. Density is generally expressed in number of dwelling units per acre, with dwelling units defined as permanent housing units, not motel units. The zoning ordinance of the City is the document that establishes lot size requirements, setbacks, and height restrictions, but the zoning ordinance must agree with the comprehensive plan.

The Manhattan Residential/Resort Area

This area extends from the northern City limits of Rockaway Beach south to NW 18th Ave. on the west side of US Highway 101, and south to NW 10th Ave. on the east side of the highway. [Manhattan Residential/Resort Area, amended by Ord. 277, Aug. 29, 1990.]

This is a mixed use area combining commercial activity on the east side of the highway, with motels, weekend cabins and permanent residences throughout the area. Essentially,

it is a thin strip of land bounded by the Pacific Ocean on the west and Crescent Lake and Lake Lytle on the east, separated by the federal highway and the railroad tracks.

The area is also characterized by poor traffic circulation in the northern part west of the railroad tracks. There are no north-south streets throughout most of this area, and the streets that exist are not capable of handling large amounts of traffic.

1. Expansion of existing motels or other tourist facilities should be planned to provide sufficient parking and circulation space.
2. Density in the area is designated to be high, with a maximum of 24 dwelling units per acre. (Specific lot size requirements to be established by the zoning ordinance.)
3. Development adjacent to the wetlands associated with Crescent Lake shall be undertaken in a manner that protects those wetlands. [Policy 3, amended by Ord. 277, Aug. 29, 1990.]
4. Permitted uses in this area are residences (single-family, duplex and multi-family structures), hotels and motels, and limited commercial uses along US Highway 101, which are resort oriented.
5. Previous policies concerning dunes and wetlands are applicable in this area.
6. An area between NE 17th and NE 21st on the east side of US Highway 101 shall be designated for commercial uses. [Policy 6, added by Ordinance No. 277, passed August 29, 1990.]

The Special Residential/Resort Area

This area extends from NW 18th Ave. to NW 11th Ave. on the west side of US Highway 101. This area is similar in character to the area north of it, but through the citizen involvement process it has been determined that it should have a specific policy [Special Residential/Resort Area, amended by Ord. 277, Aug. 29, 1990.]:

1. No new motels shall be allowed to establish in this area, but existing motels shall be allowed to reasonably expand with planning commission review to insure that proper parking and street access is permitted.
2. Restaurants and other retail commercial uses shall be allowed with conditions to insure that they are compatible with the area. Additional motel units may be added to an existing motel if the owner can satisfy the planning commission with regard to parking and traffic requirements. The additions do not require a conditional use permit.

3. Density in this area is designated to be the same as the Manhattan Residential/Resort Area, 24 dwellings per acre.
4. Uses permitted in this area are residential (single-family, duplex and multi-family structures), and the expansion of existing motel uses. [Policy 4, amended by Ord. 277, Aug. 29, 1990.]

The Single Family or Duplex Residential Area

This area extends from NW 11th Ave. to N 6th Ave., west of US Highway 101. This area is in the vicinity of the “Ridge”, or high stabilized sand dune in the northern part of the City. It is a stable neighborhood composed primarily of single-family homes. There are large motels on either end of this area, and a limited amount of vacant land dispersed among existing structures. The last community questionnaire indicated a strong desire of the townspeople to keep the area a single-family neighborhood. [Single-Family or Duplex Residential Area, amended by Ord. 277, Aug. 29, 1990.]

1. The area should remain one of primarily single-family homes, although duplexes may be allowed on a conditional use basis.
2. The density of this area should not exceed 24 dwelling units per acre. [Policy 2, amended by Ord. 277, Aug. 29, 1990.]
3. [Policy 3, deleted by Ord. 277, Aug. 29, 1990.]
4. [Policy 4, deleted by Ord. 277, Aug. 29, 1990.]

The Downtown Commercial Area [C]

N.6th Avenue to S. 7th Avenue, west of Beacon Street on the east side of US Highway 101 and N. 6th Avenue to S. 3rd Avenue on the west side of US Highway 101.

This area encompasses the downtown business core with its commercial uses such as the grocery stores, hardware store, drugstore, bank, bowling alley, taverns, restaurants and other primary retail uses. Public buildings, such as the post office and the City Hall are here, as is the state wayside and public restrooms. Most of this activity is centered around US Highway 101, but the side streets such as Nehalem, Miller and Pacific are important to the overall circulation in this area.

1. The state wayside and the city parking lot can provide parking for businesses in the immediate downtown area. However, the City and downtown property owners should work together to increase the supply of off-street parking. The possibility of purchasing property for additional off-street parking should be explored. Purchases could be financed by a combination of City funds and a local improvements district. [Policy 1, amended by Ord. 277, Aug. 29, 1990.]

2. Uses allowed in the downtown core area should be those that predominate there now: primary retail and service commercial activities. Large land uses, such as car lots, service stations and drive-in restaurants should be allowed within the commercial area on a conditional use basis. [Policy 2, amended by Ord. 277, Aug. 29, 1990.]
3. The plan supports the location of housing in this commercial area, particularly in conjunction with businesses. Where new residential uses are allowed in the Downtown Commercial Area, ground floor retail uses should be required. This is common with many of the businesses that are presently there, and should continue.
4. It is the intention of the plan to support the economy of Rockaway by maintaining scarce ocean front commercial property for commercial purposes, and to maintain an identifiable downtown commercial core.

[Amended by Ord. 204, Apr. 28, 1981; and deleted by Ordinance No. 277, passed August 29, 1990.]

The Saltair Creek Residential/Resort Area (R/R)

This area extends from S. 3rd Avenue to Alder Street, and is entirely west of US Highway 101. [Saltair Creek Residential/Resort Area, amended by Ord. 277, Aug. 29, 1990.]

This is primarily an area of small beach cottages and homes, on small lots. The streets are very narrow (S. Pacific is 20 feet wide, S. Miller is 30 feet wide), and as such cannot accommodate large traffic volume. There are presently few commercial land uses in this area, and little vacant property.

1. Active and conditionally stable foredunes are identified in Figure 2 (after page 19). Much of the land in this area falls into this category, and therefore the beaches and dunes policy applies.
2. The Clear Lake ocean outlet in this area poses some flooding hazards that must be considered for any construction in the vicinity.
3. This area should remain primarily resort residential, with a density limitation of 24 dwelling units per acre. Motels should be allowed conditionally with attention paid to vehicle access on the narrow streets. Off-street parking is especially important.

Nature Conservancy Area

This is a 43 acre undeveloped, natural area between S. 7th Avenue and Alder Street, and US Highway 101 on the west and Reed Street on the east. It was annexed to the City in

June, 1980 and is designated as special area wetlands. [Nature Conservancy Area, amended by Ord. 277, Aug. 29, 1990.]

1. To reduce the possibility of conflicts with the natural area, the city will retain the rights-of-way to S. 7th Avenue and Alder Street as undeveloped buffer areas, using them only for the placement of utilities.
2. The City will use its rights to the water of Heitmiller Creek in such a way as to insure an adequate flow in the city's water supply but that in no way diminishes the value of the Nature Conservancy Natural Area.

Special Area Wetlands Zone (SA)

1. The perimeter of Lake Lytle and Crescent Lake contains extensive wetlands and lowlands that are subject to flooding, provide wildlife habitat, and are a significant scenic resource for Rockaway Beach. Uses in this area should respect these qualities by being low intensity, by either having a low intensity impact or being water dependent, such as boat docks or launching ramps. Public access should be provided consistent with the protection of wetland values. The perimeter of Spring Lake and Clear Lake also contains wetlands that must be protected. [Policy 1, amended by Ord. 277, Aug. 29, 1990]
2. All proposed development in this area must be reviewed to insure that there is appropriate use made of the wetlands areas, such that:
 - A. Riparian vegetation shall be protected by city riparian corridor regulations.
 - B. The use of piling and floating devices is the preferred method for locating water-dependent uses. Where fill is necessary, fill will be kept to the minimum necessary to locate the water-dependent use.
 - C. Residences are located in upland areas in order to preserve the natural condition of the lakefront.
 - D. State and federal agencies that have authority in these areas are informed of any proposed filling, dredging, or other significant alteration of the shorelands. (Agencies such as the US Corps of Engineers, Department of State Lands, Oregon Department of Fish and Wildlife). [Policy 2, amended by Ord. 277, Aug. 29, 1990.]
3. [Policy 3, deleted by Ord. 277, Aug. 29, 1990.]
4. [Policy 4, deleted by Ord. 277, Aug. 29, 1990.]
5. [Policy 5, deleted by Ord. 277, Aug. 29, 1990.]

6. In order to provide better fishing access to Lake Lytle, the City shall work with the Oregon Department of Fish and Wildlife (which stocks the lake) to determine if vegetarian management or other means is feasible. The possibility of providing improved parking and public access along US Highway 101 should be explored. [SA Zone as amended by Ord. 223, Aug. 24, 1982.]

Lake Lytle Wetlands Area (W)

[Zone included in SA Zone by Ord. 223, Aug. 24, 1982.]

The East Rockaway Beach Residential Area [R]

This area comprises a large portion of the City's residential area east of US Highway 101; it extends from S. 7th Avenue to N. 6th Avenue and from NE 12th Avenue to NE 24th Avenue. The area includes fairly large tracts of undeveloped land east of Crescent Lake. Development in these areas may be limited by the existence of steep slopes and wetlands. [East Rockaway Beach Residential Area, amended by Ord. 277, Aug. 29, 1990.]

1. Densities in these areas are designated from 9 dwelling units per acre in the area zoned R-3 to 24 dwelling units per acre for multi-family dwellings permitted as conditional uses in the R-2 area. [Policy 1, amended by Ord. 277, Aug. 29, 1990.]
2. Riparian vegetation shall be protected by city riparian corridor regulations. Rockaway Beach will consider options in the future to adopt local standards to protect riparian corridors and wetlands, inventoried on the Rockaway Beach Local Wetland Inventory (LWI), consistent with Statewide Planning Goal 5 which balance protection of these resources with community development objectives. [Policy 2, deleted by Ord. 277, Aug. 29, 1990.]
3. [Policy 3, deleted by Ord. 277, Aug. 29, 1990.]
4. [Policy 4, deleted by Ord. 277, Aug. 29, 1990.]
5. Special consideration must also be given to development on steep slope areas to insure that landslide hazard and erosion is minimized. As part of the approval of a subdivision or planned unit development the planning commission may require that a grading and erosion control plan be prepared and implemented. [Policy 5, amended by Ord. 277, Aug. 29, 1990.]
6. [Policy 6, deleted by Ord. 277, Aug. 29, 1990.]
7. The City encourages the use of planned developments for the development of larger parcels in order to provide for the clustering of development as a means

of minimizing the impact on sensitive areas such as steep slopes and wetland areas. [Policy 7, amended by Ord. 277, Aug. 29, 1990.]

8. [Policy 8, deleted by Ord. 277, Aug. 29, 1990.]
9. Multi-family structures built closer to the downtown area should include dwellings for the elderly, who can benefit from proximity to the shopping areas.
10. [Policy 10, deleted by Ord. 277, Aug. 29, 1990.]

Conditional Use Area (CU)

[Conditional Use Area, deleted by Ord. 277, Aug. 29, 1990.]

Twin Rocks Area

[Twin Rocks Area, deleted by Ord. 277, Aug. 29, 1990.]

Open Space, Scenic and Historic Areas and Natural Resources

1. The City will protect the Nature Conservancy's forested swamp site from incompatible uses through a special area wetlands designation.
2. The City shall protect significant riparian corridors and wetlands as follow:
 - A. The City has identified significant Goal 17 wetland areas adjacent to Crescent Lake, Lake Lytle, Clear Lake and Spring Lake. These wetlands will be protected by the City's special area wetlands area designation.
 - B. Other riparian corridors and locally significant wetlands shall be protected by city riparian corridor regulations. Rockaway Beach will consider options in the future to adopt local standards to protect riparian corridors and wetlands, inventoried on the Rockaway Beach Local Wetland Inventory (LWI), consistent with Statewide Planning Goal 5 which balance protection of these resources with community development objectives
 - C. However, wetlands that do not qualify as "significant" under Department of State Lands (DSL) administrative rules still require a permit from the US Army Corp of Engineers or the Department of State Lands before construction can begin. The City will establish a mechanism to ensure that appropriate state and federal permits are obtained prior to any site development activities in these wetlands.
2. Indian cairns, graves and other significant archaeological resources uncovered during construction or excavation shall be preserved intact until a plan for

their excavation or re-internment has been developed by the State Historic Preservation office. Upon discovery of any new archaeological sites, the City will address the Goal 5 requirements through a comprehensive plan amendment. [Open Space, et al, amended by Ord. 277, Aug. 29, 1990.]

Rockaway Urban Growth Boundary Management Policies

Description

1. [Description 1, deleted by Ord. 277, Aug. 29, 1990.]
2. The urban growth boundary is the area in which the City may provide full or partial services (sewer, water, police and fire protection), and the area in which annexations may occur in the next 20 years. Extension of services within the area is the decision of the city council, and is contingent upon the ability of the services to support additional development.
3. The city council and planning commission shall review the urban growth boundary as part of the periodic review of the comprehensive plan in order to make necessary changes and to account for changing conditions. [Description 3, amended by Ord. 277, Aug. 29, 1990.]

YEAR 2026 LAND NEED AND SUPPLY

In accordance with Policy 3, and as documented in the *Urbanization Report* (pp. 6-4 to 6-5), Rockaway Beach has enough land within its urban growth boundary (UGB) to accommodate growth needs through the Year 2026:

Table 6-5 shows total land demand for the 2007 to 2027 period. The results lead to the following findings:

- Total land demand for all uses is estimated to be 108 gross buildable acres for the 2007-2027 period.
- The City will need about 98 gross acres for residential uses between 2007 and 2027. Of this, 24 acres will be needed for primary homes of residents of Rockaway Beach and 74 acres will be needed for vacation homes under the high demand scenario.
- The City will need about 8 gross acres for employment between 2007 and 2027.
- The City will need about 2 gross acres for public and semi-public uses between 2007-2027.

Table 6-5 Estimated total land need, Rockaway Beach UGB, 2007-2027

Land Use	Land Need (Gross Acres)
Residential	
Primary homes	
Single-family detached	16.3
Manufactured	5.2
Condo/Townhomes	1.3
Multifamily	1.2
Sub-total – Primary homes	23.9
Vacation homes (high demand)	
Single-family	50.0
Multifamily	23.5
Sub-total – Vacation homes	73.5
Subtotal – Residential	97.5
Non-Residential (Employment)	
Retail Services	5.0
Industrial	0.9
Government	2.3
Subtotal – Non-Residential	8.2
Other (Public/Semi-Public)	
Churches	1.9
Fraternal	0.1
Subtotal – Public/Semi-Public	2.0
Total Land Need	107.6

Source: ECO Northwest

Table 6-6 shows a comparison of estimated land need and land demand for the Rockaway Beach UGB between 2007 and 2027. The results lead to the following findings:

- The City has a surplus of about 57 acres of residential land [including seasonal home need projected at the high demand scenario, which is unlikely.]
- The City has a deficit of 4.4 acres of land for commercial uses.

Table 6-6 Comparison of land need and land supply Rockaway Beach UGB, 2007-2027

Land use type	Land demand	Supply 2007	Surplus (deficit)
Residential	99.4	156.4	57.0
Commercial	8.2	3.7	(4.4)
Total	107.6	160.1	(4.4)

In summary, Rockaway Beach has enough residential land to accommodate both year-round residential growth as well as seasonal units. The City appears to have a small deficit of commercial land. As noted in the economic development section of the plan, the City will meet the need for commercial land by expanding the commercial district east of Highway 101. Part of this need will also be met through redevelopment of existing commercial uses, and by requiring condominium developments to include ground floor commercial space.

Procedure

4. The land within the urban growth boundary but outside the City limits (including Nedonna and a portion of Twin Rocks) is considered to be a joint management area between the City and County. Tillamook County shall have responsibility for land use decisions in this area, including zoning, street improvements and standards, and subdivisions. However, the City and County will cooperate in regulating development through the urban growth boundary policies.
5. Either jurisdiction initiating actions such as rezoning, subdivision, planned development, major sewer or water extensions or other major activities shall notify the other within 15 working days after receipt of the proposed activity. If additional time is required for a response, the jurisdiction in receipt of such a notice shall notify the other. This procedure shall apply to all actions within the urban growth boundary outside the city limits.

Urbanization Criteria

6. To preserve large parcels of land for future urban development, and to prevent premature and inefficient parcelization and development of the urbanizable land supply, new land brought into the UGA based on a demonstrated need consistent with state law, will remain in its County rural zoning classification until:

- a) the City determines that urban services are available and adequate to serve the subject property and support planned urban services, and
- b) the land is annexed to the City, and
- c) the land is zoned for urban development.

6a. Pursuant to provisions in Goal 2, Land Use Planning, the City and County are required to have coordinated and consistent comprehensive plans, which establish an Urban Growth Boundary (UGB) and a plan for the Urban Growth Area (UGA) within the boundary. In addition, the City and County share a common concern regarding the accommodation of population growth and utilization of lands within the UGB and consider it mutually advantageous to establish an Urban Growth Area Management Agreement (UGAMA) for the

purpose of facilitating the orderly transition from rural to urban land uses within the City's UGA. Therefore, the City and County currently have an UGMA and the City will work with the County to develop a revised UGMA which reflects more clearly the policies and strategies within the Rockaway Urban Growth Management Policies section of the comprehensive plan.

7. Changes in the urban growth boundary must be done by amendment of the City and County comprehensive plans consistent with the Goal 14 administrative rule (OAR 660, Division 024) and ORS 197.298 Priorities for urban growth boundary expansion.

Coordination

8. The Twin Rocks Sanitary District and the Nedonna Fire Protection District may be involved in major land use decisions, which affect their areas of influence.

A. Coordination with the Twin Rocks Water District. The Twin Rocks Water District provides fire protection services (under contract with the City of Rockaway Beach) and street lighting services (under contract with the Tillamook County PUD) to an unincorporated area known as Twin Rocks. The City shall consult with the district prior to annexations within the district boundaries to coordinate public facilities and service planning; however, upon annexation, the annexed area shall be withdrawn from the district and the City will provide, or contract for, the services presently provided by the district.

B. Coordination with the Twin Rocks Sanitary District. The Twin Rocks Sanitary District provides sanitary sewage services to the unincorporated areas known as Twin Rocks. The City shall consult with the district prior to any annexation proposal. In order to coordinate public facilities and services planning. In the plan formulation process, it was evident that the sanitary district was concerned, lest the premature withdrawal of territory from the district upon annexation to the City be untimely and otherwise result in adverse financial consequences for the district. In order to accommodate the district as far as possible, the City shall:

(1) Consult with the district before acting upon any proposed annexation of territory served by the district to determine whether annexation should be accompanied by a withdrawal of territory from the district.

(2) If there be no proposal for withdrawal accompanying annexation, the district shall continue to provide sanitary sewage services to its service area, including that area annexed.

(3) If there be a proposal for withdrawal accompanying annexation or shortly after annexation, the City and the district

shall consider the respective ability of each other to provide sanitary sewage services, the economic, social, environmental and energy consequences of withdrawal to the City, the district, and the area proposed to be annexed, and the plant and line capacities of the city and district systems.

(4) The City and the district recognize the need for coordinating Planning for Public facilities and services and the need for attendant fiscal security. This will occur at the time of periodic review. [Policy 9(B) (4), amended by Ord. 277, Aug. 29, 1990.]

C. The city shall coordinate major land use actions with the Twin Rocks Sanitary District, Twin Rocks water district, or Nedonna Fire Protection District if such actions would affect their provision of services to their service areas. [9.C added by Ord. 204, Apr. 28, 1981.]

Extension of Services – Conversion Factors

9. City services are an integral part of the City/County urban growth management strategies with extension of these services guided by the following:

A) The City and County shall not authorize urban levels of development without the provision of necessary urban services (public water and sewer services, storm drainage and urban streets) to support planned levels of development. Rural levels of development, sited without services on urbanizable land, shall be sited in such a way as to not interfere with urban levels of development and services when conversion from urbanizable land to urban lands occurs. Shadow platting and other conversion tools can be used to help satisfy this provision.

B) Proposed annexation areas must demonstrate that sufficient urban services are available or will be installed in conjunction with any land development.

C) The City and County shall require property owners and/or developers to pay their fair share of the cost of extending community services to their property and to pay for or build necessary on site public facilities and site improvements.

9a. It is anticipated that the City of Rockaway Beach and Tillamook County will cooperate in managing the urban growth area to maintain the potential for planned urban development on urbanizable lands until the land is converted to urban land. The following guiding principles will apply:

A) The City/County will require provisions of urban services to residential, commercial, and industrial lands as these lands are urbanized. Lands adjacent to the City limits are generally preferred for service over areas on the fringe (near the UGB) so that services are extended in a logical and orderly fashion.

B) Conversion of this urbanizable land to urban development generally should occur once public facilities and services are available and adequate to serve urban levels of development and the land is annexed into the City and zoned for urban development. The City and County, in managing land within the urbanizable and unincorporated portion of the Urban Growth Area may adopt language, if necessary, within its land use ordinance consistent with this provision.

C) The following definitions are associated with the urban growth management policies and strategies above:

Urban Level of Service/Development: Urban Level of Development is development which generally requires supporting full urban services, as indicated above, to be capable of reaching development levels planned for within the City of Rockaway Beach Comprehensive Plan. Any proposed subdivision partition shall be required to be developed with full urban services (i.e., public water and sewer, urban streets and adequate storm drainage facilities.)

Urban Lands: Lands inside the City of Rockaway Beach Urban Growth Boundary for which sewer and water services are available and capable of supporting planned levels of development, including associated open space and unbuildable land.

Urbanizable Lands: Land inside the City of Rockaway Beach Urban Growth Boundary that is designated for urban development for which sewer and water services capable of supporting planned development are not available.

Justification for the Rockaway Beach Urban Growth Boundary

1. The justification for the Rockaway Beach Urban Growth Boundary (UGB), previously found in the Comprehensive Plan Background Report is found in Appendix 2.

Housing Element

The state-wide goal applicable to this plan element is: *“To provide for the housing needs of citizens of the state.”*

The housing needs of Rockaway Beach differ from communities elsewhere primarily because of its coastal location, its lack of industry other than tourism, and its size. Rockaway Beach is a resort area, with approximately 65 percent of its housing used on a weekend or vacation basis. A large percentage of its permanent residents, about 30 percent, are senior citizens, which is typical of communities in the coastal area. The major housing needs of the City are basically two-fold:

1. Housing for low-income workers employed by tourist-oriented businesses, and
2. Housing for low-income senior citizens.

The City's housing strategy is to:

- Permit development on smaller lots, 5,000 square feet;
- To permit development of duplex and multi-family dwellings throughout most of the City on an outright or conditional use basis;
- To encourage higher densities, generally 24 dwellings per acre, for multi-family development;
- To permit manufactured dwellings on individual lots in some zones; and
- To designate zones that provide manufactured dwelling subdivisions and manufactured dwelling parks.

The City has also encouraged the development of low cost federally subsidized land in conjunction with the school district. Up to the present time, housing development in the City has mostly been in the form of single-family dwellings.

Revised Housing Needs Analysis (2007)

In 2007, the City revised its housing needs analysis based on work completed by ECONorthwest. *The Urbanization Report* (p. 4-23) summarizes the results of the 2007 Housing Needs Analysis as follows:

Table 4-15 shows the forecast of new dwelling units and land need by type. The historical residential mix was 73% single-family, 18% manufactured (mobile home), and 9% multiple family. The needs analysis forecasts a higher level of multifamily housing production and shifts the housing split to 80% single-family types [including manufactured homes] and 20% multifamily types for residents. Rockaway Beach already allows for relatively high density housing; development on small lots, typically 5,000 square feet for single-family dwellings, 3,500 square feet for duplexes, and 1,750 square feet per unit for multifamily dwellings. The needs analysis also forecasts increasing densities for all types of housing. These increases are based on national, state, and regional trends of building on smaller lots and increased need for multifamily housing.

The forecast indicates that Rockaway Beach will need about 19 net residential acres, or about 24 gross residential acres to accommodate new housing for residents between 2007 and 2027.

Table 4-15. Forecast of needed new dwelling units and land need by type, Rockaway Beach, 2007-2027

Housing Type	New DU	Percent	Density (DU/net res ac)	Net Res. Acres	Net to Gross Factor	Gross Res. Acres	Density (DU/gross res. Ac)
Single-family							
Single-family detached	98	60%	8.0	12.3	25%	16.3	6.0
Manufactured	33	20%	8.0	4.1	20%	5.2	6.4
Subtotal	131	80%	8.0	16.4		21.5	6.1
Multifamily							
Condo/Townhomes	16	10%	15.0	1.1	15%	1.3	12.8
Multifamily	16	10%	15.0	1.1	10%	1.2	13.5
Subtotal	32	20%	15.0	2.1		2.4	13.1
Total	163	100%	8.8	18.5		23.9	6.8

Coastal Vacation (Second or Seasonal) Homes

A major issue faced by northern coastal communities is accommodation of second homes used primarily for recreational and income purposes. The Urbanization Report (pp. 4-10 to 4-12) looked carefully at this issue and reported the following:

“Rockaway Beach has a large number of homes that are used seasonally or recreationally. About half of Rockaway Beach’s 1,600 homes were vacant for recreational or seasonal reasons during the 2000 Census....The Tillamook County Assessor’s data suggests that the majority of recent building activity in the City has been for seasonal housing....The challenges that Rockaway Beach faces as a result of the vacation and second homes include:

- Housing is less affordable to people living within Rockaway Beach. The City’s average wage is lower than the state average. People who can afford to purchase a second home can afford to pay more for housing than many people working in Rockaway Beach.
- Dense multifamily residential developments are being built in the commercial zone. Rockaway Beach allows residential development in land zoned for commercial use. The high value of housing for seasonal and recreational purposes has resulted in redevelopment of properties in the commercial zone from commercial to residential uses.
- Owners of vacation and second homes may be less likely to be directly engaged in the community than full-time residents. People living in Rockaway Beach may be more involved with community activities and concerns than owners of second homes, resulting in less engagement on the part of a significant share of property owners.

The benefits of the large share of seasonal and recreational housing are predominantly economic in nature. Second homeowners and tourists are likely to patronize retail and commercial businesses in Rockaway Beach, such as stores and restaurants. In addition, property owners pay property taxes, which fund City services that they probably use less frequently than full-time residents.”

The *Urbanization Report* (p. 4-22) projects that second and vacation homes will account for half of future new home construction in Rockaway Beach:

“Table 4-14 presents a forecast for seasonal housing units for Rockaway Beach for 2007 to 2027. This forecast is based on the assumption that seasonal housing will continue to account for 50% of the housing stock in Rockaway Beach, as it did in 2000. This forecast also assumes that seasonal housing units will be developed at a greater density than housing for year-around residents, with a mix of 50% multifamily dwellings.

Table 4-14. Forecast of seasonal units, Rockaway Beach, 2007-2027

Vacation homes	Mix	Low demand	High demand
Single-family	50%	175	600
Multifamily	50%	175	600
Total	100%	350	1200

Source: ECONorthwest

The high level of uncertainty in the demand for seasonal housing means that it is possible that this forecast for seasonal housing may be inaccurate. If development trends from 2005 and 2006 continue over the planning period, with more than 100 permits issued annually, the 20-year demand for seasonal housing could be as much as 1,200 dwellings. This scenario represents a possible, if somewhat unlikely, future for Rockaway Beach. The City can set policies that limit or encourage seasonal housing development.”

The *Urbanization Report* (p. 4-24) also projects how much buildable land is likely to be consumed by vacation or “seasonal” homes over the 20-year planning period:

“Table 4-16 shows a forecast of land needed as a result of demand for seasonal housing from 2007 to 2027... The estimated buildable land need is between 21 and 74 gross residential acres.

Table 4-16. Forecast of demand for seasonal housing and land need by type, Rockaway Beach, 2007-2027

Vacation homes	Mix	Density (DU/gross res ac)	Low Demand		High Demand	
			Dwellings	Gross Res Acres	Dwellings	Gross Res Acres
Single-family	50%	6.0	175	29.2	600	100.0
Multi-family	50%	12.8	175	13.7	600	47.1
Total	100%	8.16	350	42.9	1200	147.1

Redevelopment

Assumptions

Percent of units	50%	50%
Vacant acres needed	21.4	73.5

Source: ECONorthwest

The *Urbanization Report* (p.6-5) determines that Rockaway Beach has 157 gross buildable residential acres. Even under the “high demand” scenario, the existing UGB has more than sufficient land to accommodate project needs for year-around and seasonal dwellings.

The following policies are meant to anticipate the needs for housing in Rockaway Beach, using public and private resources. Emphasis is placed on housing for the low and moderate income, primarily because it is the most difficult to provide in today’s housing market. It is a basic goal of the plan to allow flexibility in the location and density of this type of housing. [Housing Element, amended by Ord. 277, Aug. 29, 1990.]

Policies

1. The City shall support all efforts to provide low or moderate income housing in and around Rockaway Beach, and shall cooperate with the Tillamook County Housing Authority, and Northwest Oregon Housing Association.
2. The Land use Element of the comprehensive plan and the zoning ordinance shall designate areas within the City where multifamily dwellings may be located, and where mobile home parks may be developed. It is assumed that low cost multi-family housing developed with public or private financing can be located anywhere other multi-family housing is allowed.
3. [Policy 3, deleted by Ord. 277, Aug. 29, 1990.] The City shall designate sufficient buildable land within the UGB to meet housing needs identified in the *Urbanization Report* (ECONorthwest, June 2007). Approval standards for needed housing shall be clear and objective, as required by state statute and the Goal 10 (Housing) administrative rule.
4. Manufactured dwellings shall be permitted in areas zoned for single-family dwellings, subject to clear and objective design standards. [Policy 4, amended by Ord. 277, Aug. 29, 1990.]
5. Federal and state housing programs should be used to upgrade the existing housing in Rockaway Beach and to provide new dwellings.
6. The City shall review the impacts of vacation rentals on the demand for public facilities and services, neighborhood identity and community, and the City’s tax structure. [Policy 6, deleted by Ord. 277, Aug. 29, 1990.]

7. The City shall review potential impacts on buildable residential lands resulting from implementation of riparian corridor and wetland protection measures.[Policy 7, deleted by Ord. 277, Aug. 29, 1990.]
8. Housing development shall be located within the urban growth boundary established in this plan to insure that efficient, logical extensions of urban services such as sewerage, water, roads and fire and police protection will adequately serve new development.
9. Street, sidewalk and other development and subdivision improvement standards should be realistically sized so as to not add undue costs to housing development. Street widths and paving techniques should reflect the density of development, the projected traffic loads, whether the development will be permanent or vacation use, and the character of the surrounding streets.
10. Housing information, projections and needs and the buildable lands inventory must be continually reviewed and, where necessary, updated. The 2007 Housing Needs Analysis prepared by ECONorthwest is adopted as part of the comprehensive plan and supersedes previous housing needs analyses.
11. Efforts must be made through zoning, enforcement of the building code and other ordinances to repair, and where necessary, remove dilapidated structures in the City.

Transportation Element

The statewide goal applicable to this plan element is: *“To provide and encourage a safe, convenient and economic transportation system.”*

The size, geography and location of Rockaway Beach obviously limit the variety of transportation types available to residents and visitors. The automobile is the predominant form of transportation, but pedestrian and bicycle traffic, especially in the summer tourist season, must be considered as an important part of the overall transportation system. Limited public transportation is available in Rockaway Beach. Twice daily commercial bus service connects Rockaway Beach with other cities, and a bus system for the elderly has been established in Tillamook County to improve transportation access for that segment of the population.

Although a Port of Tillamook Bay rail line extends through the City, there are no rail freight or passenger facilities in Rockaway Beach. In the early part of the century, rail service was the most important means of access to the City, for both the summer recreation trade and for goods.

This plan element is intended to provide policies concerning all forms of transportation in the City, including street construction and improvement, motor vehicle, bicycle and pedestrian circulation, parking and the special needs of the elderly and the handicapped, in order to promote an efficient, safe and balanced transportation system. Only by addressing the need for different forms of transportation can reliance on the automobile be decreased and some measure of energy conservation take place. Conservation of energy resources can also be aided by limiting the width of pavement in street construction, and by encouraging cluster or higher density.

Circulation

1. Pedestrian and bicycle needs should be considered in all proposed street construction and in the improvement of existing rights-of-way, in order to increase safety and encourage the use of non-automobile transportation.
2. Construction of streets and roads in steep hillside areas should follow contour lines and natural topography wherever possible to minimize the danger of slides. [Policy 2, amended by Ord. 277, Aug. 29, 1990.]
3. Street and road construction should include provisions for drainage unless it is an area to be served by the City drainage system. Drainage in steep areas should not introduce storm runoff into the ground (except in culverts) and thereby increase the danger of landslides. Culverts shall be included in road projects where heavy runoff could cause erosion or slumping of the road bed.
4. Streets constructed by private developers must meet all applicable City standards before acceptance into the city street system. [Policy 4, amended by Ord. 277, Aug. 29, 1990.]
5. [Policy 5, deleted by Ord. 277, Aug. 29, 1990.]
6. [Policy 6 deleted by Ord. 277, Aug. 29, 1990.]
7. Street categories in Rockaway are depicted in Rockaway Beach Technical Standards and are hereby incorporated by reference.
8. In areas of steep topography or other unusual circumstances, the planning commission may waive the street standards in order to minimize slide or other hazards, especially the street width requirements. (On-street parking should be banned where necessary, with additional off-street parking required to compensate for it.)
9. [Policy 9, deleted by Ord. 277, Aug. 29, 1990.]

10. The City will cooperate with the State Department of Transportation in developing any major improvements to US Highway 101. Any major improvements shall give consideration to the following:
 - A. The enhancement of vehicular and pedestrian access across US Highway 101;
 - B. The maintenance or “improvement of parking facilities along US Highway 101;
 - C. The provision of appropriate landscaping; and
 - D. The minimization of short-term disruptions of downtown business and an enhancement of the long range viability of the downtown area.
[Policy 10, added by Ord. 277, Aug. 29, 1990.]

Parking

Parking needs in Rockaway are obviously most severe during the summer tourist season. The state Highway Division provides a wayside parking lot to provide access to the beach and the downtown area, but parking problems persist in the downtown area. The City has established a long narrow parking lot between US Highway 101 and the Southern Pacific railroad tracks between Nehalem Avenue and S. 3rd Avenue separated from the highway by a curb.

Special Transportation Needs

1. Sidewalks should be constructed along all heavily traveled streets, including US Highway 101. The state Highway Division should be encouraged to provide a sidewalk on the east side of the highway from S. 3rd Avenue to S. Stark Street.
2. Pedestrian crosswalks across US Highway 101 should be clearly marked and defined with devices such as pedestrian refuges and curbside islands.
3. Beach access should be made as easy as possible for all residents and visitors. The City should construct or maintain accesses where necessary to insure that persons of limited mobility, such as elderly and handicapped persons, can get to the beach.

4. The City should consider placing wheelchair ramps at key points in the downtown area. These ramped curbs would also be of value to people using walkers and those with poor walking ability.
5. The Tillamook County special bus service for the elderly program should be well-publicized. At present it serves Rockaway Beach with regular stops. The possibility of constructing stop shelters should be investigated. These could also be used by school children and passengers on the commercial inter-city buses.

Parks and Recreation

[Title, amended by Ord. 277, Aug. 29, 1990.]

The state-wide goals applicable to this plan element are: *“To encourage open space and protect natural and scenic resources. To satisfy the recreational needs of the citizens of the state and visitors.”*

This element of the Comprehensive Plan is intended to describe the parks, recreational facilities, and open space in the Rockaway Beach area, evaluate the availability of such areas, and maintain and expand such areas, in keeping with the appropriate state-wide goals.

The City of Rockaway Beach is naturally endowed with various types of undeveloped land suitable for recreation. The beach and forest lands, the ocean, bays and rivers in the area afford residents and visitors a wide variety of opportunities for both active and passive outdoor recreation. Strolling on the beach, stalking elk in nearby forests, fishing or boating on Lake Lytle, or swimming in other City lakes are some of the recreation possibilities. These natural recreation opportunities constitute the base of the Rockaway Beach economy.

Recognizing the scenic and recreational value of the coast, the state of Oregon long ago took steps to insure that the beach itself would remain a recreational resource available to the public. In 1915, Governor Oswald West declared the ocean beach to be a state highway, thus assuring free access to the waterfront. In 1967, the beach was declared a state recreation area. It has been state policy since that time to provide access to the beach and other state-owned recreational areas, and it is anticipated that the policy will be continued. The state Highway Division uses state revenues and federal funds to acquire and develop these access points.

It is a basic philosophy of the land use plan that, where dwellings are close to the beach, such as the land west of US Highway 101, less lot area is required. This is in recognition that the beach and ocean provide great amounts of open space and recreation opportunities to the residents in these areas.

Recreation opportunities are needed for residents of the City's neighborhoods. The City Park is undeveloped, the ball field at the school has fallen into disrepair, and the downtown has no outdoor areas at present for people to sit and relax. A small park has been developed around the City Hall building with funds from the US Bureau of Outdoor Recreation.

Policies

1. The planning commission shall work closely with the state or county parks departments early in the design stage to assist in planning park developments in the urban growth boundary. The City will cooperate with the state Parks Division in any planning for the upgrading of the Manhattan Beach Wayside and restroom improvements at the Rockaway Beach state Wayside. [Policy 1, amended by Ord. 277, Aug. 29, 1990.]
2. Existing public ownership, rights-of-way and similar public easements, which provide access to the ocean beaches or coastal lakes in Rockaway Beach shall be retained or replaced, if sold, exchanged or transferred. Rights-of-way may be vacated to permit redevelopment provided public access across the affected site is retained. [Policy 2 as amended by Ord. 223, Aug. 24, 1982 and Ord. 277, Aug. 29, 1990.]
3. Beach accesses of both the state and City should afford access to elderly and handicapped people.
4. Review of county and state park development should encourage maintenance of natural vegetation, prevention of water or wind erosion, good traffic circulation, design of restrooms or other structures to be as unobtrusive as possible, and should be in harmonious design with the surrounding environment.
5. The plan recognizes the state waysides and the state controlled beach as significant open space resources to the area.
6. Local groups such as the volunteer fire department, fraternal organizations and the local National Guard unit should be encouraged by the City to participate in development of existing parks. Playground equipment, sanitary facilities, picnic areas and landscaping are needed.
7. Preservation of open space shall be encouraged through the use of the cluster development concept in land development. Small play areas, parks and other recreational facilities should be incorporated in cluster developments and subdivisions for the benefit of their residents.
8. [Policy 8, deleted by Ord. 277, Aug. 29, 1990.]

9. [Policy 9, deleted by Ord. 277, Aug. 29, 1990.]
10. The City shall identify and provide adequate parks and recreation opportunities for its citizens.
11. Land that becomes available for public ownership through tax foreclosure or other means shall be considered for potential park, open space or recreation use, especially in the areas around Lake Lytle and Crescent.
12. [Policy 12, deleted by Ord. 204, Apr. 28, 1981; and Ord. 277, Aug. 29, 1990.]
13. [Policy 13, deleted by Ord. 277, Aug. 29, 1990.]
14. [Policy 14, deleted by Ord. 277, Aug. 29, 1990.]
15. The City recognizes the Oregon Coast Hiking Trail along the beach and the Oregon Coast Bicycle Trail along US Highway 101 as important recreation opportunities for visitors and residents of the area. These resources shall be protected.
16. [Policy 16 as amended by Ord. 204, Apr. 28, 1981; and deleted by Ord. 277, Aug. 29, 1990.]

Public Facilities and Services

The Public Facilities Plan contains an assessment of the sewer, water and storm drainage systems, with improvements projected, including a capital improvements program. Policy statements concerning sewer and water systems are found in Ordinance Nos. 93-297 and 06-399 respectively.

General policies and recommendations on each public system are as follows:

Sewerage System

(See map 11, following pages)

1. Costs of extension of the sewer system should generally be borne by those requesting service. This can be accomplished by the property owner or developer paying for the extension, or by the formation of a local improvement district (LID) for the purpose.
2. Extension of sewer lines should consider the capacity of the treatment facility, and the costs to the City versus anticipated benefits. Sewer services should be provided only if there is adequate treatment capacity available, or if there would be capacity provided within one year from the installation of the sewer

services as certified by the city Engineer or the Department of Environmental Quality.

3. Sewer service shall not be provided to those areas outside the City.

Water System

(See map 1.0, next page)

1. Water system extensions will be considered only for those areas inside the Rockaway Beach Urban Growth Boundary [Policy 1, amended by Ord. 277, Aug. 29, 1990.]
2. The City may attach any conditions to the extension of sewer or water lines concerning the development (or non-development) of properties along the length of extensions, based on physical features of the land, density requirements, development limitations, and other considerations.

Schools

1. The City and School District should jointly develop sports and recreation facilities that could benefit each other, such as tennis courts at the high school, or a ball field next to the administration building. [Policy 1, amended by Ord. 277, Aug. 29, 1990.]
2. [Policy 2, deleted by Ord. 277, Aug. 29, 1990.]
3. [Policy 3, deleted by Ord. 277, Aug. 29, 1990.]
4. The school district should consult the city planning commission prior to the development or disposition of any land or buildings in the City or on its fringe. [Policy 4, amended by Ord. 277, Aug. 29, 1990.]

Solid Waste Disposal

The City's solid waste is trucked to the Nehalem Bay transfer station. The City is cooperating with Tillamook County's efforts to improve the recycling of solid waste. [Solid Waste Disposal, amended by Ord. 277, Aug. 29, 1990.]

Police Service

The City presently maintains a police force of three full-time officers. The City also has a mutual aide agreement with Tillamook County's Sheriff Department who also furnish police services outside the City and in the urban growth boundary. [Police Service, amended by Ord. 277, Aug. 29, 1990.]

Fire Protection and Ambulance Service

The City maintains a volunteer fire department, and contracts with surrounding areas such as Twin Rocks and Nedonna Beach. Full ambulance service is provided by the Tillamook County General Hospital which has state approved equipment and personnel. [Fire Protection and Ambulance Service, amended by Ord. 277, Aug. 29, 1990.]

Public Buildings

1. [Policy 1, deleted by Ord. 277, Aug. 29, 1990.]
2. [Policy 2, deleted by Ord. 277, Aug. 29, 1990.]

Senior Citizen Services

The City supports a Rockaway Senior Citizens Center and a nutrition program. The City has and should continue to demonstrate its commitment to this large segment of the town's population. [Senior Citizens Services, amended by Ord. 277, Aug. 29, 1990.]

Health Services

1. [Policy 1, deleted by Ord. 277, Aug. 29, 1990.]
2. [Policy 2, deleted by Ord. 277, Aug. 29, 1990.] [Health Services provisions as amended by Ord. 204, Apr. 28, 1981; and Ord. 277, Aug. 29, 1990.]
3. The city provides facilities for a public health clinic sponsored by the Tillamook County Health Department.

RESOLUTION NO. 2025-01

**A RESOLUTION ADOPTING PLAN OF ACTION FOR 2023-2024
FISCAL YEAR AUDIT FINDINGS**

WHEREAS, the City’s audit of the fiscal year ending June 30, 2024 was completed by the independent auditing firm, Koontz, Blasquez & Associates, P.C.; and

WHEREAS, the audit report included deficiencies as indicted in the attached Exhibit A; and

WHEREAS, the State requires that municipalities adopt a plan of action to address any deficiencies and file the plan with the Secretary of State.

**NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS
FOLLOWS:**

Section 1. The City of Rockaway Beach City Council adopts the Plan of Action for 2023-2024 Fiscal Year audit findings, attached as Exhibit A.

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

**APPROVED AND ADOPTED BY THE CITY COUNCIL THE 15TH DAY OF JANUARY
2025.**

APPROVED

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

City of Rockaway Beach, Oregon

276 S. Highway 101, PO Box 5

Rockaway Beach, OR 97136

503.374.1752



January 15, 2025

Office of the Secretary of State
Audits Division
255 Capitol Street NE, Suite 180
Salem, Oregon 97310

Plan of Action for the City of Rockaway Beach

The City of Rockaway Beach respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ended June 30, 2024. The audit was completed by the independent auditing firm, Koontz, Blasquez & Associates, P.C., Albany, Oregon. The plan of action was adopted by the governing body of the city at their meeting on January 15, 2025, as indicated by the signatures below.

The deficiencies are discussed below with the corrective action plan listed for each:

1. Significant Deficiency: Revenue Recognition

- a. Description:** During the audit, the auditor noted year-end revenue for transient room taxes were recorded as cash receipts instead of receivables. Recording uncollected cash may result in a material misstatement of balance sheet accounts in one or more fiscal years.

Recommendation: The auditor recommended that a receivable is recorded in the period of recognition and then offset when cash is received.

- b. Plan of action:** City will record receivables in their period of recognition and then offset when cash is received. The city will modify its monthly general ledger procedure checklist to include balancing receivables.
- c. Timeframe for, or date of, implementation:** January 01, 2025

2. Significant Deficiency: Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)

- a. Description:** Auditing standards require the auditor to assess the internal control system of the city. In addition, the standards require the auditor to extend this assessment of controls over financial statement preparation. Proper controls over financial statement preparation requires adequate knowledge and involvement to detect errors and omissions in the financial statements. The City relies on the auditor to assist in drafting the financial statements. In addition, the auditor verifies that the financial statements, including note disclosures, contain all of the elements required to comply with accounting principles generally accepted in the United States of America. The auditor believes that the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards; however, the auditor's assistance in drafting the financial statements described above does produce a significant deficiency in the City's internal control system.

Recommendation: The auditor does not recommend any change in the preparation of the financial statements, but the council should be aware of this deficiency and stress the importance to management of a thorough review of the financials prior to management's approval of the audit.

b. Plan of action: The City of Rockaway Beach considers the cost of staffing the financial expertise to correct this deficiency to outweigh the benefit, and has determined that it is more beneficial to continue to outsource these matters to external experts.

c. Timeframe for, or date of, implementation: January 1, 2025

3. Significant Deficiency: Changes Subsequent to Financial Audit

a. Description: During the audit, it was noted that changes were made to the prior year's activity after the financial audit was performed. Expenses were recorded, but not provided to the auditor, which could result in an overstatement of fund balances.

Recommendation: The auditor recommended that management ensure that all activity is recorded in the City's financial statements.

b. Plan of action: The accounting software has the capability of locking periods once closed. This feature will be used moving forward so that closed periods will not be able to have expenditures posted to them.

c. Timeframe for, or date of, implementation: January 1, 2025

Signed by:

Luke Shepard, City Manager

Date

Charles McNeilly, Mayor

Date

RESOLUTION NO. 2025-03

**A RESOLUTION APPOINTING MEMBERS TO THE PLANNING COMMISSION
TO FILL VACANT POSITIONS 1 & 7**

WHEREAS, the Rockaway Beach Charter Chapter III, Section 7 authorizes the Mayor, with the approval of a majority of the Council, to make appointments to committees; and

WHEREAS, the City of Rockaway Beach Planning Commission has vacancies in Position 1 and Position 7; and

WHEREAS, the Mayor and City Council have reviewed the applications received from residents meeting the qualifications provided in City Code Chapter 31.01(C) to serve on the Planning Commission.

**NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS
FOLLOWS:**

Section 1. The City of Rockaway Beach City Council hereby approves the appointment of Jason Maxfield to Planning Commission Position 1, for a term ending 06/30/2026.

Section 2. The City of Rockaway Beach City Council hereby approves the appointment of Lydia Hess to Planning Commission Position 7, for a term ending 06/30/2025.

Section 3. This Resolution shall be effective immediately upon adoption.

**APPROVED AND ADOPTED BY THE CITY COUNCIL THE 15th DAY OF
JANUARY 2025.**

APPROVED

ATTEST

Charles McNeilly, Mayor

Melissa Thompson, City Recorder

RESOLUTION NO. 2025-02

A RESOLUTION APPROVING A SITE HOST AGREEMENT WITH EV CHARGING SOLUTIONS, INC. FOR ELECTRIC VEHICLE CHARGING STATIONS AT ANCHOR STREET PARKING LOT

WHEREAS, EV Charging Solutions, Inc, hereinafter referred to as "EVCS", has access to public and/or private funding to install and operate Level II Charging and/or Direct Current Fast Charging ("DCFC") stations used for charging and/or recharging electric vehicles (hereafter the "Equipment"); and

WHEREAS, this funding is intended to improve the availability and reliability of electric vehicle charging systems; and

WHEREAS, the City wishes to allow the construction, operation, and/or maintenance of one or more items of Equipment on its real property located in the Anchor Street Parking Lot and also wishes to allow public use of the Equipment; and

WHEREAS, the City and EVCS wish to share the revenue realized from the sale of electricity stemming from the utilization of the Equipment on the property as more fully described in the agreement attached as Exhibit 1; and

WHEREAS, the City and EVCS desire that this Agreement shall remain in effect, subject to the terms and conditions set forth below, for ten (10) years after the commissioning date (i.e., date when the Equipment is placed in service on the Property);

NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS FOLLOWS:

Section 1. The City of Rockaway Beach City Council hereby approves the site host agreement with EV Charging Solutions, Inc., attached as Exhibit 1.

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

APPROVED AND ADOPTED BY THE CITY COUNCIL THE 15th DAY OF JANUARY 2025.

APPROVED

ATTEST

Charles McNeilly, Mayor

Melissa Thompson, City Recorder



SITE HOST AGREEMENT

This Site Host Agreement (hereafter the “**Agreement**”) is effective as of January 31, 2025 (hereafter the “**Effective Date**”) by and between EV Charging Solutions, Inc., a California corporation with its principle at 11800 Clark Street, Arcadia, California 91006 (hereafter “**EVCS**”), and City of Rockaway Beach an Oregon City (hereafter “**Site Host**”). EVCS and Site Host may collectively be referred to herein as the “**Parties**” or individually as “**Party**.”

RECITALS

WHEREAS, EVCS has access to public and/or private funding to install and operate Level II Charging and/or Direct Current Fast Charging (“**DCFC**”) stations used for charging and/or recharging electric vehicles (hereafter the “**Equipment**”); and

WHEREAS, this funding is intended to improve the availability and reliability of electric vehicle charging systems; and

WHEREAS, Site Host wishes to allow the construction, operation, and/or maintenance of one or more items of Equipment on its real property (hereafter “**Property**” and/or “**Site**”) in the location more specifically identified herein and also wishes to allow public use of the Equipment; and

WHEREAS, the Parties wish to collaborate by utilizing their respective resources to promote the electric transportation sector; and

WHEREAS, the Parties wish to share the revenue realized from the sale of electricity stemming from the utilization of the Equipment on the Property as more fully described below; and

WHEREAS, the Parties desire that this Agreement shall remain in effect, subject to the terms and conditions set forth below, for ten (10) years after the commissioning date (i.e., date when the Equipment is placed in service on the Property);

NOW, THEREFORE, in consideration of the promises set forth herein, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, EVCS and Site Host agree as follows:

1. Recitals

The Parties agree that the foregoing Recitals are true, correct, and accurate.

2. EVCS’ General Obligations for Equipment and Services

EVCS shall provide the following equipment and services at EVCS sole expense:

- a) Purchase of the Equipment (consisting of 4 DCFC Stations and 1 Level II Stations), the general specifications for which are detailed in Exhibit A together with all other mechanical, electrical, and physical components necessary for the



installation, connection, and operation of the Equipment in accordance with this Agreement (the Parties agree that the Equipment delivered to the Property shall be the same or similar to the equipment detailed in **Exhibit A**);

- b) Preparation of the Property and installation of the Equipment at the location(s) approved, specified and identified by Site Host (the “**Project Site**”) and performed by qualified and licensed contractor(s) in accordance with local codes, permitting, and inspection requirements, as detailed in **Exhibit B**. For the purposes of initially creating a rebate application and reserving funding for the Project, EVCS and Site Host may mutually agree to leave Exhibit B blank upon initial execution. Once funding is reserved and further feasibility and recommendations are made by EVCS’ electrical contractor in accordance with Site Host’s written approval, the Parties shall further specify the approved location(s) and Site design by mutual written agreement on Exhibit B;
- c) Payment of all costs of its contractors associated with the delivery, site preparation, installation, and setup of the Equipment at the Project Site;
- d) EVCS shall be solely responsible for design, installation, wiring, connection and integration of the charging system, consumption/use meters, and related equipment into the public power grid in a manner sufficient to allow operation of the charging station(s) and the ongoing metering of power usage from each charging port. EVCS will obtain relevant construction and electrical permits, coordinate with the electric utility for grid interconnection, and obtain site host approval for site location;
- e) Ongoing maintenance/repairs of the Equipment for the term of the Agreement;
- f) All necessary communications, instructions, and network systems to facilitate public use of the Equipment to charge electric vehicles; and
- g) Periodic reports to Site Host on the utilization of the Equipment.

3. Site Host General Obligations

Site Host shall undertake the following, at Site Host’s sole expense:

- a) Provide reasonable access to EVCS for the placement, use, and operation of the Equipment at the Project Site for the full term of this Agreement. Site host reserves the right to use site for non-EV charging events up to three times per year;
- b) Provides the necessary temporary construction access for EVCS and its contractors for preparation of the Project Site and for installation of the Equipment;
- c) Provides necessary ongoing utility easements and / or access for installation, usage, and maintenance of power lines, conduits, meters and Equipment;



- d) Allow reasonable, and ongoing access to the Project Site and Equipment in order for EVCS to collect, use, and distribute data;
- e) Will not knowingly allow the Equipment to be, and will take all reasonable steps to prevent the Equipment from being opened, accessed, modified, or repaired by anyone other than EVCS or its licensed contractors;
- f) Will not sell, alienate, hypothecate, transfer, assign, encumber or otherwise pledge the Equipment;
- g) Use reasonable efforts to prevent damage and vandalism of any type to the Equipment;
- h) Will not, and will not permit or allow any third party to, open, move, modify, reverse engineer, or disassemble the whole or any part of the Equipment or any part thereof in any manner;
- i) Will not, and will not permit or allow any third party to, uninstall the Equipment
- j) Allow EVCS and its approved contractors reasonable access to the Project Site for installation, maintenance, repair, replacement and approved de- installation of the Equipment;
- k) Cause the Project Site to be maintained in a clean, safe, and orderly condition, utilizing at least the same standard as to which other areas at the Property that are under the Site Host's control are maintained;
- l) Assign to EVCS all right, title and interest in and to all and any rebates that Site Host may receive relating to the Equipment, and/or this Agreement; including, but not limited to, (a) rebates or other payments based in whole or in part on the cost or size of equipment, (b) performance-based incentives paid as periodic payments, (c) tax credits, grants or benefits, and (d) any other attributes, commodities, revenue streams or payments, in each of (a) through (d) under any present or future law, standard or program and whether paid by a utility, private entity or any governmental, regulatory or administrative authority.
- m) Assign EVCS all right, title and interests in and to environmental credits (e.g., carbon credits) relating to the Equipment, and/or this Agreement; including, but limited to electric vehicle charging or renewable energy credits or certificates, carbon credits and any similar environmental or pollution allowances, credits or reporting rights.
- n) Assign EVCS all right, title and interest in and to the enrollment of the Equipment into a demand response program and any and all economic benefit arising from such an enrollment. If demand response program benefits credits the Site Host



utility bill, the utility bill credit will be used to offset cost of electricity described in paragraph 4 and subchapter d (4.d.) and demand charges described in paragraph 4 and subchapter e (4.e.) and if the demand response credits are in excess of demand charges and cost of electricity, EVCS can request Site Host for reimbursement of such excess. The Site Host agrees to issue such a reimbursement within thirty (30) days of request by EVCS.

- o) Shall cooperate with EVCS during the entire time period required by EVCS to complete the preparation of the Project Site and the installation of the Equipment. Site Host understands and acknowledges that EVCS will expend a significant amount of time, resources and effort to assess the Project Site, secure funding for the installation of the Equipment, and initiate engineering and design for the Equipment. Site Host further understands and acknowledges that the timeframe for completion of the Equipment installation is in part dependent on third parties, such as utility providers, rebate and permitting authorities and grant organizations, and thus the amount of time it takes to complete installation of the Equipment at the Project Site is often outside of EVCS' control. Thus, Site Host agrees that its cooperation as described above is of the essence of this Agreement.
- p) Provide EVCS with prompt notification of the sale or transfer of the Project Site, which notice shall include current contact information of the buyer or transferee.

4. Revenue Sharing

The Parties agree that:

- a) The Equipment installed by EVCS is intended to generate revenue through the patronage of customers utilizing the Equipment placed with the Site Host.
- b) EVCS shall, in its discretion, determine the price/rate at which electricity shall be sold to consumers utilizing the Equipment.
- c) EVCS will collect the proceeds generated from the sale of electricity from the Equipment placed with the Site Host and pay Site Host **\$0.05** (five cents) for each kWh of electricity sold to customers utilizing the DCFC Equipment and **\$0.03** (three cents) for each kWh of electricity sold to customers utilizing Level II Equipment, plus 100% of the cost of electricity utilized by the equipment; in the event the Site Host is responsible to pay for the cost of such electricity usage. Site Host may, in Site Host's discretion, offer certain customers free or discounted charging rates, provided, however, that EVCS will offset any revenue share amounts owed to Site Host by an amount proportionate to the reduction in revenue caused by such discounts. In the event there is a balance owed from Site Host to EVCS as a result of such discounts, Site Host shall remit payment to settle said balance within ninety (90) days of receipt of a request for payment from EVCS.
- d) In the event Site Host incurs any utility provider assessed incremental demand charges strictly in connection with the operation of the installed Equipment, Site Host shall present these charges, including any support and back-up documentation that



- substantiates the charges to EVCS, and EVCS shall reimburse Site Host for these substantiated charges within ninety (90) days of receipt of a request for payment from EVCS.
- e) EVCS at its sole option will have the right to own the electricity service meter and/or utility service account servicing the Equipment.
 - f) EVCS will have forty-five (45) days after the end of each calendar quarter, to remit the appropriate revenue share payment to Site Host. The billing cycle will begin on the first day of the quarter and end on the last day of that same calendar quarter. EVCS shall provide Site Host with a quarterly accounting statement within forty-five (45) days following the end of the previous quarter indicating the total amount of revenue generated, including any offsets or reductions to revenue, and the resulting net revenue share amount owed to Site Host.
 - g) Notwithstanding anything to the contrary in this Section 4, if the total quarterly amount owed to Site Host is less than one hundred dollars (\$100), then EVCS may, in its sole discretion, choose to withhold payment payout to the Site Host until at least one hundred dollars (\$100) is due to Site Host.
 - h) See Exhibit D for Site Host ACH payment information. If such information is provided, EVCS shall make all required payments via ACH direct deposit, until further notice from Site Host.

5. Term of Agreement:

The term hereof shall begin upon the Effective Date. The date the Equipment becomes operational will hereafter be referred to as the "Commencement Date." The term hereof shall expire (unless renewed or extended) ten (10) years from the Commencement Date (hereafter the "Termination Date"), unless sooner terminated in accordance with the provisions hereof.

a) Optional Ten (10) Year Extension Option

At least ninety (90) days but no earlier than one hundred and eighty (180) days prior to the expiration of the initial Term, EVCS reserves the right to provide written notice of Ten-Year Extension to Site Host. In the event of said Ten-Year Extension, EVCS reserves the right to replace the Equipment at the Project Site with Equipment that is comparable or better to Equipment that was previously installed. If EVCS notifies the Site Host of such intent EVCS will then replace the Equipment no later than one hundred and twenty (120) days after the Termination Date. The terms of this Agreement will remain in effect during that 120-day period after the Termination Date. Site Host will take all reasonable steps to allow EVCS to remove the pre-existing Equipment and replace the pre-existing Equipment with new Equipment. EVCS shall bear the cost to remove and replace the pre-existing Equipment. The removed pre-existing Equipment will then become the exclusive property of EVCS. If EVCS elects to replace the Equipment, this will cause the termination date of the Agreement to extend for an additional ten (10) year term from the expiration of the initial Term. If the existing Equipment is replaced with new Equipment during or at the conclusion of the original Term, site host grants all



interest to EVCS of any rebate(s) and/or environmental credits associated with the equipment replacement.

b) Automatic One (1) Year Renewal Clause

Provided EVCS (or the Parties) have not exercised the Ten (10) Year Extension Option, this agreement will automatically renew at the end of each Term for a further term of one (1) year unless either party gives the other written notice of termination at least thirty (30) days but no earlier than ninety (90) days prior to the end of the relevant term.

c) Early Termination Clause

This Agreement may be terminated upon 30 (thirty) days' written notice to either party without penalty or fee in the following instances:

In the case of EVCS, at any time and for any reason prior to the submission of the permit application for construction of the Equipment, at the Project Site, or thereafter at any time in the event that EVCS determines that the construction or continued operation of the Equipment is impracticable or uneconomical.

In the case of Site Host, in the event the Commencement Date has not occurred within eighteen (18) months from issuance of the approved utility plan, and required utility easement, if applicable, provided that Site Host's rights to terminate under this section shall terminate upon the Commencement Date.

6. Ownership of Equipment and Content

EVCS shall retain title to and ownership of the Equipment. All the information, content, services and software displayed on, transmitted through, stored within, or otherwise used in connection with the use and operation of the Equipment, including, but not limited to data, text, photographs, images, illustrations, video, html, source and object code, software, internet account access, advertising, and the like (collectively, the "Content") is owned exclusively by EVCS. Once this Agreement is terminated EVCS shall remove equipment and leave the Project Site in a clean condition at no cost to the Site Host.

7. Installation Activities

EVCS shall, at its sole cost and expense, be responsible for all installation activities (hereafter "Installation Activities") required to support the operation of the Equipment, and services therewith, including the hiring and coordination of all vendors and contractors; the installation of electrical equipment, utility lines, hardware, and software; site preparation, trenching, repaving, and landscaping.

8. Limitations on Use of Project Site

The Project Site and related parking spaces made available to the Project Site may be used for providing publicly-accessible electric vehicle charging. Site Host shall provide EVCS, its employees and contractors with reasonable access to the parking spaces and Equipment and shall otherwise provide to EVCS the same amenities and services Site Host provides



to other users of Site Host's parking facilities.

9. Utility Charges

EVCS shall be responsible for all electricity costs associated with both the operation of the Equipment and the charging of electric vehicles from the Equipment. Site Host shall cooperate with EVCS efforts regarding provision of electricity to the Equipment. Neither Site Host nor EVCS has any responsibility or liability for interruption, curtailment, failure, or defect in the supply of utilities furnished to the Equipment.

10. Allocation of Environmental Benefits

Site Host assigns to EVCS any renewable energy credits, allowances, or other indicators of environmental benefit attributable to the presence of the Equipment for the entirety of the time the originally installed Equipment is installed at the site but for a minimum of ten (10) years. If this Agreement extends under paragraph 5 and subchapter a (5.a.) or renews under paragraph 5 and subchapter b (5.b.), then paragraph 10 shall continue to remain in effect through the updated termination date.

11. Signage

EVCS shall have the right to place project-related signage to denote the location of the Equipment and the services available and may place other signage or advertising at the Property as EVCS reasonably determines to be practicable or appropriate, with site host approval.

12. Publicity

During the term of this Agreement, neither party will use the other party's name, logos, trademarks or service marks in any manner without the other party's prior written approval, which will not be unreasonably withheld or delayed.

13. Media Content

It is agreed that EVCS shall have sole control over the solicitation, contracting, and distribution of any and all media content relating to the Equipment, including but not limited to, any media content data transmitted to or from the Equipment and displayed using the Equipment. EVCS will use commercially reasonable efforts to avoid distributing media content that actually and directly conflicts with Site Host's media and advertising.

14. Indemnification

- a) EVCS shall indemnify and hold harmless Site Host, and any tenant, guest, customer, patron, or employee of Site Host, from and against any and all liability and expense of any kind, including reasonable attorneys' fees, arising from injuries or damages to persons or property resulting in any way from the negligence or willful misconduct of EVCS, its contractors, agents, or employees. It is a condition of this indemnification provision that EVCS shall receive prompt notice from Site Host of any claim against Site Host for which indemnification from EVCS is claimed. It is a condition of this indemnification provision that EVCS shall maintain in full force during the term of this Agreement, at EVCS's expense, Commercial General Liability Insurance covering



- Bodily Injury and Property Damage on an "occurrence" form. This coverage shall: i) include Contractual Liability insurance for the indemnity provided under this Agreement and Product and Completed Operations coverage; ii) be primary and non-contributory; iii) be a minimum of \$2,000,000 per occurrence, and \$2,000,000 aggregate; and iv) name City as an additional insured.
- b) Site Host agrees to indemnify EVCS, its officers, board, employees, and agents, and hold all of same harmless from and against any and all liability and expense of any kind, including reasonable attorneys' fees, arising from injuries or damages to persons or property resulting in any way from any act or negligence or willful misconduct of Site Host, its contractors, agents or employees. It is a condition of this indemnification provision that Site Host shall receive prompt notice from EVCS of any claim against EVCS.

15. Breach and Opportunity to Cure

If either party breaches this Agreement and fails to cure such breach within thirty (30) days after receipt of written notice of that breach, then the non-breaching party may terminate this Agreement effective as of the end of such thirty (30) day period. Additionally, either party may terminate this Agreement immediately if the other party (i) ceases to do business in the ordinary course; or (ii) either voluntarily or involuntarily files a bankruptcy petition which is not vacated within thirty (30) days of filing. No such termination will be deemed a waiver of any claim for damages by the non-terminating party.

If the Site Host breaches or wrongfully terminates the Agreement within four years after the Commencement Date, Site Host will be required to reimburse EVCS for all costs incurred relating to the installation of the Equipment within thirty (30) days of receipt of an invoice from EVCS. The Site Host will also be required to reimburse EVCS for the total amount of any rebates EVCS would have received relating to the Equipment, and/or this Agreement had the Agreement not been breached or wrongfully terminated.

16. Limitation of Liability

NO WARRANTY, CONDITION OR REPRESENTATION, EXPRESSED, IMPLIED, ORAL OR STATUTORY, IS PROVIDED TO THE SITE HOST OR ANY THIRD PARTY, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY, CONDITION OR REPRESENTATION: (A) OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SATISFACTORY QUALITY, OR ARISING FROM A COURSE OF DEALING, USAGE, OR TRADE PRACTICE; (B) THAT THE EQUIPMENT WILL BE FREE FROM INFRINGEMENT OR VIOLATION OF ANY RIGHTS, INCLUDING INTELLECTUAL PROPERTY RIGHTS OF THIRD PARTIES; OR (C) THAT THE OPERATION OF ANY SOFTWARE OR HARDWARE SUPPLIED WILL BE UNINTERRUPTED OR ERROR FREE. THIS DISCLAIMER AND EXCLUSION SHALL APPLY EVEN IF THE EXPRESS WARRANTY HEREIN FAILS OF ITS ESSENTIAL PURPOSE. THE SITE HOST'S SOLE AND EXCLUSIVE REMEDIES HEREUNDER AND THE ONLY LIABILITY OF SITE HOST IS



EXPRESSLY LIMITED TO THE TERMS OF THE AGREEMENT.

FOR PURPOSES OF THIS PROVISION, EVCS INCLUDES EVCS' DIRECTORS, OFFICERS, EMPLOYEES, AGENTS, REPRESENTATIVES, AFFILIATES, CONTRACTORS, SUBCONTRACTORS, AND SUPPLIERS. NOTWITHSTANDING ANYTHING HEREIN TO THE CONTRARY, ANY CLAIMS FOR DAMAGES BY EITHER PARTY ARISING UNDER OR IN CONNECTION WITH THIS AGREEMENT SHALL BE LIMITED TO ACTUAL RECOVERIES UNDER SUCH PARTY'S INSURANCE POLICIES.

17. Disputes

This Agreement is governed by, and must be construed and enforced in accordance with, the laws of Oregon excluding principles of conflicts of laws. For every dispute regarding this Agreement: (i) the prevailing party is entitled to its costs, expenses, and reasonable attorney fees (whether incurred at trial, on appeal, or otherwise) incurred in resolving or settling the dispute, in addition to all other damages or awards to which the party may be entitled; (ii) each party consents to the jurisdiction of the courts within Tillamook County, Oregon and agrees that those courts have personal jurisdiction over each party; (iii) venue must be within Tillamook County, Oregon; and (iv) the parties must submit the dispute to mediation held within Oregon. Every mediation must be completed within 3 months of the date when the initial notice demanding mediation was provided by any party. If, for any reason, the dispute is not resolved through mediation within the 3-month period, then the parties may continue seeking to resolve the dispute by use of any process, including litigation by trial. No waiver of any provision or breach hereof is a waiver of any other provision or breach. All rights and remedies are cumulative and nonexclusive.

18. Notices

All notices and other communications provided hereunder must be in writing and will be deemed given: (i) on the date of hand-delivery; (ii) on the date when sent by facsimile (with confirmation of transmission); (iii) on the date when sent by email, with confirmation of receipt; (iv) the day after sending by a nationally recognized overnight delivery service (with confirmation of transmission); or (v) 3 days after sending by certified mail (return receipt requested).

For purposes of this Agreement, addresses for notification, unless changed from time to time in writing, shall be:

FOR EVCS:

EV Charging Solutions, Inc.
Attn: Gustavo Occhiuzzo
11800 Clark Street
Arcadia, California 91006
gustavoo@evcs.com

323.400.EVCS (3827)



Salesperson: _

Rebate Program: _



SITE HOST:

SECONDARY/EMERGENCY CONTACT:

Company: City of Rockaway Beach

Company: _____

Attn: _____

Attn: _____

Add. 1: 276 S. Hwy 101

Add. 1: _____

Add. 2: Rockaway Beach, OR 97136

Add. 2: _____

Email: _____

Email: _____

Phone: _____

Phone: _____

19. Successors and Assigns

The covenants, conditions and agreements contained herein shall bind and inure to the benefit of EVCS and Site Host and their respective successors and assigns. EVCS may freely and in its sole discretion assign this Agreement to a third party upon written notice to Site Host. Site Host may not assign this Agreement to any third party without prior written consent of EVCS.

20. Entire Agreement

This Agreement contains all the agreements between the parties hereto and may not be modified in any manner other than by agreement in writing signed by both the parties hereto and their successors in interest.



IN WITNESS WHEREOF, this Agreement is executed by both parties, to become effective on the date last executed.

EVCS

SITE HOST

By: _____

By: _____

Printed Name: Gustavo Occhiuzzo

Printed Name: _____

Title: CEO

Title: _____

Date: _____

Date: _____



EXHIBIT A - Electric Vehicle Charging Station Equipment Specifications

- 150 kW DC Fast Charger (4) – Samsung 180 DCFC or equal
- 7.6 kW Level 2 EVSE (1) – Noodoe AC7LC and or equal

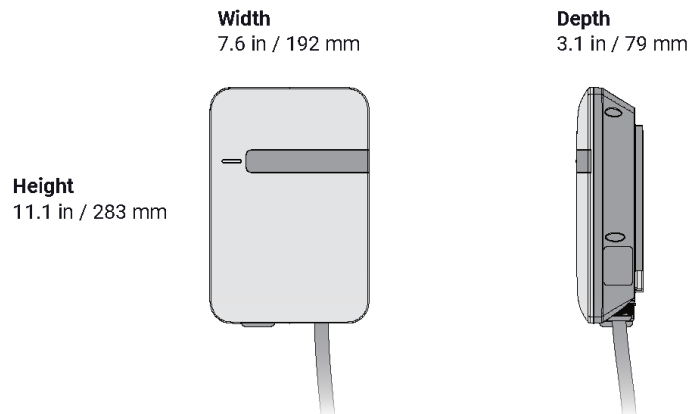
180kW Charger Product Technical Data Sheet	
Category	Criteria/parameter
Concept requirements	Charging system concept One single unit containing all required components Charging system can be update with power modules OTA soft-/firmware capability for all key components (e.g. PLC board, all MCU/ECU board) Cooling system
	Load management Internal load balancing to reduce kW per charger as well as load balancing across several installed charger has to be implemented (as provided by our backend) Load management across several installed charger has to be implemented (as provided by our backend) via OCPP 1.6
	Local UI for operations UI provides an overview of error codes with timestamps All configuration keys can be set via the UI Max. load and/or input power can be set via the UI Firm-/software updates, error handling
	Parallel charging of two vehicles Both vehicles charges at the DC-outlets
	Supported charging plug-/socket-types CCS Type-1 as per IEC 62196-3 NACS (24 Q2)
System Requirements	Operating temperature range [°C] Max. temperature: +50 °C Min. temperature: -30 °C
	Max. altitude [m] 2000 m
	Max. relative humidity [%] <95% non-condensing
	Operating audible noise emissions [dB] <60 dB @ 1m
	Enclosure Rating NEMA 3R
	Impact protection degree IK10 (Housing)
	Material, Coating Anti-corrosive protection e.g. galvanization
	M2M all chargers must be equipped and set up with innogy M2M SIM cards
	EMC emissions Class A (industrial) as per IEC/EN 61851-21-2 Class B (residential) as per IEC/EN 61851-21-2 (to be developed)
Reactive Power compensation Required due to upcoming legislation beginning 27.4.2019. Can be mandatory mid of 2019.	
Quality Requirements	Quality management The supplier shall provide full transparency of all quality relevant processes
	communication tests (frontend/backend) Communication to car and also (to backend tbd) must be validated during final inspection.
	test protocol Test protocol must document all performed tests and test results (visual, electrical and electrical safety, function) and is to be signed by the responsible person that performed the tests. All tests results have to be filed and archived.
Production Requirements	Serial numbers Each number gets a unique serial number.
	Type plate Type plate according to IEC61851-1 required.
	Variant management Each version and revision of charger needs to be traceable. This includes every component of the charger to guarantee spare parts compatibility and failure tracking in case of quality problems.
	Labels Labels and position, including labels for end testing to be defined, traceability of each charger and included components must be
	Material Number Each charger is identified via material number. The material number and the batch number needs to be on the delivery slip and invoice of the charger.
Service Management	Safety Protection All internal electric installations with life parts that exceeds extra-low voltage shall be protected by a transparent cover (touch)
	AC Input terminals The AC input terminals are designed for European conduits. The size of the terminals de-pends on the charger type
	Access to electrical and maintenance relevant components All components are easy accessible by one technician.
	Hardware requirements Doors and side panels are exchangeable
	Surface Surface easy to clean and graffiti and sticker resistant
	Cable entry The cable entry shall be located under the terminals. It must be easy to lead the cable into the terminals
	lifting hooks For installation lifting hooks are installed. After installation the hooks are removable.
Change of Charging Cable Change of charging cable must be easy and must be done in a reasonable time by a service technician.	
Installation/Maintenance	Safety All European safety standards are considered for all installation and maintenance work.
	Installation/Commissioning The installation process is possible to be done by two technician considering all European safety standards within 60 minutes.
	Maintenance Change of charging cable must be easy and must be done in a reasonable time by a service technician.



HMI/User Interface	HMI/Display	LCD color display with 12.1" Touch screen Customized logo can be updated remotely for the screen
	Authentication/Payment	RFID authentication as standard NFC reader
	RFID authentication	All MIFARE standards as per ISO 14443A/B Type V as per ISO/IEC 15693
Electrical Grid Connection	Type of AC-Connection	AC 3-phase 4-wire: L1, L2, L3, 3P3W(no neutral) + PE
	Input voltage range [V]	480 Vac (line-2-line) ± 10 %
	Frequency range [Hz]	50/60 Hz ± 10 %
	Efficiency rating [%]	>94% @ full load
	Power Factor Correction (PFC)	PFC from -0.99 (ind) to +0.99 (cap)
Electrical Protection	Residual current device (RCD)	RCD Type-A* for DC outlet (primary side)
	Overall protection	Short-circuit protection Surge Protection Insulation monitoring Over- and undervoltage protection Comply with all CE-relevant safety and protection requirements, e.g.: IEC 61851
Construction & maintenance	Construction & maintenance friendly	Easy to build-up, Module check-up
Communication	Cellular connection	3G 4G
	Ethernet	10/100 Fast Ethernet 10/100/1000 Gigabit Ethernet
	WiFi	IEEE 802.11 b/g/n (under progress)
	Meter Communication	Communication between meter and controller
Backend communication	Communication protocol	OCPP 1.6 JSON (2.0.1, to be developed) OCPP connection via VPN/APN tunnel Firm-/software updates via OCPP All configuration keys can be set via OCPP Non-auth mode can be set via OCPP config key
DC Charging (CCS)	Plug/Socket type	CCS Type-1 as per IEC 62196-3 (Configuration FF)
	Charging mode	Mode-4 as per IEC 61851-1
	Communication	PLC as per IEC 61851-23/-24; DIN 70121 ISO 15118-3
	Cable length [m]	5,5 m (outside length)
	Output power rating [kW]	180 kW
	Output voltage range [V]	150 - 1,000 Vdc
	Output current rating [A]	375 A



noodoeEV



SPECIFICATIONS

Cloud service	Noodoe EV OS
Maximum output power	7.6 kW
Output power	32 A @208~240 Vac, 1-phase
Vehicle connector	SAE J1772
Charging cable length	25 feet / 7.6 m
Input power	1-phase, 3-wire, 208~240 Vac, 32 A maximum
Grounding system	TN, TT
Efficiency	> 99%
Power factor	> 0.99
Display	LED indicator, OLED, 20 characters, 2 lines
Communication protocol	OCPP 1.6 JSON
Network connectivity	Wi-Fi, 4G
RFID	RFID ISO/IEC 14443 A/B, ISO 15693
NEMA enclosures(NEMA)	NEMA 4
Impact protection	IK10
Electrical protection	Over voltage protection, under voltage protection, surge protection, ground fault protection, residual current device, short circuit protection, over current protection, over temperature protection
Operating temperature	-22 °F to +122 °F / -30 °C to +50 °C
Dimensions	7.6 (W) x 11.1 (H) x 3.1 (D) in 192 (W) x 283 (H) x 79 (D) mm
Weight	11 lbs / 5 kg
Certifications	UL, FCC, Energy Star

Noodoe EV OS

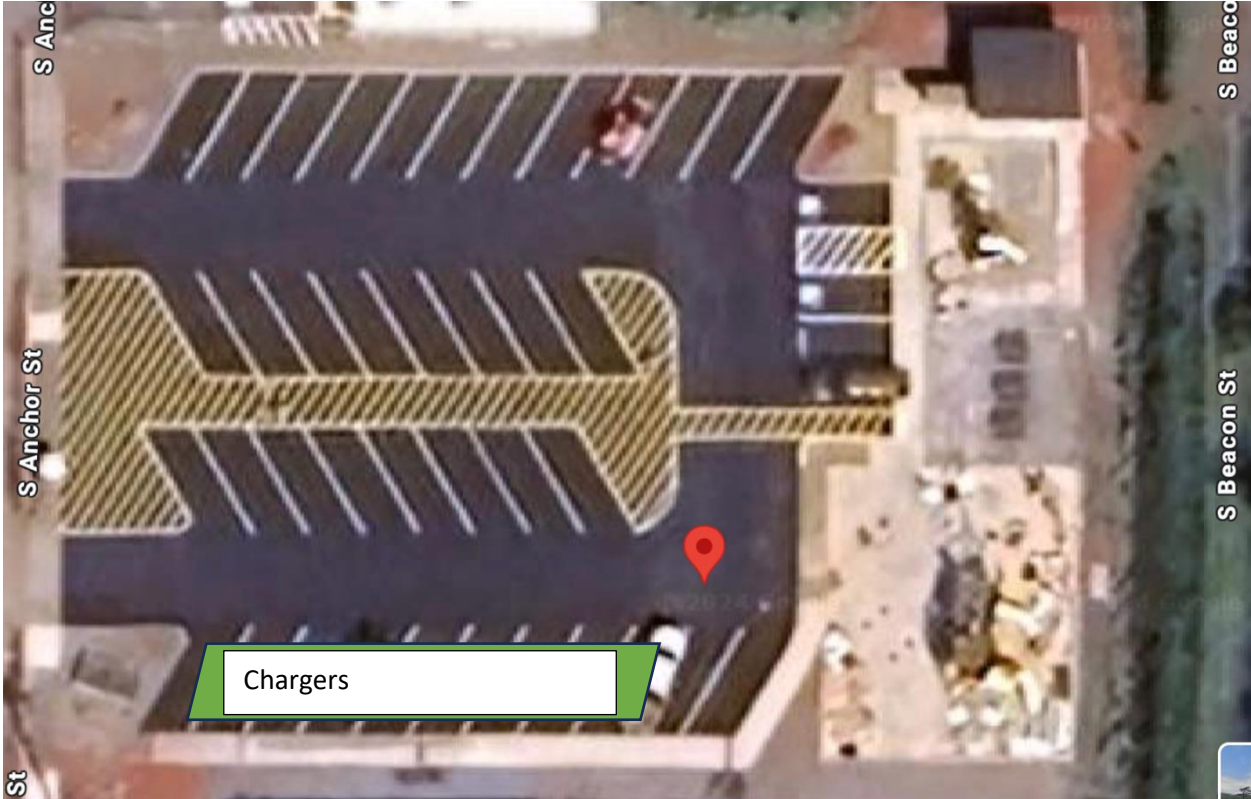


Noodoe Inc.
9896 Bissonnet,
Suite 440
Houston, TX 7703,
United States
+1 281-888-3429
info@noodoe.com
noodoe.com



EXHIBIT B – Project Site Info

220 S. Anchor Street, Rockaway Beach, OR 97136



Utility/Electric Provider: Tillamook PUD

Electric Provider Acct. #: EVCS tbd

Total Estimated Parking Spaces: 8 / Estimated Number of ADA Spaces: 1

Other: _____

EXHIBIT D – Site Host Banking Information (for ACH Payment Purposes)

Name on Account: _____

Name of Bank: _____

Bank Routing Number: _____
