

# CITY OF ROCKAWAY BEACH



# FY 2025/2026 BUDGET

# CITY OF ROCKAWAY BEACH

## BUDGET COMMITTEE MEMBERS

### BUDGET 2025-2026



### Mayor and City Council

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

### Citizen Members

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

# CITY OF ROCKAWAY BEACH

## BUDGET CALENDAR 2025-2026

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

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# BUDGET MESSAGE

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

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

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

## **Budget Summary: A Strategic Approach**

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

### **Public Safety**

*Rockaway Beach is an accessible and welcoming community.*

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

# BUDGET MESSAGE

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

*People who live and visit here are safe.*

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

*We are prepared for emergency response.*

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

## Economy

*Year-round economic vitality.*

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



# BUDGET MESSAGE

*Attract and retain existing business.*

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

## Transportation and Infrastructure

*Safe and reliable infrastructure.*

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

*Fund expanded infrastructure*

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

## Community Connection & Engagement

*Expand recreation opportunities*

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



# BUDGET MESSAGE

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

## *An engaged community*

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

## Good Governance

### *Effective and efficient government*

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

## Resources

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

## Expenditures

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

# BUDGET MESSAGE

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

## Economic Climate

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

## Closing Comments

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

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

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

Sincerely,



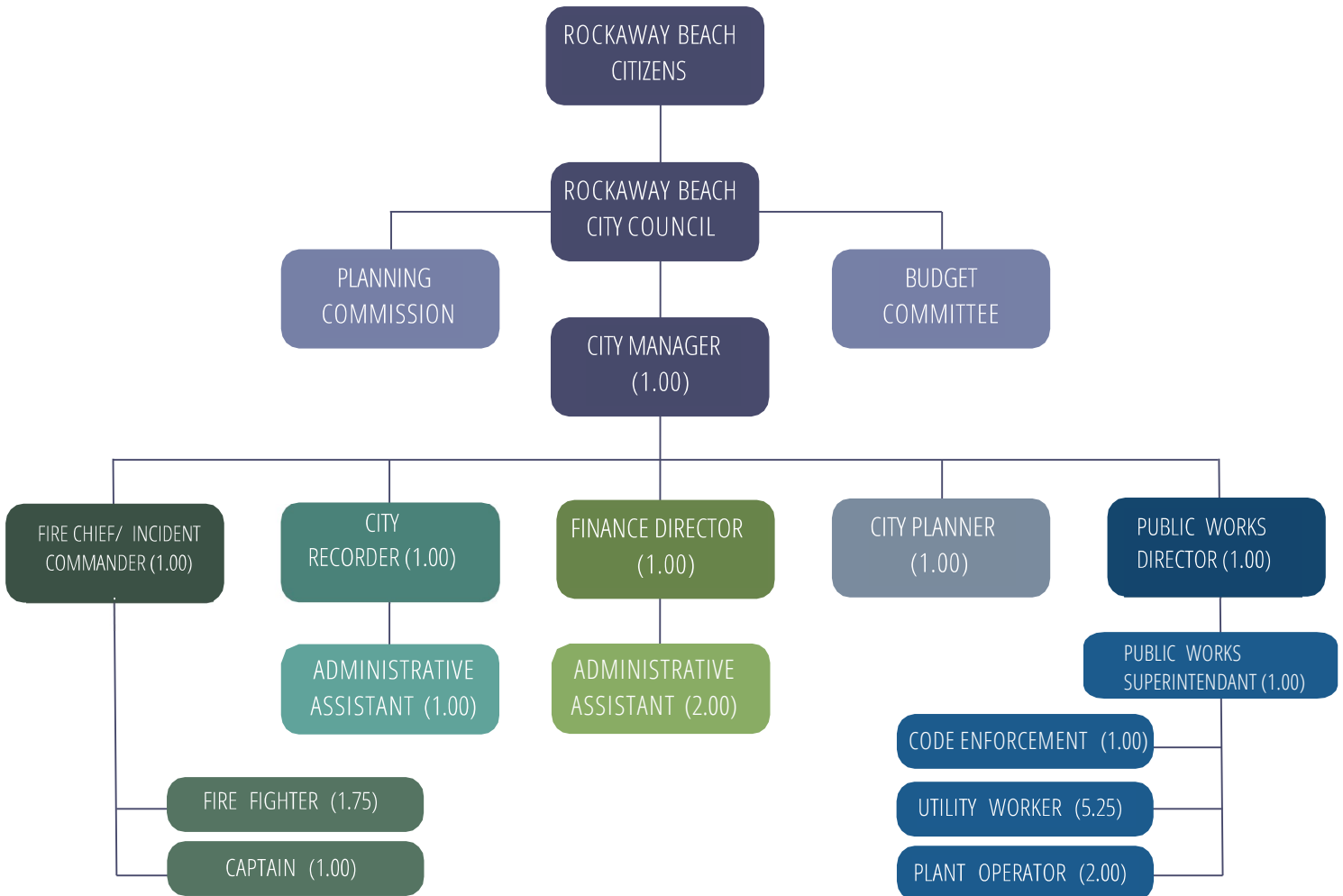
Luke Shepard

City Manager/Budget Officer



# CITY OF ROCKAWAY BEACH

## ORGANIZATIONAL CHART



### COMMITTEES

Planning Commission  
Budget Committee  
Source Water Protection  
Development  
Advisory Committee

### CONTRACTED SERVICES

HBH Engineering  
Tillamook County Sheriff Local  
Gov't Law Group

### VOLUNTEERS

Emergency Preparedness  
Radio Group Community  
Response Team  
Volunteer Firefighters

# CITY OF ROCKAWAY BEACH

## STAFFING DESCRIPTIONS

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

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

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

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

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

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

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

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

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



# CITY OF ROCKAWAY BEACH

## STAFFING DESCRIPTIONS

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

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

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

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

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



## BUDGETED FULL TIME EQUIVALENTS (FTE)

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



# FUND ACCOUNT NUMBER LISTING

## GENERAL FUND

### **Fund 100 - GENERAL FUND**

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

## ENTERPRISE FUNDS

### **Fund 400 - WATER OPERATING**

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

### **Fund 500 - SEWER OPERATING**

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

### **Fund 590 - SEWER SDC**

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

## CAPITAL PROJECTS FUNDS

### **Fund 140 - FIRE EQUIPMENT RESERVE FUND**

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

### **Fund 170 - ECONOMIC STABILITY RESERVE FUND**

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

### **Fund 210 - PROJECT AND EQUIPMENT RESERVE FUND**

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



# FUND ACCOUNT NUMBER LISTING

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## **Fund 420 - WATER MASTER RESERVE PLAN**

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

## **Fund 520 - SEWER MASTER RESERVE PLAN**

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

## **SPECIAL REVENUE FUNDS**

### **Fund 300 - ROADS AND STREETS**

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

### **Fund 390 - TRANSPORTATION SDC**

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

### **Fund 800 - TRANSIENT ROOM TAX**

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

## **DEBT SERVICE FUNDS**

### **Fund 470 - WATER IMPROVEMENTS DEBT SERVICE**

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

### **Fund 560 - SEWER IMPROVEMENTS DEBT SERVICE**

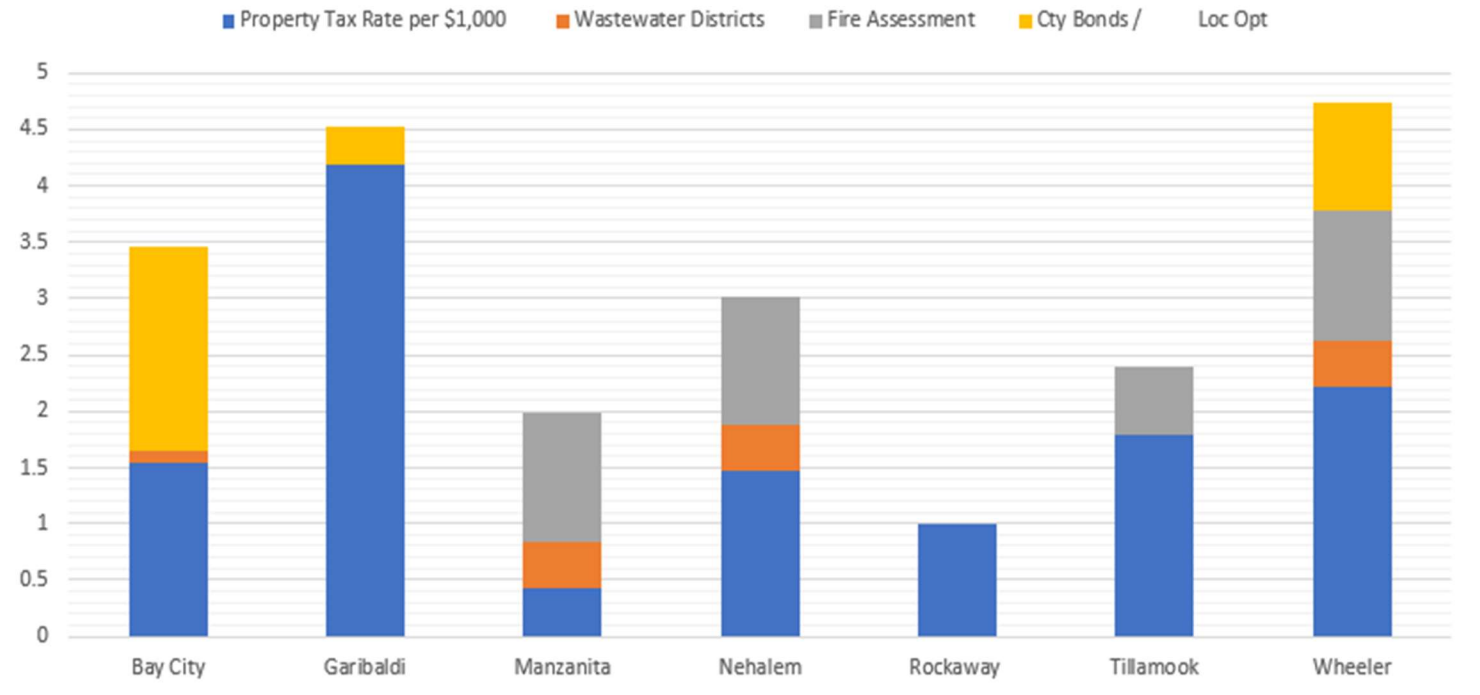
The Sewer Improvements Debt Service Fund accounts for the repayment of the City's long-term debt. The primary source of revenue is user fees. The primary use of revenue is for the payment of principal and interest due on long-term debt.



# CITY OF ROCKAWAY BEACH

## COMBINED TAX RATE

### PER \$1,000



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

Source: Summary of Assessment and Tax Roll - Tillamook County, Oregon 2024-25 Tax Year  
[TillamookCounty.gov](http://TillamookCounty.gov)

# SUMMARY OF RESOURCES & REQUIREMENTS

6/30/2023	6/30/2024	6/30/2025	Resource Description	FYE 06/30/26		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
13,012,753	14,849,727	13,027,493	Beginning Fund Balance	14,689,635	14,689,635	
483,295	506,767	485,344	Property Taxes and Assessments	507,071	507,071	
0	0	0	Property Taxes, Levied for Debt	0	0	
2,115,949	2,540,821	2,400,000	Transient Room Tax	2,674,896	2,674,896	
290,463	464,028	390,500	Licenses & Franchise Fees	426,285	426,285	
3,337,436	3,040,306	2,991,540	Charges for Service, Fees, Permits	2,990,790	2,990,790	
249,753	513,914	371,150	Interest Earnings	484,718	484,718	
2,973,321	3,388,535	2,976,337	Transfers In	4,621,499	4,621,499	
24,799	35,062	12,500	Other Revenue	36,500	36,500	
0	0	2,825,800	Loan Proceeds	2,800,800	2,800,800	
168,300	650	325,000	Capital Grants and Contributions	5,878,000	5,878,000	
288,626	272,097	249,580	Operating Grants and Contributions	219,255	219,255	
<u>22,944,695</u>	<u>25,611,907</u>	<u>26,055,244</u>	Total Resources	<u>35,329,449</u>	<u>\$ 35,329,449</u>	<u>\$ -</u>
Requirement Description						
1,537,811	2,020,381	2,580,131	Personnel Services	3,386,473	3,419,673	
1,508,771	1,777,096	2,990,205	Materials and Services	3,033,466	3,089,950	
1,562,312	3,308,040	8,940,134	Capital Outlay	15,593,767	15,593,767	
435,228	349,626	680,725	Debt Service	1,079,551	1,079,551	
3,048,321	3,388,672	2,976,337	Transfers Out	4,621,499	4,621,499	
0	0	1,208,552	Contingency	1,598,974	1,610,280	
\$8,092,443	\$10,843,815	\$19,376,084	Total Requirements by Category	29,313,730	29,414,720	0
<b>14,852,252</b>	<b>14,768,092</b>	<b>6,679,160</b>	<b>Ending Fund Balance/Reserved for Future Expenditure</b>	<b>6,015,719</b>	<b>5,914,729</b>	<b>0</b>
<u>\$22,944,695</u>	<u>\$25,611,907</u>	<u>\$26,055,244</u>	Total Requirements	<u>35,329,449</u>	<u>35,329,449</u>	<u>\$0</u>

# REQUIREMENTS BY FUND

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund by Department										
Administrative	\$ 484,959	\$ 493,526	\$ -	\$ 71,025	\$ 651,253	\$ 378,516	\$ 2,079,279	\$ -	\$ -	\$ 2,079,279
Police	\$ -	\$ 647,153	\$ -	\$ -	\$ -	\$ -	\$ 647,153	\$ -	\$ -	\$ 647,153
Fire	\$ 608,874	\$ 217,906	\$ -	\$ -	\$ -	\$ -	\$ 826,780	\$ -	\$ -	\$ 826,780
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516,782	\$ 1,516,782
Total General Fund	\$ 1,093,833	\$ 1,358,585	\$ -	\$ 71,025	\$ 651,253	\$ 378,516	\$ 3,553,212	\$ -	\$ 1,516,782	\$ 5,069,994
Reserve Funds										
Economic Stability Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,001,912	\$ -	\$ 1,001,912
Fire and Equipment Reserve	-	-	107,500	86,776	-	\$ -	\$ 194,276	\$ 460,085	\$ -	\$ 654,361
Debt Service Reserve CLOSED	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Project and Equipment Reserve	-	-	-	-	798,758	\$ -	\$ 798,758	\$ -	\$ -	\$ 798,758
Total Reserve Funds	\$ -	\$ -	\$ 107,500	\$ 86,776	\$ 798,758	\$ -	\$ 993,034	\$ 1,461,997	\$ -	\$ 2,455,031
Roads and Streets Funds										
Roads and Streets	\$ 336,281	\$ 217,827	\$ 1,670,576	\$ -	\$ -	\$ 333,703	\$ 2,558,387	\$ -	\$ 457,274	\$ 3,015,661
Transportation SDC	\$ -	\$ -	\$ 256,759	\$ -	\$ -	\$ -	\$ 256,759	\$ -	\$ -	\$ 256,759
Total Roads & Streets Funds	\$ 336,281	\$ 217,827	\$ 1,927,335	\$ -	\$ -	\$ 333,703	\$ 2,815,146	\$ -	\$ 457,274	\$ 3,272,420
Water Funds										
Water Operating	\$ 967,694	\$ 350,028	\$ 8,295,000	\$ -	\$ 121,323	\$ 691,173	\$ 10,425,218	\$ -	\$ 934,467	\$ 11,359,685
Water Master Plan Reserve	\$ -	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ 890,000	\$ 277,539	\$ -	\$ 1,167,539
1981 Water Revenue Bond CLOSED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Improvements Debt Service	\$ -	\$ -	\$ -	\$ 561,750	\$ -	\$ -	\$ 561,750	\$ -	\$ 234,829	\$ 796,579
Water System Development Charge	\$ -	\$ -	\$ 821,934	\$ -	\$ -	\$ -	\$ 821,934	\$ -	\$ -	\$ 821,934
Total Water Funds	\$ 967,694	\$ 350,028	\$ 10,006,934	\$ 561,750	\$ 121,323	\$ 691,173	\$ 12,698,902	\$ 277,539	\$ 1,169,296	\$ 14,145,737
Sewer Funds										
Sewer Operating	\$ 937,845	\$ 417,412	\$ 24,000	\$ -	\$ 126,823	\$ 206,889	\$ 1,712,969	\$ -	\$ 46,838	\$ 1,759,807
Sewer Master Plan Reserve	\$ -	\$ -	\$ 484,635	\$ -	\$ -	\$ -	\$ 484,635	\$ -	\$ -	\$ 484,635
Sewer Improvements Debt Service	\$ -	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ 360,000	\$ -	\$ 926,913	\$ 1,286,913
Sewer System Development Charge	\$ -	\$ -	\$ 1,706,688	\$ -	\$ -	\$ -	\$ 1,706,688	\$ -	\$ -	\$ 1,706,688
Total Sewer Funds	\$ 937,845	\$ 417,412	\$ 2,215,323	\$ 360,000	\$ 126,823	\$ 206,889	\$ 4,264,292	\$ -	\$ 973,751	\$ 5,238,043
Transient Room Tax Fund										
Transient Room Tax Fund	\$ 84,020	\$ 746,098	\$ 1,336,675	\$ -	\$ 2,923,342	\$ -	\$ 5,090,135	\$ -	\$ 58,089	\$ 5,148,224
Total Transient Room Tax Fund	\$ 84,020	\$ 746,098	\$ 1,336,675	\$ -	\$ 2,923,342	\$ -	\$ 5,090,135	\$ -	\$ 58,089	\$ 5,148,224
City of Rockaway Beach All Funds										
City of Rockaway Beach All Funds	\$ 3,419,673	\$ 3,089,950	\$ 15,593,767	\$ 1,079,551	\$ 4,621,499	\$ 1,610,281	\$ 29,414,721	\$ 1,739,536	\$ 4,175,192	\$ 35,329,449

## SUMMARY OF INTERFUND TRANSFERS

### Transfers Out:

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

### Transfers In:

Roads and Streets (300)	73,253
Fire Equipment Reserve (140)	45,000
Economic Stability Reserve (TGD)	533,000
Transient Room Tax Fund (800)	798,758
General Fund (100)	44,823
Water Master Plan Reserve (420)	76,500
General Fund (100)	44,823
Sewer Master Plan Reserve (590)	82,000
General Fund (100)	430,666
General Fund (100)	430,667
Roads and Streets Fund (300)	826,870
Fire Equipment Reserve (140)	325,230
General Fund (100)	419,442
General Fund (100)	71,025
Roads and Streets Fund (300)	419,442
Grand Total Transfers In	<u>\$4,621,499</u>

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



# SUMMARY OF CONTINGENCY

## Analysis of Contingency

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

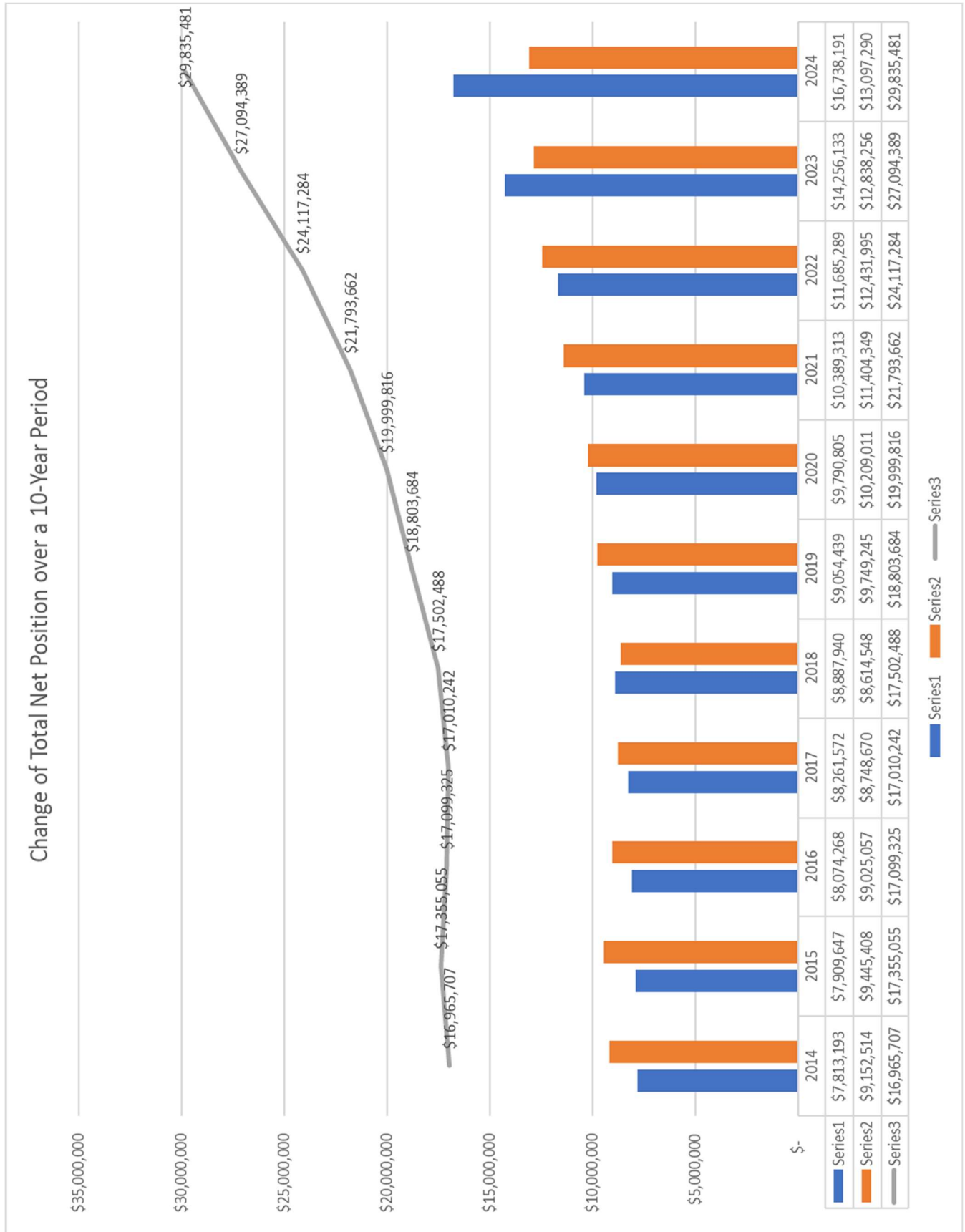
### Budget

Fiscal Year Ending June 30, 2026

	<b>General Fund</b>	<b>Roads &amp; Streets Fund</b>	<b>Water Operating Fund</b>	<b>Sewer Operating Fund</b>
	<b>100</b>	<b>150</b>	<b>400</b>	<b>500</b>
Resources	5,069,994	3,015,661	11,359,685	1,759,807
Less: Expenditures	2,523,443	2,224,684	9,607,822	1,379,257
Less: Transfers out	651,253	0	121,323	126,823
<b>Less: Contingency</b>	<b>378,516</b>	<b>333,703</b>	<b>691,173</b>	<b>206,889</b>
Ending Fund Balance	1,516,782	457,274	939,367	46,838
 <b>Contingency as a percentage of Expenditures</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>7.2%</b>	 <b>15.0%</b>

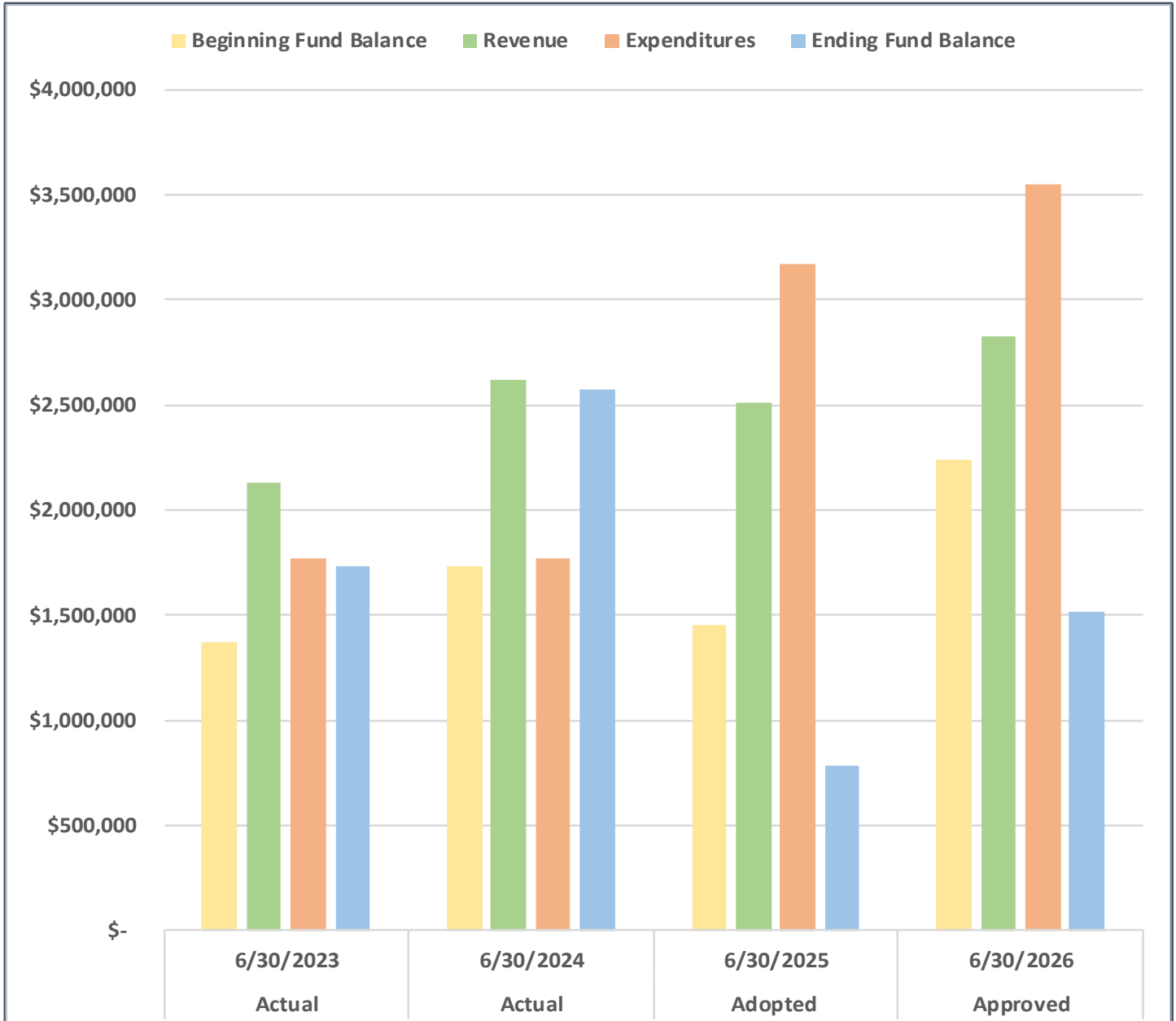
Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.

# NET POSITION COMPARISON



# GENERAL FUND

## (FUND 100)

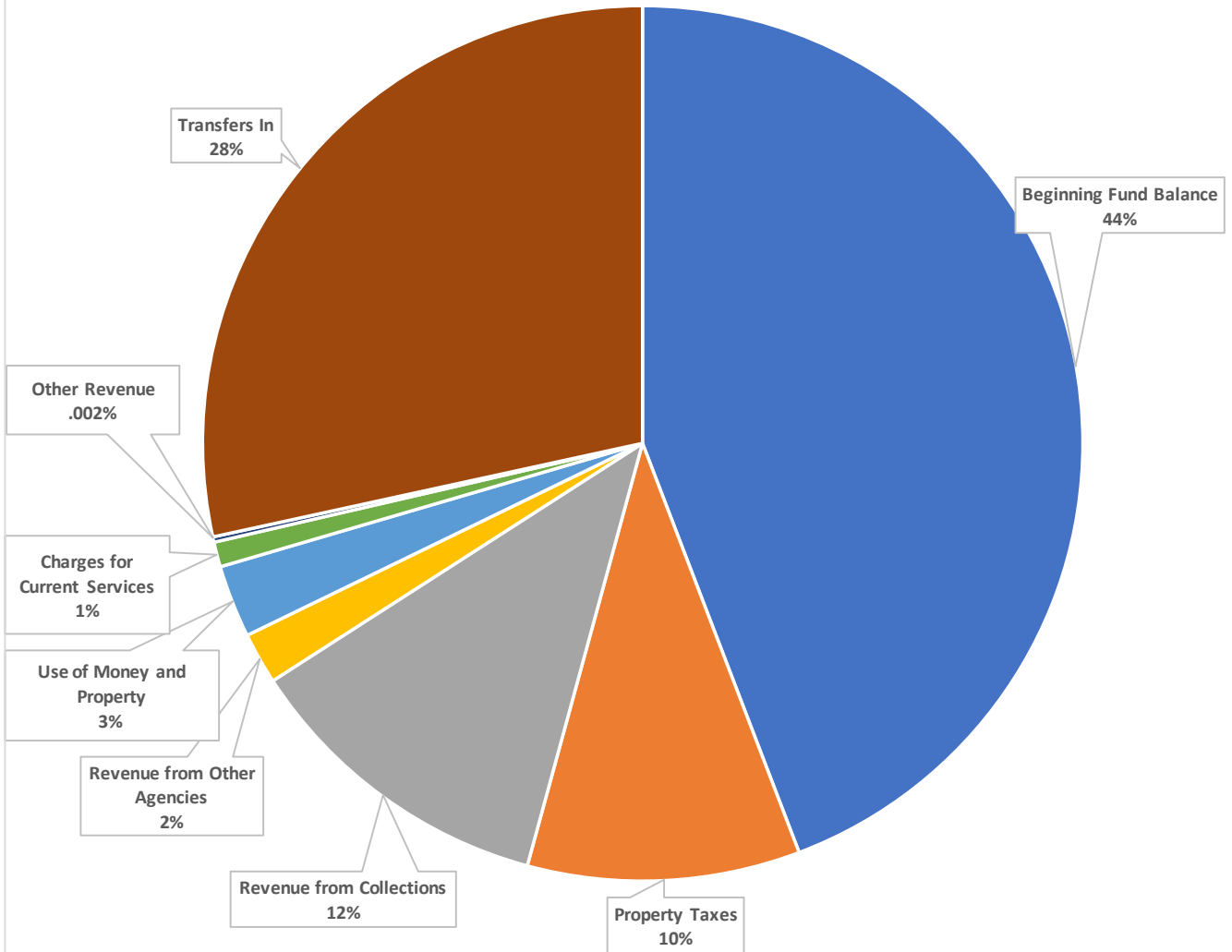


	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$1,374,147	\$ 1,731,373	\$ 1,448,916	\$ 2,241,822
Revenue	\$2,131,614	\$ 2,614,384	\$ 2,509,184	\$ 2,828,172
Expenditures	\$1,771,863	\$ 1,771,415	\$ 3,173,300	\$ 3,553,212
Ending Fund Balance	\$1,733,898	\$ 2,574,342	\$ 784,800	\$ 1,516,782

# GENERAL FUND

## (FUND 100)

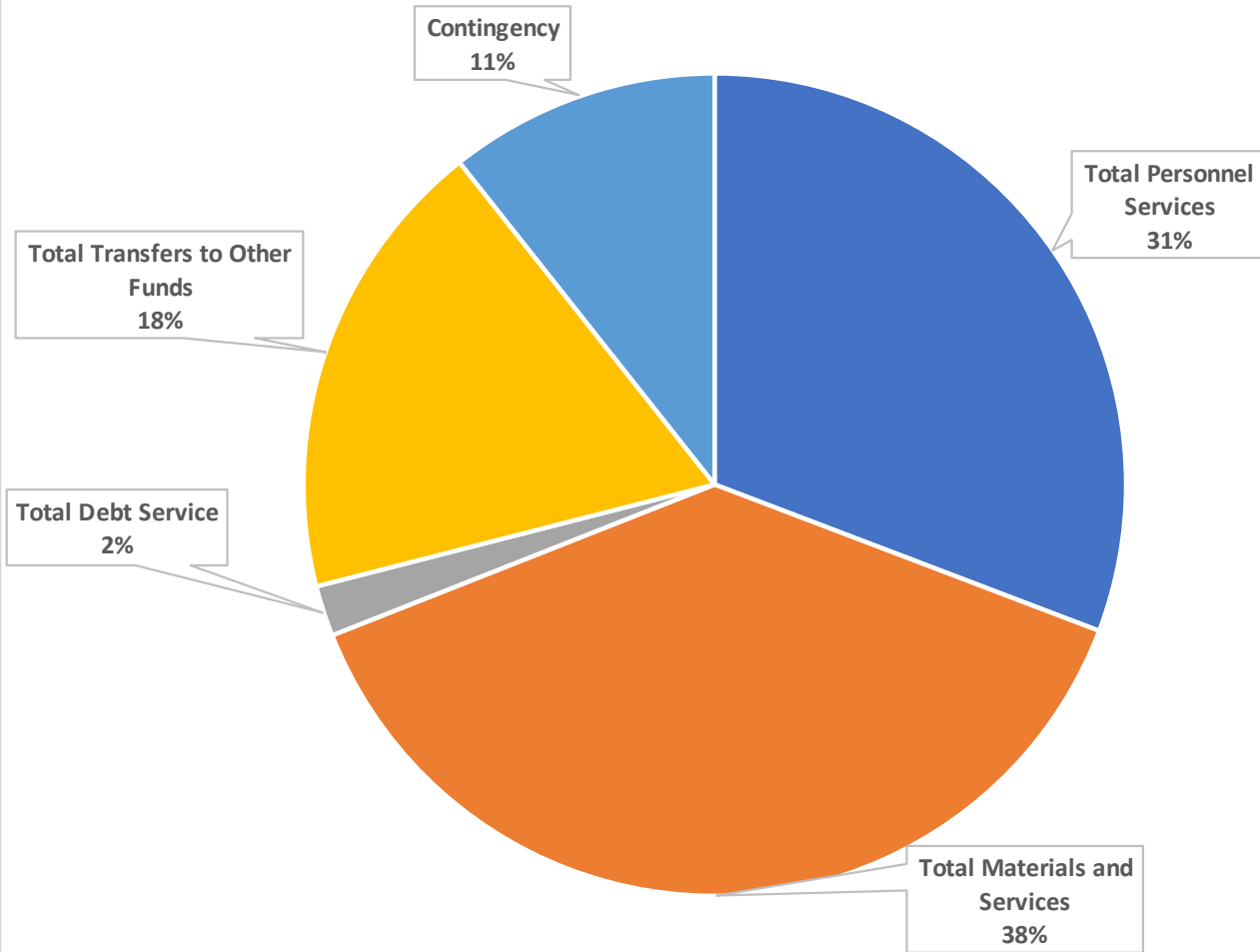
FY25-26 Resources by Category



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

## GENERAL FUND (FUND 100)

**FY25-26 Total Expenditures by Category**



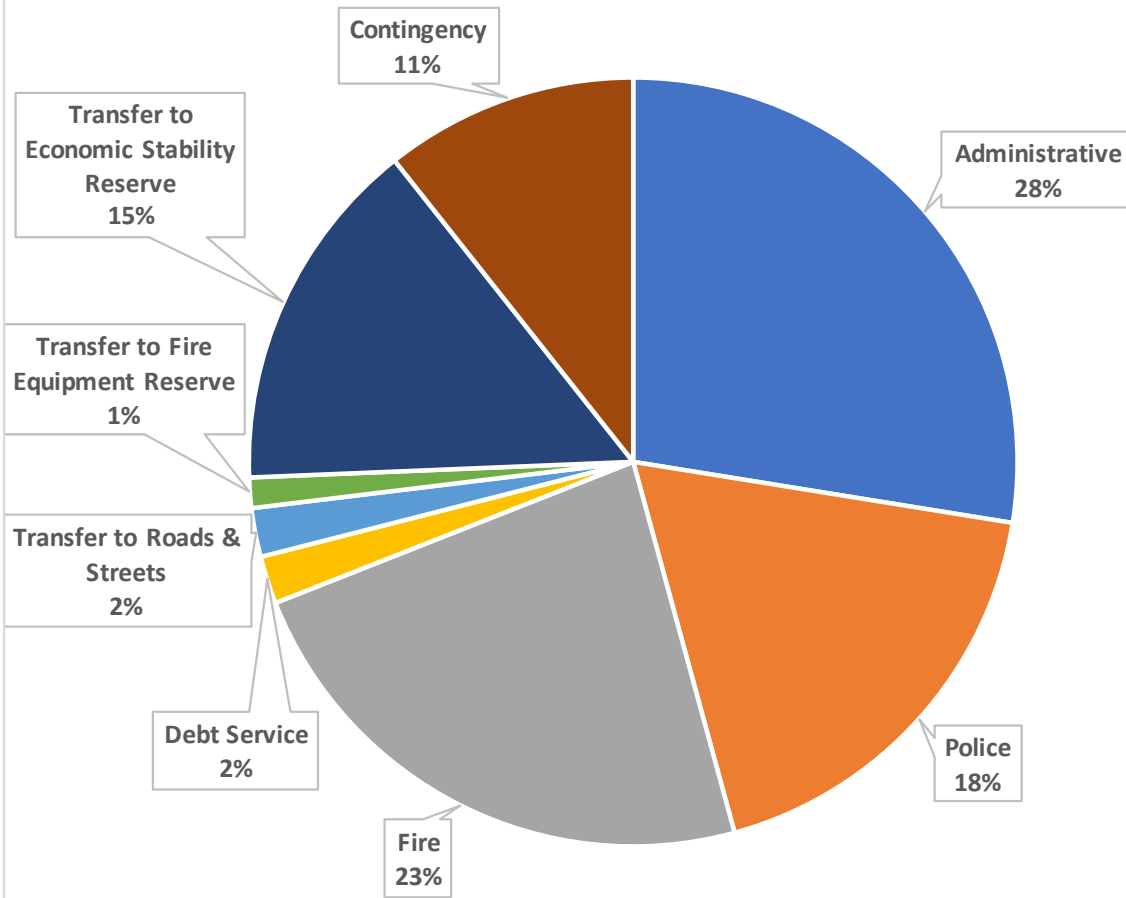
Total Personnel Services	\$ 1,093,833
Total Materials and Services	\$ 1,358,585
Total Debt Service	\$ 71,025
Total Transfers to Other Funds	\$ 651,253
Contingency	\$ 378,516
<b>Total Expenditures</b>	<b>\$ 3,553,212</b>



# GENERAL

## ( FUND 100 )

### FY25-26 Requirements by Department



Administrative	\$	978,485
Police	\$	647,153
Fire	\$	826,780
Debt Service	\$	71,025
Transfer to Roads & Streets	\$	73,253
Transfer to Fire Equipment Reserve	\$	45,000
Transfer to Economic Stability Reserve	\$	533,000
Contingency	\$	378,516
<b>Total Requirements by Department</b>	<b>\$</b>	<b>3,553,212</b>

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data			GENERAL FUND 100 RESOURCES		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24	Adopted Budget This Year 2024-2025						
1				GL ACCT					1
2	1,374,147	1,731,373	1,448,916		Net Working Capital	2,241,822	2,241,822	-	2
3					OTHER RESOURCES				3
4	474,609	498,663	479,850	4010	Current Property Taxes (estimated to be received)	499,777	499,777	-	4
5	8,686	8,104	5,494	4020	Delinquent Property Taxes (Previous Levied)	7,294	7,294	-	5
6	483,295	506,767	485,344		TOTAL PROPERTY TAXES	507,071	507,071	-	6
7					REVENUE FROM COLLECTIONS				7
8	290,463	464,028	390,500	4060	Franchise Fees	162,785	162,785	-	8
9	-	-	-	4065	Business License Fees	12,000	12,000	-	9
10	-	-	-	4066	STR License Fees	251,500	251,500	-	10
11	35,753	26,124	20,500	4085	Land Use/Ordinance Fees	20,500	20,500	-	11
12	20,297	6,338	7,140	4100	Fines+Citations: Trfc,Prking, Ord Viol	5,500	5,500	-	12
13	-	-	50	4185	Fire Permits	-	-	-	13
14	2,061	2,568	3,060	4146	Utilities reimb-Health Dept	2,000	2,000	-	14
15	11,352	11,352	11,500	4142	First Floor Office Rent-Health Dept	11,500	11,500	-	15
16	-	-	100	4145	Refundable Deposits	100	100	-	16
17	124,470	125,284	125,000	4186	Emergency Services Fee	125,000	125,000	-	17
18	484,396	635,694	557,850		TOTAL REVENUE FROM OTHER COLLECTIONS	590,885	590,885	-	18
19					REVENUES FROM OTHER AGENCIES				19
20	188,214	42,000	35,000	4175	Misc. Grants-Gen Fund	10,000	10,000	-	20
21	26,700	18,100	28,000	4165	State Revenue Sharing	21,516	21,516	-	21
22	29,576	28,147	30,325	4040	Liquor Tax-OLCC	24,041	24,041	-	22
23	43,052	63,587	35,000	4060	Other Tax	40,000	40,000	-	23
24	1,084	1,002	1,065	4050	Cigarette Tax	847	847	-	24
25	288,626	152,836	129,390		TOTAL REVENUE FROM OTHER AGENCIES	96,404	96,404	-	25
26					USE OF MONEY AND PROPERTY				26
27	134,666	278,063	193,000	4120	Interest on Invested Funds-GF	135,366	135,366	-	27
28	-	2,100	1,000	4141	Community/Civic Center Rental-SR Cntr	500	500	-	28
29	134,666	280,163	194,000		TOTAL USE OF MONEY AND PROPERTY	135,866	135,866	-	29
30					CHARGES FOR CURRENT SERVICES				30
31					Fire Protection Contracts				31
32	29,000	33,000	30,000	4091	Nedonna Fire Dist	34,000	34,000	-	32
33	10,000	10,000	10,000	4092	Twin Rocks Water Dist	12,000	12,000	-	33
34	500	-	500	4093	OR State Forestry Dept	500	500	-	34
35	39,500	43,000	40,500		TOTAL CHARGES FOR CURRENT SERVICES	46,500	46,500	-	35
36					OTHER REVENUE				36
37	23,842	9,773	10,000	4150	Misc Revenues	10,000	10,000	-	37
38	-	-	500	4190	Surplus Property	-	-	-	38
39	23,842	9,773	10,500		TOTAL OTHER REVENUE	10,000	10,000	-	39
40					TRANSFER IN				40
41	195,000	294,703	300,000	4030	TRT < 5% > Police	430,666	430,666	-	41
42	195,000	371,607	300,000	4053	TRT < 5% > Fire Dept	430,667	430,667	-	42
43	64,000	64,000	64,000	4055	TRT < 5% > - GF Loan Service - City Hall Loan	71,025	71,025	-	43
44	5,000	5,000	5,000	4052	TRT < 30 % of 2% CTY > City Beautification	-	-	-	44
45	28,509	39,187	20,000	4038	TRT < 30% of 2% CTY > Capital Projects PW	-	-	-	45
46	28,509	29,000	20,000	4053	TRT < 30 % of 2% CTY > Fire	-	-	-	46
47	28,509	29,000	20,000	4030	TRT < 30% of 2% CTY > Police	-	-	-	47
48	14,254	21,218	14,400	4036	TRT < 30% of 1% CTY > Capital Projects PW	-	-	-	48
49	14,254	21,218	14,400	4053	TRT < 30% of 1% CTY > Fire	-	-	-	49
50	14,254	21,218	14,400	4030	TRT < 30% of 1% CTY > Police	-	-	-	50
51	-	-	-	4031	TRT < 30% of 5% Tourism ORD 2025-01	419,442	419,442	-	51
52	45,000	45,000	45,000	4037	Water - Civic Center Operations	44,823	44,823	-	52
53	45,000	45,000	45,000	4032	Sewer - Civic Center Operations	44,823	44,823	-	53
54	-	-	229,400	4035	Debt Service Reserve	-	-	-	54
55	677,289	986,151	1,091,600		TOTAL TRANSFER IN	1,441,446	1,441,446	-	55
56	3,505,761	4,345,757	3,958,100		TOTAL RESOURCES	5,069,994	5,069,994	-	56

# 25/26 FISCAL YEAR APPROVED BUDGET

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

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

# 25/26 FISCAL YEAR APPROVED BUDGET

:K60	Historical Data			GENERAL FUND - ADMINISTRATION  FUND 100.18  REQUIREMENTS		Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL ACCT	PERSONNEL SERVICES				1
2	87,369	126,128	132,000	5057	Office Employees	169,724	176,924	-	2
3	-	-	1,200	5065	Overtime	1,200	1,200	-	3
4	91,254	92,206	99,760	5082	City Manager	113,205	113,205	-	4
5	1,410	1,500	1,400	5085	Council Stipend	1,218	1,218	-	5
6	180,033	219,834	234,360		TOTAL WAGES	285,347	292,547	-	6
7	-	1,473	5,000	5075	Accrued Vacation/Comp Time	10,344	10,344	-	7
8	88,641	104,497	167,000	5152	Payroll Expenses	182,068	182,068	-	8
9	268,674	325,804	406,360		TOTAL PERSONNEL SERVICES	477,759	484,959	-	9
10	1.75	2.70	2.36		TOTAL FULL - TIME EQUIVALENT ( FTE )	2.76	2.76	0	10
11					MATERIALS AND SERVICES				11
12	88,138	31,893	10,000	6410	Planning - Consultants / Legal Fees / Attorney	85,000	85,000	-	12
13	998	2,724	5,800	6530	Telephone	6,050	6,050	-	13
14	6,100	12,178	22,000	6570	Ins: Liability, Bldg, Equip, Bonding, etc	20,517	20,517	-	14
15	13,456	52,275	65,000	6571	Computers, Server, & Technology	82,500	82,500	-	15
16	1,242	1,001	4,000	6577	Ordinance Update	4,000	4,000	-	16
17	633	-	1,000	6596	Emergency Services	1,000	1,000	-	17
18	1,572	2,901	3,000	6666	City Beautification	-	3,000	-	18
19	50,516	41,686	66,000	6830	City Hall Operations	60,000	60,000	-	19
20	3,500	6,183	3,500	6831	Dues: City/Officials/Staff	3,500	3,500	-	20
21	1,044	1,410	2,000	6835	Bank Fees	3,500	3,500	-	21
22	240	-	100	6840	Court Cost	100	100	-	22
23	128,640	44,923	71,978	6850	Admin - Professional Services / Attorney & Legal Fees	94,000	94,000	-	23
24	4,653	7,741	9,500	6870	Auditor & Bond	7,859	7,859	-	24
25	1,560	3,465	2,000	6880	Advertising	4,300	4,300	-	25
26	2,927	6,671	10,000	6890	Stationary & Supplies	7,000	7,000	-	26
27	1,543	4,185	8,000	6915	Travel & Training - Staff	11,000	11,000	-	27
28	16,174	22,304	18,000	5920	City Hall Building Maint	20,000	20,000	-	28
29	502	372	750	6932	City Manager Fund	1,100	1,100	-	29
30	1,034	2,674	3,750	6931	City Council/Mayor Expense	3,900	3,900	-	30
31	550	-	200	6440	Refundable Deposits	200	200	-	31
32	20,921	60,000	75,000	6954	Community Grants	21,516	75,000	-	32
33	345,943	304,586	381,578		TOTAL MATERIALS AND SUPPLIES	437,042	493,526	-	33
34					DEBT SERVICE				34
35	-	-	-	7510	Parking Lot Payments, due 8/1 & 2/1	-	-	-	35
36	123,543	-	-	8518	USDA Loan CH-CC 37yr due 8/1 & 2/1	-	-	-	36
37	-	101,926	140,000	8518	Debt Service	71,025	71,025	-	37
38	123,543	101,926	140,000		TOTAL DEBT SERVICE	71,025	71,025	-	38
39					CAPITAL OUTLAY				39
40	94,954	-	20,000	8000	Capital Projects-PW	-	-	-	40
41	-	7,080	-	8001	Grant Funded Capital Projects	-	-	-	41
42	94,954	7,080	20,000		TOTAL CAPITAL OUTLAY	-	-	-	42
43					TRANSFER OUT				43
44	36,000	49,370	50,000	8041	Roads & Streets Fund, PUD Fran Fee 2%	73,253	73,253	-	44
45	261,000	45,000	45,000	8044	Fire Equipment Reserve	45,000	45,000	-	45
46	-	-	459,800	8046	Economic Stability Reserve	533,000	533,000	-	46
47	297,000	94,370	554,800		TOTAL TRANSFER OUT	651,253	651,253	-	47
48					CONTINGENCY				48
49	-	-	295,870	7999	GF - Contingency	368,964	378,516	-	49
50	-	-	295,870		TOTAL CONTINGENCY	368,964	378,516	-	50
51									51
52	1,733,898	2,574,342	784,800		Total Unappropriated Ending Fund Balance	1,590,018	1,516,782	-	52
53	2,864,012	833,766	1,798,608		TOTAL ADMINISTRATION REQUIREMENTS	2,006,043	2,079,279	-	53

# CAPITAL IMPROVEMENT PLAN

FISCAL YEAR 2025/2026

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Lake Lytle Park \$1.2 million

High-Ground Project \$80,000

Business Façade and Business Marketing grants \$440,000

Pacific St. Improvement \$1.8 million

Road Surface Maintenance Projects \$50,000

Stormwater Project \$45,000

Water Distribution System Leak Detection \$25,000

Nedonna Beach Watermain Replacement Project \$2.8 million

Forest Stewardship Plan \$60,000

Source Water Protection Plan \$60,000

Jetty Creek Acquisition up to \$5 million

Salmonberry Trail \$535,000

Public Works Vehicle \$50,000



# 25/26 FISCAL YEAR APPROVED BUDGET

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

Fire Dept. Major Equipment Acquisitions

Year of Review 2024: Res. 2024-34

## Fire Equipment Reserve

Fund 140

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

Date can not be more than 10 years after establishment.

Review Year:

2025

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

# 25/26 FISCAL YEAR APPROVED BUDGET

## RESERVE FUND RESOURCES AND REQUIREMENTS

This fund is authorized and established by resolution / ordinance number

18-667 on (date) 05/09/2018 for the following specified purpose:

Debt Service Loan Payments

**Debt Service Reserve**  
Fund 160

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

Date can not be more than 10 years after establishment.

Review Year: CLOSED

CITY OF ROCKAWAY BEACH

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

This fund is authorized and established by Resolution

2024-35 on (date) 06/12/2024 for the following specified purpose:

Economic downturn or budget deficits.

**Economic Stability Reserve**  
Fund 170

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

Date can not be more than 10 years after establishment.

Review Year: 2025

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025-2026				
	Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025								
1				1	RESOURCES						1
2	-	-	-	2	Working Capital			467,380	467,380	-	2
3				3	Use of Money and Property						3
4	-	-	5,000	4	Interest on Invested Funds			1,532	1,532	-	4
5				5	TRANSFER IN						5
6	-	-	459,800	6	TIF-General Fund			533,000	533,000	-	6
7	-	-	459,800	7	TOTAL TRANSFER IN			533,000	533,000	-	7
8	-	-	464,800	8	TOTAL RESOURCES			1,001,912	1,001,912	-	8
9			-	9	Taxes estimated to be received			-	-	-	9
10	-	-		10	Taxes collected in year levied						10
11	-	-	464,800	11	TOTAL RESOURCES			1,001,912	1,001,912	-	11
12				12	REQUIREMENTS						12
13				13	Org. Unit or Prog. & Activity	Object Classification	Detail				13
14	-	-	-	14				-	-	-	14
15	-	-		15	Ending balance (prior years)						15
16			464,800	16	Reserved for Future Expenditure			1,001,912	1,001,912	-	16
17	-	-	464,800	17	TOTAL REQUIREMENTS			1,001,912	1,001,912	-	17

# 25/26 FISCAL YEAR APPROVED BUDGET

This fund is authorized and established by Resolution

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

GASB34 Funding

## Project & Equipment Reserve Fund 210

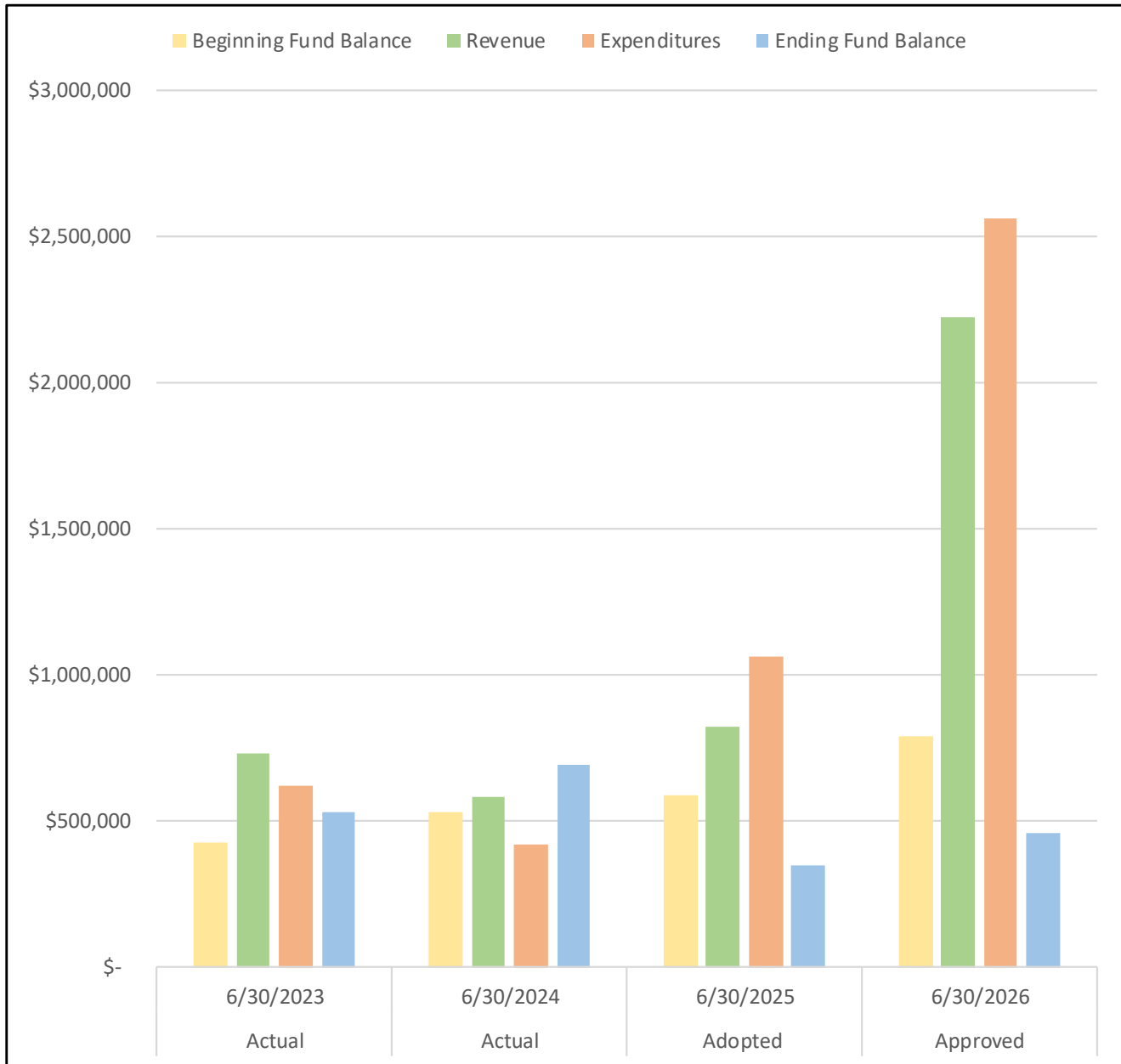
Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2025

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

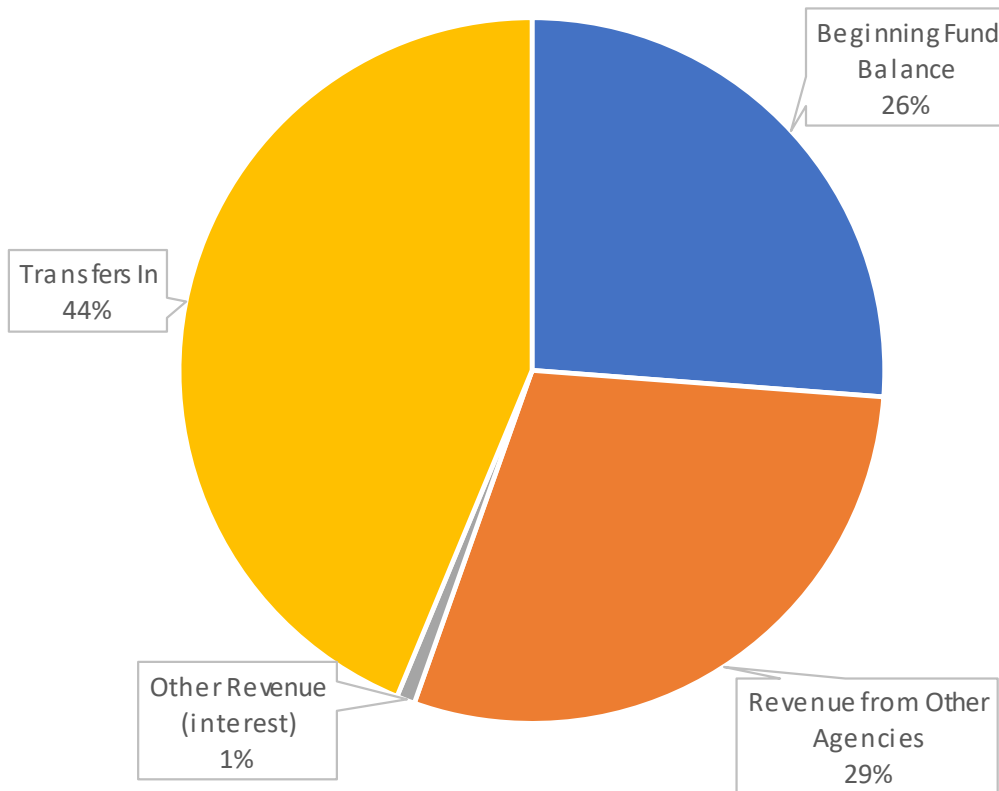
## ROADS & STREETS FUND (FUND 300)



	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$ 424,240	\$ 531,269	\$ 589,837	\$ 789,890
Revenue	\$ 728,340	\$ 584,079	\$ 819,590	\$ 2,225,771
Expenditures	\$ 621,311	\$ 420,686	\$ 1,062,278	\$ 2,558,387
Ending Fund Balance	\$ 531,269	\$ 694,662	\$ 347,149	\$ 457,274

## ROADS & STREETS FUND (FUND 300)

FY25-26 Resources by Category

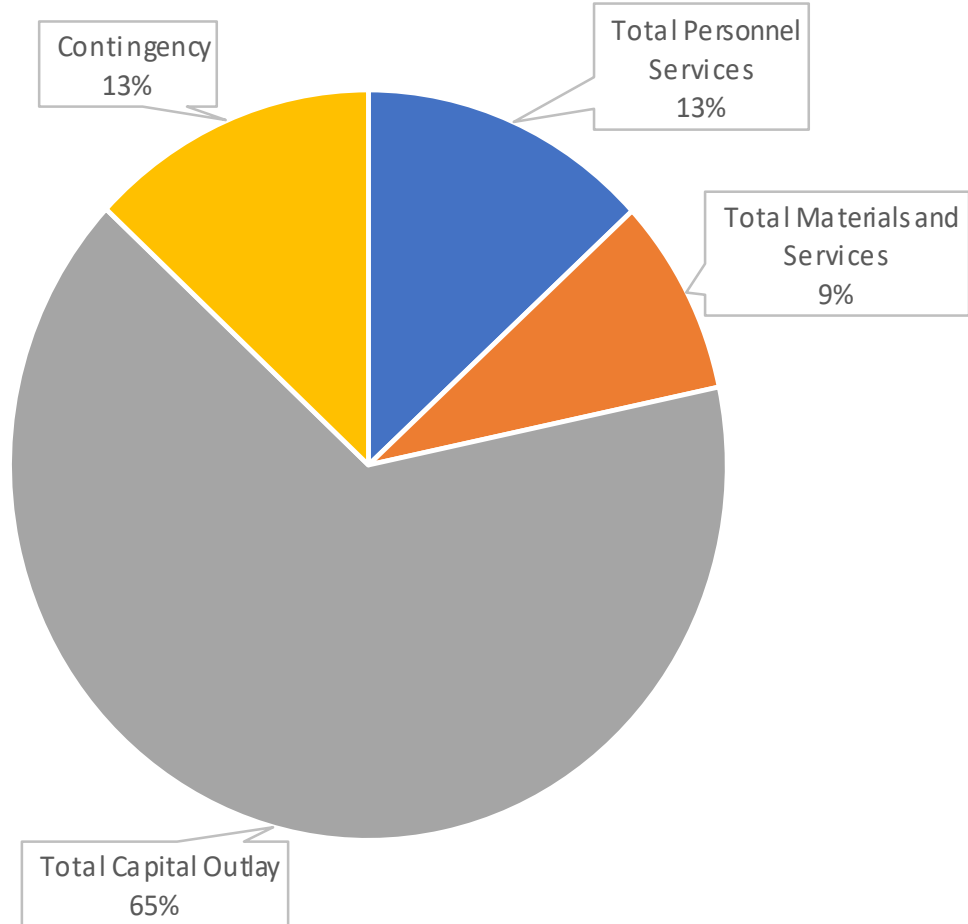


Beginning Fund Balance	\$	789,890
Revenue from Other Agencies	\$	880,851
Other Revenue (interest)	\$	25,355
Transfers In	\$	1,319,565
<b>Total Resources</b>	<b>\$</b>	<b>3,015,661</b>



## ROADS & STREETS FUND (FUND 300)

FY25-26 Total Expenditures by Category



Total Personnel Services	\$	336,281
Total Materials and Services	\$	217,827
Total Capital Outlay	\$	1,670,576
Contingency	\$	333,703
<b>Total Expenditures</b>	<b>\$</b>	<b>2,558,387</b>

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				ROADS & STREETS FUND 300	Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL ACCT	RESOURCES				1
2	424,240	531,269	589,837		FUND BALANCE- UNRESTRICTED	789,890	789,890	-	2
3	-	-	-		FUND BALANCE - RESTRICTED ODOT FUNDS	-	-	-	3
4	-	-	-		FUND BALANCE - RESTRICTED BIKE/PED FUNDS	-	-	-	4
5	424,240	531,269	589,837		TOTAL FUND BALANCE	789,890	789,890	-	5
6					REVENUE FROM OTHER AGENCIES				6
7	116,058	118,068	119,000	4340	State Street Revenue - ODOT	121,622	121,622	-	7
8	-	1,193	1,190	2985	Restricted Bike/Pedestrian Funds ODOT	1,229	1,229	-	8
9	168,300	650	250,000	4182	Grants & Reimbursements Roads & Streets	758,000	758,000	-	9
10	284,358	119,911	370,190		TOTAL REVENUE FROM OTHER AGENCIES	880,851	880,851	-	10
11					USES OF MONEY AND PROPERTY				11
12	21,631	43,872	31,000	4120	Interest on Invested Funds	25,355	25,355	-	12
13					TRANSFERS IN:				13
14	28,209	55,000	59,000	4030	TRT < From 30% of 2% CTY >	-	-	-	14
15	343,888	294,705	295,000	4030	TRT < From 5% >	826,870	826,870	-	15
16	14,254	21,221	14,400	4030	TRT < 30% of 1% of CTY >	-	-	-	16
17	36,000	49,370	50,000	4038	General Fund < TPUD Fran 2% of the 4% >	73,253	73,253	-	17
18	-	-	-	4030	TRT < From 30% of 5% Tourism Ord. 2025-01>	419,442	419,442	-	18
19	422,351	420,296	418,400		TOTAL TRANSFER IN	1,319,565	1,319,565	-	19
20	1,152,580	1,115,348	1,409,427		TOTAL RESOURCES	3,015,661	3,015,661	-	20
21					REQUIREMENTS				21
22					PERSONNEL SERVICES				22
23	13,036	13,172	14,252	5082	City Manager	16,172	16,172	-	23
24	-	-	-	5060	Public Works Director	23,532	23,532	-	24
25	6,032	8,207	10,520	5058	Public Works Superintendent	11,844	11,844	-	25
26	60,442	73,197	91,000	5055	Maintenance Worker Wages	104,166	110,966	-	26
27	463	300	-	5085	Council Stipend	125	125	-	27
28	-	-	5,000	5056	Extra Labor - Temp	6,000	6,000	-	28
29	-	-	-	5064	Standby	1,733	1,733	-	29
30	-	-	5,600	5065	Overtime	5,610	5,610	-	30
31	79,973	94,876	126,372		TOTAL WAGES	169,182	175,982	-	31
32	44,017	60,789	91,000	5152	Payroll Expenses	148,083	148,083	-	32
33	-	-	2,000	5075	Accrued Vacation/Comp Time	12,216	12,216	-	33
34	123,990	155,665	219,372		TOTAL PERSONNEL SERVICES	329,481	336,281	-	34
35	0.75	1.50	1.52		TOTAL FULL TIME EQUIVALENT ( FTE )	1.87	1.87	0	35
36					MATERIALS & SERVICES				36
37	25,732	31,404	33,500	6800	Roads Materials, Sup & Services	49,000	49,000	-	37
38	-	-	-	6574	Audit	2,282	2,282	-	38
39	17,371	17,260	25,000	6572	Street Lighting	22,000	22,000	-	39
40	3,602	2,242	4,600	6125	Electricity: Wayside, City Park	5,000	5,000	-	40
41	5,000	6,110	8,000	6570	Ins/Vehicle, Liability, Equip, Bldg	42,716	42,716	-	41
42	1,525	1,571	1,600	6592	Parking Lease - Port of Tillamook Bay	1,600	1,600	-	42
43	4,165	1,419	9,300	6610	Sidewalks, Curb, Bikeways	1,229	1,229	-	43
44	1,796	473	3,000	6620	Street Signs	6,000	6,000	-	44
45	25	4,236	1,000	6667	Storm Damage Repairs	3,000	3,000	-	45
46	6,764	5,942	15,000	6690	Vehicle Maint, Supplies & Repair	16,000	16,000	-	46
47	4,114	4,483	7,000	6580	Fuel & Oil	6,000	6,000	-	47
48	8,677	3,927	10,000	6600	Drainage, Flood Control & Slides	10,000	10,000	-	48
49	30,093	4,733	10,000	6131	Nature Preserve	8,000	8,000	-	49
50	34,583	32,451	42,000	6130	Wayside & Park Maintenance	45,000	45,000	-	50
51	143,447	116,251	170,000		TOTAL MATERIALS & SERVICES	217,827	217,827	-	51
52					CAPITAL OUTLAY				52
53	353,874	112,291	450,000	7502	Roads & Streets Paving & Grant Projects	1,050,000	1,050,000	-	53
54	-	-	-	7509	Lake Lytle Park	508,576	508,576	-	54
55	-	36,479	50,000	7506	Streets Capital Improvement Plan	50,000	50,000	-	55
56	-	-	-	7507	Public Works Mobile Equipment Plan	17,000	17,000	-	56
57	-	-	35,000	7508	Public Works Stormwater Projects	45,000	45,000	-	57
58	353,874	148,770	535,000		TOTAL CAPITAL OUTLAY	1,670,576	1,670,576	-	58
59	-	-	137,906	7999	Contingency	332,683	333,703	-	59
60	531,269	694,662			Ending Balance (Prior Years)				60
61			347,149		Total Unappropriated Ending Fund Balance	465,094	457,274	-	61
62	1,152,580	1,115,348	1,409,427		REQUIREMENTS TOTAL	3,015,661	3,015,661	-	62

# 25/26 FISCAL YEAR APPROVED BUDGET

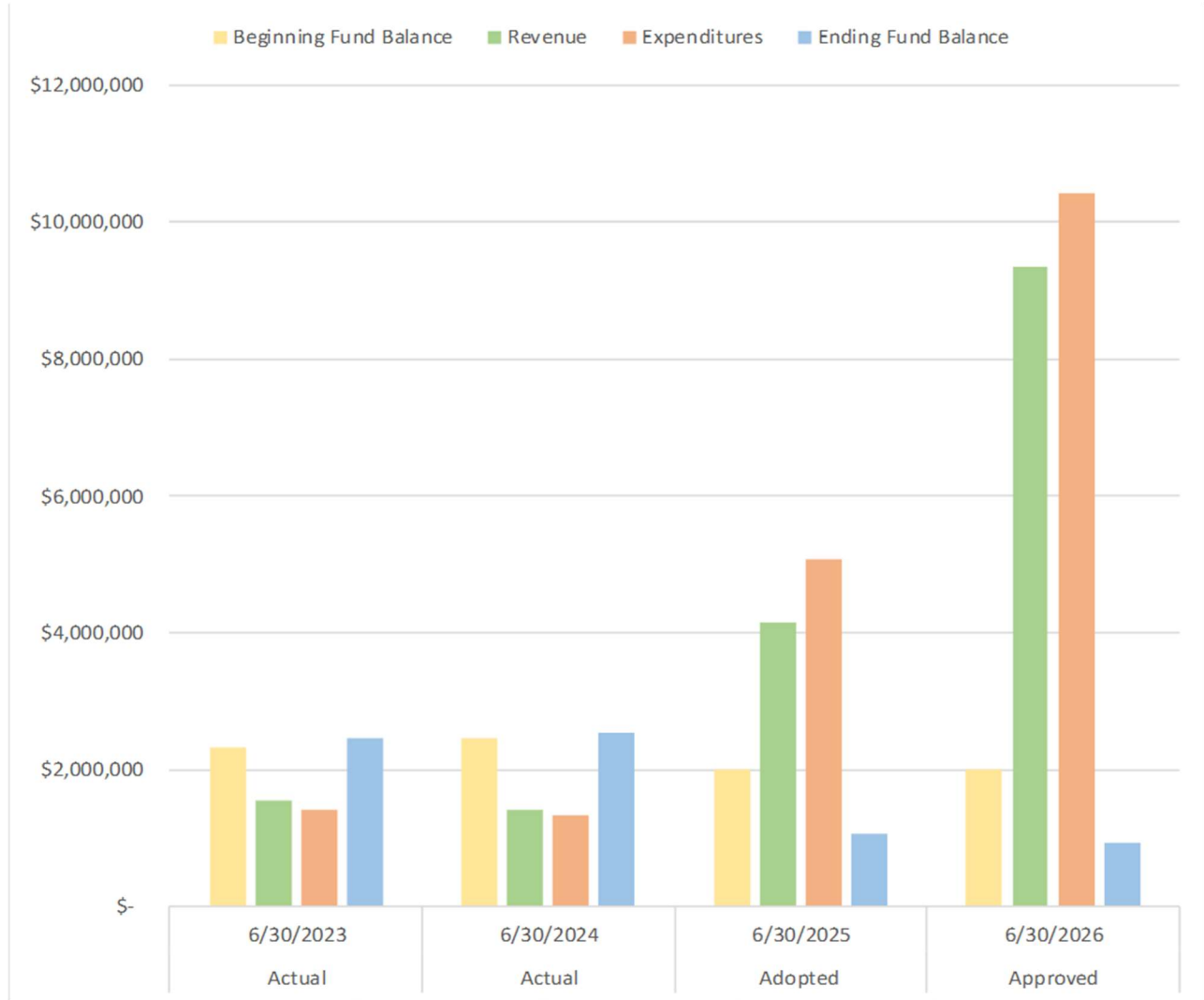
## TRANSPORTATION SYSTEMS DEVELOPMENT CHARGE

FUND 390

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

# WATER FUND

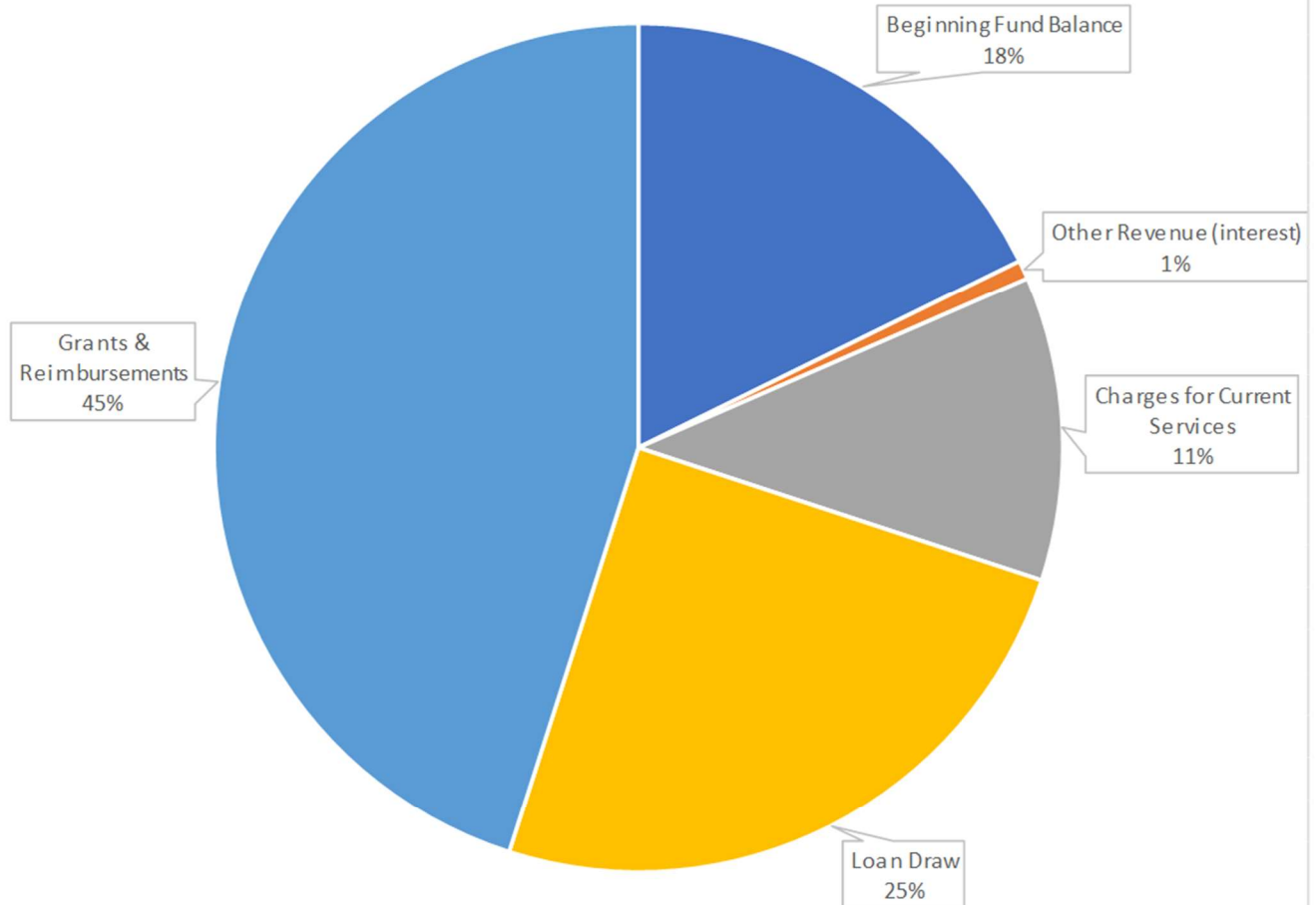
## (FUND 400)



	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$2,334,539	\$ 2,467,795	\$ 2,002,900	\$ 2,015,623
Revenue	\$1,537,818	\$ 1,409,365	\$ 4,158,937	\$ 9,344,062
Expenditures	\$1,404,562	\$ 1,342,855	\$ 5,089,908	\$ 10,425,218
Ending Fund Balance	\$2,467,795	\$ 2,534,305	\$ 1,071,929	\$ 934,467

## WATER FUND (FUND 400)

FY25-26 Resources by Category

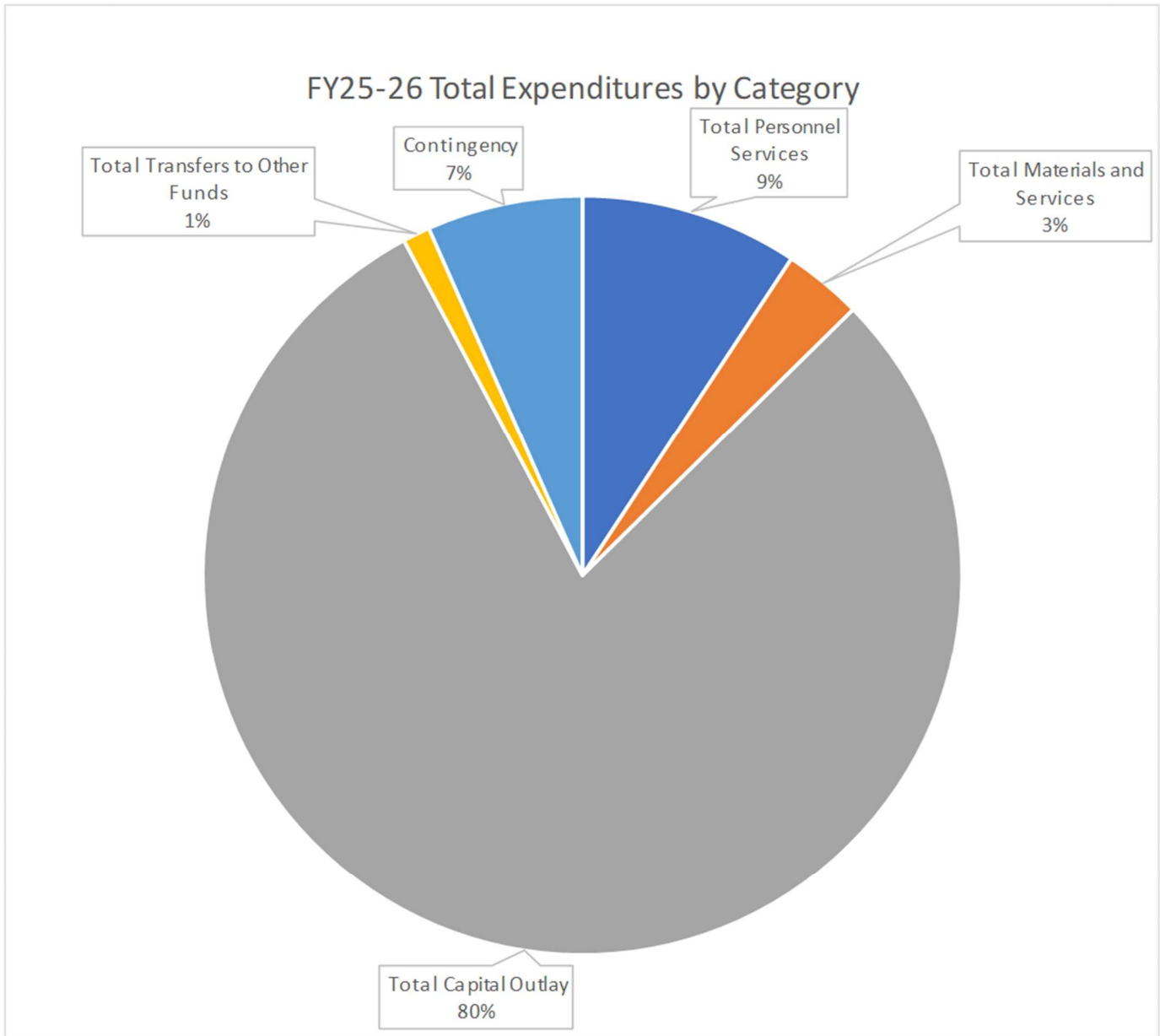


Beginning Fund Balance	\$	2,015,623
Other Revenue (interest)	\$	81,262
Charges for Current Services	\$	1,317,000
Loan Draw	\$	2,825,800
Grants & Reimbursements	\$	5,120,000
<b>Total Resources</b>	<b>\$</b>	<b>11,359,685</b>



## WATER FUND

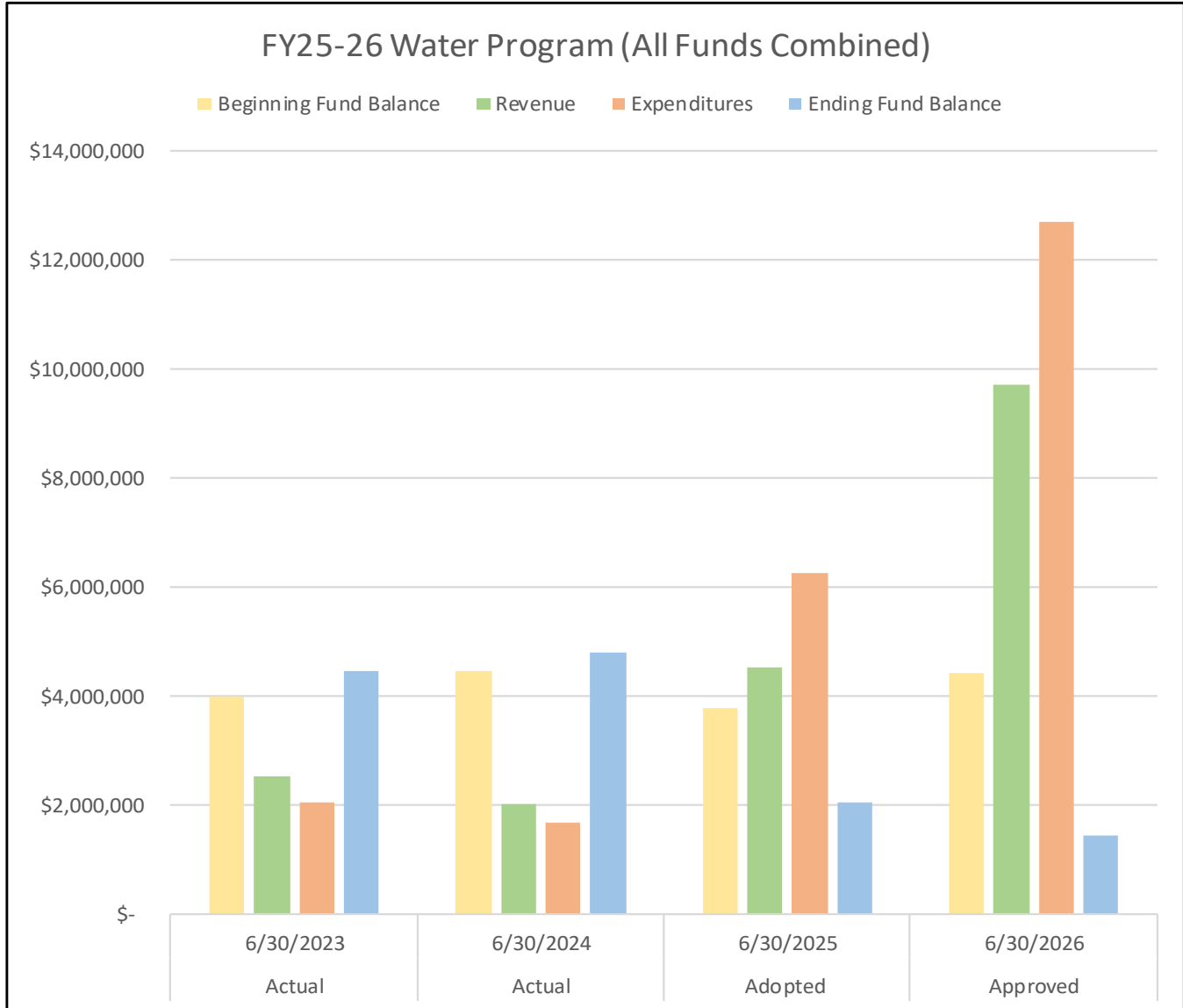
### (FUND 400)



Total Personnel Services	\$ 967,694
Total Materials and Services	\$ 350,028
Total Capital Outlay	\$ 8,295,000
Total Transfers to Other Funds	\$ 121,323
Contingency	\$ 691,173
<b>Total Expenditures</b>	<b>\$ 10,425,218</b>

# WATER FUND

## (FUND 400)

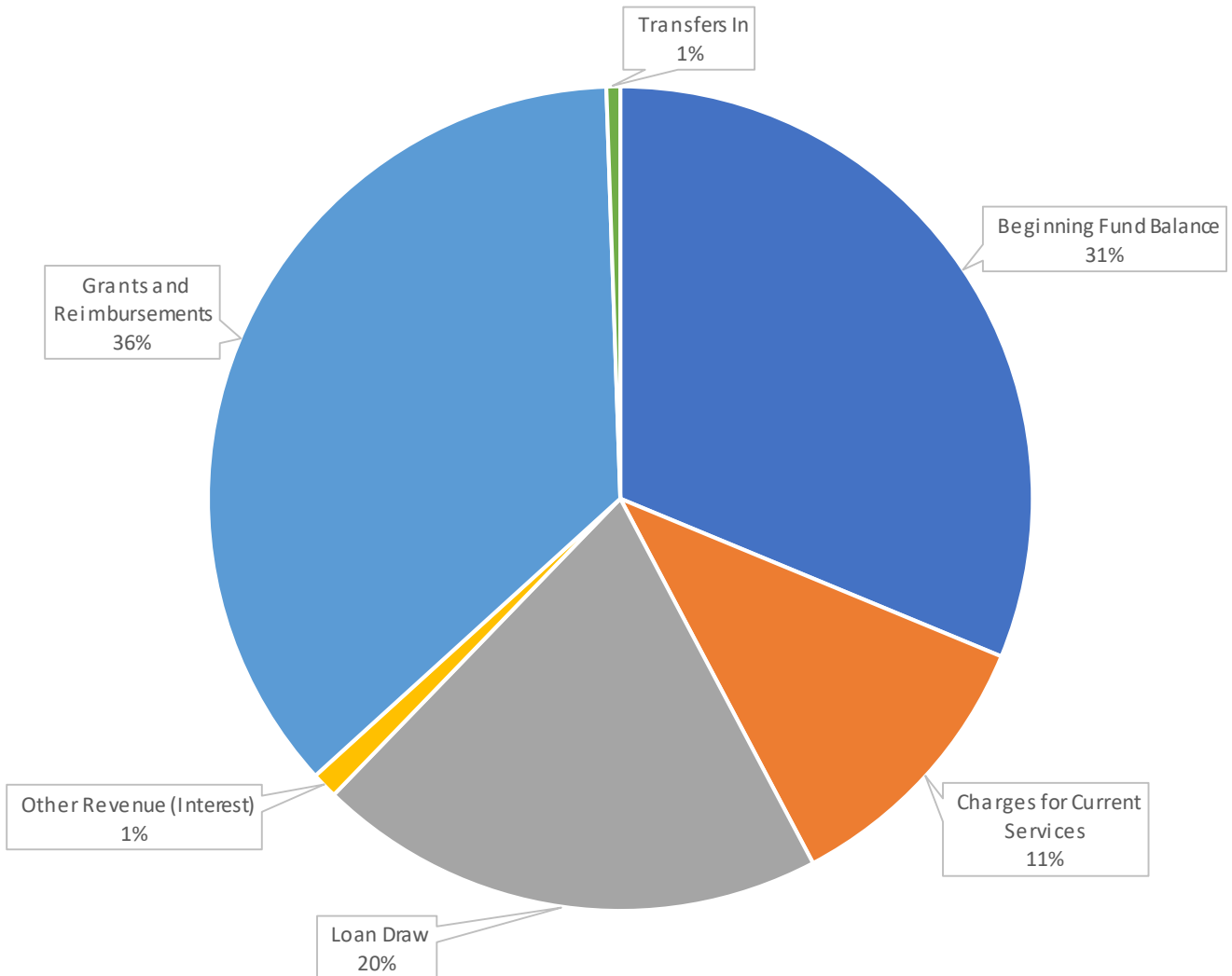


	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$3,985,169	\$ 4,456,084	\$ 3,790,893	\$ 4,421,551
Revenue	\$2,523,736	\$ 2,023,302	\$ 4,535,737	\$ 9,724,186
Expenditures	\$2,052,821	\$ 1,674,303	\$ 6,277,645	\$ 12,698,902
Ending Fund Balance	\$4,456,084	\$ 4,805,083	\$ 2,048,985	\$ 1,446,835

# WATER FUND

## (FUND 400)

FY25-26 Resources by Category (All Funds Combined)

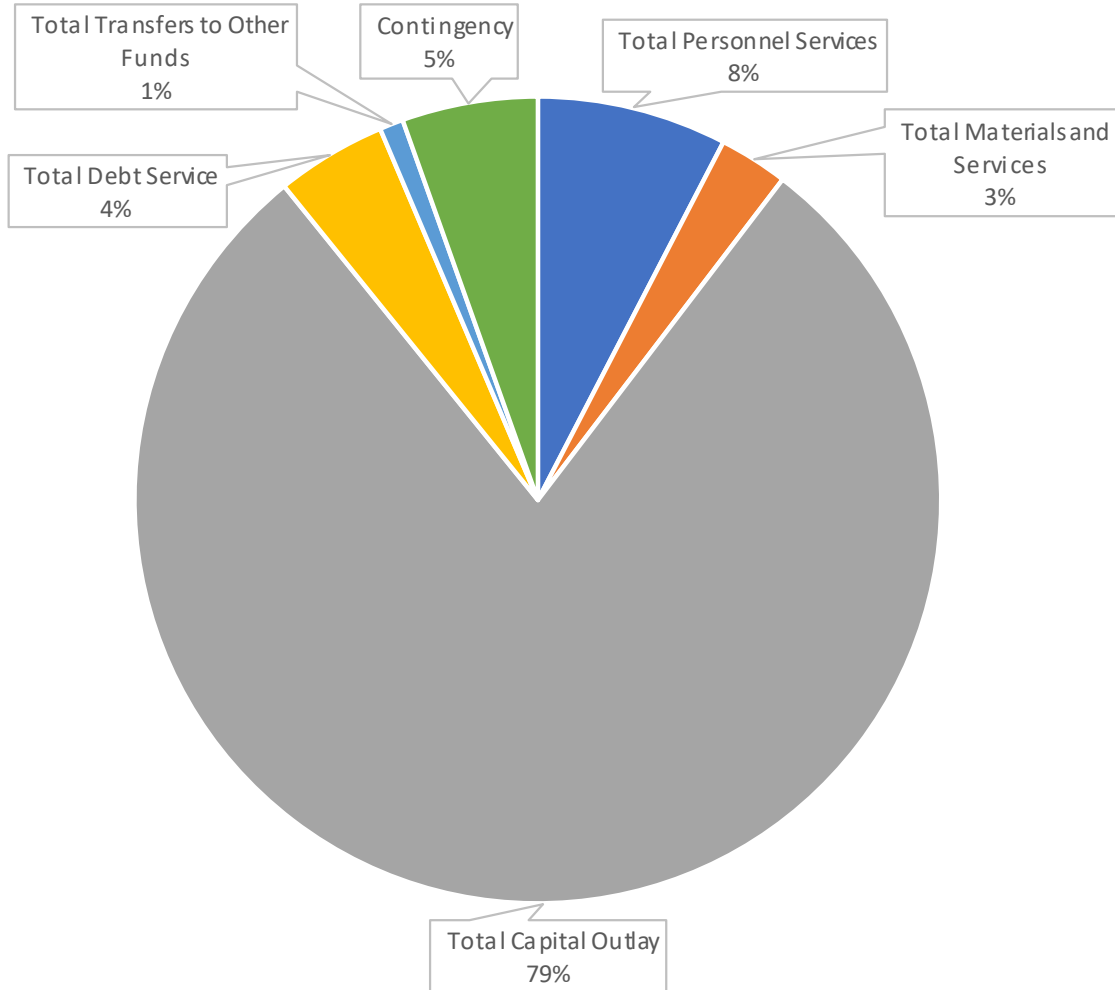


Beginning Fund Balance	\$	4,421,551
Charges for Current Services	\$	1,556,800
Loan Draw	\$	2,825,800
Other Revenue (Interest)	\$	145,086
Grants and Reimbursements	\$	5,120,000
Transfers In	\$	76,500
<b>Total Resources</b>	<b>\$</b>	<b>14,145,737</b>

## WATER FUND

### (FUND 400)

FY25-26 Total Expenditures by Category (All Funds Combined)



Total Personnel Services	\$ 967,694
Total Materials and Services	\$ 350,028
Total Capital Outlay	\$ 10,006,934
Total Debt Service	\$ 561,750
Total Transfers to Other Funds	\$ 121,323
Contingency	\$ 691,173
<b>Total Expenditures</b>	<b>\$ 12,698,902</b>

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				WATER OPERATING	Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL ACCT	RESOURCES				1
2	2,334,539	2,467,795	2,002,900		FUND BALANCE	2,015,623	2,015,623	-	2
3					CHARGES FOR CURRENT SERVICES				3
4	1,251,641	1,267,259	1,215,000	4540	Water Service Base Rate	1,215,000	1,215,000	-	4
5	25,812	23,790	25,500	4550	New Water Connections	25,500	25,500	-	5
6	76,409	76,902	76,500	4560	Master Plan Reserve Fund	76,500	76,500	-	6
7	1,353,862	1,367,951	1,317,000		TOTAL CHARGES FOR CURRENT SERVICES	1,317,000	1,317,000	-	7
8					USE OF MONEY AND PROPERTY				8
9	10,380	20,779	16,000	4120	Interest on Invested Funds	81,262	81,262	-	9
10					TRANSFER IN				10
11	-	-	137	4047	Water Revenue Bond	-	-	-	11
12					OTHER REVENUE				12
13	-	-	-		Grants & Reimbursements	5,120,000	5,120,000	-	13
14	173,576	20,635	2,825,800	4150	Turn on/off acct chng/meter read fees and Loan Draw	2,825,800	2,825,800	-	14
15	3,872,357	3,877,160	6,161,837		TOTAL RESOURCES	11,359,685	11,359,685	-	15
16					REQUIREMENTS				16
17					PERSONNEL SERVICES				17
18	13,036	13,172	14,250	5082	City Manager	16,172	16,172	-	18
19	-	-	-	5060	Public Works Director	41,181	41,181	-	19
20	30,282	41,037	52,600	5058	Public Works Superintendent	59,218	59,218	-	20
21	93,040	127,926	147,500	5057	Office Employees	172,114	177,014	-	21
22	98,918	96,405	109,504	5055	Maintenance Workers	137,851	137,851	-	22
23	45,563	68,501	64,500	5059	Plant Operator	68,419	68,419	-	23
24	-	-	10,000	5056	Extra Labor -Temp	12,000	12,000	-	24
25	-	-	1,000	5067	Emergency Management	1,000	1,000	-	25
26	-	-	3,500	5054	Code Enforcement	13,780	13,780	-	26
27	810	900	1,470	5085	Council Stipend	1,470	1,470	-	27
28	-	-	1,750	5064	Standby	1,785	1,785	-	28
29	2,411	4,351	14,000	5065	Overtime	7,180	7,180	-	29
30	284,060	352,292	420,074		TOTAL WAGES	532,170	537,070	-	30
31	145,744	187,179	299,000	5152	Payroll Expenses	384,425	384,425	-	31
32	-	1,429	5,000	5075	Accumulated Vacation/Comp Time	46,199	46,199	-	32
33	429,804	540,900	724,074		TOTAL PERSONNEL SERVICES	962,794	967,694	-	33
34	4.50	5.30	4.63		TOTAL FULL - TIME EQUIVALENT ( FTE )	6.03	6.03	0	34

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				WATER OPERATING  FUND 400	Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
35					MATERIALS AND SERVICES				35
36	29,101	34,514	36,500	6110	Electricity	37,000	37,000	-	36
37	-	-	1,000	6455	Emergency Services	1,000	1,000	-	37
38	1,984	1,134	3,000	6520	Building Maintenance	5,000	5,000	-	38
39	15,225	14,761	17,000	6530	Communication and Technology	24,500	24,500	-	39
40	21,837	31,039	35,000	6534	Plant Chemicals and supplies	35,000	35,000	-	40
41	21,573	31,628	25,500	6551	Administration & Billing	26,000	26,000	-	41
42	27,300	24,237	29,000	6570	Ins: Vehicle, Liability, Equip, Bldg	15,898	15,898	-	42
43	8,710	9,438	12,000	6574	Audit	9,380	9,380	-	43
44	7,933	8,624	10,000	6580	Fuel & Oil	10,000	10,000	-	44
45	-	-	500	6667	Storm Damage Repairs	1,000	1,000	-	45
46	2,493	5,386	15,000	6690	Vehicle & Equipment Maintenance	15,000	15,000	-	46
47	4,320	4,544	7,000	6745	Required Testing	7,000	7,000	-	47
48	74,659	63,907	100,000	6750	System Maintenance and Supplies	105,000	105,000	-	48
49	1,199	2,702	3,200	6831	Dues - Certif - Permits - Licenses	3,000	3,000	-	49
50	452	118	5,000	6850	Attorney & Legal	5,000	5,000	-	50
51	286	6,234	25,000	6851	Professional Services	25,000	25,000	-	51
52	7,643	7,122	8,000	6915	Travel & Training - Staff	8,500	8,500	-	52
53	4,484	14,966	10,100	6945	Meter Readers 60%	16,250	16,250	-	53
54	-	-	500	6951	Ordinance Enforcement	500	500	-	54
55	229,199	260,354	343,300		TOTAL MATERIALS AND SERVICES	350,028	350,028	-	55
56					REQUIREMENTS				56
57					CAPITAL OUTLAY				57
58	14,559	30,607	235,000	7602	Water Facilities Capital Outlay	5,235,000	5,235,000	-	58
59	-	128,353	3,000,000	7601	Improvement and New Lines	3,000,000	3,000,000	-	59
60	-	37,641	15,000	7603	Public Works Mobile Equipment Plan	30,000	30,000	-	60
61	-	-	-	7661	Public Works Vehicles	30,000	30,000	-	61
62	14,559	196,601	3,250,000		TOTAL CAPITAL OUTLAY	8,295,000	8,295,000	-	62
63					TRANSFERS OUT				63
64	45,000	45,000	45,000	8027	GF for Civic Ctr Operations	44,823	44,823	-	64
65	686,000	300,000	100,000	8045	Water Master Plan Reserve Fund	76,500	76,500		65
66	731,000	345,000	145,000		TOTAL TRANSFERS OUT	121,323	121,323	-	66
67	-	-	627,534	7999	Contingency	691,173	691,173	-	67
68	2,467,795	2,534,305			Ending Balance ( Prior Years )				68
69			1,071,929		Total Unappropriated Ending Fund Balance	939,367	934,467	-	69
70	3,872,357	3,877,160	6,161,837		TOTAL REQUIREMENTS	11,359,685	11,359,685	-	70

# 25/26 FISCAL YEAR APPROVED BUDGET

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

## 1981 WATER REVENUE BOND 1998 REFUNDING WATER REVENUE FUND 430 CLOSED

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



## 25/26 FISCAL YEAR APPROVED BUDGET

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

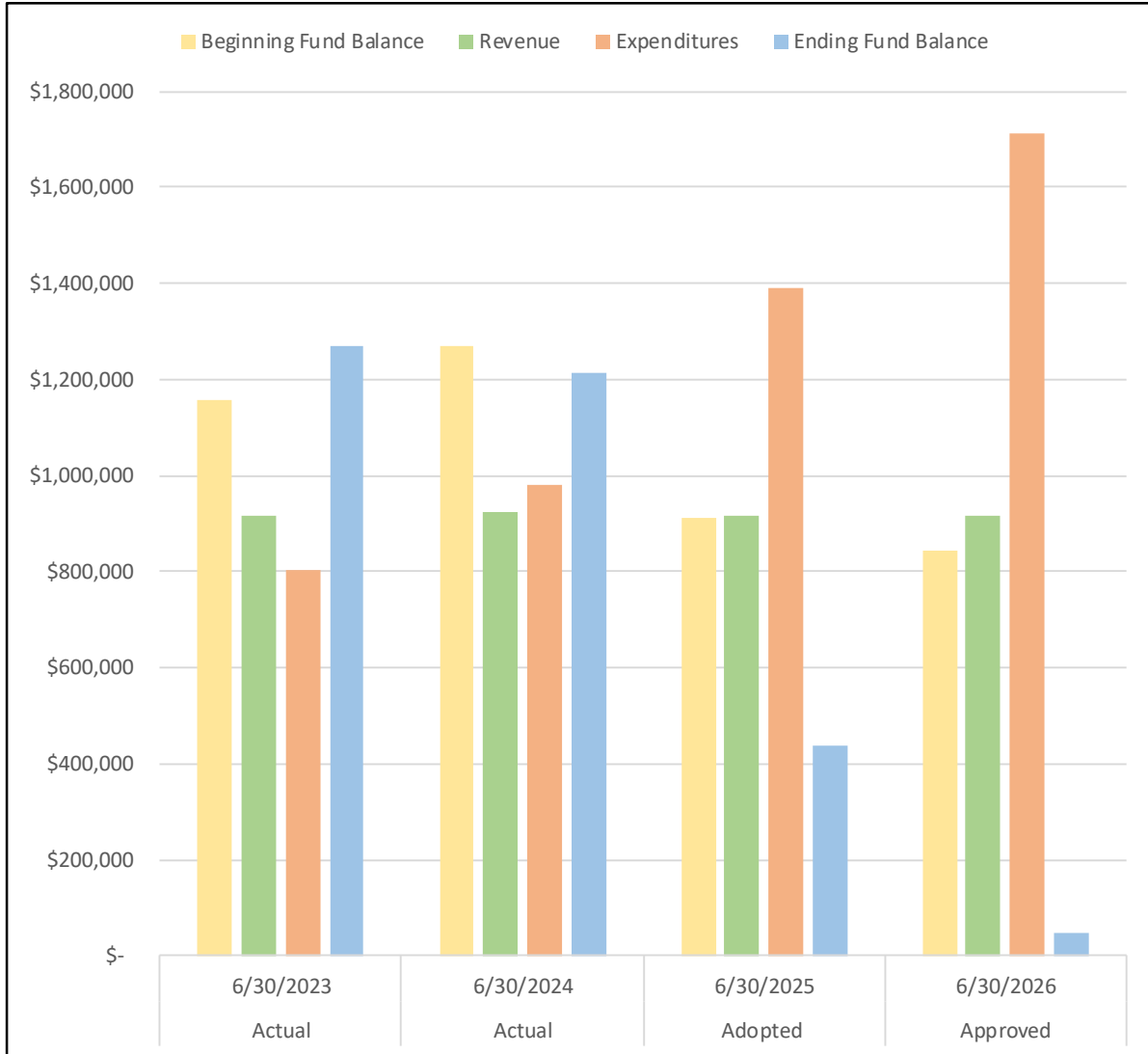
### WATER SYSTEM DEVELOPMENT CHARGE FUND 490

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

# SEWER FUND PROJECTION

	Actual		Adopted Budget		Approved Budget		Projected	Projected
	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	
Beginning Fund Balance	\$1,046,652	11% \$1,157,536	-31% \$ 803,422	14% \$ 913,556	-7% \$ 845,212	-76% \$ 201,254	-475% \$ (755,677)	
Resources:								
Sewer Service Base Rate	\$ 784,296	1% \$ 790,483	0% \$ 789,253	-1% \$ 780,000	0% \$ 780,000	0% \$ 780,000	0% \$ 780,000	
Sewer Master Plan	\$ 81,474	1% \$ 81,963	0% \$ 82,309	0% \$ 82,000	0% \$ 82,000	0% \$ 82,000	0% \$ 82,000	
New Sewer Connections	\$ 19,400	1% \$ 19,621	-53% \$ 9,150	89% \$ 17,250	0% \$ 17,250	0% \$ 17,250	0% \$ 17,250	
Interest on Invested Funds	\$ 3,978	462% \$ 22,349	0% \$ 41,027	0% \$ 34,000	0% \$ 34,345	-20% \$ 27,476	-10% \$ 24,728	
Miscellaneous Revenue	\$ 2,993	-68% \$ 957	0% \$ 2,554	0% \$ 1,000	0% \$ 1,000	0% \$ 1,000	0% \$ 1,000	
Total Resources	\$1,938,793	\$2,072,909	\$1,727,715	\$1,827,806	\$1,759,807	\$1,108,980	\$149,301	
Expenditures:								
Personnel Services	\$ 384,274	8% \$ 413,165	26% \$ 520,008	33% \$ 691,825	36% \$ 937,845	8% \$ 1,012,873	8% \$ 1,093,902	
Materials and Services	\$ 261,426	-2% \$ 255,022	18% \$ 300,996	36% \$ 408,600	2% \$ 417,412	9% \$ 454,979	5% \$ 477,728	
Capital Outlay	\$ 15,557	-2% \$ 15,235	162% \$ 39,851	-62% \$ 15,000	60% \$ 24,000	0% \$ 40,000	0% \$ 40,000	
Transfers Out	\$ 120,000	0% \$ 120,000	0% \$ 120,000	6% \$ 127,000	0% \$ 126,823	3% \$ 130,628	3% \$ 134,547	
Total Expenditures	\$ 781,257	3% \$ 803,422	22% \$ 980,855	27% \$ 1,242,425	21% \$ 1,506,080	9% \$ 1,638,479	7% \$ 1,746,177	
Contingency				\$ 147,242	\$ 52,473	\$ 226,178	\$ 241,745	
Ending fund balance	\$1,157,536	\$1,269,487	\$ 746,860	\$ 438,139	\$ 201,254	\$ (755,677)	\$ (1,596,876)	
Months operating expenditure:								
in ending fund balance	17.78	18.96	9.14	4.23	1.60	(5.53)	(10.97)	

## SEWER FUND (FUND 500)

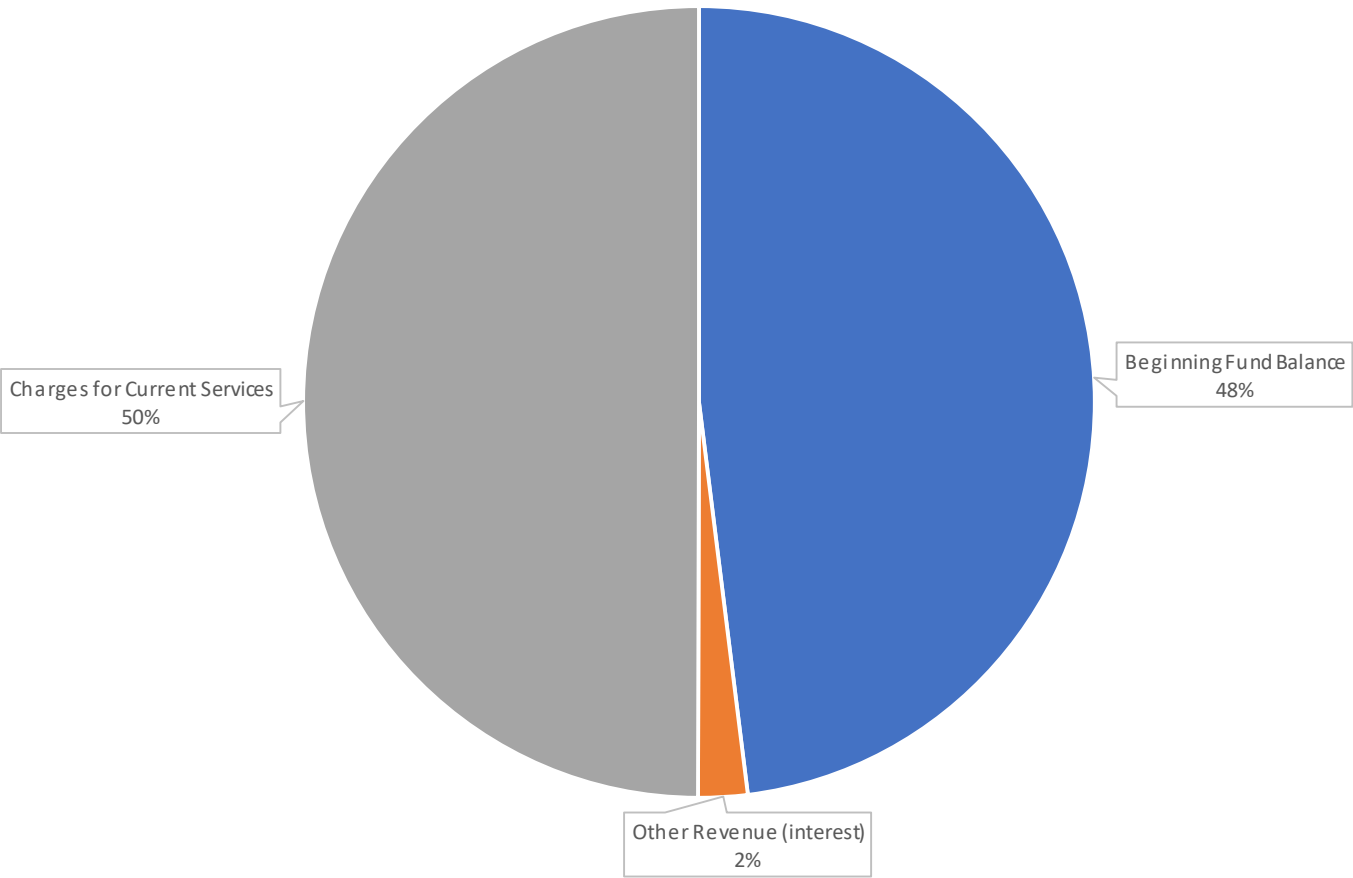


	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$1,157,536	\$1,269,487	\$913,556	\$845,212
Revenue	\$915,373	\$925,303	\$914,250	\$914,595
Expenditures	\$803,422	\$981,404	\$1,389,667	\$1,712,969
Ending Fund Balance	\$1,269,487	\$1,213,386	\$438,139	\$46,838

# SEWER FUND

## (FUND 500)

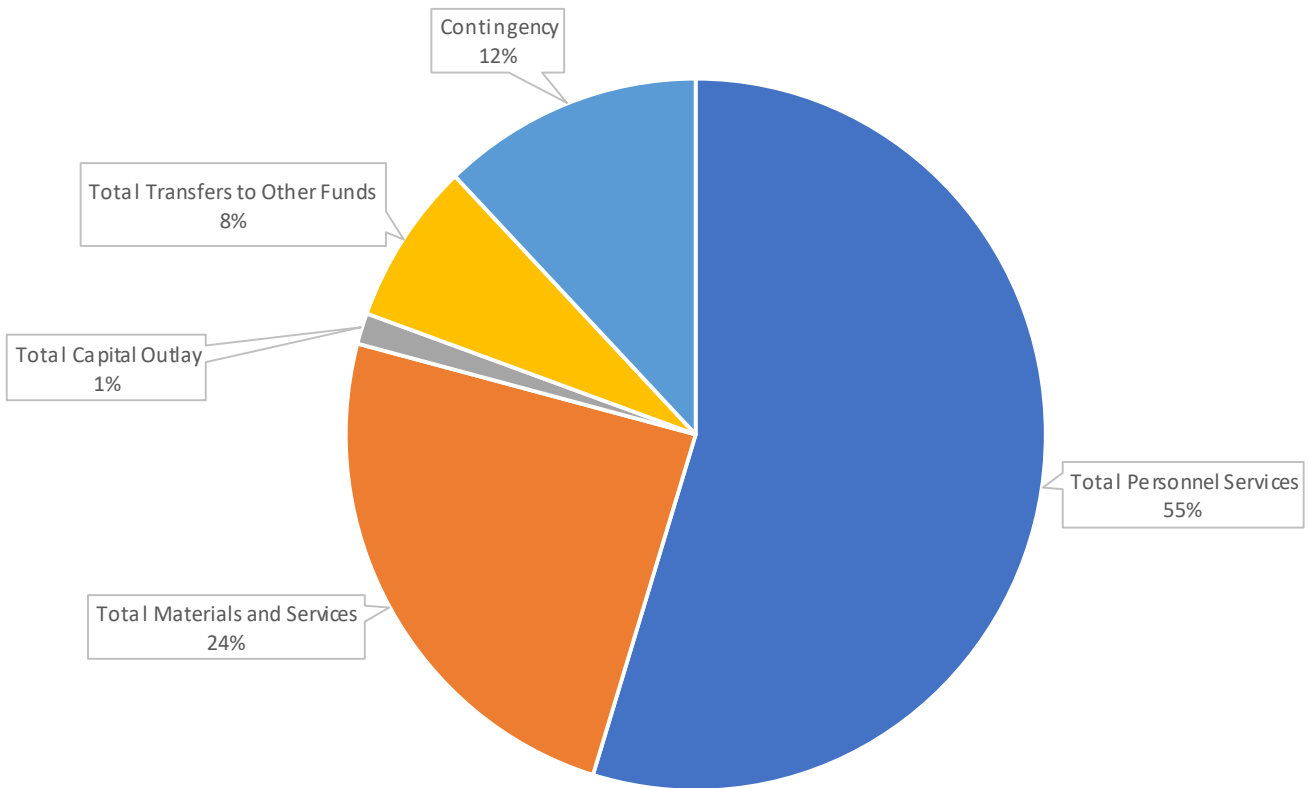
FY25-26 Resources by Category



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

## SEWER FUND (FUND 500)

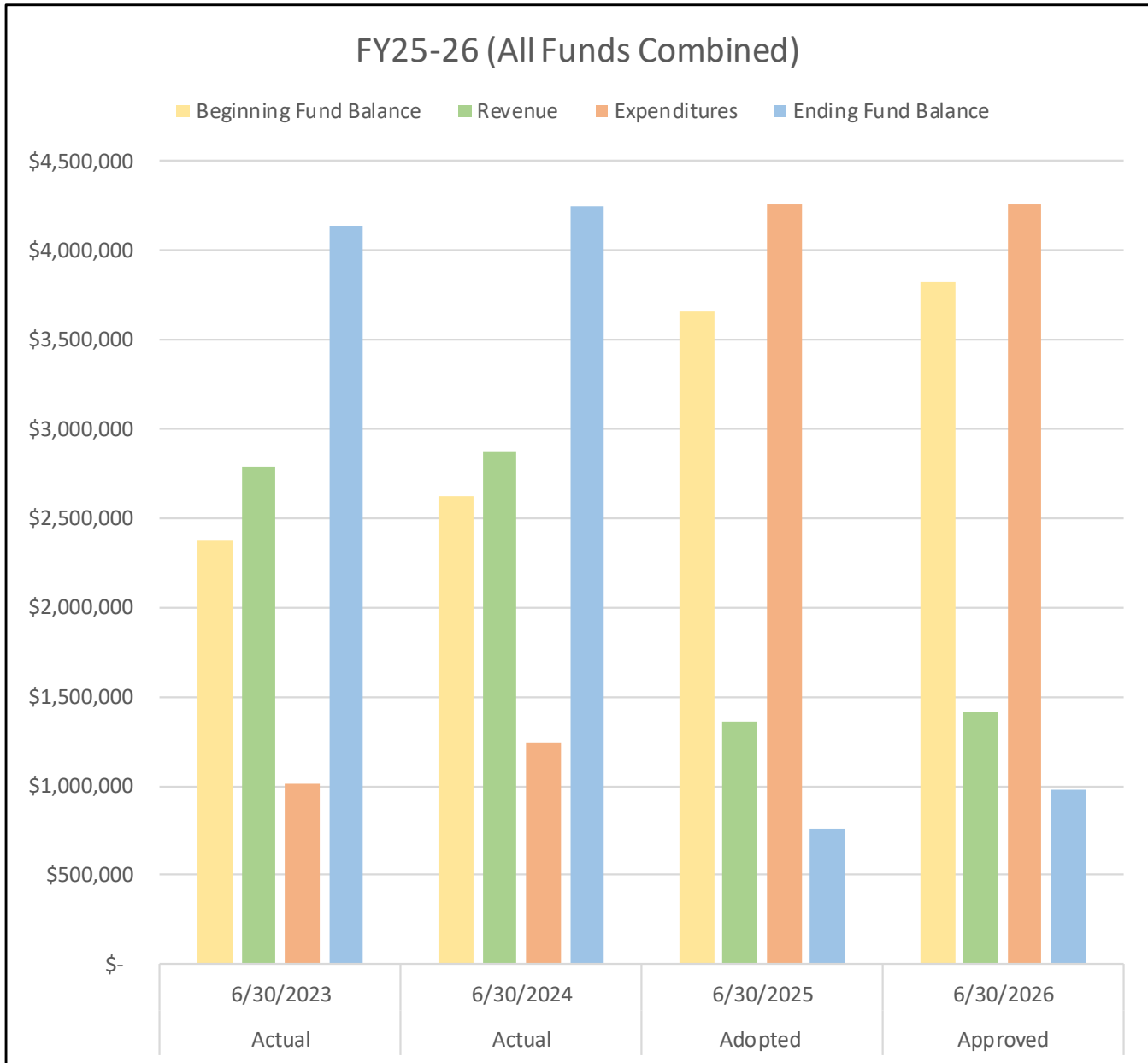
FY25-26 Total Expenditures by Category



Total Personnel Services	\$	937,845
Total Materials and Services	\$	417,412
Total Capital Outlay	\$	24,000
Total Transfers to Other Funds	\$	126,823
Contingency	\$	206,889
<b>Total Expenditures</b>	<b>\$</b>	<b>1,712,969</b>

## SEWER FUND

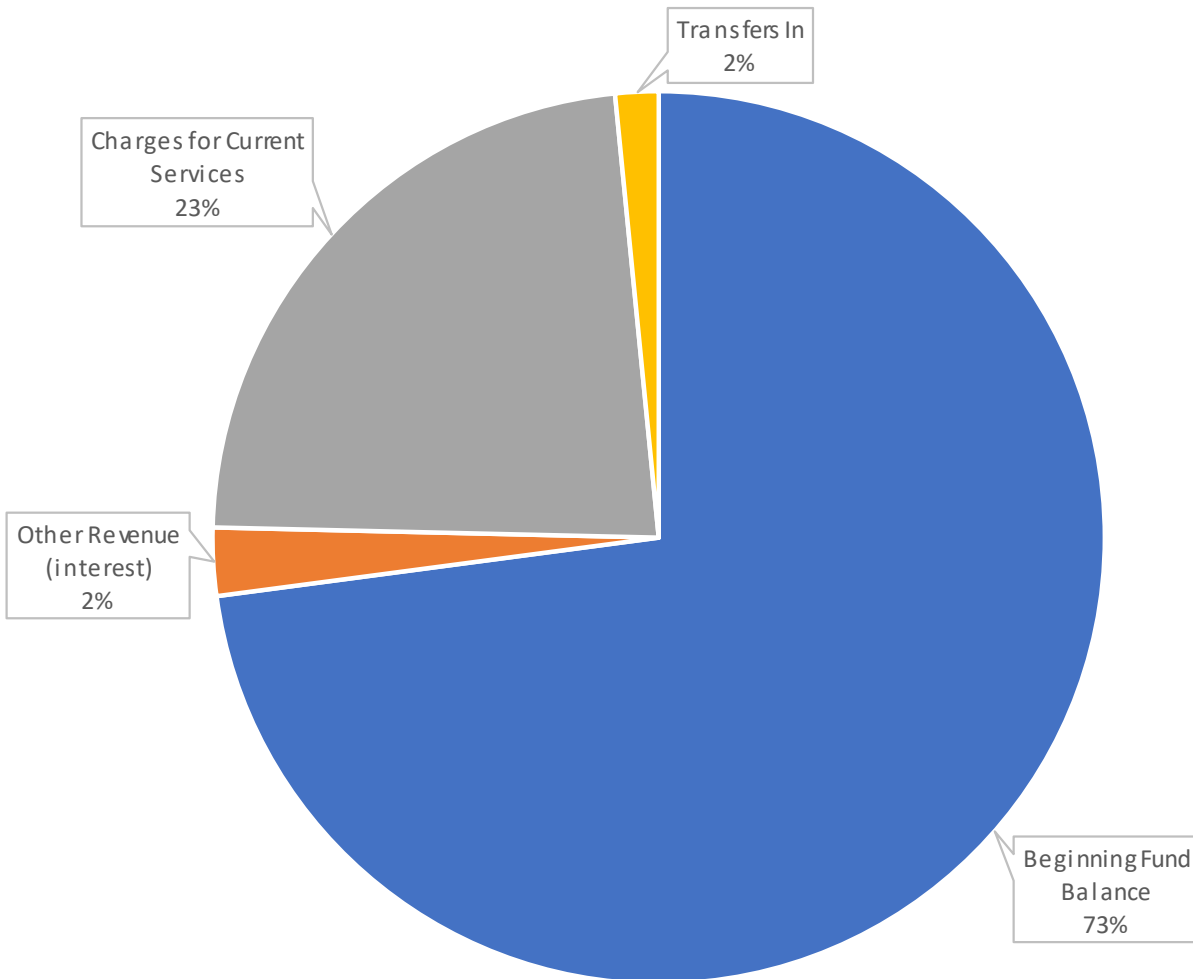
### (FUND 500)



	Actual 6/30/2023	Actual 6/30/2024	Adopted 6/30/2025	Approved 6/30/2026
Beginning Fund Balance	\$2,373,682	\$ 2,623,761	\$ 3,664,465	\$ 3,818,373
Revenue	\$2,786,504	\$ 2,870,320	\$ 1,360,390	\$ 1,419,670
Expenditures	\$1,015,997	\$ 1,244,374	\$ 4,258,657	\$ 4,264,292
Ending Fund Balance	\$4,144,189	\$ 4,249,707	\$ 766,198	\$ 973,751

## SEWER FUND (FUND 500)

FY25-26 Resources by Category (All Funds Combined)

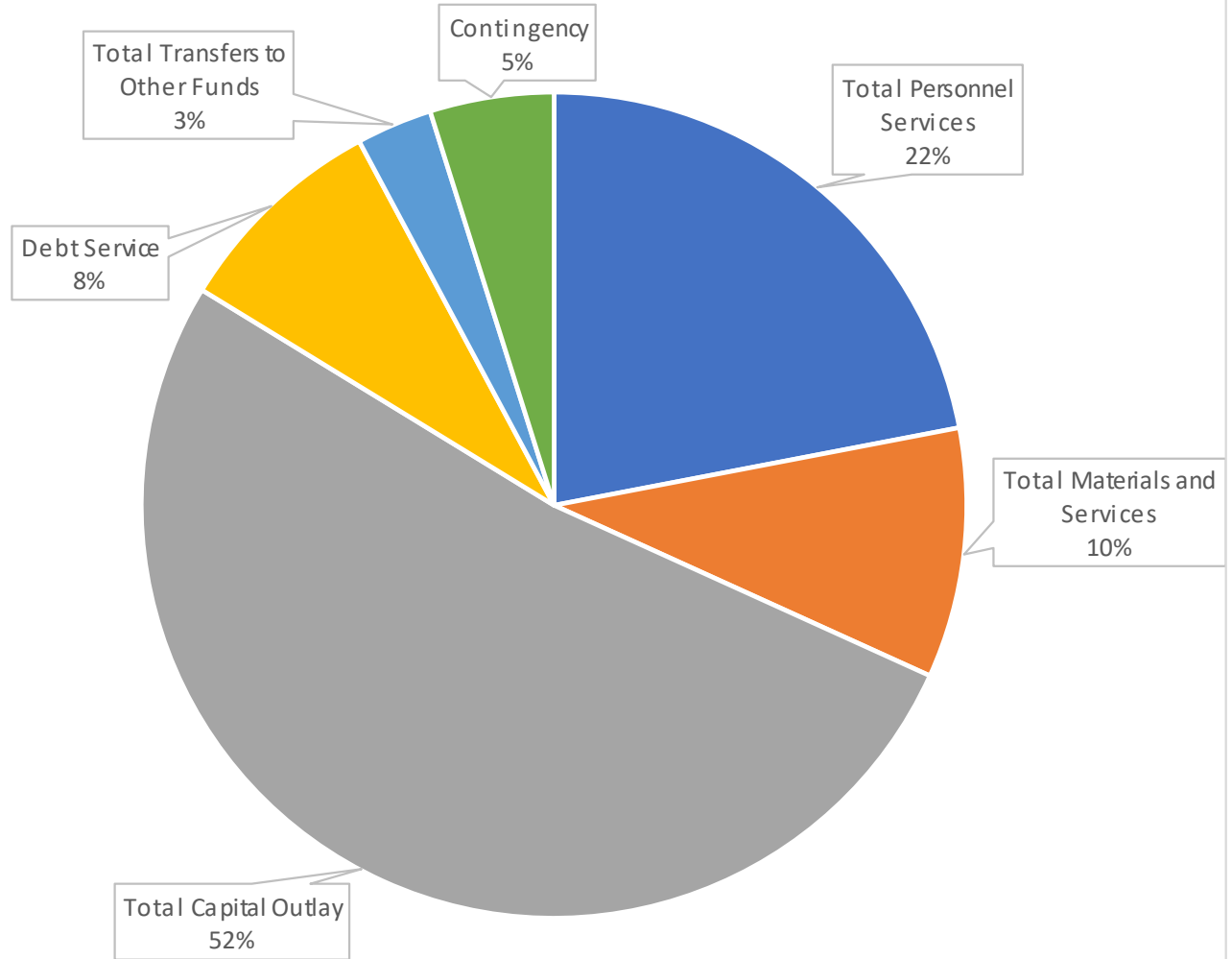


Beginning Fund Balance	\$	3,818,373
Other Revenue (interest)	\$	128,780
Charges for Current Services	\$	1,208,890
Transfers In	\$	82,000
<b>Total Resources</b>	<b>\$</b>	<b>5,238,043</b>



## SEWER FUND (FUND 500)

FY25-26 Total Expenditures by Category (All Funds Combined)



Total Personnel Services	\$	937,845
Total Materials and Services	\$	417,412
Total Capital Outlay	\$	2,215,323
Debt Service	\$	360,000
Total Transfers to Other Funds	\$	126,823
Contingency	\$	206,889
<b>Total Expenditures</b>	<b>\$</b>	<b>4,264,292</b>

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				SEWER OPERATING	Budget For Next Year 2025-2026				
	Actual					Proposed By Budget Officer	Approved Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025	GL ACCT						FUND 500
										RESOURCES
1									1	
2	1,157,536	1,269,487	913,556		FUND BALANCE	845,212	845,212	-	2	
3					CHARGES FOR CURRENT SERVICES				3	
4	790,481	789,263	780,000	4640	Sewer Service Base Rate	780,000	780,000	-	4	
5	81,964	9,150	82,000	4660	Sewer Master Plan	82,000	82,000	-	5	
6	19,622	83,309	17,250	4650	New Sewer Connections	17,250	17,250	-	6	
7	892,067	881,722	879,250		TOTAL CHARGES FOR CURRENT SERVICES	879,250	879,250	-	7	
8									8	
9	22,349	41,027	34,000	4121	Interest on Invested Funds	34,345	34,345	-	9	
10					OTHER REVENUE				10	
11	957	2,554	1,000	4150	Miscellaneous Revenue	1,000	1,000	-	11	
12	2,072,909	2,194,790	1,827,806		TOTAL RESOURCES	1,759,807	1,759,807	-	12	
13					REQUIREMENTS				13	
14					PERSONNEL SERVICES				14	
15	13,036	13,172	14,255	5082	City Manager	16,172	16,172	-	15	
16	-	-	-	5060	Pubic Works Director	41,181	41,181	-	16	
17	24,225	32,830	42,080	5058	Public Works Superintendent	47,374	47,374	-	17	
18	93,079	127,925	147,500	5057	Office Employees	172,114	177,014	-	18	
19	42,666	65,404	64,400	5059	Plant Operator	68,419	68,419	-	19	
20	97,181	94,199	107,554	5055	Maintenance Workers	134,694	134,694	-	20	
21	-	-	-	5054	Code Enforcement	13,780	13,780	-	21	
22	810	900	1,386	5085	Council Stipends	1,470	1,470	-	22	
23	-	-	10,000	5056	Extra Wages - Temp	12,000	12,000	-	23	
24	-	-	2,100	5064	Standby	1,733	1,733	-	24	
25	2,411	4,351	5,950	5065	Overtime	7,010	7,010	-	25	
26	273,408	338,781	395,225		TOTAL WAGES	515,947	520,847	-	26	
27	139,757	179,797	291,600	5152	Payroll Expenses	372,656	372,656	-	27	
28	-	1,429	5,000	5075	Vacation Accrual/Comp Time	44,342	44,342	-	28	
29	413,165	520,007	691,825		TOTAL PERSONNEL SERVICES	932,945	937,845	-	29	
30	4.70	6.50	4.49		Total Full Time Equivalent ( FTE )	5.89	5.89	0	30	

# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				SEWER OPERATING	Budget For Next Year 2025-2026				
	Actual					Proposed By Budget Officer	Approved Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025	GL ACCT						FUND 500
										RESOURCES
31					MATERIALS AND SERVICES				31	
32	30,168	30,312	33,500	6110	Electricity	34,000	34,000	-	32	
33	-	-	1,000	6455	Emergency Services	1,000	1,000	-	33	
34	4,694	582	4,900	6520	Building Maintenance	6,000	6,000	-	34	
35	5,933	5,374	6,900	6530	Communication and Technology	15,500	15,500	-	35	
36	26,809	32,303	30,800	6551	Administration & Billing	31,000	31,000	-	36	
37	39,074	39,101	44,000	6570	Ins: Vehicle, Liability, Equip, Bldg	31,781	31,781	-	37	
38	7,820	8,557	15,000	6580	Fuel & Oil	12,000	12,000	-	38	
39	33,753	72,337	80,000	6750	System Maintenance and Supplies	95,000	95,000	-	39	
40	51,485	63,714	65,000	6534	Plant Chemicals and Supplies	72,000	72,000	-	40	
41	-	2,632	2,800	6850	Attorney & Legal	3,000	3,000	-	41	
42	8,710	9,438	12,000	6574	Audit	5,831	5,831	-	42	
43	6,608	1,794	15,000	6690	Vehicle Maint, Supplies & Repair	15,600	15,600	-	43	
44	18,334	10,364	26,000	6740	I & I Work	30,000	30,000	-	44	
45	-	1,269	2,000	6745	Required Testing	2,000	2,000	-	45	
46	604	348	1,200	6831	Dues - Certifications	1,200	1,200	-	46	
47	4,600	4,944	48,000	6851	Professional Services	40,000	40,000	-	47	
48	5,962	1,608	6,000	6915	Travel & Training - Staff	6,000	6,000	-	48	
49	10,468	16,869	14,000	6945	Meter Readers 40%	15,000	15,000	-	49	
50	-	-	500	6951	Ordinance Enforcement	500	500	-	50	
51	255,022	301,546	408,600		TOTAL MATERIALS AND SERVICES	417,412	417,412	-	51	
52					CAPITAL OUTLAY				52	
53	15,235	-	-	7740	Sewer Facilities Capital Outlay	7,000	7,000	-	53	
54	-	39,851	15,000	7602	PW Mobile Equipment Replacement Plan	-	-	-	54	
55	-	-	-	7661	Vehicles	17,000	17,000	-	55	
56	15,235	39,851	15,000		TOTAL CAPITAL OUTLAY	24,000	24,000	-	56	
57					TRANSFERS OUT				57	
58	45,000	45,000	45,000	8027	GF City Hall/Civic Ctr Operating	44,823	44,823	-	58	
59	75,000	75,000	82,000	8033	Sewer Master Plan	82,000	82,000	-	59	
60	120,000	120,000	127,000		TOTAL TRANSFERS OUT	126,823	126,823	-	60	
61	-	-	147,242		Contingency	206,154	206,889	-	61	
62	1,269,487	1,213,386			Ending Balance ( Prior Years )				62	
63			438,139		Total Unappropriated Ending Fund Balance	52,473	46,838	-	63	
64	2,072,909	2,194,790	1,827,806		TOTAL REQUIREMENTS	1,759,807	1,759,807	-	64	

# 25/26 FISCAL YEAR APPROVED BUDGET

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

## SEWER MASTER PLAN RESERVE

Fund 520

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

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

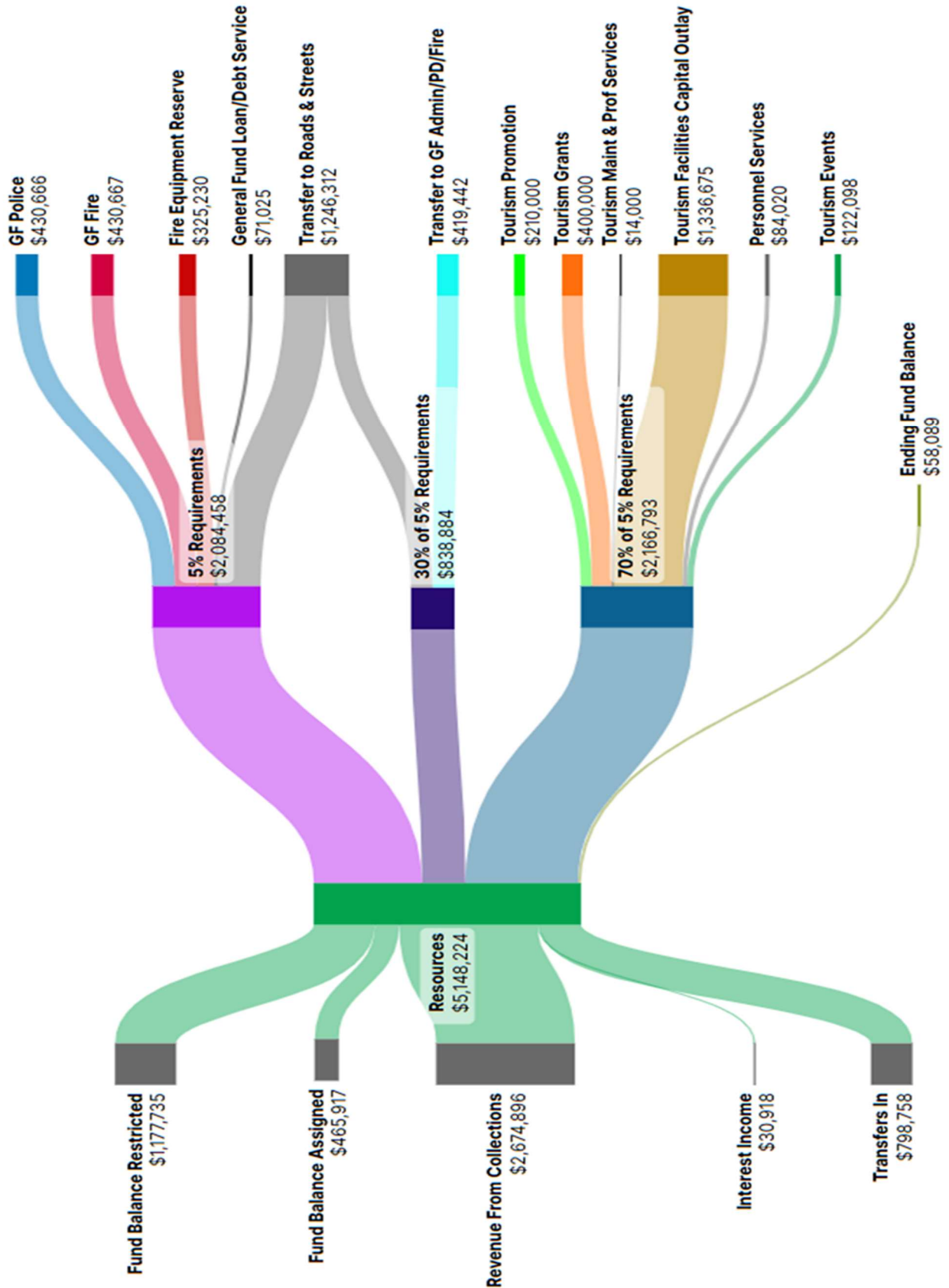
	Historical Data				SEWER IMPROVEMENTS DEBT SERVICE  FUND 560	Budget For Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1				GL Acct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

# 25/26 FISCAL YEAR APPROVED BUDGET

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

# TRANSIENT ROOM TAX (TRT) FUND(FUND 800)

## Transient Room Tax Cash Flow



# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				TRANSIENT ROOM TAX	Budget for Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
1					RESOURCES				1
2				GL ACCT	FUND BALANCE				2
3	1,472,756	1,204,982	669,039		Fund Balance Restricted	1,177,735	1,177,735	-	3
4	119,056	415,819	345,535		Fund Balance Assigned	465,917	465,917	-	4
5	1,591,812	1,620,801	1,014,574		Fund Balance Beginning Total	1,643,652	1,643,652	-	5
6					REVENUE FROM COLLECTIONS 10%				6
7	1,057,974	1,270,411	1,200,000	4710	Room Tax Collections 5%	1,337,448	1,337,448	-	7
8	423,192	508,164	480,000	4711	Room Tax Collections - Promo & Facilities 2%	-	-	-	8
9	296,232	355,715	336,000	4712	Room Tax Collections - 70 % of 2% CTY	-	-	-	9
10	126,957	152,449	144,000	4712	Room Tax Collections - 30% of 2% CTY	-	-	-	10
11	148,116	177,857	168,000	4713	Room Tax Collections - 70% of 1% CTY	-	-	-	11
12	63,478	76,225	72,000	4713	Room Tax Collections - 30% of 1% CTY	-	-	-	12
13				4714	Room Tax Collections - 70% of TRT TAX	936,214	936,214		13
14				4715	Room Tax Collections - 30% of TRT TAX	401,234	401,234		14
15	2,115,949	2,540,821	2,400,000		TOTAL REVENUE FROM COLLECTIONS	2,674,896	2,674,896	-	15
16					USE OF MONEY AND PROPERTY				16
17	8,950	19,152	13,750	4120	Interest on Invested Funds	30,918	30,918	-	17
18					TRANSFERS IN:				18
19	-	-	-		Project & Equipment Reserve Fund	798,758	798,758	-	19
20	-	-	-		TOTAL TRANSFERS IN	798,758	798,758	-	20
21	3,716,711	4,180,774	3,428,324		TOTAL RESOURCES	5,148,224	5,148,224	-	21
22									22
23					REQUIREMENTS				23
24					REQUIREMENTS 5% PER ORD 2025-01				24
25					TRANSFER OUT				25
26	195,000	294,702	300,000	8024	GF - Police	430,666	430,666	-	26
27	195,000	371,607	300,000	8046	GF - Fire	430,667	430,667	-	27
28	195,000	371,607	121,000	8026	Fire Equip Reserve	325,230	325,230	-	28
29	343,888	294,704	295,000	8041	Roads & Streets Fund	826,870	826,870	-	29
30	195,000	371,607	120,000	8036	Project & Equip Reserve Fund	-	-	-	30
31	64,000	64,000	64,000	8025	General Fund Loan Service	71,025	71,025	-	31
32	1,187,888	1,768,227	1,200,000		TOTAL TRANSFER OUT	2,084,458	2,084,458	-	32
33	1,187,888	1,768,227	1,200,000		TOTAL REQUIREMENTS 5% PER ORD 2025-01	2,084,458	2,084,458	-	33
34					REQUIREMENTS 70% of 5% TOURISM PER ORD 2025-01				34
35					PERSONNEL SERVICES				35
36	-	-	-	5054	Wages	45,526	54,926	-	36
37	-	-	-	5152	Payroll Expense	29,094	29,094	-	37
38	-	-	-		TOTAL PERSONNEL SERVICES	74,620	84,020	-	38
39	0	0	0		Total Full Time Equivalent ( FTE )	0.70	0.70	-	39
40					MATERIALS AND SERVICES				40
41	-	-	-	6539	Tourism - Events	122,098	122,098	-	41
42	-	-	-	6541	Tourism - Promotion	210,000	210,000	-	42
43	-	-	-	6543	Tourism - Grants	400,000	400,000	-	43
44	-	-	-	6544	Tourism - Maintenance & Professional Services	14,000	14,000	-	44
45	-	-	-		TOTAL MATERIALS AND SERVICES	746,098	746,098	-	45
46					Capital Outlay				46
47	-	-	-	7532	Tourism Facilities from 70%	1,336,675	1,336,675		47
48	-	-	-		TOTAL CAPITAL OUTLAY	1,336,675	1,336,675	-	48
49	-	-	-		TOTAL REQUIREMENTS 70% of 5% TOURISM ( ORD 2025-01)	2,157,393	2,166,793	-	49



# 25/26 FISCAL YEAR APPROVED BUDGET

	Historical Data				TRANSIENT ROOM TAX	Budget for Next Year 2025-2026			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget Year 2024-2025						
					FUND 800				
50					REQUIREMENTS 30% of 5% TOURISM ORD 2025-01				50
51					TRANSFER OUT				51
52	-	-	-	8044	General Fund - Admin/Fire/Police	419,442	419,442	-	52
53	-	-	-	8041	Roads & Streets Fund	419,442	419,442	-	53
54	-	-	-		TOTAL TRANSFER OUT	838,884	838,884	-	54
55	-	-	-		TOTAL REQUIREMENTS 30% of 5% TOURISM ORD 2025-01	838,884	838,884	-	55
56					2% PROMO & FACILITIES PORTION				56
57					MATERIALS AND SERVICES				57
58	81,175	191,489	210,000	6533	Advertising Media	-	-	-	58
59	52,549	2,357	60,000	6535	Advertising/Tourism	-	-	-	59
60	14,516	3,647	75,000	6534	Advertising - Website and Apps	-	-	-	60
61	1,000	1,218	95,000	6634	Advertising - Other	-	-	-	61
62	1,218	106,448	2,000	6536	Rockaway Lions - 4th of July Event	-	-	-	62
63	43,000	28,421	75,000	6537	Fireworks & 4th of July	-	-	-	63
64	2,131	1,135	333,535	6538	Tourism Promo & Facilities	-	-	-	64
65	195,589	334,715	850,535		REQUIREMENTS 2% PROMO & FACILITIES PORTION	-	-	-	65
66					2% CTY PORTION				66
67					TRANFERS OUT				67
68					TRANSFER OUT - 70% OF 2% CTY				68
69	332,609	495,104	336,000	8036	Project & Equip Reserve Fund - PW	-	-	-	69
70					TRANSFER OUT - 30% OF 2% CTY				70
71	5,000	5,000	5,000	8044	GF - City Beautification	-	-	-	71
72	23,511	55,000	20,000	8036	Project & Equip Reserve Fund	-	-	-	72
73	-	-	-		General Fund	-	-	-	73
74	28,509	39,187	20,000	8025	GF - Capital Projects PW	-	-	-	74
75	28,509	29,000	20,000	8046	GF - Fire	-	-	-	75
76	28,509	29,000	20,000	8024	GF- Police	-	-	-	76
77	28,209	55,000	59,000	8041	Roads & Streets Fund	-	-	-	77
78	474,856	707,291	480,000		TOTAL TRANSFER OUT	-	-	-	78
79	474,856	707,291	480,000		REQUIREMENTS 2% CTY PORTION	-	-	-	79
80					1% CTY PORTION				80
81					TRANFERS OUT				81
82					TRANSFER OUT 70% OF 1% CTY				82
83	166,304	247,552	168,000	8036	Project & Equip Reserve Fund - PW	-	-	-	83
84					TRANSFER OUT 30% OF 1% CTY				84
85	14,257	21,219	14,400	8036	Project & Equip Reserve Fund	-	-	-	85
86	-	-	-	8023	General Fund	-	-	-	86
87	14,254	21,219	14,400	8025	GF - Capital Projects PW	-	-	-	87
88	14,254	21,219	14,400	8024	GF - Police	-	-	-	88
89	14,254	21,219	14,400	8046	GF - Fire	-	-	-	89
90	14,254	21,219	14,400	8041	Roads & Streets Fund	-	-	-	90
91	237,577	353,647	240,000		TOTAL TRANSFER OUT	-	-	-	91
92	237,577	353,647	240,000		REQUIREMENTS 1% CTY PORTION	-	-	-	92
93									93
94	1,204,982	870,552			Ending Balance Restricted ( Prior Years )				94
95	415,819	146,342			Ending Balance Assigned (Prior Years)				95
96	1,620,801	1,016,894			Ending Fund Balance Total (Prior Years)				96
97			657,789		Reserved for Future Expenditure	67,489	58,089		97
98	3,716,711	4,180,774	3,428,324		TOTAL REQUIREMENTS	5,148,224	5,148,224		98