



City of Rockaway Beach

Regular City Council Meeting Agenda

Date: Wednesday, December 10, 2025

Time: 6:00 PM

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

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

View meeting later here: corb.us/city-council

Join here to attend remotely:

<https://us06web.zoom.us/j/83735418688?pwd=c10ChU3mdaCT6V04uTTL8fCTv7MQXg.1>

Meeting ID: 837 3541 8688

Passcode: 955960

Dial by your location

253 215 8782 US (Tacoma)

How to Provide Public Comment:

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

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Mayor: Charles McNeilly

Councilors: Penny Cheek, Kiley Konruff, Tom Martine, Mary McGinnis, Pat Ryan

4. CONSENT AGENDA

- a. Approval of Regular Meeting Minutes - November 12, 2025
- b. Approval of Workshop Minutes - November 12, 2025
- c. Review of Financial Reports

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.

5. PRESENTATIONS, GUESTS & ANNOUNCEMENTS

- a. Presentation – Sewer Rate Study Analysis/Rate Recommendation - HDR Engineers

6. STAFF REPORTS

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

7. PUBLIC HEARING

- a. Public Hearing on Ordinance 2025-05: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 53: Water
- b. Public Hearing on Ordinance 2025-06: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 52: Sewer
- c. Public Hearing on Resolution 2025-51: A Resolution Adopting New Sewer Rates

8. PUBLIC COMMENT ON NON-AGENDA ITEMS

9. OLD BUSINESS

10. NEW BUSINESS

- a. First & Second Reading of Ordinance 2025-05: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 53: Water
- b. Consideration to Adopt Ordinance 2025-05: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 53: Water
- c. First & Second Reading of Ordinance 2025-06: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 52: Sewer
- d. Consideration to Adopt Ordinance 2025-06: An Ordinance Amending Rockaway Beach Code of Ordinances Chapter 52: Sewer
- e. Consideration of Resolution 2025-51: A Resolution Adopting New Sewer Rates
- f. Consideration of Resolution 2025-52: A Resolution Setting Meeting Calendar for 2026
- g. Consideration of Resolution 2025-53: A Resolution Authorizing City Manager to Execute Option Agreement for Jetty Creek Watershed

11. EXECUTIVE SESSION

The City Council will meet in 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. Representatives of the news media and designated staff may attend the Executive Session. 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. No Council decision may be made in executive session. At the end of the executive session, the meeting will return to open session.

12. NEW BUSINESS (CONTINUED)

- a. Possible Action Following Executive Session

13. ITEMS REMOVED FROM CONSENT AGENDA

14. COUNCIL COMMENTS

15. MAYOR'S REPORT

- a. Coffee with Mayor & Manager Meeting Notes

16. ADJOURNMENT

City of Rockaway Beach

Regular City Council Meeting Minutes



Date: Wednesday, November 12, 2025
Location: Rockaway Beach City Hall, 276 Hwy 101 - Civic Facility

1. CALL TO ORDER

Mayor McNeilly called the meeting to order at: 6:04 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

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

Staff Present: Luke Shepard, City Manager; Melissa Thompson, City Recorder; Mary Mertz, Public Works Director; Todd Hesse, Fire Chief; Geoff Grace, Fire Captain; Ryan Boos, Firefighter; and Kevin Grogan, Sheriff's Deputy

MOTION TO POSTPONE PUBLIC HEARINGS AND AGENDA ITEMS RELATED TO FLOOD HAZARD OVERLAY ZONE

Start time: 6:06 p.m.

- McNeilly announced that the Council had presentations from the City's land use attorney and City Planner, and extensive discussion at the workshop regarding the Federal Emergency Management Agency (FEMA) Pre-Implementation Compliance Measures (PICM) and potential measures that the City can take. McNeilly stated that within that context, he would entertain a motion.

Motion by McGinnis, seconded by Martine, to postpone indefinitely the public hearings and business items on the agenda for Ordinance 2025-05 and 2025-06 that proposed amendments to the Zoning Ordinance and Comprehensive Plan related to the flood hazard overlay zone and FEMA pre-implementation compliant measures.

- McGinnis expressed desire to hear from people in the community on the matter, and for the public to understand that a moratorium on development would include activities such as building a driveway or repairing sewer lines. McGinnis encouraged the public to contact her to understand what the options are, and what legal counsel advised.
- McNeilly commented that things were in a state of flux with the federal government shutdown, noting that FEMA was unlikely to make a final decision until 2027. McNeilly stated it was in the best interest of the City to continue to permit building under the current zoning codes.

Motion carried by the following vote:

Aye: 5 (Cheek, McGinnis, Martine, Konruff, Ryan)
Nay: 0

4. CONSENT AGENDA

Start time: 6:09 p.m.

- a. Approval of Regular Meeting Minutes - October 8, 2025
- b. Approval of Workshop Minutes - October 8, 2025
- c. Review of Financial Reports
- d. Approval of Regular Meeting Minutes - September 10, 2025
- e. Approval of Workshop Minutes - September 10, 2025
- f. Approval of Special Meeting Minutes - September 9, 2025

Motion by Martine, seconded by Cheek, to approve the consent agenda.

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

Aye: 5 (Cheek, McGinnis, Martine, Konruff, Ryan)
Nay: 0

5. PRESENTATIONS, GUESTS & ANNOUNCEMENTS

- a. **Announcement - Meals for Seniors & the Family Fund – Janeen McIlvenna, Meals for Seniors**

Start time: 6:10 p.m.

- McIlvenna shared information about assistance provided through the Family Fund program, Kids Summer Lunch program and holiday gifts and food basket program.
- McIlvenna called for new volunteers and thanked the donors and volunteers who made the programs possible.

6. STAFF REPORTS

- a. **Fire Department**

Start time: 6:15 p.m.

- Hesse presented a staff report and shared slides on the activities and operations of the Rockaway Beach Fire Rescue department for the month of October 2025.
- Santa will be at the Fire Station on December 13th.
- Updated ISO rating is nearing completion.
- Initiated Knox box program.
- Held public education with students at Garibaldi Grade School.

- Intends to sell the fire truck after it is declared surplus.
- Fire Department staff demonstrated a new lift chair.
- Fire Department sponsoring a Holiday market November 28th-30th.
- Councilor commented on the need for Fire Department volunteers.

b. Sheriff's Office

Start time: 6:39 p.m.

- Deputy Kevin Grogan summarized the Sheriff's Office report for October 2025.
- Councilors expressed appreciation for patrol presence.
- Deputies will take recommendations for areas to place speed camera. Councilor requested Nehalem Street.
- Councilor requested crosswalk enforcement.

c. Public Works

Start time: 6:44 p.m.

- Mertz presented updates on King Tides and heavy rains, the Sewer Rate Study, North Pacific Street project, Jetty Creek watershed acquisition, Public Works job openings, and intent to pursue professional services agreement for code enforcement.
- Councilor commented that two citizen advisory committees have been involved in Jetty Creek process.
- Mertz confirmed that sewer rate increase information is available from a link on the website homepage.

d. City Manager

Start time: 6:53 p.m.

- Shepard shared a presentation including an overview of business items on the agenda, acknowledgement of City Recorder Thompson's receipt of the Oregon Association of Municipal Records City Recorder of the Year award for 2025, and public meeting dates in November and December.

7. PUBLIC HEARING

a. Public Hearing on Ordinance 2025-05 Updating the Zoning Code Related to Flood

- Postponed indefinitely

b. Public Hearing on Ordinance 2025-06 Updating the Comp Plan Related to Flood

- Postponed indefinitely

8. PUBLIC COMMENT ON NON-AGENDA ITEMS

Start time: 6:57 p.m.

- Ron Hemberry, representing the Lions Club, commented on the Trunk or Treat event and thanked the City for allowing them to participate.
- Art LaFrance, resident, expressed concerns about removal of a beaver dam on Clear Lake, and requested installation of a sign prohibiting tampering with dams, requested a study to determine optimal water level for Clear Lake, requested study of diversion devices, creation of a committee, and a proactive and constructive approach that values beavers as essential to wetlands.
- Jerry Stanfled, Lions Club President, thanked the City for allowing the Weenie Wagon location near the Wayside and shared about the scholarships provided and families served by the Lions Club.
- Michael Weissenfluh, resident, advocated for amending Short-Term Rental (STR) rules to remove perpetual license transferability, and suggested allowing a one-time transfer, then only transfer between families. Weissenfluh advocated for addressing unused licenses by adding a “use it or lose it” provision. Weissenfluh announced the Holiday Bazaar will be held November 28-30 at City Hall and the International Police Museum, presented by the Fire and Rescue Department, and supported by Go Rockaway.

9. OLD BUSINESS – None Scheduled

10. NEW BUSINESS

- a. First & Second Reading of Ordinance 2025-05: An Ordinance Amending City of Rockaway Beach Zoning Ordinance 143 (Code Chapter 155) Related to Flood Hazard Overlay Zone**
 - Postponed indefinitely
- b. Consideration to Adopt Ordinance 2025-05 Amending City of Rockaway Beach Zoning Ordinance 143 (Code Chapter 155) Related to Flood Hazard Overlay Zone**
 - Postponed indefinitely
- c. First & Second Reading of Ordinance 2025-06 An Ordinance Amending City of Rockaway Beach Comprehensive Plan Related to Flood Hazard Overlay Zone**
 - Postponed indefinitely
- d. Consideration to Adopt Ordinance 2025-06 An Ordinance Amending City of Rockaway Beach Comprehensive Plan Related to Flood Hazard Overlay Zone**

- Postponed indefinitely

e. Consideration of Resolution 2025-49: A Resolution Declaring a Fire Truck as Surplus Property and Authorizing the Fire Chief to Sell the Fire Apparatus

Start time: 7:10 p.m.

- McNeilly explained this resolution declares fire truck Engine 21 as surplus and authorizes the Fire Chief to sell or transfer the surplus property.
- McNeilly invited public comment. No audience members wished to comment.

Motion by Martine, seconded by Konruff, to approve Resolution 2025-49.

Motion carried by the following vote:

Yes: 5 (Cheek, McGinnis, Martine, Konruff, Ryan)

No: 0

f. Consideration of Resolution 2025-50: A Resolution Adding a Special Provision to the City Manager's Employment Agreement

Start time: 7:12 p.m.

- McNeilly explained that the position of city manager comes with a high degree of political risk, particularly in small cities. McNeilly endorsed the proposed contract amendment, stating that he wanted current and future city managers to be protected appropriately from politics.
- McNeilly invited public comment. No audience members wished to comment.

Motion by Konruff, seconded by Cheek, to approve Resolution 2025-50.

- McGinnis stated that it was something that should have been done a long time ago and was common in top government management positions.
- Ryan concurred that it was common in the level of position and role, and was glad it was being done.

Motion carried by the following vote:

Yes: 5 (Cheek, McGinnis, Martine, Konruff, Ryan)

No: 0

11. ITEMS REMOVED FROM CONSENT AGENDA – None removed

12. COUNCIL CONCERNS

Start time: 7:14 p.m.

- Cheek thanked all guests who attended the meeting.
- Konruff commented on the success of the fire truck push-in ceremony, acknowledged Thompson for her award, thanked seasonal firefighters, and expressed appreciation for the new businesses in town and that parking was going to be addressed.
- Martine commented on recent health-related experiences and encouraged all to be cautious around throw rugs.
- McGinnis acknowledged Thompson for her award. McGinnis thanked Meals for Seniors and the Lions Club for their service to the community. McGinnis acknowledged Kim and Steve Tackett of Simply Charming for their holiday giving programs and the Hope Chest thrift store for their pop-up food bank. McGinnis shared that Green Coast Market accepts SNAP. McGinnis announced that Rockaway Beach Business Association (RBBA) was hosting First Friday events. McGinnis promoted the holiday market. McGinnis commented on business façade improvements funded by City grants. McGinnis acknowledged Veteran's Day and thanked veterans for their service.
- McNeilly commented that Grumpy's and Smashburger are accepting pay it forward donations.
- Ryan appreciated the opportunity to attend the League of Oregon Cities (LOC) conference and noted other attendees were aware of the good work happening in Rockaway Beach, and acknowledged the group effort and community support for the work.

13. MAYOR'S REPORT

Start time: 7:26 p.m.

- McNeilly announced that the next Coffee with Mayor & Manager meeting would be held on November 20, 2025 at 9:00 a.m. and encouraged all to attend.
- McNeilly commented on the lack of parking to support the growing business economy, the effects caused by lack of adequate parking, and plans to kick off a project to identify and deliver additional parking spaces to support the growth in the number of visitors stopping in Rockway Beach to shop and eat. In the meantime, McNeilly suggested that preserving the current inventory of parking may mean moving some previous wayside events to Phyllis Baker Park to keep the Wayside open for parking.
- McNeilly expressed thanks and gratitude to business owners, residents, councilors, leadership and staff that work collaboratively to create a welcoming and vibrant community.
- McNeilly invited the public to email him regarding any questions or concerns about the City.

14. ADJOURNMENT

Start time: 7:30 p.m.

Motion by Martine, seconded by McGinnis, to adjourn the meeting at 7:30 p.m.

Motion carried by the following vote:

Yes: 5 (McGinnis, Martine, Cheek, Konruff, Ryan)

No: 0

MINUTES APPROVED THE
10TH DAY OF DECEMBER 2025

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

City of Rockaway Beach

City Council Workshop Minutes



Date: Wednesday, November 12, 2025

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, Kiley Konruff, Tom Martine, Mary McGinnis, and Pat Ryan

Staff Present: Luke Shepard, City Manager; Melissa Thompson, City Recorder; Mary Mertz, Public Works Director; and Abram Tapia, City Planner

McNeilly announced a change to the order of business to review the Strategic Plan Progress Update after the Sewer Rate Study Analysis.

3. COUNCIL BRIEFING/DISCUSSION

a. FEMA PICM/Flood Hazard Overlay Zone Ordinance/Comprehensive Plan Proposed Amendments – Armand Resto-Spotts, Attorney, Local Government Law Group

Start time: 4:31 p.m.

- Tapia gave a presentation providing a background on the Federal Emergency Management Agency (FEMA) Pre-Implementation Compliance Measures (PICM), review of local impacts, and proposed ordinance and Comprehensive Plan amendments.
- Current status is FEMA defaulted the city to permit-by-permit basis evaluation of floodplain development.
- Resto-Spotts provided an overview of ongoing litigation (case currently stayed due to federal government shutdown), and legal risks associated with available options.
- After discussion, there was Council consensus to postpone action on ordinance and Comprehensive Plan amendments until further community outreach and defer to staff for direction on appropriate time to hold a hearing and adopt amendments.
- Tapia noted that the City could pursue necessary updates to the Flood Hazard Overlay Zone ordinance unrelated to the FEMA Biological Opinion. There was general consensus to do so.

b. Sewer Rate Study Analysis – Mary Mertz, Public Works Director; Josiah Close, HDR Engineers

Start time: 5:11 p.m.

- Mertz introduced Josiah Close from HDR Engineers.
- Close gave a presentation providing draft results of a sewer rate study and two rate alternatives, base case or debt reserve scenario.
- There was discussion regarding timing of the rate adjustment, the age of the system and need for critical upgrades, staffing needs, and risks of using reserves.
- After discussion, there was consensus to move forward with the base case rate option.
- Information about a utility assistance program will be presented at the next workshop.

d. Strategic Plan Progress Update Q1

Start time: 5:42 p.m.

- Shepard presented a progress report on goal action items in the Strategic Plan.
- Shepard shared challenges including: federal funding freeze impacts on state-level funding, increasing service demands and the unfilled Deputy patrol position, Tillamook County Visitors Association (TCVA) reorganization, and business district development constraints.
- After discussion regarding TCVA and Nan Devlin's work for the City on marketing and destination management, there was consensus to pursue updates to the comprehensive plan to remove outdated references to the Chamber of Commerce.
- After discussion regarding lack of parking capacity to support existing and new downtown businesses, there was consensus to focus on practical parking improvements and expansion rather than an economic development plan.

c. Review of Wayside Use Applications

Start time: 5:51 p.m.

- Due to lack of time, Wayside Use Applications will be discussed at the next workshop.

e. Review of 2026 City Council Meeting Calendar

- No discussion due to lack of time

f. Other Regular Session Agenda Items Review

- No discussion due to lack of time

4. ADJOURNMENT

Start time: 5:52 p.m.

Motion by McGinnis, seconded by Cheek, to adjourn the meeting at 5:52 p.m.

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

Yes: 5 (Cheek, Konruff, Martine, McGinnis, Ryan)

No: 0

MINUTES APPROVED THE
10TH DAY OF DECEMBER 2025

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

DRAFT

CITY OF ROCKAWAY BEACH
COMBINED CASH INVESTMENT
OCTOBER 31, 2025

COMBINED CASH ACCOUNTS

01-1002	MASTER CHECKING ACCT- 1ST SEC	199,594.88
01-1004	LGIP	16,424,066.69
TOTAL COMBINED CASH		16,623,661.57
01-1000	CASH ALLOCATED TO OTHER FUNDS	(16,623,661.57)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,651,266.10
14	ALLOCATION TO FIRE EQUIP RESERVE	402,829.37
17	ALLOCATION TO ECONOMIC STABILITY RESERVE	608,797.47
21	ALLOCATION TO PROJECT & EQUIP RESERVE	777,609.45
30	ALLOCATION TO ROADS & STREETS	1,048,602.66
39	ALLOCATION TO TRANSPORTATION SDC	241,629.37
40	ALLOCATION TO WATER OPERATING	2,635,709.03
42	ALLOCATION TO WATER MASTER PLAN	1,108,402.72
47	ALLOCATION TO WATER DEBT SERVICE	868,266.48
49	ALLOCATION TO WATER SDC FUND	709,281.79
50	ALLOCATION TO SEWER OPERATING FUND	784,359.98
52	ALLOCATION TO SEWER MASTER PLAN	690,097.91
56	ALLOCATION TO SEWER DEBT SERVICE	1,084,080.63
59	ALLOCATION TO SEWER SDC	1,639,653.70
80	ALLOCATION TO TRANSIENT ROOM TAX	1,373,074.91
TOTAL ALLOCATIONS TO OTHER FUNDS		16,623,661.57
ALLOCATION FROM COMBINED CASH FUND - 01-1000		(16,623,661.57)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES & RESOURCES</u>					
10-31-4010 CUR YR PROP TX - GEN FUND	785.95	6,412.69	499,777.00	493,364.31	1.3
10-31-4020 DELINQUENT PROP TAX REVENUE	253.35	2,509.56	7,294.00	4,784.44	34.4
10-31-4040 LIQUOR TAX - OLCC	2,105.49	8,509.71	24,041.00	15,531.29	35.4
10-31-4050 CIGARETTE TAX	77.27	298.89	847.00	548.11	35.3
10-31-4060 OTHER TAX	8,073.78	8,073.78	40,000.00	31,926.22	20.2
TOTAL REVENUES & RESOURCES	11,295.84	25,804.63	571,959.00	546,154.37	4.5
<u>GRANTS, LOANS & BONDS</u>					
10-33-4175 GRANTS - GENERAL FUND MISC	2,000.00	2,000.00	10,000.00	8,000.00	20.0
10-33-4185 STATE REVENUE SHARING	.00	6,220.05	21,516.00	15,295.95	28.9
TOTAL GRANTS, LOANS & BONDS	2,000.00	8,220.05	31,516.00	23,295.95	26.1
<u>FEES & SERVICES</u>					
10-34-4060 FRANCHISE FEES	8,869.81	27,054.89	162,785.00	135,730.11	16.6
10-34-4065 BUSINESS LICENSE FEES	133.75	6,652.25	12,000.00	5,347.75	55.4
10-34-4066 STR LICENSE FEES	1,000.00	250,151.26	251,500.00	1,348.74	99.5
10-34-4085 LAND USE-ORDINANCE FEES-PERMIT	1,530.00	9,282.50	20,500.00	11,217.50	45.3
10-34-4140 OTHER FACILITY USE	.00	70.00	.00	70.00)	.0
10-34-4141 CIVIC/COMM CENTER RENT	50.00	195.00	500.00	305.00	39.0
10-34-4142 FIRST FLOOR RENT-HLTH DEPT	1,175.00	4,700.00	11,500.00	6,800.00	40.9
10-34-4145 CC-REFUNDABLE DEPOSITS	.00	.00	100.00	100.00	.0
10-34-4146 UTILITY REIMB. - HEALTH DEPT.	205.00	820.00	2,000.00	1,180.00	41.0
TOTAL FEES & SERVICES	12,963.56	298,925.90	460,885.00	161,959.10	64.9
<u>FIRE DEPARTMENT</u>					
10-35-4091 NEDONNA FIRE DIST	.00	.00	34,000.00	34,000.00	.0
10-35-4092 TWIN ROCKS WATER DISTRICT	.00	.00	12,000.00	12,000.00	.0
10-35-4093 OR STATE FORESTRY DEPT	.00	.00	500.00	500.00	.0
10-35-4186 EMERGENCY SERVICES FEE	21,110.00	42,530.00	125,000.00	82,470.00	34.0
TOTAL FIRE DEPARTMENT	21,110.00	42,530.00	171,500.00	128,970.00	24.8
<u>OTHER REVENUES</u>					
10-36-4120 INTEREST ON INVESTED FUNDS	10,909.30	42,179.80	135,366.00	93,186.20	31.2
10-36-4150 MISC REVENUES GENERAL FUND	621.00	6,517.53	10,000.00	3,482.47	65.2
TOTAL OTHER REVENUES	11,530.30	48,697.33	145,366.00	96,668.67	33.5

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>						
10-37-4100	CITATIONS - FINES & FORFEITS	534.16	5,891.03	5,500.00	(391.03)	107.1
	TOTAL POLICE DEPARTMENT	534.16	5,891.03	5,500.00	(391.03)	107.1
<u>TRANSFERS</u>						
10-39-4030	TIF - TRT POLICE	.00	107,667.00	430,666.00	322,999.00	25.0
10-39-4031	TIF - TRT GENERAL FUND	.00	104,861.00	419,442.00	314,581.00	25.0
10-39-4032	TIF -SEWER OP	.00	11,206.00	44,823.00	33,617.00	25.0
10-39-4037	TIF - WTR OP	.00	11,206.00	44,823.00	33,617.00	25.0
10-39-4053	TIF - TRT FIRE DEPT	.00	107,667.00	430,667.00	323,000.00	25.0
10-39-4055	TIF - TRT USDA LOAN	.00	17,756.00	71,025.00	53,269.00	25.0
	TOTAL TRANSFERS	.00	360,363.00	1,441,446.00	1,081,083.00	25.0
	TOTAL FUND REVENUE	59,433.86	790,431.94	2,828,172.00	2,037,740.06	28.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>POLICE DEPARTMENT</u>					
10-45-6550	MATERIALS SUPPLIES/TCSO CONT	76,574.54	157,206.16	647,153.00	489,946.84	24.3
	TOTAL POLICE DEPARTMENT	76,574.54	157,206.16	647,153.00	489,946.84	24.3
	<u>FIRE DEPARTMENT</u>					
10-46-5052	FIRE CHIEF WAGES	9,567.07	38,268.28	120,547.00	82,278.72	31.8
10-46-5053	FIREFIGHTERS	17,851.44	73,115.07	193,170.00	120,054.93	37.9
10-46-5054	OVERTIME-FIRE DEPARTMENT	1,732.01	3,505.20	8,000.00	4,494.80	43.8
10-46-5061	VOLUNTEER FIRE FIGHTER BONUS	4,766.96	9,414.54	44,000.00	34,585.46	21.4
10-46-5062	RECORD KEEPING & TRAINING	125.00	500.00	2,500.00	2,000.00	20.0
10-46-5075	COMPENSATED ABSENSES	.00	.00	25,750.00	25,750.00	.0
10-46-5152	PAYROLL EXPENSES - FIRE	17,746.91	71,201.57	214,907.00	143,705.43	33.1
10-46-6110	ELECTRICITY	196.06	806.59	4,000.00	3,193.41	20.2
10-46-6530	TELEPHONE & TECHNOLOGY	2,083.55	6,285.94	24,000.00	17,714.06	26.2
10-46-6535	MEDICAL	1,468.21	4,524.86	12,500.00	7,975.14	36.2
10-46-6555	SUPPLIES, GEAR & SERVICES	5,530.57	23,976.13	35,000.00	11,023.87	68.5
10-46-6557	EMERGENCY MANAGEMENT SUPPLIES	332.87	773.69	15,000.00	14,226.31	5.2
10-46-6570	INS- VEHICLE, LIAB, EQUIP, BLD	13,077.98	39,676.06	48,906.00	9,229.94	81.1
10-46-6580	FUEL & OIL	472.24	2,726.82	10,000.00	7,273.18	27.3
10-46-6582	ELECTRONIC REP-MAINT	.00	.00	1,500.00	1,500.00	.0
10-46-6630	FIRE BLDG MAINT	405.40	610.39	15,000.00	14,389.61	4.1
10-46-6660	TRAINING	1,062.52	6,337.88	22,000.00	15,662.12	28.8
10-46-6670	REQUIRED EQUIP TESTING	314.80	3,932.20	15,000.00	11,067.80	26.2
10-46-6690	VEHICLE MAINT, SUP & REP	4,920.65	9,133.23	15,000.00	5,866.77	60.9
	TOTAL FIRE DEPARTMENT	81,654.24	294,788.45	826,780.00	531,991.55	35.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-48-5057 OFFICE EMPLOYEES - ADMIN	14,611.46	57,785.38	176,924.00	119,138.62	32.7
10-48-5065 OVERTIME - CITY HALL	.00	38.24	1,200.00	1,161.76	3.2
10-48-5075 ACCRUED VACATION - ADMIN	.00	978.74	10,344.00	9,365.26	9.5
10-48-5082 CITY MANAGER	8,396.27	33,585.08	113,205.00	79,619.92	29.7
10-48-5085 MAYOR & COUNCIL STIPEND	137.00	548.00	1,218.00	670.00	45.0
10-48-5152 PAYROLL EXP - ADMIN	13,623.93	55,310.58	182,068.00	126,757.42	30.4
10-48-6410 ADMIN-CONSL/LLEGAL FEE/ATTORNEY	4,522.54	13,847.08	85,000.00	71,152.92	16.3
10-48-6440 REFUNDABLE DEPOSITS	.00	.00	200.00	200.00	.0
10-48-6530 TELEPHONE	358.68	2,197.67	6,050.00	3,852.33	36.3
10-48-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	14,953.03	20,517.00	5,563.97	72.9
10-48-6571 COMPUTERS, SERVER & TECHNOLOGY	4,305.09	42,205.51	82,500.00	40,294.49	51.2
10-48-6577 ORDINANCE UPDATE	550.00	550.00	4,000.00	3,450.00	13.8
10-48-6596 EMERGENCY SERVICES EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-48-6666 CITY BEAUTIFICATION	.00	213.00	3,000.00	2,787.00	7.1
10-48-6830 CITY HALL OPERATIONS	1,938.41	9,607.48	60,000.00	50,392.52	16.0
10-48-6831 DUES-CITY, OFFICIALS & STAFF	.00	1,602.72	3,500.00	1,897.28	45.8
10-48-6835 BANK FEES	.20	183.16	3,500.00	3,316.84	5.2
10-48-6840 COURT COSTS	.00	.00	100.00	100.00	.0
10-48-6850 ADMIN-PROF SERV/ATTRN&LEG FEES	6,423.50	10,209.00	94,000.00	83,791.00	10.9
10-48-6870 AUDIT & BOND	1,762.00	5,096.00	7,859.00	2,763.00	64.8
10-48-6880 ADVERTISING	.00	.00	4,300.00	4,300.00	.0
10-48-6890 STATIONERY & SUPPLIES	550.16	2,060.98	7,000.00	4,939.02	29.4
10-48-6915 TRAVEL & TRAIN-STAFF	1,740.35	3,946.31	11,000.00	7,053.69	35.9
10-48-6920 BLDG MAINT-CTY HALL	.00	1,367.35	20,000.00	18,632.65	6.8
10-48-6931 COUNCIL EXPENSE	2,658.22	6,743.84	3,900.00	(2,843.84)	172.9
10-48-6932 CITY MANAGER FUND	.00	.00	1,100.00	1,100.00	.0
10-48-6954 COMMUNITY GRANTS	.00	.00	75,000.00	75,000.00	.0
10-48-8041 RDS/STRTS FND,PUD FRAN FEES 2%	.00	18,313.00	73,253.00	54,940.00	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	133,250.00	533,000.00	399,750.00	25.0
10-48-8518 DEBT SVC - GF LOANS & DEBT SVC	299.83	59,974.24	71,025.00	11,050.76	84.4
TOTAL ADMINISTRATION	61,877.64	485,816.39	1,700,763.00	1,214,946.61	28.6
<u>CONTINGENCY</u>					
10-52-7999 CONTINGENCY - GF	.00	.00	378,516.00	378,516.00	.0
TOTAL CONTINGENCY	.00	.00	378,516.00	378,516.00	.0
TOTAL FUND EXPENDITURES	220,106.42	937,811.00	3,553,212.00	2,615,401.00	26.4
NET REVENUE OVER EXPENDITURES	(160,672.56)	(147,379.06)	(725,040.00)	(577,660.94)	(20.3)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

FIRE EQUIP RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
14-36-4120	INTEREST ON INVESTED FUNDS	1,570.11	5,189.49	11,202.00	6,012.51	46.3
	TOTAL OTHER INCOME	1,570.11	5,189.49	11,202.00	6,012.51	46.3
	<u>TRANSFERS</u>					
14-39-4030	TIF - TRT	.00	81,308.00	325,230.00	243,922.00	25.0
14-39-4038	TIF - GEN FUND	.00	11,250.00	45,000.00	33,750.00	25.0
	TOTAL TRANSFERS	.00	92,558.00	370,230.00	277,672.00	25.0
	TOTAL FUND REVENUE	1,570.11	97,747.49	381,432.00	283,684.51	25.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

		FIRE EQUIP RESERVE				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>						
14-47-7621	FIRE EQUIP & CAPITAL OUTLAY	18,238.75	18,238.75	107,500.00	89,261.25	17.0
14-47-7625	FIRE TRUCK	(18,238.75)	86,776.00	86,776.00	.00	100.0
TOTAL FIRE DEPARTMENT		.00	105,014.75	194,276.00	89,261.25	54.1
TOTAL FUND EXPENDITURES		.00	105,014.75	194,276.00	89,261.25	54.1
NET REVENUE OVER EXPENDITURES		1,570.11	(7,267.26)	187,156.00	194,423.26	(3.9)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

ECONOMIC STABILITY RESERVE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>OTHER INCOME</u>					
17-36-4120	INTEREST INCOME	2,372.91	7,708.04	1,532.00	(6,176.04)	503.1
	TOTAL OTHER INCOME	2,372.91	7,708.04	1,532.00	(6,176.04)	503.1
	<u>TRANSFERS</u>					
17-39-4030	TIF - GEN FND	.00	133,250.00	533,000.00	399,750.00	25.0
	TOTAL TRANSFERS	.00	133,250.00	533,000.00	399,750.00	25.0
	TOTAL FUND REVENUE	2,372.91	140,958.04	534,532.00	393,573.96	26.4
	NET REVENUE OVER EXPENDITURES	2,372.91	140,958.04	534,532.00	393,573.96	26.4

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

PROJECT & EQUIP RESERVE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>OTHER INCOME</u>					
21-36-4120	INTEREST INCOME	3,030.88	13,926.99	.00	(13,926.99)	.0
	TOTAL OTHER INCOME	3,030.88	13,926.99	.00	(13,926.99)	.0
	TOTAL FUND REVENUE	3,030.88	13,926.99	.00	(13,926.99)	.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

PROJECT & EQUIP RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TRANSFERS OUT</u>					
21-49-8032	TRANS OUT TO TRT FUND	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL TRANSFERS OUT	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL FUND EXPENDITURES	.00	199,688.00	798,758.00	599,070.00	25.0
	NET REVENUE OVER EXPENDITURES	3,030.88	(185,761.01)	(798,758.00)	(612,996.99)	(23.3)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

ROADS & STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STATE REVENUE</u>					
30-31-2985	RESTR BIKE/PEDESTRIAN ODOT	120.01	418.61	1,229.00	810.39	34.1
30-31-4340	STATE STREET REVENUE - ODOT	11,881.23	41,442.69	121,622.00	80,179.31	34.1
	TOTAL STATE REVENUE	12,001.24	41,861.30	122,851.00	80,989.70	34.1
	<u>GRANTS</u>					
30-33-4182	GRANTS & REIM- ROADS & STREETS	.00	127.52	758,000.00	757,872.48	.0
	TOTAL GRANTS	.00	127.52	758,000.00	757,872.48	.0
	<u>OTHER REVENUE</u>					
30-36-4120	INTEREST ON INVESTMENT FUNDS	4,278.17	14,428.92	25,355.00	10,926.08	56.9
	TOTAL OTHER REVENUE	4,278.17	14,428.92	25,355.00	10,926.08	56.9
	<u>TRANSFERS</u>					
30-39-4030	TIF <FROM 30% OF 2% CTY>	.00	311,578.00	1,246,312.00	934,734.00	25.0
30-39-4038	GEN FUND<TPUD FRAN 2% OF 4%>	.00	18,313.00	73,253.00	54,940.00	25.0
	TOTAL TRANSFERS	.00	329,891.00	1,319,565.00	989,674.00	25.0
	TOTAL FUND REVENUE	16,279.41	386,308.74	2,225,771.00	1,839,462.26	17.4

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
30-41-5055 MAINT WKR WAGES	6,587.36	31,252.32	110,966.00	79,713.68	28.2
30-41-5056 EXTRA LABOR - TEMP	.00	.00	6,000.00	6,000.00	.0
30-41-5058 PUBLIC WORKS SUPERINTENDENT	891.65	3,566.59	11,844.00	8,277.41	30.1
30-41-5059 PLANT OPERATOR - WATER OP	86.05	86.05	.00	(86.05)	.0
30-41-5060 PUBLIC WORKS DIRECTOR	1,849.97	7,399.85	23,532.00	16,132.15	31.5
30-41-5064 STAND BY	.00	.00	1,733.00	1,733.00	.0
30-41-5065 OVERTIME	.00	.00	5,610.00	5,610.00	.0
30-41-5075 ACCRUED VACATION/COMP TIME	.00	.00	12,216.00	12,216.00	.0
30-41-5082 CTY MANAGER	1,199.47	4,797.88	16,172.00	11,374.12	29.7
30-41-5085 COUNCIL STIPEND	9.00	36.00	125.00	89.00	28.8
30-41-5152 PAYROLL EXPENSES	6,048.38	27,887.04	148,083.00	120,195.96	18.8
TOTAL PERSONNEL SERVICES	16,671.88	75,025.73	336,281.00	261,255.27	22.3

MATERIALS & SERVICES

30-45-6125 ELECTRIC-STLITES-WYSD-CTYPRKS	315.65	1,290.79	5,000.00	3,709.21	25.8
30-45-6130 WAYSIDE & PARKS	1,283.37	10,256.69	45,000.00	34,743.31	22.8
30-45-6131 NATURE PRESERVE	390.00	1,789.70	8,000.00	6,210.30	22.4
30-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	42,088.79	42,716.00	627.21	98.5
30-45-6572 STREET LIGHTS	1,703.08	6,812.24	22,000.00	15,187.76	31.0
30-45-6574 AUDIT	687.00	687.00	2,282.00	1,595.00	30.1
30-45-6580 FUEL & OIL	314.83	1,085.89	6,000.00	4,914.11	18.1
30-45-6592 PARKING LEASE - POTB	.00	1,666.33	1,600.00	(66.33)	104.2
30-45-6600 DRAINAGE & FLOOD CONTROL	.00	216.95	10,000.00	9,783.05	2.2
30-45-6610 SIDEWALKS, CURBS & BIKEWAYS	.00	430.00	1,229.00	799.00	35.0
30-45-6620 STREET SIGNS	.00	1,006.66	6,000.00	4,993.34	16.8
30-45-6667 STORM DAMAGE REPAIR	.00	.00	3,000.00	3,000.00	.0
30-45-6690 VEHICLE MAINT, SUPP & REP	.00	.00	16,000.00	16,000.00	.0
30-45-6750 SUPPLIES	.00	9.00	.00	(9.00)	.0
30-45-6800 ROADS, MATERIALS & SUPPLIES	1,240.00	7,569.93	49,000.00	41,430.07	15.5
TOTAL MATERIALS & SERVICES	5,933.93	74,909.97	217,827.00	142,917.03	34.4

CAPITAL OUTLAY

30-47-7502 RDS-STP PAVING & GRANT PROJECTS	.00	.00	1,050,000.00	1,050,000.00	.0
30-47-7506 RDS-STP: CAPITAL IMPROV PLAN	.00	.00	50,000.00	50,000.00	.0
30-47-7507 RDS-STP PW MOBILE EQUIP PLAN	.00	.00	17,000.00	17,000.00	.0
30-47-7508 RDS-STP PW STORMWATER PROJECTS	36,192.60	46,697.21	45,000.00	(1,697.21)	103.8
30-47-7509 RDS-STP LAKE LYTLE PARK	.00	.00	508,576.00	508,576.00	.0
TOTAL CAPITAL OUTLAY	36,192.60	46,697.21	1,670,576.00	1,623,878.79	2.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

		ROADS & STREETS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>						
30-48-7999	CONTINGENCY - ROADS	.00	.00	333,703.00	333,703.00	.0
	TOTAL CONTINGENCY	.00	.00	333,703.00	333,703.00	.0
	TOTAL FUND EXPENDITURES	58,798.41	196,632.91	2,558,387.00	2,361,754.09	7.7
	NET REVENUE OVER EXPENDITURES	(42,519.00)	189,675.83	(332,616.00)	(522,291.83)	57.0

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

TRANSPORTATION SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
39-36-4120	INTEREST ON INVESTED FUNDS	941.80	2,754.25	7,479.00	4,724.75	36.8
	TOTAL OTHER INCOME	941.80	2,754.25	7,479.00	4,724.75	36.8
	<u>FEEs</u>					
39-38-4940	IMP FEES - TRANSPORT SDC	.00	.00	14,000.00	14,000.00	.0
	TOTAL FEES	.00	.00	14,000.00	14,000.00	.0
	TOTAL FUND REVENUE	941.80	2,754.25	21,479.00	18,724.75	12.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

TRANSPORTATION SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
39-47-7880	CONT MAT - IMP TRANS	.00	.00	256,759.00	256,759.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	256,759.00	256,759.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	256,759.00	256,759.00	.0
	NET REVENUE OVER EXPENDITURES	941.80	2,754.25	(235,280.00)	(238,034.25)	1.2

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
40-34-4540 WATER SERVICE BASE RATE	218,892.77	440,500.74	1,215,000.00	774,499.26	36.3
40-34-4550 NEW WATER CONNECTIONS	.00	300.00	25,500.00	25,200.00	1.2
40-34-4560 MASTER PLAN RESERVE FUND	13,023.12	26,057.27	76,500.00	50,442.73	34.1
TOTAL REVENUE	231,915.89	466,858.01	1,317,000.00	850,141.99	35.5
<u>INTEREST & MISC</u>					
40-36-4120 INTEREST ON INVESTED FUNDS	10,804.35	41,513.17	81,262.00	39,748.83	51.1
40-36-4149 GRANTS & REIMBURSEMENTS - WTR	.00	.00	5,120,000.00	5,120,000.00	.0
40-36-4150 TURN ON/OFF & MISC	2,587.51	8,428.15	2,825,800.00	2,817,371.85	.3
TOTAL INTEREST & MISC	13,391.86	49,941.32	8,027,062.00	7,977,120.68	.6
TOTAL FUND REVENUE	245,307.75	516,799.33	9,344,062.00	8,827,262.67	5.5

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
40-41-5054 CODE ENFORCEMENT	.00	.00	13,780.00	13,780.00	.0
40-41-5055 MAINTENANCE WORKERS - WATER OP	6,785.90	32,404.09	137,851.00	105,446.91	23.5
40-41-5056 EXTRA LABOR TEMP- WTR OP	.00	.00	12,000.00	12,000.00	.0
40-41-5057 OFFICE ASSISTANT WAGES - WTR O	5,087.78	58,559.97	177,014.00	118,454.03	33.1
40-41-5058 PUB WKS SUPERINTENDENT- WTR OP	4,458.25	17,832.99	59,218.00	41,385.01	30.1
40-41-5059 PLANT OPERATOR - WATER OP	5,216.95	20,750.80	68,419.00	47,668.20	30.3
40-41-5060 PW DIRECTOR- WTR OP	12,949.74	12,949.74	41,181.00	28,231.26	31.5
40-41-5064 STAND BY - WTR	.00	.00	1,785.00	1,785.00	.0
40-41-5065 OVERTIME - WTR OP	125.03	529.86	7,180.00	6,650.14	7.4
40-41-5067 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
40-41-5075 ACCUMULATED VACATION/COMP TIME	.00	949.96	46,199.00	45,249.04	2.1
40-41-5082 CTY MANAGER - WTR OP	1,199.47	4,797.88	16,172.00	11,374.12	29.7
40-41-5085 MAYOR & COUNCIL STIPEND	102.00	408.00	1,470.00	1,062.00	27.8
40-41-5152 PAYROLL EXP - WTR OP	21,120.46	92,107.27	384,425.00	292,317.73	24.0
TOTAL PERSONNEL SERVICES	57,045.58	241,290.56	967,694.00	726,403.44	24.9
<u>MATERIALS & SERVICES</u>					
40-45-6110 ELECTRICITY	2,588.55	11,616.97	37,000.00	25,383.03	31.4
40-45-6455 EMERGENCY SERVICES	.00	.00	1,000.00	1,000.00	.0
40-45-6520 BUILDING MAINT	106.00	658.26	5,000.00	4,341.74	13.2
40-45-6530 COMMUNICATION AND TECHNOLOGY	531.31	7,164.07	24,500.00	17,335.93	29.2
40-45-6534 PLANT CHEMICALS & SUPPLIES	4,730.03	10,875.76	35,000.00	24,124.24	31.1
40-45-6551 ADMIN & BILLING	2,076.53	8,734.60	26,000.00	17,265.40	33.6
40-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	538.64	14,607.72	15,898.00	1,290.28	91.9
40-45-6574 AUDIT	1,565.00	4,898.00	9,380.00	4,482.00	52.2
40-45-6580 FUEL & OIL	590.30	2,036.01	10,000.00	7,963.99	20.4
40-45-6667 STORM DAMAGE REPAIR	.00	2,804.72	1,000.00	(1,804.72)	280.5
40-45-6690 VEHICLE & EQUIPMENT MAINT.	91.45	1,418.76	15,000.00	13,581.24	9.5
40-45-6745 REQUIRED TESTING	.00	5,146.00	7,000.00	1,854.00	73.5
40-45-6750 SYSTEM MAINT & SUPP	4,651.32	30,405.32	105,000.00	74,594.68	29.0
40-45-6831 DUES/CERTIF/PERMITS/LICENSES	.00	.00	3,000.00	3,000.00	.0
40-45-6850 ATTORNEY & LEGAL	.00	291.50	5,000.00	4,708.50	5.8
40-45-6851 PROFESSIONAL SERVICES	1,476.00	5,326.00	25,000.00	19,674.00	21.3
40-45-6915 TRAVEL & TRAINING-STAFF	211.48	1,575.98	8,500.00	6,924.02	18.5
40-45-6945 METER READERS	2,201.27	5,279.38	16,250.00	10,970.62	32.5
40-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	21,357.88	112,839.05	350,028.00	237,188.95	32.2

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER OPERATING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
40-47-7601	IMPROVEMENT & NEW LINES	21,183.71	86,565.09	3,000,000.00	2,913,434.91	2.9
40-47-7602	WATER FACILITIES CAP OUTLAY	30,870.47	56,345.51	5,235,000.00	5,178,654.49	1.1
40-47-7603	PUBLIC WORKS MOBILE EQUIPMENT	.00	692.61	30,000.00	29,307.39	2.3
40-47-7661	PUBLIC WORKS VEHICLE	.00	30,000.00	30,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	52,054.18	173,603.21	8,295,000.00	8,121,396.79	2.1
	<u>CONTINGENCY</u>					
40-48-7999	CONTINGENCY - WTR	.00	.00	691,173.00	691,173.00	.0
	TOTAL CONTINGENCY	.00	.00	691,173.00	691,173.00	.0
	<u>TRANSFERS</u>					
40-49-8027	GF FOR CIVIC CTR OPERATIONS	.00	11,206.00	44,823.00	33,617.00	25.0
40-49-8045	WATER MASTER PLAN RES FUND	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL TRANSFERS	.00	30,331.00	121,323.00	90,992.00	25.0
	TOTAL FUND EXPENDITURES	130,457.64	558,063.82	10,425,218.00	9,867,154.18	5.4
	NET REVENUE OVER EXPENDITURES	114,850.11	(41,264.49)	(1,081,156.00)	(1,039,891.51)	(3.8)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER MASTER PLAN

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>OTHER INCOME</u>					
42-36-4120	INTEREST INCOME	4,320.23	16,553.33	35,493.00	18,939.67	46.6
	TOTAL OTHER INCOME	4,320.23	16,553.33	35,493.00	18,939.67	46.6
	<u>TRANSFERS</u>					
42-39-4030	TIF - WATER OP	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL TRANSFERS	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL FUND REVENUE	4,320.23	35,678.33	111,993.00	76,314.67	31.9

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
42-47-7555 WMP - IMPLIMENTATION PROJECTS	.00	.00	890,000.00	890,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	890,000.00	890,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	890,000.00	890,000.00	.0
NET REVENUE OVER EXPENDITURES	4,320.23	35,678.33	(778,007.00)	(813,685.33)	4.6

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>UTILITY BILLING</u>					
47-34-4550	WATER DEBT SERVICE	26,026.38	52,074.73	150,000.00	97,925.27	34.7
	TOTAL UTILITY BILLING	26,026.38	52,074.73	150,000.00	97,925.27	34.7
	<u>OTHER INCOME</u>					
47-36-4120	INTEREST ON INVESTED FUNDS	3,373.97	12,851.58	6,318.00	(6,533.58)	203.4
	TOTAL OTHER INCOME	3,373.97	12,851.58	6,318.00	(6,533.58)	203.4
	TOTAL FUND REVENUE	29,400.35	64,926.31	156,318.00	91,391.69	41.5

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
47-49-8512 NEDONNA BEACH WTR LINE PAYMENT	.00	.00	100,000.00	100,000.00	.0
47-49-8520 JETTY CREEK WATER PLANT PRINC	.00	30,000.00	30,000.00	.00	100.0
47-49-8521 NEDONNA BCH WATERLINE PAYMENT	.00	3,600.00	6,750.00	3,150.00	53.3
47-49-8526 GAP FUNDING LOAN - PRINC	.00	.00	375,000.00	375,000.00	.0
47-49-8527 GAP FUNDING LOAN - INTEREST	.00	.00	50,000.00	50,000.00	.0
TOTAL DEBT SERVICE	.00	33,600.00	561,750.00	528,150.00	6.0
TOTAL FUND EXPENDITURES	.00	33,600.00	561,750.00	528,150.00	6.0
NET REVENUE OVER EXPENDITURES	29,400.35	31,326.31	(405,432.00)	(436,758.31)	7.7

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
49-36-4120	INTEREST ON INVESTED FUNDS	2,764.57	11,073.37	22,013.00	10,939.63	50.3
	TOTAL OTHER INCOME	2,764.57	11,073.37	22,013.00	10,939.63	50.3
	<u>WATER SDC FEES</u>					
49-38-4935	REIMBURSEMENT FEES	.00	552.00	9,800.00	9,248.00	5.6
49-38-4940	IMP FEES - WTR SDC FND	.00	5,925.00	80,000.00	74,075.00	7.4
	TOTAL WATER SDC FEES	.00	6,477.00	89,800.00	83,323.00	7.2
	TOTAL FUND REVENUE	2,764.57	17,550.37	111,813.00	94,262.63	15.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
49-47-7880 CONT MAT - IMP WTR	.00	.00	365,872.00	365,872.00	.0
49-47-7885 CONT MAT - REIMB WTR	.00	36,869.55	456,062.00	419,192.45	8.1
TOTAL CAPITAL OUTLAY	.00	36,869.55	821,934.00	785,064.45	4.5
TOTAL FUND EXPENDITURES	.00	36,869.55	821,934.00	785,064.45	4.5
NET REVENUE OVER EXPENDITURES	2,764.57	(19,319.18)	(710,121.00)	(690,801.82)	(2.7)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER OPERATING FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>UTILITY BILLING</u>					
50-34-4640	SEWER SERVICE BASE	135,266.50	270,502.20	780,000.00	509,497.80	34.7
50-34-4650	NEW SEWER CONNECTIONS	.00	220.00	17,250.00	17,030.00	1.3
50-34-4660	SEWER MASTER PLAN	13,982.01	27,981.50	82,000.00	54,018.50	34.1
	TOTAL UTILITY BILLING	<u>149,248.51</u>	<u>298,703.70</u>	<u>879,250.00</u>	<u>580,546.30</u>	<u>34.0</u>
	<u>OTHER INCOME</u>					
50-36-4120	INTEREST INCOME	3,353.83	13,329.57	34,345.00	21,015.43	38.8
50-36-4150	MISC RECEIPTS - SEWER	1,138.52	2,122.58	1,000.00	(1,122.58)	212.3
	TOTAL OTHER INCOME	<u>4,492.35</u>	<u>15,452.15</u>	<u>35,345.00</u>	<u>19,892.85</u>	<u>43.7</u>
	TOTAL FUND REVENUE	<u>153,740.86</u>	<u>314,155.85</u>	<u>914,595.00</u>	<u>600,439.15</u>	<u>34.4</u>

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
50-41-5054 CODE ENFORCEMENT	.00	.00	13,780.00	13,780.00	.0
50-41-5055 MAINT WORKER WAGES	6,587.36	31,462.31	134,694.00	103,231.69	23.4
50-41-5056 EXTRA LABOR WAGES	.00	.00	12,000.00	12,000.00	.0
50-41-5057 OFFICE ASST WAGE	5,087.71	58,559.92	177,014.00	118,454.08	33.1
50-41-5058 SUPER PUB WORKS	3,566.59	14,266.38	47,374.00	33,107.62	30.1
50-41-5059 PLANT OP WAGES	5,214.33	20,748.15	68,419.00	47,670.85	30.3
50-41-5060 PUBLIC WORKS DIRECTOR	12,949.78	12,949.78	41,181.00	28,231.22	31.5
50-41-5064 STANDBY - SEWER	.00	.00	1,733.00	1,733.00	.0
50-41-5065 OVERTIME SEWER	125.03	529.86	7,010.00	6,480.14	7.6
50-41-5075 ACCRUED VAC - COMP TIME	.00	949.96	44,342.00	43,392.04	2.1
50-41-5082 CITY MANAGER WAGES	1,199.47	4,797.88	16,172.00	11,374.12	29.7
50-41-5085 MAYOR & COUNCIL STIPEND	102.00	408.00	1,470.00	1,062.00	27.8
50-41-5152 PAYROLL EXP - SEWER	20,452.79	88,568.82	372,656.00	284,087.18	23.8
TOTAL PERSONNEL SERVICES	55,285.06	233,241.06	937,845.00	704,603.94	24.9
<u>MATERIALS & SERVICES</u>					
50-45-6110 ELECTRICITY - SEWER	2,520.96	10,096.02	34,000.00	23,903.98	29.7
50-45-6455 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
50-45-6520 BLDG MAINT - SEWER	.00	84.36	6,000.00	5,915.64	1.4
50-45-6530 TELEPHONE & TELEMTRY	420.32	5,585.89	15,500.00	9,914.11	36.0
50-45-6534 PLANT CHEMICALS & SUP	5,010.10	19,611.86	72,000.00	52,388.14	27.2
50-45-6551 ADMIN & BILLING	1,556.38	8,521.30	31,000.00	22,478.70	27.5
50-45-6570 INS - VEHICLE, LIAB, EQUIP, BL	435.63	28,238.50	31,781.00	3,542.50	88.9
50-45-6574 AUDIT & BOND	2,986.00	6,319.00	5,831.00	(488.00)	108.4
50-45-6580 FUEL & OIL	590.30	2,036.01	12,000.00	9,963.99	17.0
50-45-6690 VEHICLE MAINT, SUP & REP	3,289.83	7,009.85	15,600.00	8,590.15	44.9
50-45-6740 I & I WORK	.00	.00	30,000.00	30,000.00	.0
50-45-6745 REQUIRED TESTING	.00	.00	2,000.00	2,000.00	.0
50-45-6750 SYSTEM MAINT & SUPPLY	23,929.81	51,759.14	95,000.00	43,240.86	54.5
50-45-6831 DUES	.00	.00	1,200.00	1,200.00	.0
50-45-6850 ATTORNEY	.00	.00	3,000.00	3,000.00	.0
50-45-6851 ENGINEERING	9,658.50	23,119.00	40,000.00	16,881.00	57.8
50-45-6915 TRAVEL & TRAINING - STAFF	.00	180.00	6,000.00	5,820.00	3.0
50-45-6945 METER READERS	2,201.27	5,279.40	15,000.00	9,720.60	35.2
50-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	52,599.10	167,840.33	417,412.00	249,571.67	40.2
<u>CAPITAL OUTLAY</u>					
50-47-7661 VEHICLE & EQUIPMENT	.00	375.00	17,000.00	16,625.00	2.2
50-47-7740 SEWER FACILITIES CAPITAL OUTLA	.00	.00	7,000.00	7,000.00	.0
TOTAL CAPITAL OUTLAY	.00	375.00	24,000.00	23,625.00	1.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTINGENCY</u>					
50-48-7999	CONTINGENCY - SEWER	.00	.00	206,889.00	206,889.00	.0
	TOTAL CONTINGENCY	.00	.00	206,889.00	206,889.00	.0
	<u>TRANSFERS</u>					
50-49-8027	TRNSFR TO - GF CH OPERATING	.00	11,206.00	44,823.00	33,617.00	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	31,706.00	126,823.00	95,117.00	25.0
	TOTAL FUND EXPENDITURES	107,884.16	433,162.39	1,712,969.00	1,279,806.61	25.3
	NET REVENUE OVER EXPENDITURES	45,856.70	(119,006.54)	(798,374.00)	(679,367.46)	(14.9)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER MASTER PLAN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
52-36-4120	INTEREST INCOME	2,697.99	10,246.92	16,187.00	5,940.08	63.3
	TOTAL OTHER INCOME	2,697.99	10,246.92	16,187.00	5,940.08	63.3
	<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	2,697.99	30,746.92	98,187.00	67,440.08	31.3

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER MASTER PLAN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
52-47-7555	WWMP-IMPLIMENTATION PROJECTS	2,102.00	2,102.00	484,635.00	482,533.00	.4
	TOTAL CAPITAL OUTLAY	2,102.00	2,102.00	484,635.00	482,533.00	.4
	TOTAL FUND EXPENDITURES	2,102.00	2,102.00	484,635.00	482,533.00	.4
	NET REVENUE OVER EXPENDITURES	595.99	28,644.92	(386,448.00)	(415,092.92)	7.4

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>UTILITY BILLING</u>					
56-34-4650	SEWER DEBT REVENUE	43,580.40	87,215.20	254,640.00	167,424.80	34.3
	TOTAL UTILITY BILLING	43,580.40	87,215.20	254,640.00	167,424.80	34.3
	<u>OTHER INCOME</u>					
56-36-4120	INTEREST INCOME	4,209.11	15,709.34	26,005.00	10,295.66	60.4
	TOTAL OTHER INCOME	4,209.11	15,709.34	26,005.00	10,295.66	60.4
	TOTAL FUND REVENUE	47,789.51	102,924.54	280,645.00	177,720.46	36.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
56-49-8510	WW OUTFALL LOAN PRINCIPLE	.00	.00	300,000.00	300,000.00	.0
56-49-8511	WW-OUTFALL LOAN INTEREST	.00	.00	50,000.00	50,000.00	.0
56-49-8514	WW OUTFALL LOAN ADMIN	.00	.00	10,000.00	10,000.00	.0
	TOTAL DEBT SERVICE	.00	.00	360,000.00	360,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	360,000.00	360,000.00	.0
	NET REVENUE OVER EXPENDITURES	47,789.51	102,924.54	(79,355.00)	(182,279.54)	129.7

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

		SEWER SDC				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER INCOME</u>						
59-36-4120	INTEREST INCOME	6,390.89	24,759.75	51,243.00	26,483.25	48.3
	TOTAL OTHER INCOME	6,390.89	24,759.75	51,243.00	26,483.25	48.3
<u>FEEES</u>						
59-38-4935	REIMB FEES - SEWER SDC	.00	1,478.00	20,000.00	18,522.00	7.4
59-38-4940	IMP FEES - SEWER SDC	.00	2,645.00	55,000.00	52,355.00	4.8
	TOTAL FEES	.00	4,123.00	75,000.00	70,877.00	5.5
	TOTAL FUND REVENUE	6,390.89	28,882.75	126,243.00	97,360.25	22.9

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SEWER SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
59-47-7880	CONTR MAT - IMPROVE	.00	.00	843,098.00	843,098.00	.0
59-47-7885	CONTR MAT - REIMBURSE	.00	.00	863,590.00	863,590.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	1,706,688.00	1,706,688.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,706,688.00	1,706,688.00	.0
	NET REVENUE OVER EXPENDITURES	6,390.89	28,882.75	(1,580,445.00)	(1,609,327.75)	1.8

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

TRANSIENT ROOM TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ROOM TAX REVENUES</u>					
80-31-4710	TRT REVENUE 5%	340,210.03	340,210.03	1,337,448.00	997,237.97	25.4
80-31-4714	ROOM TAX COLLECTIONS - 70% TRT	238,147.02	238,147.02	936,214.00	698,066.98	25.4
80-31-4715	ROOM TAX COLLECTIONS - 30% TRT	102,063.01	102,063.01	401,234.00	299,170.99	25.4
	TOTAL ROOM TAX REVENUES	680,420.06	680,420.06	2,674,896.00	1,994,475.94	25.4
	<u>OTHER INCOME</u>					
80-36-4120	INTEREST INCOME - TRT	3,120.50	17,755.66	30,918.00	13,162.34	57.4
	TOTAL OTHER INCOME	3,120.50	17,755.66	30,918.00	13,162.34	57.4
	<u>SOURCE 39</u>					
80-39-4100	TIF FROM PROJ RESERV	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL SOURCE 39	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL FUND REVENUE	683,540.56	897,863.72	3,504,572.00	2,606,708.28	25.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

TRANSIENT ROOM TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PERSONNEL SERVICES</u>					
80-41-5054	WAGES	1,460.60	5,855.15	54,926.00	49,070.85	10.7
80-41-5152	PAYROLL EXP - TRT	656.90	2,524.97	29,094.00	26,569.03	8.7
	TOTAL PERSONNEL SERVICES	2,117.50	8,380.12	84,020.00	75,639.88	10.0
	<u>MATERIALS & SERVICES</u>					
80-45-6534	ADVERTISING - WEBSITE CTY	.00	10,108.00	.00	(10,108.00)	.0
80-45-6539	TOURISM - EVENTS	.00	64,973.59	122,098.00	57,124.41	53.2
80-45-6541	TOURISM PROMOTION	37,812.82	66,682.89	210,000.00	143,317.11	31.8
80-45-6543	TOURISM - GRANTS	64,773.50	77,023.50	400,000.00	322,976.50	19.3
80-45-6544	TOURISM MAINT & PROF SERVICES	.00	3,040.00	14,000.00	10,960.00	21.7
	TOTAL MATERIALS & SERVICES	102,586.32	221,827.98	746,098.00	524,270.02	29.7
	<u>CAPITAL OUTLAY</u>					
80-47-7532	TOURISM FACILITIES	2,030.00	2,030.00	1,336,675.00	1,334,645.00	.2
	TOTAL CAPITAL OUTLAY	2,030.00	2,030.00	1,336,675.00	1,334,645.00	.2
	<u>TRANSFERS</u>					
80-49-8024	TO - GF POLICE	.00	107,667.00	430,666.00	322,999.00	25.0
80-49-8025	TO - GENERAL FUND	.00	17,756.00	71,025.00	53,269.00	25.0
80-49-8026	TO - FIRE TRK RES	.00	81,308.00	325,230.00	243,922.00	25.0
80-49-8041	TO - ROADS & STREETS	.00	311,578.00	1,246,312.00	934,734.00	25.0
80-49-8044	TO - GF CITY BEAUTIF	.00	104,861.00	419,442.00	314,581.00	25.0
80-49-8046	TO - GF FIRE	.00	107,667.00	430,667.00	323,000.00	25.0
	TOTAL TRANSFERS	.00	730,837.00	2,923,342.00	2,192,505.00	25.0
	TOTAL FUND EXPENDITURES	106,733.82	963,075.10	5,090,135.00	4,127,059.90	18.9
	NET REVENUE OVER EXPENDITURES	576,806.74	(65,211.38)	(1,585,563.00)	(1,520,351.62)	(4.1)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES & RESOURCES</u>					
10-31-4010 CUR YR PROP TX - GEN FUND	363,629.67	370,042.36	499,777.00	129,734.64	74.0
10-31-4020 DELINQUENT PROP TAX REVENUE	1,579.35	4,088.91	7,294.00	3,205.09	56.1
10-31-4040 LIQUOR TAX - OLCC	1,120.82	9,630.53	24,041.00	14,410.47	40.1
10-31-4050 CIGARETTE TAX	69.28	368.17	847.00	478.83	43.5
10-31-4060 OTHER TAX	.00	8,073.78	40,000.00	31,926.22	20.2
TOTAL REVENUES & RESOURCES	366,399.12	392,203.75	571,959.00	179,755.25	68.6
<u>GRANTS, LOANS & BONDS</u>					
10-33-4175 GRANTS - GENERAL FUND MISC	.00	2,000.00	10,000.00	8,000.00	20.0
10-33-4185 STATE REVENUE SHARING	4,748.78	10,968.83	21,516.00	10,547.17	51.0
TOTAL GRANTS, LOANS & BONDS	4,748.78	12,968.83	31,516.00	18,547.17	41.2
<u>FEES & SERVICES</u>					
10-34-4060 FRANCHISE FEES	9,666.29	36,721.18	162,785.00	126,063.82	22.6
10-34-4065 BUSINESS LICENSE FEES	271.25	6,923.50	12,000.00	5,076.50	57.7
10-34-4066 STR LICENSE FEES	500.00	250,651.26	251,500.00	848.74	99.7
10-34-4085 LAND USE-ORDINANCE FEES-PERMIT	825.00	10,107.50	20,500.00	10,392.50	49.3
10-34-4140 OTHER FACILITY USE	.00	70.00	.00	(70.00)	.0
10-34-4141 CIVIC/COMM CENTER RENT	520.00	715.00	500.00	(215.00)	143.0
10-34-4142 FIRST FLOOR RENT-HLTH DEPT	1,175.00	5,875.00	11,500.00	5,625.00	51.1
10-34-4145 CC-REFUNDABLE DEPOSITS	.00	.00	100.00	100.00	.0
10-34-4146 UTILITY REIMB. - HEALTH DEPT.	205.00	1,025.00	2,000.00	975.00	51.3
TOTAL FEES & SERVICES	13,162.54	312,088.44	460,885.00	148,796.56	67.7
<u>FIRE DEPARTMENT</u>					
10-35-4091 NEDONNA FIRE DIST	.00	.00	34,000.00	34,000.00	.0
10-35-4092 TWIN ROCKS WATER DISTRICT	.00	.00	12,000.00	12,000.00	.0
10-35-4093 OR STATE FORESTRY DEPT	.00	.00	500.00	500.00	.0
10-35-4186 EMERGENCY SERVICES FEE	.00	42,530.00	125,000.00	82,470.00	34.0
TOTAL FIRE DEPARTMENT	.00	42,530.00	171,500.00	128,970.00	24.8
<u>OTHER REVENUES</u>					
10-36-4120 INTEREST ON INVESTED FUNDS	.00	42,179.80	135,366.00	93,186.20	31.2
10-36-4150 MISC REVENUES GENERAL FUND	10,600.70	17,118.23	10,000.00	(7,118.23)	171.2
TOTAL OTHER REVENUES	10,600.70	59,298.03	145,366.00	86,067.97	40.8

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>POLICE DEPARTMENT</u>					
10-37-4100 CITATIONS - FINES & FORFEITS	1,710.70	7,601.73	5,500.00	(2,101.73)	138.2
TOTAL POLICE DEPARTMENT	1,710.70	7,601.73	5,500.00	(2,101.73)	138.2
<u>TRANSFERS</u>					
10-39-4030 TIF - TRT POLICE	.00	107,667.00	430,666.00	322,999.00	25.0
10-39-4031 TIF - TRT GENERAL FUND	.00	104,861.00	419,442.00	314,581.00	25.0
10-39-4032 TIF -SEWER OP	.00	11,206.00	44,823.00	33,617.00	25.0
10-39-4037 TIF - WTR OP	.00	11,206.00	44,823.00	33,617.00	25.0
10-39-4053 TIF - TRT FIRE DEPT	.00	107,667.00	430,667.00	323,000.00	25.0
10-39-4055 TIF - TRT USDA LOAN	.00	17,756.00	71,025.00	53,269.00	25.0
TOTAL TRANSFERS	.00	360,363.00	1,441,446.00	1,081,083.00	25.0
TOTAL FUND REVENUE	396,621.84	1,187,053.78	2,828,172.00	1,641,118.22	42.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-45-6550 MATERIALS SUPPLIES/TCSO CONT	21.80	157,227.96	647,153.00	489,925.04	24.3
TOTAL POLICE DEPARTMENT	21.80	157,227.96	647,153.00	489,925.04	24.3
<u>FIRE DEPARTMENT</u>					
10-46-5052 FIRE CHIEF WAGES	9,567.07	47,835.35	120,547.00	72,711.65	39.7
10-46-5053 FIREFIGHTERS	16,582.70	89,697.77	193,170.00	103,472.23	46.4
10-46-5054 OVERTIME-FIRE DEPARTMENT	952.60	4,457.80	8,000.00	3,542.20	55.7
10-46-5061 VOLUNTEER FIRE FIGHTER BONUS	23,629.76	33,044.30	44,000.00	10,955.70	75.1
10-46-5062 RECORD KEEPING & TRAINING	125.00	625.00	2,500.00	1,875.00	25.0
10-46-5075 COMPENSATED ABSENSES	.00	.00	25,750.00	25,750.00	.0
10-46-5152 PAYROLL EXPENSES - FIRE	24,131.44	95,333.01	214,907.00	119,573.99	44.4
10-46-6110 ELECTRICITY	.00	806.59	4,000.00	3,193.41	20.2
10-46-6530 TELEPHONE & TECHNOLOGY	713.56	6,999.50	24,000.00	17,000.50	29.2
10-46-6535 MEDICAL	34.00	4,558.86	12,500.00	7,941.14	36.5
10-46-6555 SUPPLIES, GEAR & SERVICES	1,472.38	25,448.51	35,000.00	9,551.49	72.7
10-46-6557 EMERGENCY MANAGEMENT SUPPLIES	299.85	1,073.54	15,000.00	13,926.46	7.2
10-46-6570 INS- VEHICLE, LIAB, EQUIP, BLD	.00	39,676.06	48,906.00	9,229.94	81.1
10-46-6580 FUEL & OIL	578.88	3,305.70	10,000.00	6,694.30	33.1
10-46-6582 ELECTRONIC REP-MAINT	.00	.00	1,500.00	1,500.00	.0
10-46-6630 FIRE BLDG MAINT	2,196.61	2,807.00	15,000.00	12,193.00	18.7
10-46-6660 TRAINING	212.50	6,550.38	22,000.00	15,449.62	29.8
10-46-6670 REQUIRED EQUIP TESTING	.00	3,932.20	15,000.00	11,067.80	26.2
10-46-6690 VEHICLE MAINT, SUP & REP	440.00	9,573.23	15,000.00	5,426.77	63.8
TOTAL FIRE DEPARTMENT	80,936.35	375,724.80	826,780.00	451,055.20	45.4

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-48-5057 OFFICE EMPLOYEES - ADMIN	14,611.42	72,396.80	176,924.00	104,527.20	40.9
10-48-5065 OVERTIME - CITY HALL	141.91	180.15	1,200.00	1,019.85	15.0
10-48-5075 ACCRUED VACATION - ADMIN	.00	978.74	10,344.00	9,365.26	9.5
10-48-5082 CITY MANAGER	13,434.19	47,019.27	113,205.00	66,185.73	41.5
10-48-5085 MAYOR & COUNCIL STIPEND	119.00	667.00	1,218.00	551.00	54.8
10-48-5152 PAYROLL EXP - ADMIN	14,799.93	70,110.51	182,068.00	111,957.49	38.5
10-48-6410 ADMIN-CONSL/LLEGAL FEE/ATTORNEY	.00	13,847.08	85,000.00	71,152.92	16.3
10-48-6440 REFUNDABLE DEPOSITS	.00	.00	200.00	200.00	.0
10-48-6530 TELEPHONE	235.16	2,432.83	6,050.00	3,617.17	40.2
10-48-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	14,953.03	20,517.00	5,563.97	72.9
10-48-6571 COMPUTERS, SERVER & TECHNOLOGY	2,653.62	44,859.13	82,500.00	37,640.87	54.4
10-48-6577 ORDINANCE UPDATE	.00	550.00	4,000.00	3,450.00	13.8
10-48-6596 EMERGENCY SERVICES EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-48-6666 CITY BEAUTIFICATION	.00	213.00	3,000.00	2,787.00	7.1
10-48-6830 CITY HALL OPERATIONS	1,348.13	10,955.61	60,000.00	49,044.39	18.3
10-48-6831 DUES-CITY, OFFICIALS & STAFF	.00	1,602.72	3,500.00	1,897.28	45.8
10-48-6835 BANK FEES	.00	183.16	3,500.00	3,316.84	5.2
10-48-6840 COURT COSTS	.00	.00	100.00	100.00	.0
10-48-6850 ADMIN-PROF SERV/ATTRN&LEG FEES	.00	10,209.00	94,000.00	83,791.00	10.9
10-48-6870 AUDIT & BOND	.00	5,096.00	7,859.00	2,763.00	64.8
10-48-6880 ADVERTISING	.00	.00	4,300.00	4,300.00	.0
10-48-6890 STATIONERY & SUPPLIES	1,051.37	3,112.35	7,000.00	3,887.65	44.5
10-48-6915 TRAVEL & TRAIN-STAFF	701.08	4,769.20	11,000.00	6,230.80	43.4
10-48-6920 BLDG MAINT-CTY HALL	855.63	2,222.98	20,000.00	17,777.02	11.1
10-48-6931 COUNCIL EXPENSE	445.93	7,189.77	3,900.00	(3,289.77)	184.4
10-48-6932 CITY MANAGER FUND	.00	.00	1,100.00	1,100.00	.0
10-48-6954 COMMUNITY GRANTS	.00	.00	75,000.00	75,000.00	.0
10-48-8041 RDS/STRTS FND,PUD FRAN FEES 2%	.00	18,313.00	73,253.00	54,940.00	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	133,250.00	533,000.00	399,750.00	25.0
10-48-8518 DEBT SVC - GF LOANS & DEBT SVC	299.83	60,274.07	71,025.00	10,750.93	84.9
TOTAL ADMINISTRATION	50,697.20	536,635.40	1,700,763.00	1,164,127.60	31.6
<u>PARKS & REC</u>					
10-49-6915 TRAVEL & TRAINING - STAFF	.00	(121.81)	.00	121.81	.0
TOTAL PARKS & REC	.00	(121.81)	.00	121.81	.0
<u>CONTINGENCY</u>					
10-52-7999 CONTINGENCY - GF	.00	.00	378,516.00	378,516.00	.0
TOTAL CONTINGENCY	.00	.00	378,516.00	378,516.00	.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND					
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	131,655.35	1,069,466.35	3,553,212.00	2,483,745.65	30.1
NET REVENUE OVER EXPENDITURES	264,966.49	117,587.43	(725,040.00)	(842,627.43)	16.2

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

FIRE EQUIP RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
14-36-4120	INTEREST ON INVESTED FUNDS	.00	5,189.49	11,202.00	6,012.51	46.3
	TOTAL OTHER INCOME	.00	5,189.49	11,202.00	6,012.51	46.3
	<u>TRANSFERS</u>					
14-39-4030	TIF - TRT	.00	81,308.00	325,230.00	243,922.00	25.0
14-39-4038	TIF - GEN FUND	.00	11,250.00	45,000.00	33,750.00	25.0
	TOTAL TRANSFERS	.00	92,558.00	370,230.00	277,672.00	25.0
	TOTAL FUND REVENUE	.00	97,747.49	381,432.00	283,684.51	25.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

FIRE EQUIP RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE DEPARTMENT</u>					
14-47-7621	FIRE EQUIP & CAPITAL OUTLAY	.00	18,238.75	107,500.00	89,261.25	17.0
14-47-7625	FIRE TRUCK	.00	86,776.00	86,776.00	.00	100.0
	TOTAL FIRE DEPARTMENT	.00	105,014.75	194,276.00	89,261.25	54.1
	TOTAL FUND EXPENDITURES	.00	105,014.75	194,276.00	89,261.25	54.1
	NET REVENUE OVER EXPENDITURES	.00	(7,267.26)	187,156.00	194,423.26	(3.9)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

ECONOMIC STABILITY RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
17-36-4120	INTEREST INCOME	.00	7,708.04	1,532.00	(6,176.04)	503.1
	TOTAL OTHER INCOME	.00	7,708.04	1,532.00	(6,176.04)	503.1
	<u>TRANSFERS</u>					
17-39-4030	TIF - GEN FND	.00	133,250.00	533,000.00	399,750.00	25.0
	TOTAL TRANSFERS	.00	133,250.00	533,000.00	399,750.00	25.0
	TOTAL FUND REVENUE	.00	140,958.04	534,532.00	393,573.96	26.4
	NET REVENUE OVER EXPENDITURES	.00	140,958.04	534,532.00	393,573.96	26.4

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

PROJECT & EQUIP RESERVE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
21-36-4120	INTEREST INCOME	.00	13,926.99	.00	(13,926.99)	.0
	TOTAL OTHER INCOME	.00	13,926.99	.00	(13,926.99)	.0
	TOTAL FUND REVENUE	.00	13,926.99	.00	(13,926.99)	.0

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CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

PROJECT & EQUIP RESERVE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>TRANSFERS OUT</u>					
21-49-8032	TRANS OUT TO TRT FUND	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL TRANSFERS OUT	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL FUND EXPENDITURES	.00	199,688.00	798,758.00	599,070.00	25.0
	NET REVENUE OVER EXPENDITURES	.00	(185,761.01)	(798,758.00)	(612,996.99)	(23.3)

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

ROADS & STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STATE REVENUE</u>					
30-31-2985	RESTR BIKE/PEDESTRIAN ODOT	105.40	524.01	1,229.00	704.99	42.6
30-31-4340	STATE STREET REVENUE - ODOT	10,434.68	51,877.37	121,622.00	69,744.63	42.7
	TOTAL STATE REVENUE	10,540.08	52,401.38	122,851.00	70,449.62	42.7
	<u>GRANTS</u>					
30-33-4182	GRANTS & REIM- ROADS & STREETS	.00	127.52	758,000.00	757,872.48	.0
	TOTAL GRANTS	.00	127.52	758,000.00	757,872.48	.0
	<u>OTHER REVENUE</u>					
30-36-4120	INTEREST ON INVESTMENT FUNDS	.00	14,428.92	25,355.00	10,926.08	56.9
	TOTAL OTHER REVENUE	.00	14,428.92	25,355.00	10,926.08	56.9
	<u>TRANSFERS</u>					
30-39-4030	TIF <FROM 30% OF 2% CTY>	.00	311,578.00	1,246,312.00	934,734.00	25.0
30-39-4038	GEN FUND<TPUD FRAN 2% OF 4%>	.00	18,313.00	73,253.00	54,940.00	25.0
	TOTAL TRANSFERS	.00	329,891.00	1,319,565.00	989,674.00	25.0
	TOTAL FUND REVENUE	10,540.08	396,848.82	2,225,771.00	1,828,922.18	17.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
30-41-5055 MAINT WKR WAGES	10,165.33	41,417.65	110,966.00	69,548.35	37.3
30-41-5056 EXTRA LABOR - TEMP	.00	.00	6,000.00	6,000.00	.0
30-41-5058 PUBLIC WORKS SUPERINTENDENT	1,426.65	4,993.24	11,844.00	6,850.76	42.2
30-41-5059 PLANT OPERATOR - WATER OP (	86.05)	.00	.00	.00	.0
30-41-5060 PUBLIC WORKS DIRECTOR	1,849.97	9,249.82	23,532.00	14,282.18	39.3
30-41-5064 STAND BY	.00	.00	1,733.00	1,733.00	.0
30-41-5065 OVERTIME	119.08	119.08	5,610.00	5,490.92	2.1
30-41-5075 ACCRUED VACATION/COMP TIME	.00	.00	12,216.00	12,216.00	.0
30-41-5082 CTY MANAGER	1,919.16	6,717.04	16,172.00	9,454.96	41.5
30-41-5085 COUNCIL STIPEND	9.00	45.00	125.00	80.00	36.0
30-41-5152 PAYROLL EXPENSES	7,875.61	35,762.65	148,083.00	112,320.35	24.2
TOTAL PERSONNEL SERVICES	23,278.75	98,304.48	336,281.00	237,976.52	29.2

MATERIALS & SERVICES

30-45-6125 ELECTRIC-STLITES-WYSD-CTYPRKS	47.79	1,338.58	5,000.00	3,661.42	26.8
30-45-6130 WAYSIDE & PARKS	1,062.01	11,318.70	45,000.00	33,681.30	25.2
30-45-6131 NATURE PRESERVE	.00	1,789.70	8,000.00	6,210.30	22.4
30-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	42,088.79	42,716.00	627.21	98.5
30-45-6572 STREET LIGHTS	1,658.00	8,470.24	22,000.00	13,529.76	38.5
30-45-6574 AUDIT	.00	687.00	2,282.00	1,595.00	30.1
30-45-6580 FUEL & OIL	385.91	1,471.80	6,000.00	4,528.20	24.5
30-45-6592 PARKING LEASE - POTB	.00	1,666.33	1,600.00 (	66.33)	104.2
30-45-6600 DRAINAGE & FLOOD CONTROL	.00	216.95	10,000.00	9,783.05	2.2
30-45-6610 SIDEWALKS, CURBS & BIKEWAYS	.00	430.00	1,229.00	799.00	35.0
30-45-6620 STREET SIGNS	.00	1,006.66	6,000.00	4,993.34	16.8
30-45-6667 STORM DAMAGE REPAIR	.00	.00	3,000.00	3,000.00	.0
30-45-6690 VEHICLE MAINT, SUPP & REP	.00	.00	16,000.00	16,000.00	.0
30-45-6750 SUPPLIES (	9.00)	.00	.00	.00	.0
30-45-6800 ROADS, MATERIALS & SUPPLIES	1,685.79	9,255.72	49,000.00	39,744.28	18.9
TOTAL MATERIALS & SERVICES	4,830.50	79,740.47	217,827.00	138,086.53	36.6

CAPITAL OUTLAY

30-47-7502 RDS-STIS PAVING & GRANT PROJECTS	105,644.57	105,644.57	1,050,000.00	944,355.43	10.1
30-47-7506 RDS-STIS: CAPITAL IMPROV PLAN	.00	.00	50,000.00	50,000.00	.0
30-47-7507 RDS-STIS PW MOBILE EQUIP PLAN	.00	.00	17,000.00	17,000.00	.0
30-47-7508 RDS-STIS PW STORMWATER PROJECTS	.00	46,697.21	45,000.00 (	1,697.21)	103.8
30-47-7509 RDS-STIS LAKE LYTLE PARK	.00	.00	508,576.00	508,576.00	.0
TOTAL CAPITAL OUTLAY	105,644.57	152,341.78	1,670,576.00	1,518,234.22	9.1

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

ROADS & STREETS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTINGENCY</u>					
30-48-7999 CONTINGENCY - ROADS	.00	.00	333,703.00	333,703.00	.0
TOTAL CONTINGENCY	.00	.00	333,703.00	333,703.00	.0
TOTAL FUND EXPENDITURES	133,753.82	330,386.73	2,558,387.00	2,228,000.27	12.9
NET REVENUE OVER EXPENDITURES	(123,213.74)	66,462.09	(332,616.00)	(399,078.09)	20.0

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

TRANSPORTATION SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
39-36-4120	INTEREST ON INVESTED FUNDS	.00	2,754.25	7,479.00	4,724.75	36.8
	TOTAL OTHER INCOME	.00	2,754.25	7,479.00	4,724.75	36.8
	<u>FEEs</u>					
39-38-4940	IMP FEES - TRANSPORT SDC	.00	.00	14,000.00	14,000.00	.0
	TOTAL FEES	.00	.00	14,000.00	14,000.00	.0
	TOTAL FUND REVENUE	.00	2,754.25	21,479.00	18,724.75	12.8

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

TRANSPORTATION SDC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
39-47-7880 CONT MAT - IMP TRANS	.00	.00	256,759.00	256,759.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	256,759.00	256,759.00	.0
TOTAL FUND EXPENDITURES	.00	.00	256,759.00	256,759.00	.0
NET REVENUE OVER EXPENDITURES	.00	2,754.25	(235,280.00)	(238,034.25)	1.2

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER OPERATING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
40-34-4540	WATER SERVICE BASE RATE	(242.33)	440,258.41	1,215,000.00	774,741.59	36.2
40-34-4550	NEW WATER CONNECTIONS	.00	300.00	25,500.00	25,200.00	1.2
40-34-4560	MASTER PLAN RESERVE FUND	.00	26,057.27	76,500.00	50,442.73	34.1
	TOTAL REVENUE	(242.33)	466,615.68	1,317,000.00	850,384.32	35.4
	<u>INTEREST & MISC</u>					
40-36-4120	INTEREST ON INVESTED FUNDS	.00	41,513.17	81,262.00	39,748.83	51.1
40-36-4149	GRANST & REIMBURSEMENTS - WTR	.00	.00	5,120,000.00	5,120,000.00	.0
40-36-4150	TURN ON/OFF & MISC	(96.49)	8,331.66	2,825,800.00	2,817,468.34	.3
	TOTAL INTEREST & MISC	(96.49)	49,844.83	8,027,062.00	7,977,217.17	.6
	TOTAL FUND REVENUE	(338.82)	516,460.51	9,344,062.00	8,827,601.49	5.5

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER OPERATING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
40-41-5054 CODE ENFORCEMENT	.00	.00	13,780.00	13,780.00	.0
40-41-5055 MAINTENANCE WORKERS - WATER OP	10,384.68	42,788.77	137,851.00	95,062.23	31.0
40-41-5056 EXTRA LABOR TEMP- WTR OP	.00	.00	12,000.00	12,000.00	.0
40-41-5057 OFFICE ASSISTANT WAGES - WTR O	15,098.96	73,658.93	177,014.00	103,355.07	41.6
40-41-5058 PUB WKS SUPERINTENDENT- WTR OP	7,133.26	24,966.25	59,218.00	34,251.75	42.2
40-41-5059 PLANT OPERATOR - WATER OP	5,258.29	26,009.09	68,419.00	42,409.91	38.0
40-41-5060 PW DIRECTOR- WTR OP	2,938.59	15,888.33	41,181.00	25,292.67	38.6
40-41-5064 STAND BY - WTR	.00	.00	1,785.00	1,785.00	.0
40-41-5065 OVERTIME - WTR OP	1,190.04	1,719.90	7,180.00	5,460.10	24.0
40-41-5067 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
40-41-5075 ACCUMULATED VACATION/COMP TIME	.00	949.96	46,199.00	45,249.04	2.1
40-41-5082 CTY MANAGER - WTR OP	1,919.16	6,717.04	16,172.00	9,454.96	41.5
40-41-5085 MAYOR & COUNCIL STIPEND	111.00	519.00	1,470.00	951.00	35.3
40-41-5152 PAYROLL EXP - WTR OP	23,890.93	115,998.20	384,425.00	268,426.80	30.2
TOTAL PERSONNEL SERVICES	67,924.91	309,215.47	967,694.00	658,478.53	32.0
<u>MATERIALS & SERVICES</u>					
40-45-6110 ELECTRICITY	45.08	11,662.05	37,000.00	25,337.95	31.5
40-45-6455 EMERGENCY SERVICES	.00	.00	1,000.00	1,000.00	.0
40-45-6520 BUILDING MAINT	.00	658.26	5,000.00	4,341.74	13.2
40-45-6530 COMMUNICATION AND TECHNOLOGY	358.19	7,522.26	24,500.00	16,977.74	30.7
40-45-6534 PLANT CHEMICALS & SUPPLIES	500.30	11,376.06	35,000.00	23,623.94	32.5
40-45-6551 ADMIN & BILLING	2,621.96	11,356.56	26,000.00	14,643.44	43.7
40-45-6570 INS-VEHICLE, LIAB, EQUIP, BLDG	.00	14,607.72	15,898.00	1,290.28	91.9
40-45-6574 AUDIT	.00	4,898.00	9,380.00	4,482.00	52.2
40-45-6580 FUEL & OIL	723.60	2,759.61	10,000.00	7,240.39	27.6
40-45-6667 STORM DAMAGE REPAIR	.00	2,804.72	1,000.00	(1,804.72)	280.5
40-45-6690 VEHICLE & EQUIPMENT MAINT.	.00	1,418.76	15,000.00	13,581.24	9.5
40-45-6745 REQUIRED TESTING	.00	5,146.00	7,000.00	1,854.00	73.5
40-45-6750 SYSTEM MAINT & SUPP	1,670.73	32,076.05	105,000.00	72,923.95	30.6
40-45-6831 DUES/CERTIF/PERMITS/LICENSES	.00	.00	3,000.00	3,000.00	.0
40-45-6850 ATTORNEY & LEGAL	.00	291.50	5,000.00	4,708.50	5.8
40-45-6851 PROFESSIONAL SERVICES	.00	5,326.00	25,000.00	19,674.00	21.3
40-45-6915 TRAVEL & TRAINING-STAFF	268.80	1,844.78	8,500.00	6,655.22	21.7
40-45-6945 METER READERS	3,613.39	8,892.77	16,250.00	7,357.23	54.7
40-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	9,802.05	122,641.10	350,028.00	227,386.90	35.0

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER OPERATING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
40-47-7601	IMPROVEMENT & NEW LINES	64,819.99	151,385.08	3,000,000.00	2,848,614.92	5.1
40-47-7602	WATER FACILITIES CAP OUTLAY	637.25	56,982.76	5,235,000.00	5,178,017.24	1.1
40-47-7603	PUBLIC WORKS MOBILE EQUIPMENT	.00	692.61	30,000.00	29,307.39	2.3
40-47-7661	PUBLIC WORKS VEHICLE	.00	30,000.00	30,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	65,457.24	239,060.45	8,295,000.00	8,055,939.55	2.9
	<u>CONTINGENCY</u>					
40-48-7999	CONTINGENCY - WTR	.00	.00	691,173.00	691,173.00	.0
	TOTAL CONTINGENCY	.00	.00	691,173.00	691,173.00	.0
	<u>TRANSFERS</u>					
40-49-8027	GF FOR CIVIC CTR OPERATIONS	.00	11,206.00	44,823.00	33,617.00	25.0
40-49-8045	WATER MASTER PLAN RES FUND	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL TRANSFERS	.00	30,331.00	121,323.00	90,992.00	25.0
	TOTAL FUND EXPENDITURES	143,184.20	701,248.02	10,425,218.00	9,723,969.98	6.7
	NET REVENUE OVER EXPENDITURES	(143,523.02)	(184,787.51)	(1,081,156.00)	(896,368.49)	(17.1)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER MASTER PLAN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
42-36-4120	INTEREST INCOME	.00	16,553.33	35,493.00	18,939.67	46.6
	TOTAL OTHER INCOME	.00	16,553.33	35,493.00	18,939.67	46.6
	<u>TRANSFERS</u>					
42-39-4030	TIF - WATER OP	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL TRANSFERS	.00	19,125.00	76,500.00	57,375.00	25.0
	TOTAL FUND REVENUE	.00	35,678.33	111,993.00	76,314.67	31.9

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
42-47-7555 WMP - IMPLIMENTATION PROJECTS	.00	.00	890,000.00	890,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	890,000.00	890,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	890,000.00	890,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	35,678.33	(778,007.00)	(813,685.33)	4.6

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>UTILITY BILLING</u>					
47-34-4550	WATER DEBT SERVICE	.00	52,074.73	150,000.00	97,925.27	34.7
	TOTAL UTILITY BILLING	.00	52,074.73	150,000.00	97,925.27	34.7
	<u>OTHER INCOME</u>					
47-36-4120	INTEREST ON INVESTED FUNDS	.00	12,851.58	6,318.00	(6,533.58)	203.4
	TOTAL OTHER INCOME	.00	12,851.58	6,318.00	(6,533.58)	203.4
	TOTAL FUND REVENUE	.00	64,926.31	156,318.00	91,391.69	41.5

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
47-49-8512 NEDONNA BEACH WTR LINE PAYMENT	.00	.00	100,000.00	100,000.00	.0
47-49-8520 JETTY CREEK WATER PLANT PRINC	.00	30,000.00	30,000.00	.00	100.0
47-49-8521 NEDONNA BCH WATERLINE PAYMENT	.00	3,600.00	6,750.00	3,150.00	53.3
47-49-8526 GAP FUNDING LOAN - PRINC	.00	.00	375,000.00	375,000.00	.0
47-49-8527 GAP FUNDING LOAN - INTEREST	.00	.00	50,000.00	50,000.00	.0
TOTAL DEBT SERVICE	.00	33,600.00	561,750.00	528,150.00	6.0
TOTAL FUND EXPENDITURES	.00	33,600.00	561,750.00	528,150.00	6.0
NET REVENUE OVER EXPENDITURES	.00	31,326.31	(405,432.00)	(436,758.31)	7.7

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
49-36-4120	INTEREST ON INVESTED FUNDS	.00	11,073.37	22,013.00	10,939.63	50.3
	TOTAL OTHER INCOME	.00	11,073.37	22,013.00	10,939.63	50.3
	<u>WATER SDC FEES</u>					
49-38-4935	REIMBURSEMENT FEES	.00	552.00	9,800.00	9,248.00	5.6
49-38-4940	IMP FEES - WTR SDC FND	.00	5,925.00	80,000.00	74,075.00	7.4
	TOTAL WATER SDC FEES	.00	6,477.00	89,800.00	83,323.00	7.2
	TOTAL FUND REVENUE	.00	17,550.37	111,813.00	94,262.63	15.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
49-47-7880	CONT MAT - IMP WTR	64,732.50	64,732.50	365,872.00	301,139.50	17.7
49-47-7885	CONT MAT - REIMB WTR	.00	36,869.55	456,062.00	419,192.45	8.1
	TOTAL CAPITAL OUTLAY	64,732.50	101,602.05	821,934.00	720,331.95	12.4
	TOTAL FUND EXPENDITURES	64,732.50	101,602.05	821,934.00	720,331.95	12.4
	NET REVENUE OVER EXPENDITURES	(64,732.50)	(84,051.68)	(710,121.00)	(626,069.32)	(11.8)

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>UTILITY BILLING</u>					
50-34-4640	SEWER SERVICE BASE	(242.34)	270,259.86	780,000.00	509,740.14	34.7
50-34-4650	NEW SEWER CONNECTIONS	.00	220.00	17,250.00	17,030.00	1.3
50-34-4660	SEWER MASTER PLAN	.00	27,981.50	82,000.00	54,018.50	34.1
	TOTAL UTILITY BILLING	(242.34)	298,461.36	879,250.00	580,788.64	33.9
	<u>OTHER INCOME</u>					
50-36-4120	INTEREST INCOME	.00	13,329.57	34,345.00	21,015.43	38.8
50-36-4150	MISC RECEIPTS - SEWER	(100.22)	2,022.36	1,000.00	(1,022.36)	202.2
	TOTAL OTHER INCOME	(100.22)	15,351.93	35,345.00	19,993.07	43.4
	TOTAL FUND REVENUE	(342.56)	313,813.29	914,595.00	600,781.71	34.3

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER OPERATING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>					
50-41-5054 CODE ENFORCEMENT	.00	.00	13,780.00	13,780.00	.0
50-41-5055 MAINT WORKER WAGES	10,079.28	41,541.59	134,694.00	93,152.41	30.8
50-41-5056 EXTRA LABOR WAGES	.00	.00	12,000.00	12,000.00	.0
50-41-5057 OFFICE ASST WAGE	15,098.94	73,658.86	177,014.00	103,355.14	41.6
50-41-5058 SUPER PUB WORKS	5,706.58	19,972.96	47,374.00	27,401.04	42.2
50-41-5059 PLANT OP WAGES	5,258.29	26,006.44	68,419.00	42,412.56	38.0
50-41-5060 PUBLIC WORKS DIRECTOR	2,938.59	15,888.37	41,181.00	25,292.63	38.6
50-41-5064 STANDBY - SEWER	.00	.00	1,733.00	1,733.00	.0
50-41-5065 OVERTIME SEWER	1,186.44	1,716.30	7,010.00	5,293.70	24.5
50-41-5075 ACCRUED VAC - COMP TIME	.00	949.96	44,342.00	43,392.04	2.1
50-41-5082 CITY MANAGER WAGES	1,919.16	6,717.04	16,172.00	9,454.96	41.5
50-41-5085 MAYOR & COUNCIL STIPEND	111.00	519.00	1,470.00	951.00	35.3
50-41-5152 PAYROLL EXP - SEWER	22,978.10	111,546.92	372,656.00	261,109.08	29.9
TOTAL PERSONNEL SERVICES	65,276.38	298,517.44	937,845.00	639,327.56	31.8
<u>MATERIALS & SERVICES</u>					
50-45-6110 ELECTRICITY - SEWER	.00	10,096.02	34,000.00	23,903.98	29.7
50-45-6455 EMERGENCY MANAGEMENT	.00	.00	1,000.00	1,000.00	.0
50-45-6520 BLDG MAINT - SEWER	79.77	164.13	6,000.00	5,835.87	2.7
50-45-6530 TELEPHONE & TELEMETRY	249.18	5,835.07	15,500.00	9,664.93	37.7
50-45-6534 PLANT CHEMICALS & SUP	985.99	20,597.85	72,000.00	51,402.15	28.6
50-45-6551 ADMIN & BILLING	2,736.99	11,258.29	31,000.00	19,741.71	36.3
50-45-6570 INS - VEHICLE, LIAB, EQUIP, BL	.00	28,238.50	31,781.00	3,542.50	88.9
50-45-6574 AUDIT & BOND	.00	6,319.00	5,831.00	(488.00)	108.4
50-45-6580 FUEL & OIL	723.60	2,759.61	12,000.00	9,240.39	23.0
50-45-6690 VEHICLE MAINT, SUP & REP	.00	7,009.85	15,600.00	8,590.15	44.9
50-45-6740 I & I WORK	.00	.00	30,000.00	30,000.00	.0
50-45-6745 REQUIRED TESTING	.00	.00	2,000.00	2,000.00	.0
50-45-6750 SYSTEM MAINT & SUPPLY	785.24	52,544.38	95,000.00	42,455.62	55.3
50-45-6831 DUES	.00	.00	1,200.00	1,200.00	.0
50-45-6850 ATTORNEY	.00	.00	3,000.00	3,000.00	.0
50-45-6851 ENGINEERING	3,507.00	26,626.00	40,000.00	13,374.00	66.6
50-45-6915 TRAVEL & TRAINING - STAFF	.00	180.00	6,000.00	5,820.00	3.0
50-45-6945 METER READERS	3,099.84	8,379.24	15,000.00	6,620.76	55.9
50-45-6951 ORDINANCE ENFORCEMENT	.00	.00	500.00	500.00	.0
TOTAL MATERIALS & SERVICES	12,167.61	180,007.94	417,412.00	237,404.06	43.1
<u>CAPITAL OUTLAY</u>					
50-47-7661 VEHICLE & EQUIPMENT	7,952.68	8,327.68	17,000.00	8,672.32	49.0
50-47-7740 SEWER FACILITIES CAPITAL OUTLA	.00	.00	7,000.00	7,000.00	.0
TOTAL CAPITAL OUTLAY	7,952.68	8,327.68	24,000.00	15,672.32	34.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CONTINGENCY</u>					
50-48-7999	CONTINGENCY - SEWER	.00	.00	206,889.00	206,889.00	.0
	TOTAL CONTINGENCY	.00	.00	206,889.00	206,889.00	.0
	<u>TRANSFERS</u>					
50-49-8027	TRNSFR TO - GF CH OPERATING	.00	11,206.00	44,823.00	33,617.00	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	31,706.00	126,823.00	95,117.00	25.0
	TOTAL FUND EXPENDITURES	85,396.67	518,559.06	1,712,969.00	1,194,409.94	30.3
	NET REVENUE OVER EXPENDITURES	(85,739.23)	(204,745.77)	(798,374.00)	(593,628.23)	(25.7)

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER MASTER PLAN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
52-36-4120	INTEREST INCOME	.00	10,246.92	16,187.00	5,940.08	63.3
	TOTAL OTHER INCOME	.00	10,246.92	16,187.00	5,940.08	63.3
	<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	.00	30,746.92	98,187.00	67,440.08	31.3

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER MASTER PLAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
52-47-7555 WWMP-IMPLIMENTATION PROJECTS	.00	2,102.00	484,635.00	482,533.00	.4
TOTAL CAPITAL OUTLAY	.00	2,102.00	484,635.00	482,533.00	.4
TOTAL FUND EXPENDITURES	.00	2,102.00	484,635.00	482,533.00	.4
NET REVENUE OVER EXPENDITURES	.00	28,644.92	(386,448.00)	(415,092.92)	7.4

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>UTILITY BILLING</u>					
56-34-4650	SEWER DEBT REVENUE	.00	87,215.20	254,640.00	167,424.80	34.3
	TOTAL UTILITY BILLING	.00	87,215.20	254,640.00	167,424.80	34.3
	<u>OTHER INCOME</u>					
56-36-4120	INTEREST INCOME	.00	15,709.34	26,005.00	10,295.66	60.4
	TOTAL OTHER INCOME	.00	15,709.34	26,005.00	10,295.66	60.4
	TOTAL FUND REVENUE	.00	102,924.54	280,645.00	177,720.46	36.7

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
56-49-8510 WW OUTFALL LOAN PRINCIPLE	.00	.00	300,000.00	300,000.00	.0
56-49-8511 WW-OUTFALL LOAN INTEREST	.00	.00	50,000.00	50,000.00	.0
56-49-8514 WW OUTFALL LOAN ADMIN	.00	.00	10,000.00	10,000.00	.0
TOTAL DEBT SERVICE	.00	.00	360,000.00	360,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	360,000.00	360,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	102,924.54	(79,355.00)	(182,279.54)	129.7

CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OTHER INCOME</u>					
59-36-4120	INTEREST INCOME	.00	24,759.75	51,243.00	26,483.25	48.3
	TOTAL OTHER INCOME	.00	24,759.75	51,243.00	26,483.25	48.3
	<u>FEEES</u>					
59-38-4935	REIMB FEES - SEWER SDC	.00	1,478.00	20,000.00	18,522.00	7.4
59-38-4940	IMP FEES - SEWER SDC	.00	2,645.00	55,000.00	52,355.00	4.8
	TOTAL FEES	.00	4,123.00	75,000.00	70,877.00	5.5
	TOTAL FUND REVENUE	.00	28,882.75	126,243.00	97,360.25	22.9

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

SEWER SDC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL OUTLAY</u>					
59-47-7880	CONTR MAT - IMPROVE	.00	.00	843,098.00	843,098.00	.0
59-47-7885	CONTR MAT - REIMBURSE	.00	.00	863,590.00	863,590.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	1,706,688.00	1,706,688.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,706,688.00	1,706,688.00	.0
	NET REVENUE OVER EXPENDITURES	.00	28,882.75	(1,580,445.00)	(1,609,327.75)	1.8

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CITY OF ROCKAWAY BEACH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

TRANSIENT ROOM TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ROOM TAX REVENUES</u>					
80-31-4710	TRT REVENUE 5%	.00	340,210.03	1,337,448.00	997,237.97	25.4
80-31-4714	ROOM TAX COLLECTIONS - 70% TRT	.00	238,147.02	936,214.00	698,066.98	25.4
80-31-4715	ROOM TAX COLLECTIONS - 30% TRT	.00	102,063.01	401,234.00	299,170.99	25.4
	TOTAL ROOM TAX REVENUES	.00	680,420.06	2,674,896.00	1,994,475.94	25.4
	<u>OTHER INCOME</u>					
80-36-4120	INTEREST INCOME - TRT	.00	17,755.66	30,918.00	13,162.34	57.4
	TOTAL OTHER INCOME	.00	17,755.66	30,918.00	13,162.34	57.4
	<u>SOURCE 39</u>					
80-39-4100	TIF FROM PROJ RESERV	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL SOURCE 39	.00	199,688.00	798,758.00	599,070.00	25.0
	TOTAL FUND REVENUE	.00	897,863.72	3,504,572.00	2,606,708.28	25.6

CITY OF ROCKAWAY BEACH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

TRANSIENT ROOM TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL SERVICES</u>						
80-41-5054	WAGES	1,460.60	7,315.75	54,926.00	47,610.25	13.3
80-41-5152	PAYROLL EXP - TRT	657.04	3,182.01	29,094.00	25,911.99	10.9
	TOTAL PERSONNEL SERVICES	2,117.64	10,497.76	84,020.00	73,522.24	12.5
<u>MATERIALS & SERVICES</u>						
80-45-6534	ADVERTISING - WEBSITE CTY	(10,108.00)	.00	.00	.00	.0
80-45-6539	TOURISM - EVENTS	.00	64,973.59	122,098.00	57,124.41	53.2
80-45-6541	TOURISM PROMOTION	25,303.50	91,461.89	210,000.00	118,538.11	43.6
80-45-6543	TOURISM - GRANTS	3,000.00	80,023.50	400,000.00	319,976.50	20.0
80-45-6544	TOURISM MAINT & PROF SERVICES	2,046.00	5,086.00	14,000.00	8,914.00	36.3
	TOTAL MATERIALS & SERVICES	20,241.50	241,544.98	746,098.00	504,553.02	32.4
<u>CAPITAL OUTLAY</u>						
80-47-7532	TOURISM FACILITIES	.00	2,554.50	1,336,675.00	1,334,120.50	.2
	TOTAL CAPITAL OUTLAY	.00	2,554.50	1,336,675.00	1,334,120.50	.2
<u>TRANSFERS</u>						
80-49-8024	TO - GF POLICE	.00	107,667.00	430,666.00	322,999.00	25.0
80-49-8025	TO - GENERAL FUND	.00	17,756.00	71,025.00	53,269.00	25.0
80-49-8026	TO - FIRE TRK RES	.00	81,308.00	325,230.00	243,922.00	25.0
80-49-8041	TO - ROADS & STREETS	.00	311,578.00	1,246,312.00	934,734.00	25.0
80-49-8044	TO - GF CITY BEAUTIF	.00	104,861.00	419,442.00	314,581.00	25.0
80-49-8046	TO - GF FIRE	.00	107,667.00	430,667.00	323,000.00	25.0
	TOTAL TRANSFERS	.00	730,837.00	2,923,342.00	2,192,505.00	25.0
	TOTAL FUND EXPENDITURES	22,359.14	985,434.24	5,090,135.00	4,104,700.76	19.4
	NET REVENUE OVER EXPENDITURES	(22,359.14)	(87,570.52)	(1,585,563.00)	(1,497,992.48)	(5.5)



CITY OF ROCKAWAY BEACH

COUNCIL STAFF REPORT

Date: December 10, 2025

Department: Public Works Department

From: Mary Mertz, Public Works Director

Title: Sewer Rate Study Recommending New Sewer User Rates and Charges
(Resolution No. 2025-51)

Recommendation:

It is recommended that after the close of the public hearing the City Council adopt Resolution No. 2025-51 A Resolution Adopting New Sewer User Rates and Charges.

Summary:

The City of Rockaway Beach's sewer rates have not changed since 2009, while inflation and rising construction costs have eroded financial capacity. This situation prompted the City to contract with HDR Engineering, Inc. to conduct a sewer rate study, which recommends new, proportional rates.

Background:

Sewer rates are the fees charged by the City of Rockaway Beach to cover the cost of collecting, transporting, and treating wastewater from homes and businesses.

The original sewer system in Rockaway Beach was constructed in 1954 and the Manhattan Beach area was constructed in 1965. Two major expansions to the 1954 sewer system occurred in 1979 and 1981. The system consists of more than 30 miles of line and eight lift stations. The treatment plant was originally constructed in 1954 and underwent an expansion in 1979. While the system has been well maintained, the infrastructure is aging and in need of costly repairs and replacements.

Sewer utility rates have remained unchanged since 2009. Over the last 15 years, inflation has increased approximately 51%, steadily eroding the sewer systems purchasing power. In that same 15-year period, construction costs have escalated even more sharply, which has made maintenance, capital projects, and infrastructure upgrades substantially more expensive.

Maintaining the sewer utility's financial solvency is critical to ensuring our community's wastewater system is safe, reliable, and up to code. Without consistent rate adjustments, revenue often falls short for essential repairs or upgrades, making it more difficult to sustain service quality. Aging infrastructure, like Rockaway's sewer system, requires consistent investment in maintenance, system improvements, and modernization.



CITY OF ROCKAWAY BEACH

COUNCIL STAFF REPORT

Earlier this year the City of Rockaway Beach contracted with HDR Engineering, Inc. to conduct a comprehensive sewer rate study. The objectives of the sewer rate study were to develop a projection of sewer revenues to support the City's operating and capital costs, proportionately distribute the costs of providing sewer service to the customers receiving service, and propose cost-based and proportional sewer rates for a multi-year time period.

Attached is the resulting sewer rate study report. Included in the report is a detailed summary of the approach used to achieve the outlined objectives, along with findings, conclusions, and recommendations for new sewer user rates.

Attachments:

Sewer Rate Study Report prepared by HDR Engineering, Inc.

REPORT



City of Rockaway Beach
Sewer Rate Study
December 2025





December 3, 2025

Ms. Mary Mertz
Public Works Director
City of Rockaway Beach
276 S Hwy 101
Rockaway Beach, OR 97136

Subject: Sewer Rate Study Report

Dear Mrs. Mertz:

HDR Engineering, Inc. (HDR) is pleased to present to the City of Rockaway Beach (City) the report for the comprehensive sewer rate study (Study). The City's sewer study was developed to provide cost-based rates that generate sufficient revenue to fund the operation and maintenance and capital needs of the sewer utility. More specifically, the Study was designed to develop proportional rates for the City's customers. This report outlines the overall approach used to achieve these objectives, along with our findings, conclusions, and recommendations of the Study.

The costs associated with providing sewer services to the City's customers has been developed based on City specific information and is included within the development of the proposed rates. The Study was developed utilizing industry accepted rate setting principles and methodologies as outlined in the Water Environment Federation's Financing Charges for Sewer Systems Manual of Practice No. 27 (WEF MOP #27). These principles and methodologies were then tailored to the City's specific sewer system and customer characteristics. This report provides the basis for developing and implementing sewer rates which are cost-based, proportional, and defensible for the City's customers.

We appreciate the assistance provided by the City's project team in the development of the Study. More importantly, HDR appreciates the opportunity to provide these technical and professional services to the City of Rockaway Beach.

Sincerely yours,
HDR Engineering, Inc.

A handwritten signature in black ink that reads 'Josiah Close'.

Josiah Close
Utility Rates Project Manager

hdrinc.com

900 108th Ave NE, Suite 1200, Bellevue, WA 98004
T 425-450-6200

Table of Contents

Executive Summary	1
Introduction	1
Overview of the Rate Study Process.....	1
Key Sewer Rate Study Results	2
Summary of the Revenue Requirement Analysis	3
Summary of the Cost of Service Analysis	6
Summary of the Rate Design Analysis	7
Summary	7
1 Overview of the Rate Setting Process	8
1.1 Goals and Objectives.....	8
1.2 Generally Accepted Rate Setting Principles.....	8
1.3 Overview of the Rate Study Process.....	8
1.4 Determining the Revenue Requirement.....	9
1.5 Analyzing Cost of Service	10
1.6 Designing Utility Rates	10
1.7 Economic Theory and Rate Setting.....	11
1.8 Summary	11
2 Revenue Requirement Analysis	12
2.1 Determining the Revenue Requirement.....	12
2.1.1 Establishing a Time Frame and Approach	12
2.1.2 Projecting Rate and Other Miscellaneous Revenues	13
2.1.3 Projecting Operation and Maintenance Expenses.....	14
2.1.4 Projecting Capital Funding Needs	14
2.1.5 Projection of Debt Service	16
2.1.6 Reserve Funding	16
2.1.7 Summary of the Sewer Revenue Requirement.....	16
2.2 Consultant's Conclusions	18
2.3 Summary	18
3 Cost of Service Analysis	19
3.1 Objectives of a Cost of Service Analysis.....	19
3.2 Determining the Customer Classes of Service.....	19



3.3	General Cost of Service Procedures.....	20
3.3.1	Functionalization of Costs	20
3.3.2	Allocation of Costs.....	20
3.3.3	Development of Distribution Factors.....	21
3.4	Summary of the Cost of Service Analysis.....	21
3.5	Consultant’s Conclusions and Recommendations.....	22
3.6	Summary	23
4	Rate Design Analysis	24
4.1	Rate Design Criteria and Considerations	24
4.2	Present and Proposed Sewer Rates.....	24
4.3	Summary of the Sewer Rate Design	25
	Technical Appendix – Sewer	26



Executive Summary

Introduction

HDR Engineering, Inc. was retained by the City of Rockaway Beach to conduct a comprehensive sewer rate study. The main objectives of the Study were to:

- Develop a projection of sewer revenues to support the City's operating and capital costs;
- Proportionately distribute the costs of providing sewer service to the customers receiving service; and
- Propose cost-based and proportional sewer rates for a multi-year time period.

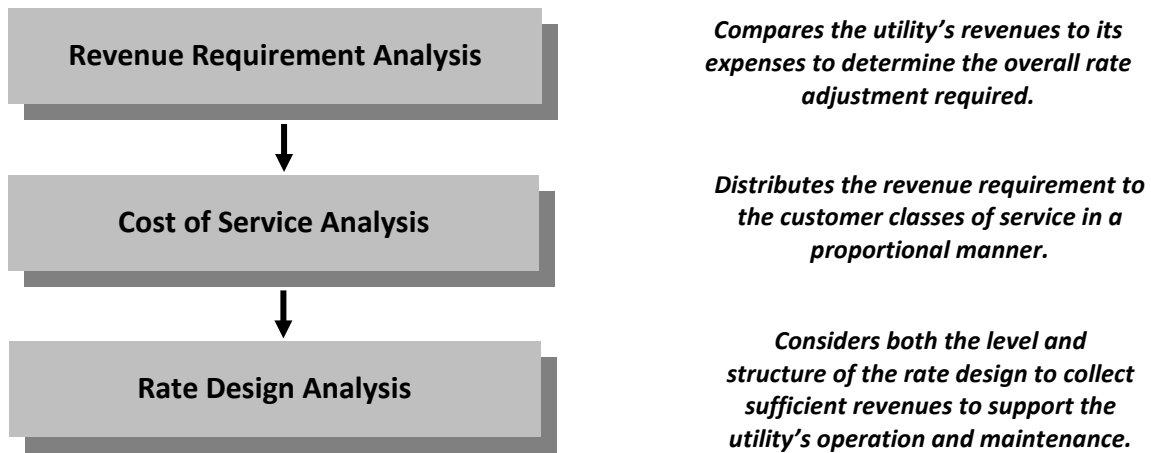
The City owns, operates, and maintains the sewer system, which provides services to customers within the City of Rockaway Beach. A majority of the City's sewer system was initially constructed in the 1950's and then expanded in the 1980's. Since then, the sewer system has not gone through significant upgrades or expansions, but rather capital investments have been primarily maintenance oriented. The costs associated with providing sewer service to the City's customers have been based on historical data and budgetary requirements, which are the basis for the proposed rates.

Over the past ten years, intensifying during and immediately after the COVID-19 pandemic in 2020, utility rates have had to increase significantly to keep pace with the inflation of operating costs. Additionally, aging infrastructure within sewer systems across the county has had a substantial impact on rates, pushing them higher to cover the costs of renewal and replacement of the infrastructure. Regulatory changes have also been a driving for the need for capital improvements that all impact customers' sewer rates and the City is not immune to these pressures. The cost increases noted above has put the City's sewer utility in a position where the current rates, which were put in place over 15 years ago, are not adequate to cover the costs to operate and maintain the sewer system.

Overview of the Rate Study Process

A comprehensive rate study uses three interrelated analyses to address the adequacy and proportionality of a utility's rates. These three analyses are a revenue requirement analysis, a cost of service analysis, and a rate design analysis. These three analyses are illustrated below in Figure ES - 1.

Figure ES – 1
Overview of the Comprehensive Sewer Rate Analysis



The above framework was utilized in the development of the Study for reviewing and evaluating the City's sewer rates.

Key Sewer Rate Study Results

The Study's technical analysis was developed based on the operating and maintenance (O&M) needs and capital costs necessary to provide sewer services to the City's customers. The sewer analysis resulted in the following findings, conclusions, and recommendations.

- A revenue requirement analysis was developed for the time period of FY 2026 through FY 2035 for the sewer utility.
- The City's FY 2026 sewer utility adopted budget was used as the starting point of the analysis.
- Operation and maintenance expenses are projected to increase at inflationary levels with no assumed changes to levels of service or anticipated extraordinary expenses.
- A cost of service analysis was developed to review the proportionality of the existing rates and to proportionately distribute the revenue requirement between the identified sewer customer classes of service and customers within each class.
- The results of the cost of service analyses provided the unit costs (i.e., cost basis) which were used to establish the proposed sewer rates for each customer class of service.
- The Study has developed proposed rates for the FY 2026 – FY 2030 time period for each customer class of service.
- The proposed sewer rate revenue adjustments average 8.5%, annually, from FY 2026 through FY 2030.

Summary of the Revenue Requirement Analysis

The City's sewer utility revenue requirement analysis is the first analytical step in the comprehensive rate study process. The revenue requirement analysis determines the adequacy of the current sewer rates to fund current and future costs related to both O&M and capital needs. From this comparison, a determination can be made as to the overall level of sewer rate revenue adjustments needed to provide adequate and prudent funding for the sewer utility.

For the Study, the revenue requirement was developed for the budgeted year FY 2026 and a projected time period (FY 2027 – FY 2035). As a practical matter, a multi-year time frame is recommended to identify major expenses that may be on the horizon. By anticipating future financial requirements, the City may begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates. While a long-term time period (i.e., 10-years) was developed, the focus of the Study for establishing proposed sewer rates was the five-year period of FY 2026 – FY 2030.

The revenue requirement analysis was developed using the “cash basis” approach. The cash basis approach is an industry standard approach and one of the most commonly used approaches by municipal utilities to set their revenue requirement. Under this approach, the revenues of the utility must be sufficient to recover all cash needs, including O&M expenses, transfer payments, annual debt service payments, and capital projects funded through rates (rate funded capital). The primary financial inputs in the development of the revenue requirement were the City's FY 2026 adopted sewer budget, historical billed customer and consumption data, and the City's sewer capital improvement plan. Budgeted O&M expenses were projected using inflationary factors for the City's expenses to provide sewer collection, conveyance, treatment, and disposal services over the projected time period. These inflationary factors were based on historical City specific increases in costs and planned changes based on City's planning and financial projection studies and analyses.

The proper and adequate funding of capital projects is important to help minimize rate increases over time. General financial guidelines state that, at a minimum, a utility should fund an amount equal to, or greater than, the annual depreciation expense through rates. The annual depreciation expense reflects the current investment in plant facilities in service being depreciated or “losing” their useful life. This portion of plant investment needs to be replaced to maintain the existing level of infrastructure (and service levels). However, it must be kept in mind that, in theory, the annual depreciation expense reflects an investment in infrastructure that was placed in service an average of 15 years ago, assuming a 30-year useful, or depreciable, life. Simply funding an amount equal to the annual depreciation expense will not be sufficient to fund the replacement of an existing or depreciated facility. Therefore, consideration should be given to funding within rates some amount greater than the annual depreciation expense for renewals and replacements.

As a part of the Study, the City made a concerted effort to prioritize the overall level of “pay-as-you-go” (rate) funding as part of the City's capital improvement plan through the transfer to the

Sewer Master Plan Reserve to maintain the sewer system (e.g., renewal and replacement needs). Provided below in Table ES - 1 is a summary of the capital funding plan. This shows the annual level of capital projects identified by the City, the other funding sources (available reserves) over the five-year rate setting period. A more detailed discussion of the capital funding plan is included in Section 2.4.1 of this report.

Table ES – 1 Summary of the Capital Funding Plan (\$000)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Capital Projects	\$1,707	\$52	\$54	\$55	\$57
Less: Other Funding					
SDC Reserve – Improvement	\$864	\$0	\$0	\$0	\$0
SDC Reserve - Reimbursement	843	0	0	0	0
Sewer Master Plan Reserve	<u>0</u>	<u>52</u>	<u>54</u>	<u>55</u>	<u>57</u>
Total Other Funding	\$1,707	\$52	\$54	\$55	\$57

As a point of reference, the City’s annual depreciation expense is approximately \$239,000 (FY 2023-24). Under the current sewer rates and revenues received, the City’s sewer utility is currently funding less than the annual depreciation expense. The rate model used in the Study has funded capital improvements and more specifically the renewal and replacement projects through the Sewer Master Plan Reserve. The Sewer Master Plan Reserve is funded by a budgeted expense line item that sewer rates must cover. Those reserves are then used to fund annual capital projects. In developing this funding plan, HDR and the City have attempted to minimize rate impacts while ensuring the City has funding available for necessary capital improvement plan projects. HDR has collaborated with City staff to develop the proposed capital funding plan.

A summary of the sewer revenue requirement analysis was developed based on a projection of O&M and capital expenses. Provided below in Table ES - 2 is a summary of the revenue requirement analysis for the City’s sewer utility.

Table ES – 2
Summary of the Revenue Requirement Analysis (\$000)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues					
Rate Revenues	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149
Other Revenues	<u>52</u>	<u>31</u>	<u>27</u>	<u>25</u>	<u>24</u>
Total Revenues	\$1,201	\$1,179	\$1,176	\$1,173	\$1,173
Expenses					
O&M Expenses	\$1,350	\$1,394	\$1,439	\$1,485	\$1,533
Taxes & Transfers	45	45	45	45	45
Sewer Master Plan Reserve	82	82	82	82	82
Net Debt Service	0	0	0	0	0
To / (From) Reserves	<u>(227)</u>	<u>(191)</u>	<u>(129)</u>	<u>(58)</u>	<u>23</u>
Total Expenses	\$1,250	\$1,330	\$1,437	\$1,554	\$1,683
Bal./(Def.) of Funds	(\$49)	(\$151)	(\$261)	(\$381)	(\$511)
Bal. as a % of Rate Rev.	4.3%	13.1%	22.7%	33.2%	44.5%
Proposed Revenue Adj.	8.5%	8.5%	8.5%	8.5%	8.5%
Add'l Rev. from Adj.	\$49	\$151	\$261	\$381	\$511
Total Bal./(Def.) of Funds	\$0	\$0	\$0	\$0	\$0

The revenue requirement is derived by summing O&M expenses, taxes and transfers, rate-funded capital, net debt service, and reserve transfers. The total revenue requirement is then compared to the total sources of funds, which include the rate revenues, at present rate levels, and other miscellaneous revenues. From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the current level of rate revenues to determine the level of adjustment needed to meet the revenue requirement. It is important to note that the “Bal. / (Def.) of Funds” row is cumulative. That is, rate adjustments in the initial years will reduce the deficiency in the later years. Over this Study time period, the total deficiency of rate revenue is 44.5%. As a point of reference, the revenue adjustment for FY 2026, if adopted by the City Council, would be implemented in January 2026 for the remainder of FY 2026.

Based on the revenue requirement analysis developed herein and detailed on the preceding pages, HDR has concluded that the City will need to adjust the level of sewer rate revenues received over the next five fiscal years (FY 2026 – FY 2030). HDR has reached this conclusion for the following reasons:

- Adjustments are necessary to fund the City’s ongoing capital needs.
- To sustain sewer services for City customers, adjustments must be made to prudently fund annual inflationary increases in operations and maintenance expenses. The proposed adjustments maintain the utility’s strong financial health (e.g., debt service coverage ratios) and provide long-term, sustainable funding levels for the sewer system.

In reaching this conclusion, HDR would recommend that the City adopt the proposed rate adjustments for FY 2026 through FY 2030 to provide sufficient funding for the O&M and capital improvement needs for the sewer utility. A more detailed discussion of the development of the revenue requirement is provided in Section 2 of this report.

Summary of the Cost of Service Analysis

A cost of service analysis distributes the revenue requirement proportionally among customer classes to establish proposed sewer rates. The objective of the cost of service analysis is different than determining the revenue requirement. While the revenue requirement analysis determines the utility’s overall revenue needs, the cost of service analysis distributes the revenue requirement proportionally across customer classes (rate schedules) to establish proposed rates for the designated rate-setting period. In this case, the first year of the proposed rate transition plan (FY 2026) was used for establishing the cost of service analysis.

In summary, the cost of service analysis began by functionalizing the FY 2026 sewer revenue requirement. As explained in more detail later in this report, the functionalized revenue requirement is then allocated to the appropriate cost component(s). The individual allocated totals are proportionately distributed to the identified customer classes of service based on each customer class’s use of the system or demand placed upon it. The City’s customer classes are based on the current rate schedules which reflect two different types of customers served - residential and non-residential. The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility. Table ES - 3 provides a summary of the cost of service analysis completed for the City’s sewer utility customers.

Table ES – 3 Summary of the Sewer Cost of Service Analysis (\$000)				
Class of Service	Current Rate Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$1,095	\$1,140	(\$45)	4.1%
Non-Residential	54	57	(4)	7.2%
Total	\$1,149	\$1,198	(\$49)	4.3%

The results of the cost of service analysis indicate minor cost differences between the customer classes of service. Typically, if a customer class of service is within ± 5.0% of the overall system adjustment (for the Study, a range of -0.7% to 9.3%) then a class of service is generally considered to be paying their “cost of service.” The reason for using a range of values to assess the results of the cost of service analysis is that a cost of service results are not static; but rather, they are dynamic and constantly changing through time as costs and customer usage changes. HDR concluded that the cost of service results indicated that the current classes of service were reasonably within the range of paying their “cost of service”. From that conclusion, HDR

recommends that the City make no interclass adjustments to rates and apply the rate revenue adjustments equally across all classes of service. A detailed discussion of the development of the cost of service analysis is provided in Section 3 of this report.

Summary of the Rate Design Analysis

The final stage of the comprehensive rate study involves designing sewer rates to achieve the targeted revenue levels, guided by the revenue requirement and cost of service analyses. The revenue requirement analysis recommended annual revenue adjustments, while the cost of service analysis determined the proportional allocation of costs across customer classes.

Given the results of the revenue requirement and cost of service analyses, the proposed sewer rates were developed. It is important to note that the structure of the proposed rates has not changed and each component of the current rate structure has been adjusted by the overall rate revenue adjustment annually. The only adjustment has been to the level of rates in order to meet the revenue requirement of the City's sewer utility. Provided in Table ES – 4 is a summary of the present and proposed sewer rates.

Table ES – 4 Summary of the Present and Proposed Sewer Rates						
	Present Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
All Customers	<i>\$ / Acct / Bi-Month</i>					
Sewer Base	\$69.90	\$100.50	\$109.00	\$118.30	\$128.40	\$139.30
Sewer Master Plan	7.70	8.40	9.10	9.90	10.70	11.60
Sewer Debt	<u>24.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Bi-Monthly Total	\$101.60	\$108.90	\$118.10	\$128.20	\$139.10	\$150.90

It is important to note that there is no debt service proposed. The City recently paid off its sewer debt and does not currently have plans to take out new debt. Therefore, the proposed rates do not include a sewer debt component. The full development of the proposed rates is outlined in detail in Section 4 of this report.

Summary

The development of the proposed sewer rates is based on the overall recommendations developed as part of the revenue requirement and cost of service analyses. HDR recommend the adoption of the proposed sewer rates which are cost-based, proportional, and reflect the specific needs of the City's sewer utility.

1 Overview of the Rate Setting Process

HDR was retained by the City of Rockaway Beach to conduct a comprehensive sewer rate study. The objective of the Study was to review the City's operating and capital costs to develop a financial plan for the sewer utility on a standalone basis and cost-based rates. The Study reviewed the adequacy of the existing sewer rates and provides the framework, cost basis, and proportionality for the proposed sewer rates.

1.1 Goals and Objectives

The City had a number of key objectives in developing the sewer rate study. These key objectives provided a framework for policy decisions in the analyses that followed. The key objectives were to:

- Develop the Study in a manner that is consistent with the principles and methodologies established by the Water Environment Federation Manual of Practice No. 27, Financing and Charges for Sewer Systems.
- Use industry best practices in financial planning and rate setting, while recognizing the City's distinct sewer system and customers. Review the City's rates utilizing industry standard rate making (cost of service) methodologies to determine the adequacy of the utility rates.
- Meet the City's financial planning criteria and goals, such as debt service coverage ratios, adequate funding of capital infrastructure replacement, and maintenance of adequate and prudent reserve levels.
- Develop a financial plan which adequately supports the sewer utility's funding requirements, while attempting to minimize overall impacts to rates.

1.2 Generally Accepted Rate Setting Principles

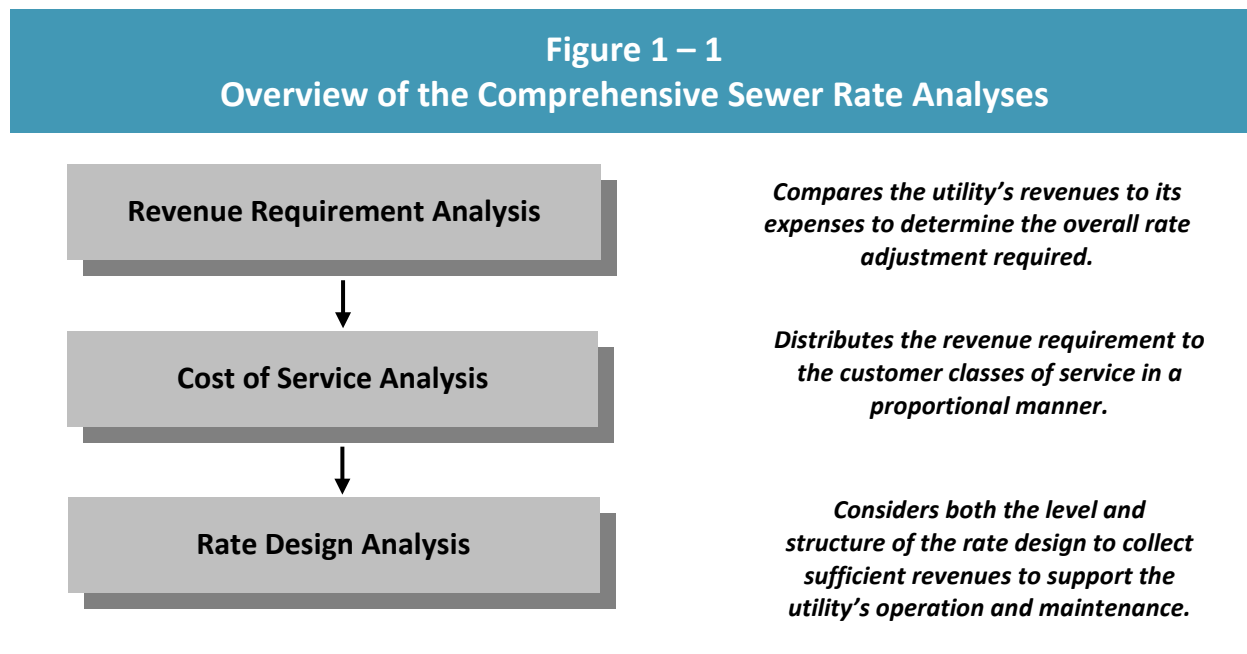
In practice, utilities should consider structuring rates around globally accepted principles and guidelines. Utility rates must be cost-based, proportional, and set at a level that meets the utility's full revenue requirement. As a result of setting these proportional, cost-based rates, utility rates must also be:

- Easy to understand and administer.
- Structured to conform to industry-recognized, generally accepted rate-setting techniques.
- Stable in their ability to provide adequate revenues for meeting the utility's financial, O&M, and regulatory requirements.
- Established at a level that is stable from year-to-year from a customer's perspective.

1.3 Overview of the Rate Study Process

User rates must be set at a level where a utility's O&M and capital expenses are met with the revenues received from customers. This is an important point, as failure to achieve this objective

may lead to insufficient funds to maintain system integrity. To evaluate the adequacy of the existing sewer rates, a comprehensive rate study is often performed. A comprehensive rate study consists of three interrelated analyses. Figure 1 - 1 provides an overview of these analyses.



The above framework for reviewing and evaluating rates was utilized for the development of the Study. As noted, the sewer utility was reviewed on a stand-alone basis – that is, no funding from other City funds were assumed – to determine the level of adequate funding needs from sewer rate revenues.

1.4 Determining the Revenue Requirement

Most public utilities use the “cash basis” approach for establishing their revenue requirement and setting rates. This approach conforms to most public utility budgetary requirement and the calculation is straightforward to calculate. A public utility establish their revenue requirement by totaling cash expenditures incurred during the specified timeframe. The revenue requirement for a public utility is usually comprised of the following costs or expenses:

- **Total Operating Expenses:** This includes a utility’s operation and maintenance (O&M) expenses, plus applicable taxes or transfer payments. O&M expenses include the materials, electricity, labor, supplies, etc., needed to keep the utility functioning.
- **Total Capital Expenses:** Capital expenses are calculated by adding debt service payments (principal and interest) to capital replacements financed with rate revenues. In lieu of including capital replacements financed with rate revenues, a utility sometimes includes annual depreciation expense to stabilize the annual revenue requirement.

Under the cash basis¹ approach, the sum of the total O&M expenses plus the total capital expenses equals the utility's revenue requirement during the selected period of time (historical or projected).

Note that the two portions of the capital expense component (debt service and rate funded capital) are necessary under the cash basis approach as utilities generally cannot finance all capital facilities with long-term debt. At the same time, it is often difficult to pay for capital expenditures on a “pay-as-you-go” basis given that some major capital projects may have significant rate impacts on a utility, even when financed with long-term debt. Many utilities have found that some combination of pay-as-you-go funding and long-term financing will often lead to the minimization of rate increases over time.

1.5 Analyzing Cost of Service

After the total revenue requirement is determined, it is proportionately distributed to the users of the service. The distribution of costs, as analyzed through a cost of service analysis, reflects the cost relationships for providing sewer services. A cost of service analysis requires three analytical steps:

1. **Functionalization of Costs.** Costs are grouped into categories that reflect the functions of providing service. e. For a sewer utility, this typically includes collection/conveyance, pumping, and treatment. This step is largely accomplished by the utility's accounting system (chart of accounts).
2. **Allocation to Cost Components.** The functionalized costs are then assigned to specific cost components. Allocation refers to organizing the functionalized data into the appropriate cost component(s). For sewer utilities costs are commonly allocated as volume-related, strength-related, and customer-related.
3. **Distribution to Customer Classes.** Once costs are allocated, each cost component is proportionally distributed to the customer classes of service (e.g., residential, commercial). Distribution is based on each customer class's relative contribution to the component. For example, customer-related costs are distributed according to the number of customers in each class. After distribution, the total revenues required from each customer class can be determined to achieve cost-based rates.

1.6 Designing Utility Rates

Rates that meet the utility's objectives are designed based on both the revenue requirement and cost of service analyses. This approach results in rates that are strictly cost-based. While rate-

¹ “Cash basis” as used in the context of rate setting is not the same as the terminology used for accounting purposes and the recognition of revenues and expenses. As used for rate setting, “cash basis” simply refers to the specific cost components to be included within the revenue requirement analysis.

setting can consider factors such as ability to pay, continuity of past rate philosophy, economic development, ease of administration, and customer understanding, such factors are incidental to cost-based and proportional rates. The proposed rates should take into consideration each customer class's proportionate share of costs distributed through the cost of service analysis.

1.7 Economic Theory and Rate Setting

One of the major justifications for a comprehensive rate study is founded in economic theory, which suggests that the price of a commodity must roughly equal its cost if parity among customers is to be maintained. For instance, a sewer utility incurs added expenses when treating high-strength wastewater. Accordingly, customers who discharge such wastewater generate additional operating costs and should bear the costs associated with its treatment and any related maintenance. When costing and pricing techniques are refined, consumers have a more accurate understanding of the service costs to collect and treat wastewater. This price-equals-cost concept provides the basis for the subsequent analysis and comments.

1.8 Summary

This report will review the sewer rate study prepared for the City. This section of the report has provided a brief introduction to the general principles, techniques, and approaches used to develop cost-based and proportional sewer rates. These principles and techniques will become the basis for the City's sewer rate study.



2 Revenue Requirement Analysis

This section of the report details the development of the revenue requirement analysis for the City's Study. The revenue requirement analysis is the first analytical step in the comprehensive rate study process. From this analysis, a determination can be made as to the overall level of rate revenue adjustments needed to provide adequate funding for both O&M and capital needs of the utility. **The primary objective of the Study was to develop cost-based and proportional rates.** The revenue requirement analysis provides the cost basis for the development of the proposed sewer rates.

Over the past ten years, intensifying during and immediately after the COVID-19 pandemic in 2020, utility rates have had to increase significantly to keep pace with the inflation of operating costs. Additionally, aging infrastructure within sewer systems across the county has had a substantial impact on rates, pushing them higher to cover the costs of renewal and replacement of the infrastructure. Regulatory changes have also been a driving force for the need for capital improvements that all impact customers' sewer rates and the City is not immune to these pressures. The cost increases noted above have put the City's sewer utility in a position where the current rates, which were put in place over 15 years ago, are not adequate to cover the costs to operate and maintain the sewer system.

2.1 Determining the Revenue Requirement

In developing the City's sewer revenue requirement for the Study period, the objective is that the utility must financially "stand on its own" and be properly funded. That is, no revenues are transferred from other City funds to support the sewer utility. As a result, the revenue requirement analysis assumes the full and proper funding needed to operate and maintain the sewer system on a financially sound and prudent basis for the long-term.

2.1.1 Establishing a Time Frame and Approach

To initiate development of the revenue requirement for the City's sewer utility, a study period was established. The most recent budget year (FY 2026) was projected through FY 2035, encompassing a five-year rate-setting period (FY 2026 – FY 2030). This timeframe was determined to be appropriate for the revenue requirement analysis. The City's adopted sewer budget for FY 2026 was projected over a multi-year period based on historical escalation factors. Reviewing a multi-year time period is recommended as it attempts to identify major expenses that may be on the horizon. By anticipating future financial requirements, the City can begin planning for these changes sooner, thereby minimizing short-term rate impacts and overall long-term rates.

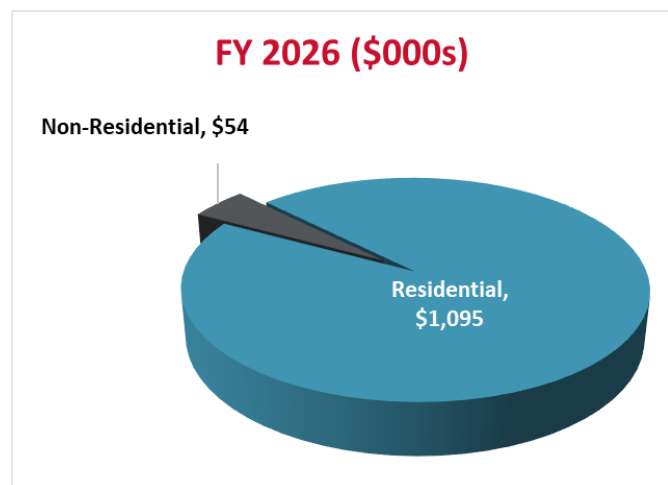
The second step in determining the revenue requirement was to determine the basis for accumulating costs. As discussed in Section 1 of this report, the revenue requirement analysis was developed using the "cash basis" approach. Once the timeframe and cost method are set, attention turns to projecting the sewer utility's revenues and expenses.

The primary financial inputs in the development of the revenue requirement were the City's adopted FY 2026 budget documents, recent 12-months of customer billing data, historical financial reports, and the City's capital improvement plan (CIP). Presented below is a discussion of the steps and key assumptions contained in the development of the projections of the City's sewer revenue requirement analysis.

2.1.2 Projecting Rate and Other Miscellaneous Revenues

The first step in developing a projection of the sewer rate revenues, at present rate levels, was to determine the projected billing units for each customer classes of service. The billing units for each customer class were based on the most recent 12-month period of July 2024 to June 2025 to determine the current discharge characteristics. These billing units were then multiplied by the applicable current sewer rates. This method of independently calculating revenues links the projected revenues used within the analysis to the projected billing units. It also helps to confirm that the billing units used within the Study are reasonable for purposes of projecting future revenues, distributing costs and ultimately, establishing proposed rates. The rate revenues are also shown in Exhibit 3 under "Rate Revenues" for FY 2026.

Based on the City's current rate schedules, the majority of the rate revenues are derived from residential customers. The City also serves a variety of non-residential customers. In total, and at currently adopted rate levels, the City's sewer system is projected to receive approximately \$1.1 million in rate revenue in FY 2026. Based on current City planning documents, the Study has



assumed a flat level of customer account growth (i.e., 0% / year) resulting in rate revenues - assuming no rate adjustments - remain flat at approximately \$1.1 million over the Study time period. The detailed calculation of the revenues at present rates is included in Exhibit 6 of the Technical Appendix.

In addition to rate revenues, the City also receives other miscellaneous revenues. These are revenues related to interest income, sewer connections, etc. In total,

the City is projected to average approximately \$32,000, annually, in other revenues over the projected time period.

On a combined basis, taking into account rate revenues and miscellaneous revenues, the City's sewer utility has total projected revenues of approximately \$1.2 million in FY 2026, remaining flat at approximately \$1.2 million by FY 2030. The assumptions used for projecting growth and increases in miscellaneous revenues can be found in Exhibit 2 of the Technical Appendix. Furthermore, the projection of rate and miscellaneous revenues can be found in Exhibit 3 of the Technical Appendix.

2.1.3 Projecting Operation and Maintenance Expenses

Operation and maintenance expenses are incurred by the City to maintain the sewer collection, conveyance, treatment, and disposal system at a consistent service level. The starting point of the projection of O&M expenses was the City's adopted FY 2026 budget. Budgeted O&M expenses were projected over the Study time period based on historical inflationary factors. These factors took into consideration the City's historical cost increases and projected increases. The factors ranged from 2.7% to 6.0%, annually, for the different types of expenses (e.g., salaries, benefits, materials & supplies). In total, O&M expenses were projected to increase at an annual inflation rate of approximately 3.2% over the Study time period. The total operation and maintenance expenses budgeted for the sewer utility are budgeted to be approximately \$1.4 million in FY 2026. Over the five-year rate setting period, the total O&M expenses are projected to increase to approximately \$1.5 million by FY 2030. A summary of the O&M expenses is shown as a line item in Table 3 – 3.

2.1.4 Projecting Capital Funding Needs

A key component in the development of the sewer revenue requirement is to properly and adequately fund capital improvement needs in the near and long term. One of the major issues facing many utilities across the U.S. is the amount of deferred capital projects and the funding pressure from regulatory-related improvements. The proper and adequate funding of capital projects is an important issue for all sewer utilities, not just the City. To address capital needs of the sewer utility, the City has adopted a capital improvement plan. The CIP outlines the infrastructure improvements necessary to provide sewer service to existing and future sewer customers.

In general, there are three types of capital projects that the City may need to fund. These include the following types:

- Renewal and replacement projects,
- Growth/capacity expansion projects, and
- Regulatory-related projects.

Renewal and replacement projects maintain the existing sewer system which become worn out, obsolete, etc. The City should continuously make investments to maintain the integrity of its facilities through renewal and replacement projects to ensure continued, uninterrupted sewer service. Growth/capacity expansion projects relate to providing service to new customers through expansion of the existing system or construction of new facilities. Certain projects may be a function of a regulatory requirement in which the Federal or State government mandates the need for an improvement to the system to meet regulatory standards. Understanding the various types of capital projects is essential, as they help explain rising costs and identify the cost drivers behind potential rate adjustments.

The way in which projects are funded may vary by the type of capital project. For example, renewal and replacement projects should be funded through annual rates on a "pay-as-you-go basis". In contrast to this, growth/capacity expansion projects may be funded through the collection of connection fees (i.e., growth-related charges) in which new development pays a

proportional share of the cost of improvements required as a result of their connection (impact) to the system. Finally, regulatory projects may be funded by a variety of different means, which may include one or more sources such as rates, long-term debt, grants, etc.

While the above discussion appears to neatly divide capital projects into three clearly defined categories, the reality of working with specific capital projects may be more complex. For example, a pump may be replaced, but while being replaced, it is up sized to accommodate the need for greater capacity. There are many projects that share these “joint” characteristics. At the same time, projects may not be “replacement” related, but rather “improvement” related. Provided below in Table 2 - 1 is a summary of the sewer capital funding analysis.

Table 2 – 1 Summary of the Sewer Capital Improvements (\$000)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sewer Improvement Projects					
Sea Level Rise	\$0	\$52	\$54	\$55	\$57
Sewer SDC CIP					
Contracted Materials - Improvement	\$864	\$0	\$0	\$0	\$0
Contracted Materials - Reimbursement	<u>843</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total CIP	\$1,707	\$52	\$54	\$55	\$57
Less: Outside Funding Sources					
Sewer Operating Reserve (500)	\$0	\$0	\$0	\$0	\$0
Sewer Master Plan Reserve (520)	0	52	54	55	57
Sewer SDC Reserve (590) – Improv.	864	0	0	0	0
Sewer SDC Reserve (590) – Reimb.	843	0	0	0	0
Assumed Revenue Bond	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Funding Sources	\$1,707	\$52	\$54	\$55	\$57

As shown in Table 2 - 1, the funding of capital is provided through available cash (i.e., reserves) and through rates. The City makes an annual transfer to the Sewer Master Plan Reserve which is then used to fund the annual capital projects and is a de facto rate funding of capital. It is important to note that the City’s sewer utility, at current rate levels, is not funding capital at the same level as the annual depreciation expense of the sewer assets. No additional long-term debt is issued or assumed to fund the CIP during the Study period. Instead, the CIP is funded on a pay-as-you-go approach.

While the total amount of a project may vary from year to year, the sewer capital funding plan has attempted to provide a consistent funding source for the replacement of deteriorating system assets. In this case, the sewer utility’s rates will annually fund an average amount of \$82,000 over the rate setting period. This is in the form of a transfer to the Sewer Master Plan Reserve which is then used to fund the annual renewal and replacement projects. A desirable funding target for rate funded CIP is an amount equal to or greater than annual depreciation

expense in order to approximately keep up with the rate of deterioration of the system assets. In the short term, the City is needing to raise rates to prudently fund O&M costs and annual capital investment through rates remain flat.

To help establish a prudent level of annual replacement funding through rates, HDR worked with City staff to develop a funding plan for the CIP. In developing this financial plan, HDR and the City have attempted to minimize rate impacts while funding the planned capital projects of the City.

2.1.5 Projection of Debt Service

The prior subsection discussed the approach to funding sewer capital improvement projects. A potential funding source for the sewer capital improvement projects is long-term borrowing. When money is borrowed to fund a capital project, the debt service associated with that debt issuance is included within the revenue requirement analysis.

The City currently has no outstanding long-term debt issuances and recently paid off the only debt issuance. No new additional debt has been assumed for the purposes of the Study.

2.1.6 Reserve Funding

The final component of the revenue requirement analysis is reserve funding. This can be described as additional transfers of revenue to reserve funds to maintain prudent ending fund balances or for future funding of specific or unanticipated projects. Additionally, any balance of funds after the expenses are paid is transferred to the operating fund to maintain minimum fund balances. Currently, the City's sewer utility is deficient and is transitioned evenly over the five-year rate setting period to have a balance of funds. During this time period, existing reserves are used to balance revenues and expenses. During the Study time period, reserve levels are being held consistent in the short term and then increase slightly to maintain recommended minimum levels (e.g., 90 days of O&M expenses).

2.1.7 Summary of the Sewer Revenue Requirement

Based on the above projections of revenues and expenses, a summary of the sewer revenue requirement analysis can be developed. In developing the revenue requirement analysis, consideration was given to the financial planning considerations of the City. In particular, emphasis was placed on attempting to minimize rates, yet still have adequate funds to support the operational activities and funding of capital projects throughout the Study time period. Presented below in Table 2 - 2 is a summary of the City's projected sewer revenue requirement. Detailed exhibits of this analysis can be found in the Technical Appendix (Exhibits 1 – 6).

Table 2 – 2
Summary of the Revenue Requirement Analysis (\$000)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues					
Rate Revenues	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149
Other Revenues	<u>52</u>	<u>31</u>	<u>27</u>	<u>25</u>	<u>24</u>
Total Revenues	\$1,201	\$1,179	\$1,176	\$1,173	\$1,173
Expenses					
O&M Expenses	\$1,350	\$1,394	\$1,439	\$1,485	\$1,533
Taxes & Transfers	45	45	45	45	45
Sewer Master Plan Reserve	82	82	82	82	82
Net Debt Service	0	0	0	0	0
To / (From) Reserves	<u>(227)</u>	<u>(191)</u>	<u>(129)</u>	<u>(58)</u>	<u>23</u>
Total Expenses	\$1,250	\$1,330	\$1,437	\$1,554	\$1,683
Bal./(Def.) of Funds	(\$49)	(\$151)	(\$261)	(\$381)	(\$511)
Bal. as a % of Rate Rev.	4.3%	13.1%	22.7%	33.2%	44.5%
Proposed Revenue Adj.	8.5%	8.5%	8.5%	8.5%	8.5%
Add'l Rev. from Adj.	\$49	\$151	\$261	\$381	\$511
Total Bal./(Def.) of Funds	\$0	\$0	\$0	\$0	\$0

As can be seen, the revenue requirement has summed the O&M, taxes and transfers, Sewer Master Plan Reserve, net annual debt service, and reserve funding components. The total revenue requirement is then compared to the total revenues which include both rate revenues – at current rate levels – and other revenues.

From this comparison, a balance or deficiency of funds in each year can be determined. This balance or deficiency of funds is then compared to the projected revenues from current rates to determine the level of rate adjustment needed to meet the revenue requirement. It is important to note the “Bal. / (Def.) of Funds” row is cumulative. That is, any adjustments in the initial years will reduce the deficiency in later years. Over the Study time period, the total deficiency in revenues is 44.5%. As shown, it is important to note that reserves are being used in FY 2026 through FY 2029 in order to maintain the annual rate revenue adjustments at 8.5%.

The revenue requirement in Table 2 - 2 has been developed to meet the financial planning objectives of the City. More specifically, the City desires to adequately and prudently fund its Sewer operating and capital needs. In doing so, rate revenue adjustments should avoid large adjustments in any single year. Table 2 - 2 has also included a set of proposed rate revenue adjustments (blue highlighted band) which are sufficient to meet the total revenue requirement over the projected time period. The proposed revenue adjustments are a function of assumed inflation over the time period, coupled with the need to increase capital improvement funding

from rates (renewal and replacement funding), meet minimum reserve levels, fund annual debt service payments, and meet legally required debt service coverage ratios.

Over the five-year rate setting period, annual deficiencies range from \$49,000 to \$511,000. It is important to note that the overall revenue adjustments may not reflect the final rate adjustments, or bill impacts, seen by the City's customers as the cost of service analysis will proportionally distribute the total revenue requirement between the identified customer classes. The overall revenue adjustment reflects the needed revenues for the system as a whole. The more detailed revenue requirement analysis is included in Exhibit 3 of the Technical Appendix.

2.2 Consultant's Conclusions

Based on the revenue requirement analysis developed herein, HDR has recommended that the City increase sewer revenues over the next five-year period (FY 2026 – FY 2030) by 8.5% annually. HDR has reached this conclusion for the following reasons:

- Revenue adjustments are required to support the City's Capital Improvement Program, primarily driven by renewal and replacement projects.
- The revenue adjustments are necessary to fund the annual inflationary costs related to the O&M expenses of the sewer utility.
- The proposed revenue adjustments maintain the City's strong financial health and provide long-term sustainable funding levels for the sewer system.

In reaching this conclusion, HDR would recommend that the City adopt the proposed revenue adjustments to provide sufficient funding for annual O&M and capital improvement projects of the City's sewer utility over the next five-year period.

2.3 Summary

The revenue requirement analysis is the first analytical step in comprehensively analyzing the City's sewer rates. The analysis concluded that rate revenue adjustments are necessary to adequately fund the operating, capital, and reserve funding needs of the City's sewer utility.

3 Cost of Service Analysis

A cost of service analysis is a method to proportionally distribute the total revenue requirement between the customer classes of service (Residential and Non-Residential).

In recent years, increasing emphasis has been placed on cost of service analyses. This interest has been generated in part by continued inflationary trends, increased operating and capital expenditures, and concerns of appropriately charging customers through rates. Following the industry standard guidelines and principles, a cost of service analysis will create rates which are proportional and cost-based.

3.1 Objectives of a Cost of Service Analysis

There are two primary objectives in conducting a sewer cost of service analysis:

- **Distribute the Revenue Requirement.** Distribute the City's total revenue requirement among the customer classes of service.
- **Derive Average Unit Costs.** Calculate average unit costs by customer class of service to inform subsequent rate designs.

The primary objective of the cost of service analysis is to proportionally distribute the revenue requirement among the City's customer classes of service. The second rationale for conducting a cost of service analysis is to allow for the development of proposed rates that properly reflect the costs incurred by the City and the impacts customers place on the sewer system. For example, a sewer utility typically incurs costs related to flow (wastewater volumes), strength (constituents in wastewater), and customer cost components (billings and collections). Each of these types of costs may be collected in a slightly different manner to allow for the development of rates that collect costs in the same manner as they are incurred.

3.2 Determining the Customer Classes of Service

The first step in a cost of service analysis is to determine the customer classes of service. Based on the current rate schedules, the classes of service used within the cost of service analysis are:

- Residential
- Non-Residential

In determining classes of service for cost of service purposes, the objective is to group customers together into similar or homogeneous groups based upon facility requirements and/or flow characteristics. HDR's review of customer characteristics and facility requirements confirmed that the existing current customer classes and rate schedules appropriately reflect differences among customer types and are consistent with industry practices. The following sections provide a more detailed review of the differences between the customer classes of service.

3.3 General Cost of Service Procedures

To determine the cost to serve each customer class of service on the City's sewer system, a cost of service analysis is conducted. A cost of service analysis utilizes a three-step approach to review costs, which is outlined in the WEF MOP #27. These steps take the form of functionalization, allocation, and distribution. Provided below is a detailed discussion of the cost of service analysis conducted for the City's sewer utility.

3.3.1 Functionalization of Costs

The first analytical step in the cost of service process is called functionalization. Functionalization is the arrangement of expenses and asset (plant) data by major operating functions (e.g., collection, pumping, treatment). Within this Study, the total costs are charged on a fixed basis per account.

3.3.2 Allocation of Costs

The second analytical task performed in a sewer cost of service analysis is the allocation of the costs. Allocation determines why the expenses were incurred and what type of need is being met. The following cost allocators were used to develop the Study:

- **Volume Related Costs:** Volume related costs are those costs which tend to vary with the total quantity of wastewater collected and treated.
- **Strength Related Costs:** Strength related costs are those costs associated with the additional handling and treatment of high "strength" wastewater. Strength is typically measured in carbonaceous

Terminology of a Sewer Cost of Service Analysis

Functionalization

The arrangement of the cost data by functional category (e.g., collection, pumping, treatment).

Allocation

The assignment of functionalized costs to cost components (e.g., volume, strength, and customer related).

Distribution

Distributing the allocated costs to each class of service based upon each class's proportional contribution to that specific cost component.

Volume Costs

Costs that are allocated as volume related vary with the total flow of sewer (e.g., power for pumping).

Strength Costs

Costs allocated as strength related refer to the Sewer treatment function. Typically, strength-related costs are further defined as carbonaceous biochemical oxygen demand (CBOD) and suspended solids (SS). Different types of customers may have high sewer strength characteristics, which costs more to treat. Treatment facilities are designed and sized around meeting these treatment demands.

Customer Costs

Costs allocated as customer related vary with the number of customers on the sewer system (e.g., billing, collecting and accounting costs).

Direct Assignment

Costs that can be clearly identified as belonging to a specific customer group or group of customers.

biochemical oxygen demand² (CBOD) and suspended solids³ (SS). Increased levels of CBOD or SS generally equate to increased treatment costs for most sewer systems.

- **Customer Related Costs:** Customer related costs vary with the addition or deletion of a customer or is a cost which is a function of the number of customers served. Customer related costs typically include the costs of billing, collecting, and accounting.
- **Revenue Related Costs:** Some costs associated with the utility may vary with the amount of revenue received by the utility. An example of a revenue related cost would be a utility tax, which is based on gross utility revenue.

The allocation methodology is based on the guidelines outlined in WEF MOP #27. This framework was applied to the City's specific circumstances, including its customers, costs, and operations, to establish an appropriate allocation approach. Given the City's current rate structure and customer data, only the customer related factor was considered for the cost of service analysis.

3.3.3 Development of Distribution Factors

Once the allocation process is complete and the customer groups have been defined, the allocated costs are distributed to each customer class of service. The City's allocated costs were proportionally distributed to the customer classes of service using the following distribution factors:

- **Customer Distribution Factor:** Within the cost of service analysis, customer-related costs are distributed among the customer classes of service based on the number of accounts in each class. To accomplish this, a customer distribution factor was developed to ensure proportional allocation. The actual customer distribution factor assumes that there is no disproportionate cost associated with serving a customer (e.g., postage for bills is the same regardless of the size or usage of the customer). Exhibit 7 of the Technical Appendix provides the calculation of the customer distribution factor.
- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2026 for each customer class of service as developed in Exhibit 3. A summary of the revenue distribution factor is provided in Exhibit 9 of the Technical Appendix.

The development of the distribution factors is based on industry standard principles as outlined in the WEF MOP #27.

3.4 Summary of the Cost of Service Analysis

The cost of service analysis began by functionalizing the City's facility asset records and O&M expenses. The functionalized facility and expense accounts were then allocated to the

² CBOD is the amount of dissolved oxygen that must be present in water in order for microorganisms to decompose the organic carbon in the Sewer.

³ SS is the entire amount of organic and inorganic particles dispersed in Sewer.

appropriate cost component. Below is a summary of the allocation of the City’s FY 2026 revenue, facility, and operations requirement using the methodology outlined in the WEF MOP #27. Provided in Exhibits 11 and 12 of the Technical Appendix is a detailed summary of the allocation of the City’s infrastructure and revenue requirement. The allocation of the individual line items of the revenue requirement are summed to develop the results in Table 3 – 1.

Table 3 – 1 Summary of the Allocation of the FY 2026 Revenue Requirement (\$000s)				
	Total	Actual Customer	Revenue Related	Direct Assignment
Residential	\$2,235	\$1,095	\$1,140	\$0
Non-Residential	<u>111</u>	<u>54</u>	<u>57</u>	<u>0</u>
Total	\$2,346	\$1,149	\$1,198	\$0

As shown in Table 3 – 1, the total revenue requirement for FY 2026 has been allocated to the appropriate cost components based on industry standard methodologies. Next, the individual allocation totals were then distributed proportionally to the identified customer groups based on the appropriate distribution factors. The distributed expenses for each customer class were then aggregated to determine each customer class’s overall revenue responsibility.

Table 3 - 2 below summarizes the cost of service analysis.

Table 3 – 2 Summary of the FY 2026 Cost of Service Analysis (\$000)				
Class of Service	Current Revenues	Distributed Costs	\$ Difference	% Difference
Residential	\$1,095	\$1,140	(\$45)	4.1%
Non-Residential	<u>54</u>	<u>57</u>	<u>(4)</u>	7.2%
Total	\$1,149	\$1,198	(\$49)	4.3%

The results of the cost of service analysis indicate minor cost differences between the customer classes of service. Typically, if a customer class of service is within $\pm 5.0\%$ of the overall system adjustment, then a class of service is generally considered to be paying their “cost of service”. Cost of service results are best assessed using a range of values, recognizing that they fluctuate over time in response to changing costs and customer behavior.

3.5 Consultant’s Conclusions and Recommendations

While the City’s sewer cost of service analysis utilizes a single point in time (i.e., FY 2026 revenue requirement) to proportionally distribute costs, the reality is that costs and customer usage characteristics vary from year-to-year. As a result of this dynamic, the results of the cost of service

are best judged over the course of a number of years. Given that perspective on cost of service, it is prudent to have the City continue to monitor rates and cost of service through future studies. At this time, it appears that all classes of service are within a reasonable range of the cost of service. HDR is of the opinion that no interclass (i.e., cost of service) adjustments are recommended at this time.

3.6 Summary

This section summarizes the cost of service analysis developed for the City. The analysis was conducted using industry standard cost of service techniques and principles, tailored to the City's sewer system and customer characteristics.

4 Rate Design Analysis

The final step of the City's comprehensive sewer rate study is the design of rates to collect the desired levels of revenues, based on the results of the revenue requirement and cost of service analyses. In reviewing the City's rates, consideration is given to the level of the rates and the structure of the rates as developed in the prior two analyses.

4.1 Rate Design Criteria and Considerations

Prudent rate administration dictates that several criteria must be considered when setting utility rates. Some of these rate design criteria are listed below:

- Rates which are easy to understand from the customer's perspective,
- Rates which are easy for the City to administer,
- Consideration of the customer's ability to pay,
- Continuity, over time, of the rate making philosophy,
- Policy considerations (economic development, low-income, etc.),
- Provide revenue stability from month-to-month and year-to-year,
- Promote efficient allocation of the resource, and
- Proportional and non-discriminatory (cost-based).

It is important that the City provide its customers with a proper price signal as to what their service is costing. This goal may be approached through rate level and structure. When developing the proposed rate designs, the above listed criteria were taken into consideration. However, it should be noted that it is difficult, if not impossible, to design a rate that meets all the goals and objectives listed above.

4.2 Present and Proposed Sewer Rates

The present sewer rates are composed of three bi-monthly fixed charges. The current charges are the sewer base, sewer master plan, and sewer debt charges. Based on discussion with the City, the current sewer rate structure will be maintained. It is important to note that the City currently has no outstanding debt service (as the City recently paid off its only sewer loan) and thus, we recommend consolidating the sewer debt charge with the sewer base charge. By consolidating the sewer debt and base charges, the rate increase to the consumers is significantly lessened.

The City's last adjustment to sewer rates was done more than 15 years ago. Since that time, operational costs have risen significantly. Energy, labor, chemicals, and equipment costs have all gone up due to inflation. Without rate adjustments, utilities such as our sewer, struggle to cover basic operating expenses. Adjusting sewer rates isn't just about collecting more money - it's about protecting public health, the environment, and the long-term viability of the system.

As outlined in the revenue requirement analysis, the overall revenue adjustment for the City's sewer utility is 8.5%, annually, from FY 2026 through FY 2030. This provides the overall revenue needs of the sewer utility to continue to provide reliable and safe services. The proposed sewer rates reflect the proposed rate revenue adjustment from the revenue requirement analysis. Provided below in Table 4 – 1 is a summary of the present and proposed sewer rates. It is important to note that, because the FY 2026 rates are assumed to take effect mid-fiscal year (January 2026), the total system adjustment reflects reduced revenue collection in FY 2026.

Table 4 – 1 Summary of the Present and Proposed Sewer Rates						
	Present Rates	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>All Customers</i>	\$ / Acct. / Bi-Mo					
Sewer Base	\$69.90	\$100.50	\$109.00	\$118.30	\$128.40	\$139.30
Sewer Master Plan	7.70	8.40	9.10	9.90	10.70	11.60
Sewer Debt	<u>24.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Bi-Monthly Total</i>	\$101.60	\$108.90	\$118.10	\$128.20	\$139.10	\$150.90

4.3 Summary of the Sewer Rate Design

The development of the proposed sewer rates is based on the overall recommendations developed as part of the revenue requirement and cost of service analyses. HDR would recommend the adoption of the proposed sewer rates which are cost-based, proportional, and reflect the specific needs of the City's sewer utility.

Adoption of the proposed rates will allow the City to meet their current and projected sewer system financial obligations and major capital projects for FY 2026 – FY 2030.



Technical Appendix – Sewer



City of Rockaway Beach
Sewer Rate Study
Summary of the Revenue Requirement
Exhibit 1

	<i>Budgeted</i>	<i>Projected</i>								
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Revenues										
Rate Revenues	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724
Miscellaneous Revenues	52,250	30,721	26,894	24,526	23,833	24,764	26,406	27,824	29,153	30,421
Total Revenues	\$1,200,974	\$1,179,445	\$1,175,619	\$1,173,250	\$1,172,557	\$1,173,489	\$1,175,130	\$1,176,548	\$1,177,877	\$1,179,145
Expenses										
Total O&M Expenses	\$1,350,357	\$1,393,875	\$1,438,814	\$1,485,219	\$1,533,141	\$1,582,628	\$1,633,732	\$1,686,509	\$1,741,011	\$1,797,298
Total Taxes & Transfers	126,823	126,823	126,823	126,823	126,823	126,823	151,423	159,418	165,148	171,164
Rate Funded Capital	0	0	0	0	0	0	0	0	0	0
Net Debt Service	0	0	0	0	0	0	0	0	0	0
Total Reserve Funding	(227,385)	(190,641)	(128,963)	(57,906)	23,498	77,146	64,574	59,921	57,358	54,354
Total Revenue Requirement	\$1,249,795	\$1,330,057	\$1,436,674	\$1,554,137	\$1,683,461	\$1,786,597	\$1,849,730	\$1,905,847	\$1,963,517	\$2,022,816
Bal. / (Def.) of Funds	(\$48,821)	(\$150,612)	(\$261,056)	(\$380,887)	(\$510,904)	(\$613,108)	(\$674,600)	(\$729,299)	(\$785,640)	(\$843,671)
Balance a % of Rate Adj. Req'd	4.3%	13.1%	22.7%	33.2%	44.5%	53.4%	58.7%	63.5%	68.4%	73.4%
Proposed Rate Adjustment	8.5%	8.5%	8.5%	8.5%	8.5%	4.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue with Rate Adj.	\$48,821	\$150,612	\$261,056	\$380,887	\$510,904	\$613,108	\$674,600	\$729,299	\$785,640	\$843,671
Bal. / (Def.) After Rate Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0
Additional Rate Adjustment Required	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Avg Residential Monthly Bill	\$50.80									
Customer Bill on Proposed Adj.	\$55.12	\$59.80	\$64.89	\$70.40	\$76.39	\$79.44	\$81.82	\$84.28	\$86.81	\$89.41
Bill Difference - Bi-Monthly	4.32	4.69	5.08	5.52	5.98	3.06	2.38	2.45	2.53	2.60
Cumulative Bill Difference	4.32	9.00	14.09	19.60	25.59	28.64	31.02	33.48	36.01	38.61
Beginning Reserve Balance	\$3,818,373	\$2,085,897	\$2,022,941	\$2,021,353	\$2,090,858	\$2,241,738	\$2,446,169	\$2,662,458	\$2,882,214	\$3,105,308
Total Ending Reserves	\$2,085,897	\$2,022,941	\$2,021,353	\$2,090,858	\$2,241,738	\$2,446,169	\$2,662,458	\$2,882,214	\$3,105,308	\$3,331,596

City of Rockaway Beach
Sewer Rate Study
Escalation Factors
Exhibit 2

	Budgeted	Projected									Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Revenues											
Customer Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Non-Residential Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Residential Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Misc. Revenues	Budget	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
Flat	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expenses											
Salaries	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Benefits	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
Benefits - Retirement	Budget	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
Materials & Supplies	Budget	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment	Budget	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
Miscellaneous	Budget	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	
Utilities	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
Sewer Master Plan Reserve	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	30.0%	7.5%	5.0%	5.0%	
Flat	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Chemicals	Budget	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
General Expenses	Budget	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	Average of all others
Insurance	Budget	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	
Interest											
	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
New Long-Term Debt Assumptions											
Low Interest Loans											
Term in Years	20	20	20	20	20	20	20	20	20	20	
Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Revenue Bond											
Term in Years	20	20	20	20	20	20	20	20	20	20	
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	

	<i>Budgeted</i>	<i>Projected</i>									
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Notes
Revenues											
<i>Rate Revenues</i>											
Non-Residential	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	\$53,645	As Customer Growth
Residential	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	1,095,079	As Customer Growth
Total Rate Revenues	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	\$1,148,724	
<i>Other Revenues</i>											
Interest	\$34,000	\$12,471	\$8,644	\$6,276	\$5,583	\$6,514	\$8,156	\$9,574	\$10,903	\$12,171	Calculated
New Sewer Connections	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	17,250	As Customer Growth
Misc Receipts - Sewer	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	As Customer Growth
Total Other Revenues	\$52,250	\$30,721	\$26,894	\$24,526	\$23,833	\$24,764	\$26,406	\$27,824	\$29,153	\$30,421	
Total Revenues	\$1,200,974	\$1,179,445	\$1,175,619	\$1,173,250	\$1,172,557	\$1,173,489	\$1,175,130	\$1,176,548	\$1,177,877	\$1,179,145	
Sewer Operating Fund											
Personnel Services											
Maint Workers Wages	\$134,694	\$138,735	\$142,897	\$147,184	\$151,599	\$156,147	\$160,832	\$165,657	\$170,626	\$175,745	As Salaries
Extra Labor Wages	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	As Salaries
Office Asst. Wages	172,114	177,277	182,596	188,074	193,716	199,527	205,513	211,679	218,029	224,570	As Salaries
Super Pub Works	47,374	48,795	50,259	51,767	53,320	54,919	56,567	58,264	60,012	61,812	As Salaries
Plant Op Wages	68,419	70,472	72,586	74,763	77,006	79,316	81,696	84,147	86,671	89,271	As Salaries
Standby - Sewer	1,733	1,785	1,839	1,894	1,951	2,009	2,069	2,131	2,195	2,261	As Salaries
Overtime Sewer	7,010	7,220	7,437	7,660	7,890	8,127	8,370	8,621	8,880	9,146	As Salaries
Accrued Vac - Comp Time	44,342	46,116	47,960	49,879	51,874	53,949	56,107	58,351	60,685	63,112	As Benefits
City Manager Wages	16,172	16,657	17,157	17,672	18,202	18,748	19,310	19,890	20,486	21,101	As Salaries
Code Enforcement	13,780	14,193	14,619	15,058	15,510	15,975	16,454	16,948	17,456	17,980	As Salaries
Public Works Director	41,181	42,416	43,689	45,000	46,350	47,740	49,172	50,647	52,167	53,732	As Salaries
Mayor & Council Stipend	1,470	1,514	1,560	1,606	1,654	1,704	1,755	1,808	1,862	1,918	As Salaries
Payroll Exp - Sewer	372,656	383,836	395,351	407,211	419,428	432,010	444,971	458,320	472,069	486,232	As Salaries
Total Personnel Services	\$932,945	\$961,377	\$990,679	\$1,020,879	\$1,052,004	\$1,084,083	\$1,117,145	\$1,151,221	\$1,186,341	\$1,222,538	

	Budgeted	Projected									Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Materials & Services											
Electricity - Sewer	\$34,000	\$35,360	\$36,774	\$38,245	\$39,775	\$41,366	\$43,021	\$44,742	\$46,531	\$48,393	As Utilities
Emergency Service	1,000	1,037	1,076	1,117	1,158	1,202	1,247	1,293	1,342	1,392	As General Expenses
Building Maintenance - Sewer	6,000	6,225	6,458	6,699	6,950	7,210	7,480	7,760	8,050	8,352	As General Expenses
Communication and Technology	15,500	16,080	16,682	17,306	17,954	18,626	19,323	20,047	20,797	21,575	As General Expenses
Plant Chemicals & Sup	72,000	74,160	76,385	78,676	81,037	83,468	85,972	88,551	91,207	93,944	As Materials & Supplies
Admin & Billing	31,000	32,160	33,364	34,613	35,908	37,252	38,647	40,093	41,594	43,150	As General Expenses
Ins - Vehicle, Liab, Equip, BL	31,781	32,971	34,205	35,485	36,813	38,191	39,620	41,103	42,642	44,238	As Insurance
Audit & Bond	5,831	6,049	6,276	6,511	6,754	7,007	7,269	7,541	7,824	8,116	As General Expenses
Fuel & Oil	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	As Materials & Supplies
Vehicle Maintenance, Sup & Rep	15,600	16,184	16,790	17,418	18,070	18,746	19,448	20,176	20,931	21,714	As General Expenses
I & I Work	30,000	31,123	32,288	33,496	34,750	36,051	37,400	38,800	40,252	41,759	As General Expenses
Required Testing	2,000	2,075	2,153	2,233	2,317	2,403	2,493	2,587	2,683	2,784	As General Expenses
System Maint & Supply	95,000	98,556	102,245	106,071	110,041	114,160	118,433	122,866	127,464	132,235	As General Expenses
Dues	1,200	1,245	1,292	1,340	1,390	1,442	1,496	1,552	1,610	1,670	As General Expenses
Attorney	3,000	3,112	3,229	3,350	3,475	3,605	3,740	3,880	4,025	4,176	As General Expenses
Professional Services	40,000	41,497	43,050	44,662	46,333	48,067	49,867	51,733	53,669	55,678	As General Expenses
Travel & Training - Staff	6,000	6,225	6,458	6,699	6,950	7,210	7,480	7,760	8,050	8,352	As General Expenses
Meter Readers	15,000	15,561	16,144	16,748	17,375	18,025	18,700	19,400	20,126	20,879	As General Expenses
Ordinance Enforcement	500	519	538	558	579	601	623	647	671	696	As General Expenses
Total Materials & Services	\$417,412	\$432,499	\$448,135	\$464,340	\$481,136	\$498,544	\$516,587	\$535,288	\$554,671	\$574,760	
Total Sewer O&M Expenses	\$1,350,357	\$1,393,875	\$1,438,814	\$1,485,219	\$1,533,141	\$1,582,628	\$1,633,732	\$1,686,509	\$1,741,011	\$1,797,298	
Additional O&M											
FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Salaries
Equipment	0	0	0	0	0	0	0	0	0	0	As Equipment
Maintenance	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Additional O&M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total O&M Expenses	\$1,350,357	\$1,393,875	\$1,438,814	\$1,485,219	\$1,533,141	\$1,582,628	\$1,633,732	\$1,686,509	\$1,741,011	\$1,797,298	
Taxes & Transfers											
GF City Hall / Civic Hall Operating	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	\$44,823	As Flat
Sewer Master Plan Reserve	82,000	82,000	82,000	82,000	82,000	82,000	106,600	114,595	120,325	126,341	As Sewer Master Plan Reserve
Sewer Debt Service Reserve	0	0	0	0	0	0	0	0	0	0	
Total Taxes & Transfers	\$126,823	\$126,823	\$126,823	\$126,823	\$126,823	\$126,823	\$151,423	\$159,418	\$165,148	\$171,164	
Rate Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239,492 2024 Dep. Exp.

	Budgeted	Projected									
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Notes
Debt Service											
Existing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Debt Schedule
Assumed Low Interest Loan	0	0	0	0	0	0	0	0	0	0	Calc'd @ 2.5% for 20 yrs
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0	Calc'd @ 5% for 20 yrs
Additional Long-Term Debt	0	0	0	0	0	0	0	0	0	0	Calc'd @ 5% for 20 yrs
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LESS: Other Funding											
Debt Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Funding											
Sewer Operating Reserve (500)	(\$227,385)	(\$190,641)	(\$128,963)	(\$57,906)	\$23,498	\$77,146	\$64,574	\$59,921	\$57,358	\$54,354	
Sewer Master Plan Reserve (520)	0	0	0	0	0	0	0	0	0	0	
To / (From) Sewer Debt Reserve (560)	0	0	0	0	0	0	0	0	0	0	
To / (From) Sewer SDC Reserve (590) - Improvement	0	0	0	0	0	0	0	0	0	0	
To / (From) Sewer SDC Reserve (590) - Reimbursement	0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	(\$227,385)	(\$190,641)	(\$128,963)	(\$57,906)	\$23,498	\$77,146	\$64,574	\$59,921	\$57,358	\$54,354	
Total Revenue Requirement	\$1,249,795	\$1,330,057	\$1,436,674	\$1,554,137	\$1,683,461	\$1,786,597	\$1,849,730	\$1,905,847	\$1,963,517	\$2,022,816	
Bal. / (Def.) of Funds	(\$48,821)	(\$150,612)	(\$261,056)	(\$380,887)	(\$510,904)	(\$613,108)	(\$674,600)	(\$729,299)	(\$785,640)	(\$843,671)	
Total Bal. / (Def.) of Funds	(\$48,821)	(\$150,612)	(\$261,056)	(\$380,887)	(\$510,904)	(\$613,108)	(\$674,600)	(\$729,299)	(\$785,640)	(\$843,671)	
Balance a % of Rate Adj. Req'd	4.3%	13.1%	22.7%	33.2%	44.5%	53.4%	58.7%	63.5%	68.4%	73.4%	
Proposed Rate Adjustment	8.5%	8.5%	8.5%	8.5%	8.5%	4.0%	3.0%	3.0%	3.0%	3.0%	
Months of Adjustment	6	6	6	6	6	6	6	6	6	6	
Add'l Revenue with Rate Adj.	\$48,821	\$150,612	\$261,056	\$380,887	\$510,904	\$613,108	\$674,600	\$729,299	\$785,640	\$843,671	
Bal. / (Def.) After Rate Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	
Add'l Rate Adj. Req'd	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

	Budgeted	Projected									Notes
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	
Avg Residential Monthly Bill	\$50.80										
Customer Bill on Proposed Adj.	\$55.12	\$59.80	\$64.89	\$70.40	\$76.39	\$79.44	\$81.82	\$84.28	\$86.81	\$89.41	
Bill Difference - Bi-Monthly	4.32	4.69	5.08	5.52	5.98	3.06	2.38	2.45	2.53	2.60	
Cumulative Bill Difference	4.32	9.00	14.09	19.60	25.59	28.64	31.02	33.48	36.01	38.61	
Debt Service Coverage Ratio (all debt)											
Before Rate Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
After Proposed Rate Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Reserve Funds											
Beginning Reserve Balance	\$3,818,373	\$2,085,897	\$2,022,941	\$2,021,353	\$2,090,858	\$2,241,738	\$2,446,169	\$2,662,458	\$2,882,214	\$3,105,308	
Sewer Operating Reserve (500)											
Beginning Balance	\$845,212	\$617,827	\$427,186	\$298,223	\$240,318	\$263,816	\$340,962	\$405,536	\$465,457	\$522,815	
Plus: Additions	0	0	0	0	23,498	77,146	64,574	59,921	57,358	54,354	
Less: Uses of Funds	(227,385)	(190,641)	(128,963)	(57,906)	0	0	0	0	0	0	
Ending Balance	\$617,827	\$427,186	\$298,223	\$240,318	\$263,816	\$340,962	\$405,536	\$465,457	\$522,815	\$577,169	
Target - 90 days O&M	\$332,965	\$343,695	\$354,776	\$366,218	\$378,035	\$390,237	\$402,838	\$415,851	\$429,290	\$443,169	
Sewer Master Plan Reserve (520)											
Beginning Balance	\$386,448	\$474,245	\$511,608	\$547,721	\$582,501	\$615,863	\$647,716	\$702,569	\$764,089	\$830,034	
Plus: Additions	82,000	82,000	82,000	82,000	82,000	82,000	106,600	114,595	120,325	126,341	
Plus: Interest	5,797	7,114	7,674	8,216	8,738	9,238	9,716	10,539	11,461	12,451	
Less: Uses of Funds	0	(51,750)	(53,561)	(55,436)	(57,376)	(59,384)	(61,463)	(63,614)	(65,840)	(68,145)	
Ending Balance	\$474,245	\$511,608	\$547,721	\$582,501	\$615,863	\$647,716	\$702,569	\$764,089	\$830,034	\$900,681	
Sewer Debt Reserve (560)											
Beginning Balance	\$1,006,268	\$1,021,362	\$1,036,682	\$1,052,233	\$1,068,016	\$1,084,036	\$1,100,297	\$1,116,801	\$1,133,553	\$1,150,557	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Plus: Interest	15,094	15,320	15,550	15,783	16,020	16,261	16,504	16,752	17,003	17,258	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	
Ending Balance	\$1,021,362	\$1,036,682	\$1,052,233	\$1,068,016	\$1,084,036	\$1,100,297	\$1,116,801	\$1,133,553	\$1,150,557	\$1,167,815	
Sewer SDC Reserve (590) - Improvement											
Beginning Balance	\$782,968	(\$13,877)	\$41,123	\$96,739	\$153,190	\$210,488	\$268,646	\$327,675	\$387,590	\$448,404	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Plus: Revenue	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	As Customer Growth
Plus: Interest	11,745	0	617	1,451	2,298	3,157	4,030	4,915	5,814	6,726	
Less: Uses of Funds	(863,590)	0	0	0	0	0	0	0	0	0	
Ending Balance	(\$13,877)	\$41,123	\$96,739	\$153,190	\$210,488	\$268,646	\$327,675	\$387,590	\$448,404	\$510,130	
Sewer SDC Reserve (590) - Reimbursement											
Beginning Balance	\$797,477	(\$13,659)	\$6,341	\$26,436	\$46,833	\$67,535	\$88,548	\$109,877	\$131,525	\$153,498	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	
Plus: Revenue	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	As Customer Growth
Plus: Interest	11,962	0	95	397	702	1,013	1,328	1,648	1,973	2,302	
Less: Uses of Funds	(843,098)	0	0	0	0	0	0	0	0	0	
Ending Balance	(\$13,659)	\$6,341	\$26,436	\$46,833	\$67,535	\$88,548	\$109,877	\$131,525	\$153,498	\$175,800	
Total Ending Reserves	\$2,085,897	\$2,022,941	\$2,021,353	\$2,090,858	\$2,241,738	\$2,446,169	\$2,662,458	\$2,882,214	\$3,105,308	\$3,331,596	
Total Min Target (90 days of O&M)	\$332,965	\$343,695	\$354,776	\$366,218	\$378,035	\$390,237	\$402,838	\$415,851	\$429,290	\$443,169	

City of Rockaway Beach
Sewer Rate Study
Capital Improvement Plan
Exhibit 4

Inflation = 3.5%

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total	Notes
Sewer Improvement Projects												
Sea Level Rise ^[1]	\$0	\$51,750	\$53,561	\$55,436	\$57,376	\$59,384	\$61,463	\$63,614	\$65,840	\$68,145	\$536,570	
Total	\$0	\$51,750	\$53,561	\$55,436	\$57,376	\$59,384	\$61,463	\$63,614	\$65,840	\$68,145	\$536,570	
Sewer SDC CIP												
Contracted Materials - Improvement	\$863,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863,590	
Contracted Materials - Reimbursement	843,098	0	0	0	0	0	0	0	0	0	843,098	
Total	\$1,706,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,706,688	
Future Unidentified Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Cash Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Improvement Projects	\$1,706,688	\$51,750	\$53,561	\$55,436	\$57,376	\$59,384	\$61,463	\$63,614	\$65,840	\$68,145	\$2,243,258	
Less: Outside Funding Sources												
Sewer Operating Reserve (500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sewer Master Plan Reserve (520)	0	51,750	53,561	55,436	57,376	59,384	61,463	63,614	65,840	68,145	536,570	
Sewer SDC Reserve (590) - Improvement	863,590	0	0	0	0	0	0	0	0	0	863,590	
Sewer SDC Reserve (590) - Reimbursement	843,098	0	0	0	0	0	0	0	0	0	843,098	
Assumed Low Interest Loan	0	0	0	0	0	0	0	0	0	0	0	
Assumed Revenue Bond	0	0	0	0	0	0	0	0	0	0	0	
Additional Revenue Bonds	0	0	0	0	0	0	0	0	0	0	0	
Total Funding Sources	\$1,706,688	\$51,750	\$53,561	\$55,436	\$57,376	\$59,384	\$61,463	\$63,614	\$65,840	\$68,145	\$2,243,258	
Rate Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

[1] - Inflated as Sewer Master Plan Reserve Contribution

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Non-Residential														
Fixed Fee	<i>\$ / Bill</i>													
Sewer Base	\$69.90	88		88		88		88		88		88		88
Sewer Master Plan	7.70	88		88		88		88		88		88		88
Sewer Debt	24.00	88		88		88		88		88		88		88
		88		88		88		88		88		88		88
Total Non-Residential Revenue		\$8,941		\$8,941		\$8,941		\$8,941		\$8,941		\$8,941		\$53,645
Residential														
Fixed Fee	<i>\$ / Bill</i>													
Sewer Base	\$69.90	1,831		1,831		1,831		1,831		1,831		1,831		1,831
Sewer Master Plan	7.70	1,721		1,721		1,721		1,721		1,721		1,721		1,721
Sewer Debt	24.00	1,721		1,721		1,721		1,721		1,721		1,721		1,721
		1,758		1,758		1,758		1,758		1,758		1,758		1,758
Total Residential Revenue		\$182,513		\$182,513		\$182,513		\$182,513		\$182,513		\$182,513		\$1,095,079
Summary														
Customers														
Non-Residential		88		88		88		88		88		88		88
Residential		1,758		1,758		1,758		1,758		1,758		1,758		1,758
Total Number of Customers		1,846		1,846		1,846		1,846		1,846		1,846		1,846
Revenues														
Non-Residential		\$8,941		\$8,941		\$8,941		\$8,941		\$8,941		\$8,941		\$53,645
Residential		182,513		182,513		182,513		182,513		182,513		182,513		1,095,079
Total Revenues		\$191,454		\$191,454		\$191,454		\$191,454		\$191,454		\$191,454		\$1,148,724
														2024 Actual
														<i>Difference</i>
														<i>Percent</i>
														\$1,137,263
														\$11,461
														1.0%
														2025 Budget
														<i>Difference</i>
														<i>Percent</i>
														\$1,116,640
														\$32,084
														2.9%

City of Rockaway Beach
Sewer Rate Study
Customer Distribution Factors
Exhibit 6

	<i>Actual Customer</i>	
	Number of Account ^[1]	% of Total
Residential	1,758	95.2%
Non-Residential	88	4.8%
Total	1,846	100.0%
		(AC)
Notes		

[1] - Based on 2025 Billing Data

City of Rockaway Beach
Sewer Rate Study
Revenue Distribution Factor
Exhibit 7

	Projected FY 2026	% of Total
Residential	\$1,095,079	95.3%
Non-Residential	\$53,645	4.7%
Total	\$1,148,724	100.0%
		(RR)

City of Rockaway Beach
Sewer Rate Study
Allocation of the Revenue Requirement
Exhibit 8

Page 1 of 1

	Test Year FY 2026	Actual Customer (AC)	Revenue Related (RR)	Direct Assignment (DA)	Basis of Classification	
Personnel Services						
Maint Workers Wages	\$134,694	\$134,694	\$0	\$0	100.0%	AC
Extra Labor Wages	12,000	12,000	0	0	100.0%	AC
Office Asst. Wages	172,114	172,114	0	0	100.0%	AC
Super Pub Works	47,374	47,374	0	0	100.0%	AC
Plant Op Wages	68,419	68,419	0	0	100.0%	AC
Standby - Sewer	1,733	1,733	0	0	100.0%	AC
Overtime Sewer	7,010	7,010	0	0	100.0%	AC
Accrued Vac - Comp Time	44,342	44,342	0	0	100.0%	AC
City Manager Wages	16,172	16,172	0	0	100.0%	AC
Code Enforcement	13,780	13,780	0	0	100.0%	AC
Public Works Director	41,181	41,181	0	0	100.0%	AC
Mayor & Council Stipend	1,470	1,470	0	0	100.0%	AC
Payroll Exp - Sewer	372,656	372,656	0	0	100.0%	AC
Total Personnel Services	\$932,945	\$932,945	\$0	\$0		
Materials & Services						
Electricity - Sewer	\$34,000	\$34,000	\$0	\$0	100.0%	AC
Emergency Service	1,000	1,000	0	0	100.0%	AC
Building Maintenance - Sewer	6,000	6,000	0	0	100.0%	AC
Communication and Technology	15,500	15,500	0	0	100.0%	AC
Plant Chemicals & Sup	72,000	72,000	0	0	100.0%	AC
Admin & Billing	31,000	31,000	0	0	100.0%	AC
Ins - Vehicle, Liab, Equip, BL	31,781	31,781	0	0	100.0%	AC
Audit & Bond	5,831	5,831	0	0	100.0%	AC
Fuel & Oil	12,000	12,000	0	0	100.0%	AC
Vehicle Maintenance, Sup & Rep	15,600	15,600	0	0	100.0%	AC
I & I Work	30,000	30,000	0	0	100.0%	AC
Required Testing	2,000	2,000	0	0	100.0%	AC
System Maint & Supply	95,000	95,000	0	0	100.0%	AC
Dues	1,200	1,200	0	0	100.0%	AC
Attorney	3,000	3,000	0	0	100.0%	AC
Professional Services	40,000	40,000	0	0	100.0%	AC
Travel & Training - Staff	6,000	6,000	0	0	100.0%	AC
Meter Readers	15,000	15,000	0	0	100.0%	AC
Ordinance Enforcement	500	500	0	0	100.0%	AC
Total Materials & Services	\$417,412	\$417,412	\$0	\$0		

	Test Year FY 2026	Actual Customer (AC)	Revenue Related (RR)	Direct Assignment (DA)	Basis of Classification
Additional O&M					
FTE	\$0	\$0	\$0	\$0	100.0% AC
Equipment	0	0	0	0	100.0% AC
Maintenance	0	0	0	0	100.0% AC
Total Additional O&M	\$0	\$0	\$0	\$0	
Total O&M Expenses	\$1,350,357	\$1,350,357	\$0	\$0	
Taxes & Transfers					
GF City Hall / Civic Hall Operating	\$44,823	\$44,823	\$0	\$0	100.0% AC
Sewer Master Plan Reserve	82,000	82,000	0	0	100.0% AC
Sewer Debt Service Reserve	0	0	0	0	100.0% AC
Total Taxes & Transfers	\$126,823	\$126,823	\$0	\$0	
Rate Funded Capital	\$0	\$0	\$0	\$0	As O&M
Debt Service					
Existing	\$0	\$0	\$0	\$0	As Net Plant
Assumed Low Interest Loan	0	0	0	0	As Net Plant
Assumed Revenue Bond	0	0	0	0	As Net Plant
Additional Long-Term Debt	0	0	0	0	As Net Plant
Total Debt Service	0	0	0	0	As Net Plant
LESS: Other Funding					
Debt Reserves	\$0	0	0	0	As Debt
Net Debt Service	\$0	\$0	\$0	\$0	
Reserve Funding					
Sewer Operating Reserve (500)	(\$227,385)	(\$227,385)	\$0	\$0	As O&M
Sewer Master Plan Reserve (520)	0	0	0	0	As O&M
To / (From) Sewer Debt Reserve (560)	0	0	0	0	As O&M
To / (From) Sewer SDC Reserve (590) - Improvement	0	0	0	0	As O&M
To / (From) Sewer SDC Reserve (590) - Reimbursement	0	0	0	0	As O&M
Total Reserve Funding	(\$227,385)	(\$227,385)	\$0	\$0	
Total Revenue Requirement	\$1,249,795	\$1,249,795	\$0	\$0	
Less: Non-Operating Revenue					
Interest	\$34,000	\$34,000	\$0	\$0	As Revenue Requirement
New Sewer Connections	17,250	17,250	0	0	As Revenue Requirement
Misc Receipts - Sewer	1,000	1,000	0	0	As Revenue Requirement
Total Other Revenues	\$52,250	\$52,250	\$0	\$0	
Net Revenue Requirement	\$1,197,545	\$1,197,545	\$0	\$0	

City of Rockaway Beach
Sewer Rate Study
Exhibit 9
Distribution of Total Revenue Requirement

	FY 2026 Expenses	Residential	Non- Residential	Basis of Distribution
Customer Related				
Actual Customer	\$1,197,545	\$1,140,063	\$57,482	(AC)
Total Customer Related	\$1,197,545	\$1,140,063	\$57,482	
Revenue Related	\$0	\$0	0	(RR)
Direct Assignment	\$0	\$0	\$0	(DA)
Total Revenue Requirements	\$1,197,545	\$1,140,063	\$57,482	

City of Rockaway Beach
Sewer Rate Study
Exhibit 10
Cost of Service Analysis Summary

	FY 2026 Expenses	Residential	Non- Residential
Revenue Contribution	\$1,148,724	\$1,095,079	\$53,645
Distributed Costs	\$1,197,545	\$1,140,063	\$57,482
<i>Balance / (Deficiency) of Funds</i>	<i>(\$48,821)</i>	<i>(\$44,983)</i>	<i>(\$3,837)</i>
Required % Change in Rates	4.3%	4.1%	7.2%

City of Rockaway Beach
Sewer Rate Study
Rate Schedule

	<i>Present Rates</i>	<i>Proposed</i>				
		1.1.2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Residential</i>	<i>Rate</i>					
Sewer Base	\$69.90	\$100.50	\$109.00	\$118.30	\$128.40	\$139.30
Sewer Master Plan	7.70	8.40	9.10	9.90	10.70	11.60
Sewer Debt	24.00	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----	-----
<i>Bi-Monthly Total</i>	\$101.60	\$108.90	\$118.10	\$128.20	\$139.10	\$150.90
<i>Monthly Total</i>	\$50.80	\$54.45	\$59.05	\$64.10	\$69.55	\$75.45
<i>Non-Residential</i>						
Sewer Base	\$69.90	\$100.50	\$109.00	\$118.30	\$128.40	\$139.30
Sewer Master Plan	7.70	8.40	9.10	9.90	10.70	11.60
Sewer Debt	24.00	0.00	0.00	0.00	0.00	0.00
	-----	-----	-----	-----	-----	-----
<i>Bi-Monthly Total</i>	\$101.60	\$108.90	\$118.10	\$128.20	\$139.10	\$150.90
<i>Monthly Total</i>	\$50.80	\$54.45	\$59.05	\$64.10	\$69.55	\$75.45

Rockaway Beach Fire Rescue

276 Hwy 101 S

PO Box 5

Rockaway Beach OR 97136

503-374-1752



December 1, 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 November 2025.

The Department responded to or participated in 52 (1.73/day) events during the month of November 2025; the breakdown is listed below.

911 calls for Service: 31	Trainings: 4	Non-Emergent: 17
23- Medical	Ladder Truck	3- Beach Safety
2- Fire Alarm	Fire Operations	4- Public Assist
2- Structure Fire		3- Lift Assist
3- Water Rescue		2- Burn Complaints
1- MVA		4- Radio call-ins
0- Outside Fire		1- Special Assignments
0-Move-up		

Year to Date	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
911 Calls	388	363	379	390	480
Non-Emergent	237	254	296	323	317
Trainings	95	103	95	97	119
Total	720	720	770	810	916

Training update- The department focused on November Thursday night training Ladder Truck training and familiarity December training will continue to focus on Ladder Truck training.

During the month of November 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.

	November	YTD
Fires Extinguished-	0	102
Tanks of Water-	0	74
Dog Biscuits-	0	315
Garbage collected-	0	45.5
Water/Fire Safety Information/Messages-	2	183
Volunteer Hours-	0	31

Emergency Management update- Captain Grace is working on mapping our evacuation routes and calculating how many signs are needed to properly identify the routes and assembly areas. We are anticipating project completion this spring. With the winter season approaching I want to remind the council that the FD is prepared to open a warming center in the event of a power outage or extended cold weather.

The ISO project is completed, and final documents have been turned in. We anticipate our results to be available by the end of the month. I will keep the council informed.

Santa will be at the Station on Saturday December 13th at 6pm. You are all cordially invited to attend this annual event. We will have cookies, hot beverages, door prizes, Fire Engine rides and of course visits and pictures with Santa.

Save the date of April 4th. We will be having our community pancake feed and Easter egg hunt. This year we will be adding an open house featuring disaster preparedness. As the date gets closer, we will provide more details.

Have a safe and festive holiday season.

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 November 2025

November continued October's trend of low criminal cases. Deputies showed a strong presence through active patrols, traffic enforcement and ordinance enforcement.

Notable calls for service this month include a report of a suspicious male caught on a residential camera on South Harbor Street. The person was not located.

A hit and run with property damage was reported at a local store parking lot.

A suspicious vehicle where the driver was walking into people's yards in the City of Rockaway portion of Nedonna was reported. The person was contacted and warned regarding trespass.

A cold burglary was reported on Pacific View Drive. There is no suspect information.

A juvenile was caught by Neahkahnne High School staff with an illicit substance.

A male was reportedly harassing children at the Anchor Street Park. No suspect information is known.

We hope everyone had a safe and happy Thanksgiving. The weather is getting colder, so prepare for longer drive times to allow for poor road conditions.

Other call numbers are noted in the statistics report provided.

Undersheriff Matt Kelly

Tillamook County Sheriff's Office

Rockaway Beach Incidents

Incident Date And Time	Incident Type	Employee Number	Incident Address Venue
11/01/2025 00:05:14	Incom 911	216	Rockaway Beach
11/01/2025 09:12:50	Suspicious	215	Rockaway Beach
11/01/2025 10:01:33	Hit & Run	215	Rockaway Beach
11/01/2025 10:01:33	Hit & Run	604	Rockaway Beach
11/01/2025 16:44:15	Harassment	216	Rockaway Beach
11/01/2025 19:30:47	Suspicious	216	Rockaway Beach
11/01/2025 21:57:41	57	211	Rockaway Beach
11/02/2025 10:56:07	Disturbance	210	Rockaway Beach
11/02/2025 10:56:07	Disturbance	228	Rockaway Beach
11/02/2025 11:54:35	Civil Service	210	Rockaway Beach
11/02/2025 12:47:30	BUSINESS CHECK	210	Rockaway Beach
11/02/2025 13:42:47	Vehicle	210	Rockaway Beach
11/02/2025 15:45:33	Follow Up	210	Rockaway Beach
11/02/2025 22:28:04	Traffic Stop	225	Rockaway Beach
11/02/2025 22:42:51	Traffic Stop	225	Rockaway Beach
11/03/2025 01:02:00	BUSINESS CHECK	219	Rockaway Beach
11/03/2025 10:55:40	Home Check	210	Rockaway Beach
11/03/2025 11:23:42	Traffic Stop	210	Rockaway Beach
11/03/2025 12:40:59	Speed Enforcement	210	Rockaway Beach
11/03/2025 12:52:56	Traffic Stop	210	Rockaway Beach
11/03/2025 13:28:57	Traffic Stop	210	Rockaway Beach
11/03/2025 13:52:53	Civil Service	210	Rockaway Beach
11/03/2025 21:36:07	Traffic Stop	225	Rockaway Beach
11/04/2025 09:31:37	Follow Up	210	Rockaway Beach
11/04/2025 10:03:39	BUSINESS CHECK	210	Rockaway Beach
11/04/2025 11:32:06	BUSINESS CHECK	210	Rockaway Beach
11/04/2025 12:40:25	Speed Enforcement	210	Rockaway Beach
11/04/2025 13:04:58	Traffic Stop	210	Rockaway Beach
11/04/2025 15:36:28	Alarm	210	Rockaway Beach
11/04/2025 22:20:05	Traffic Stop	219	Rockaway Beach
11/05/2025 08:27:58	Harassment	215	Rockaway Beach
11/05/2025 11:41:40	Follow Up	215	Rockaway Beach
11/05/2025 12:09:26	Welfare check	210	Rockaway Beach
11/05/2025 12:42:54	Contact	215	Rockaway Beach
11/05/2025 12:46:25	Speed Enforcement	210	Rockaway Beach
11/05/2025 12:54:36	Traffic Stop	210	Rockaway Beach
11/05/2025 13:10:19	Traffic Stop	210	Rockaway Beach
11/05/2025 13:18:22	Traffic Stop	210	Rockaway Beach
11/05/2025 13:24:37	Traffic Stop	210	Rockaway Beach
11/05/2025 13:24:37	Traffic Stop	228	Rockaway Beach
11/05/2025 22:44:58	Traffic Stop	219	Rockaway Beach
11/06/2025 09:48:26	Property	215	Rockaway Beach
11/06/2025 13:50:07	Welfare check	215	Rockaway Beach
11/06/2025 23:01:11	BUSINESS CHECK	225	Rockaway Beach
11/06/2025 23:06:41	BUSINESS CHECK	225	Rockaway Beach
11/06/2025 23:10:46	BUSINESS CHECK	225	Rockaway Beach
11/07/2025 04:06:41	Info	215	Rockaway Beach

11/07/2025 09:25:57	Follow Up	223	Rockaway Beach
11/07/2025 11:16:12	Follow Up	215	Rockaway Beach
11/07/2025 16:39:28	Ordinance Violation	215	Rockaway Beach
11/07/2025 20:59:26	Traffic Stop	220	Rockaway Beach
11/08/2025 09:04:38	Follow Up	215	Rockaway Beach
11/08/2025 10:01:53	Traffic	215	Rockaway Beach
11/08/2025 12:46:43	Alarm	215	Rockaway Beach
11/08/2025 16:15:44	Home Check	215	Rockaway Beach
11/08/2025 16:25:31	Suspicious	215	Rockaway Beach
11/08/2025 18:51:32	Welfare check	216	Rockaway Beach
11/08/2025 22:07:23	Alarm	216	Rockaway Beach
11/08/2025 23:18:39	Traffic Stop	216	Rockaway Beach
11/08/2025 23:18:39	Traffic Stop	220	Rockaway Beach
11/08/2025 23:29:31	Traffic Stop	220	Rockaway Beach
11/08/2025 23:38:23	Traffic Stop	216	Rockaway Beach
11/08/2025 23:38:23	Traffic Stop	220	Rockaway Beach
11/08/2025 23:58:40	Traffic Stop	216	Rockaway Beach
11/08/2025 23:58:40	Traffic Stop	220	Rockaway Beach
11/09/2025 10:00:33	Suspicious	210	Rockaway Beach
11/09/2025 11:38:47	BUSINESS CHECK	210	Rockaway Beach
11/09/2025 14:46:06	Vehicle	210	Rockaway Beach
11/09/2025 14:51:59	Traffic Stop	210	Rockaway Beach
11/09/2025 15:09:21	Traffic Stop	210	Rockaway Beach
11/09/2025 15:43:05	Traffic Stop	210	Rockaway Beach
11/09/2025 15:55:29	Traffic Stop	210	Rockaway Beach
11/09/2025 16:09:32	Traffic Stop	210	Rockaway Beach
11/10/2025 12:41:43	Speed Enforcement	210	Rockaway Beach
11/10/2025 13:00:41	Traffic Stop	210	Rockaway Beach
11/10/2025 13:30:57	Traffic Stop	210	Rockaway Beach
11/10/2025 14:15:13	BUSINESS CHECK	210	Rockaway Beach
11/10/2025 15:59:46	Traffic Stop	210	Rockaway Beach
11/11/2025 00:14:07	Alarm	225	Rockaway Beach
11/11/2025 02:00:43	Traffic Stop	225	Rockaway Beach
11/11/2025 10:16:35	Home Check	210	Rockaway Beach
11/11/2025 12:55:49	BUSINESS CHECK	210	Rockaway Beach
11/11/2025 21:34:08	Follow Up	225	Rockaway Beach
11/12/2025 14:50:38	Trespass	215	Rockaway Beach
11/12/2025 16:05:31	Traffic Stop	215	Rockaway Beach
11/12/2025 21:12:22	Suspicious	216	Rockaway Beach
11/13/2025 11:12:23	Warrant	214	Rockaway Beach
11/13/2025 11:12:23	Warrant	215	Rockaway Beach
11/13/2025 11:51:24	Burglary	215	Rockaway Beach
11/13/2025 13:44:50	Home Check	215	Rockaway Beach
11/13/2025 20:02:48	MVA		Rockaway Beach
11/13/2025 20:02:48	MVA	216	Rockaway Beach
11/13/2025 20:02:48	MVA	231	Rockaway Beach
11/13/2025 21:17:37	Assist	216	Rockaway Beach
11/14/2025 08:37:49	Traffic Stop	215	Rockaway Beach
11/14/2025 09:07:03	Juvenile	215	Rockaway Beach
11/14/2025 13:02:06	Fraud	215	Rockaway Beach
11/14/2025 13:29:52	Vehicle	215	Rockaway Beach
11/14/2025 21:08:20	Alarm	216	Rockaway Beach
11/15/2025 09:18:17	Death		Rockaway Beach
11/15/2025 09:18:17	Death	215	Rockaway Beach
11/16/2025 11:49:53	Ordinance Violation	210	Rockaway Beach
11/16/2025 11:59:10	Ordinance Violation	210	Rockaway Beach
11/16/2025 13:23:01	BUSINESS CHECK	210	Rockaway Beach

11/16/2025 13:29:48	BUSINESS CHECK	210	Rockaway Beach
11/16/2025 15:26:52	Traffic Stop	210	Rockaway Beach
11/16/2025 15:36:01	Animal	210	Rockaway Beach
11/16/2025 15:59:57	Traffic Stop	210	Rockaway Beach
11/16/2025 20:49:38	Traffic Stop	220	Rockaway Beach
11/17/2025 10:47:48	Follow Up		Rockaway Beach
11/17/2025 12:40:14	Speed Enforcement	210	Rockaway Beach
11/17/2025 12:50:43	Traffic Stop	210	Rockaway Beach
11/17/2025 13:30:49	Traffic Stop	210	Rockaway Beach
11/17/2025 13:48:36	Home Check	210	Rockaway Beach
11/18/2025 10:27:28	Home Check	210	Rockaway Beach
11/18/2025 11:17:57	Ordinance Violation	210	Rockaway Beach
11/18/2025 11:42:56	BUSINESS CHECK	210	Rockaway Beach
11/18/2025 12:49:58	Assist	210	Rockaway Beach
11/18/2025 12:57:06	Traffic Stop	210	Rockaway Beach
11/18/2025 13:15:01	Traffic Stop	210	Rockaway Beach
11/18/2025 15:28:06	Incom 911	210	Rockaway Beach
11/18/2025 15:32:35	Fraud	210	Rockaway Beach
11/18/2025 19:00:47	Civil Service	217	Rockaway Beach
11/18/2025 23:04:45	Traffic Stop	217	Rockaway Beach
11/18/2025 23:44:38	Juvenile	217	Rockaway Beach
11/19/2025 09:10:39	Harassment	210	Rockaway Beach
11/19/2025 12:40:01	Speed Enforcement	210	Rockaway Beach
11/19/2025 12:52:45	Home Check	215	Rockaway Beach
11/19/2025 12:59:08	Traffic Stop	210	Rockaway Beach
11/19/2025 13:22:12	Traffic Stop	210	Rockaway Beach
11/19/2025 15:38:49	Traffic Stop	210	Rockaway Beach
11/19/2025 21:20:46	Welfare check	211	Rockaway Beach
11/19/2025 21:20:46	Welfare check	216	Rockaway Beach
11/19/2025 21:57:35	Unwanted	211	Rockaway Beach
11/19/2025 21:57:35	Unwanted	216	Rockaway Beach
11/19/2025 21:57:35	Unwanted	231	Rockaway Beach
11/20/2025 01:11:36	Suspicious	216	Rockaway Beach
11/20/2025 07:49:40	Assist	215	Rockaway Beach
11/20/2025 08:03:56	CAMI	227	Rockaway Beach
11/20/2025 08:04:50	CAMI	227	Rockaway Beach
11/20/2025 14:44:17	Disturbance	101	Rockaway Beach
11/20/2025 14:44:17	Disturbance	215	Rockaway Beach
11/20/2025 16:57:33	Follow Up	215	Rockaway Beach
11/20/2025 18:57:24	Traffic Stop	216	Rockaway Beach
11/20/2025 22:07:33	All Other	216	Rockaway Beach
11/21/2025 00:34:32	Contact	216	Rockaway Beach
11/21/2025 09:20:11	CAMI	215	Rockaway Beach
11/21/2025 10:14:59	CAMI	215	Rockaway Beach
11/21/2025 10:23:08	Follow Up	206	Rockaway Beach
11/23/2025 11:41:07	BUSINESS CHECK	210	Rockaway Beach
11/23/2025 13:12:27	Contact	210	Rockaway Beach
11/23/2025 14:08:44	Traffic Stop	210	Rockaway Beach
11/23/2025 14:26:03	10	214	Rockaway Beach
11/23/2025 14:40:42	BUSINESS CHECK	210	Rockaway Beach
11/23/2025 15:45:39	Assist	210	Rockaway Beach
11/23/2025 15:56:28	Traffic Stop	210	Rockaway Beach
11/23/2025 16:19:17	Home Check	210	Rockaway Beach
11/23/2025 22:59:43	Contact	217	Rockaway Beach
11/23/2025 23:11:06	BUSINESS CHECK	217	Rockaway Beach
11/23/2025 23:17:07	BUSINESS CHECK	217	Rockaway Beach
11/23/2025 23:23:50	Traffic Stop	217	Rockaway Beach

11/24/2025 13:06:59	Traffic Stop	210	Rockaway Beach
11/24/2025 13:13:54	Traffic Stop	210	Rockaway Beach
11/24/2025 15:54:35	Ordinance Violation	210	Rockaway Beach
11/24/2025 19:44:33	Disturbance		Rockaway Beach
11/24/2025 19:44:33	Disturbance	225	Rockaway Beach
11/24/2025 20:18:17	Disturbance		Rockaway Beach
11/24/2025 20:18:17	Disturbance	225	Rockaway Beach
11/24/2025 21:28:37	Alarm	225	Rockaway Beach
11/25/2025 11:02:03	Follow Up	210	Rockaway Beach
11/26/2025 11:15:32	Follow Up	210	Rockaway Beach
11/26/2025 11:19:57	Assist		Rockaway Beach
11/26/2025 11:19:57	Assist	210	Rockaway Beach
11/26/2025 12:03:51	Home Check	215	Rockaway Beach
11/26/2025 16:32:11	Fraud	216	Rockaway Beach
11/26/2025 17:17:52	Assist	216	Rockaway Beach
11/26/2025 20:12:38	Follow Up	216	Rockaway Beach
11/26/2025 20:13:17	Follow Up	216	Rockaway Beach
11/26/2025 20:37:48	Civil Service	216	Rockaway Beach
11/26/2025 22:42:54	Civil Service	216	Rockaway Beach
11/27/2025 18:53:13	Road Hazard	216	Rockaway Beach
11/27/2025 22:37:09	Incom 911	216	Rockaway Beach
11/28/2025 16:08:40	Harassment	213	Rockaway Beach
11/28/2025 17:42:41	80	216	Rockaway Beach
11/28/2025 17:43:07	Civil	216	Rockaway Beach
11/28/2025 19:12:20	Property	216	Rockaway Beach
11/28/2025 19:34:01	Fireworks	216	Rockaway Beach
11/28/2025 20:00:43	Fireworks	216	Rockaway Beach
11/29/2025 12:42:20	Traffic Stop	215	Rockaway Beach
11/29/2025 15:25:35	Property	215	Rockaway Beach
11/29/2025 17:37:40	Suspicious	216	Rockaway Beach
11/29/2025 22:33:31	Welfare check	216	Rockaway Beach
11/30/2025 17:31:11	Vehicle	217	Rockaway Beach
	Total: 193		

12/2/2025 9:54:12 AM



Monthly Report to Council – December 2025

Prepared by: Dan W. Emerson, Public Works Superintendent

Water

System Operations & Leak Response

- Multiple water leaks were repaired throughout town, including locations on N. Pacific (861, 846, 757), Adah Hidy & Geneva.
- Replaced meters and meter boxes at 853 N Pacific, 630 Pacific View Drive, and several additional locations as part of ongoing maintenance to improve metering accuracy.
- Completed 118 rereads and one shut-off for repair at 936 S. Beacon.

Major Mainline Break – Nedonna (Emergency Event)

On November 20, 2025, at approximately 6:00 PM, our Mission alarm system and dispatch notified staff of a sudden systemwide pressure loss. Crews located a major break on a primary transmission line supplying the entire community. Public Works immediately responded, isolated the damaged section, restored flow to town, and initiated emergency operational adjustments. Given the scale and urgency, **Advanced Excavation**—our preferred contractor for critical, time-sensitive repairs—was called in and mobilized overnight. The crew replaced a 20-foot section split longitudinally, completed all required testing the next morning, and restored full service. I am extremely proud of staff for their professionalism and long overnight hours to protect the community's water system.

Sewer

- Staff rodded and camera-inspected a sewer line at 673 S. Easy Street following a plug; issue was cleared.
- Staff inspected several sewer crossings along new waterline installations on N. Pacific to ensure compliance with OHA separation standards.
- Heavy storms on November 6 resulted in staff putting out emergency generators overnight at multiple lift stations.
- Routine lift-station maintenance continued, including grease removal from pumps at N. 4th and N. 12th.



- Electrical troubleshooting identified a bad VFD (variable frequency drive) for influent pump#1. Staff scheduled with electricians and programs to install the new VFD.
 - Vacuum priming pump #1 failed; staff ordered and replaced.
 - Flow meter at the wastewater plant has been intermittently failing; staff ordered replacement and scheduled for install 12/3/25.
 - Staff contacted OSHA for consultation visit and compliance inspections.
-

Roads, Streets & Parks

Street Maintenance & Drainage

- Cleared drains, addressed king tide-impacted areas, and removed sediment from the creek at Tillamook Ave.
- Unplugged culvert on Riley Street ahead of anticipated rainfall.
- Continued ditch and culvert maintenance across multiple locations, including S. Beacon, Sheldon Lane, White Dove, Saltair Creek, and Rock Creek.
- Public works has ordered cold asphalt mix allowing for potholes to be fixed in the winter.
- Cut limbs along the Boardwalk; brush-cut S. Coral off S. 6th and the corner of Hwy 101 & Washington.
- Removed trees near the upper shop and continued hedge trimming near Rock Creek.
- Repaired traffic signs S. 6th & Front, N. 3rd & Palisades, and Lagoon of Nehalem.

Facilities & Holiday Preparation

- Picked up and stood the City Christmas Tree, restrung sand dollar and seagull decorations, repaired Anchor Street Park door, and installed pole lights.
- Installed two new vanities and sinks at the Community Center; serviced City Hall doors; pressure-washed park slabs. Helped set up and take down tree lighting event.

Unique Incidents

- Retrieved a deceased cow from the beach in Nedonna.
-

N. Pacific Street Project

Advanced Excavation continues progress on the N. Pacific Street improvements, including:



- Thursday 12/4/25 the contractor is scheduled to pressure test the installed water system, assuming pressure test passes chlorination is next with water testing as required per OHA and then flushing before any water will be supplied to customers.
- Installation of new sewer manholes, user lines, and cleanouts have all been completed.
- Ongoing installation of new 8" water main, and new storm drainage infrastructure.

Summary

November brought a mix of routine maintenance, utility repairs, storm preparation, and a significant emergency response effort. Staff showed exceptional dedication—particularly during the major transmission line failure in Nedonna—and continued progress on large capital projects while supporting community events and maintaining core city services.

❖ Please help pass along that the **City of Rockaway Beach is hiring** for the following positions:

- **Plant Operator I/II**
- **Utility Worker I/II**
(Placement depends on qualifications.)

Rockaway Beach is truly a great place to **start — and finish — your career**. Our Public Works team is known for long-term stability and exceptional employee retention. **More than 50% of our staff have been with the City for over 10 years**, with several team members serving far longer. This longevity speaks to the positive work environment, strong teamwork, and opportunities for growth within the department.

If you know anyone looking for a long-term, rewarding career in public service, please encourage them to apply.

I remain proud of our team's work ethic, adaptability, and commitment to serving Rockaway Beach.

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: City Council
FROM: Abram Tapia, City Planner
DATE: December 10, 2025

RE: Planning Department Monthly Report

LUBA 2025-001/2025-069:

On July 2, 2025, the Oregon Land Use Board of Appeals (LUBA) remanded the case brought by the Oregon Shores Conservation Coalition. In response, a public hearing to address this matter occurred on Tuesday, September 9, 2025. During this hearing, the City Council accepted new evidence and arguments limited to the two assignments of error identified by LUBA. As a result, the Council reversed the Planning Commission's decision from July 18, 2024, regarding application #PUD-24-1, ultimately denying the application. On October 7, 2025, the Final Order was signed and all interested parties were notified by both mail and email.

On October 23, 2025, the applicant, Nedonna Wave LLC, informed all parties of their intent to appeal the City Council decision, finalized on October 7, 2025. Staff have prepared and shared the local record with LUBA and Nedonna Wave LLC, the petitioner in this case, on November 6, 2025. There have not been any significant updates since the last Planning Department Monthly Report. The petitioner submitted the petition for review, which indicates what aspect of the Final Order they seek to appeal, on December 1, 2025. Staff are consulting with legal counsel to ascertain the appropriate next steps as the appeal develops.

Project to Modernize the Comprehensive Plan, Zoning Ordinance, and Subdivision Ordinance:

On October 2, 2025, after a successful grant proposal, DLCD's Housing Accountability and Production Office (HAPO) offered the City of Rockaway Beach a Housing Planning Assistance grant award for the 2025-2027 biennium. This project began and is expected to finalize by March of 2027.

The funding is specific for housing-related amendments. In conversation with DLCD, the City intends to seize this opportunity to pursue a wider code modernization project. This project seeks to rejuvenate our land use code by re-organizing existing land use regulations (including the Comprehensive Plan), identification of areas where the zoning and subdivision ordinance are not in compliance with State housing law and amending them, and the creation of a new Comprehensive Plan and Zoning Map. City staff look forward to working with Cascadia Partners, a Portland-based consulting firm the City partnered with during the Middle Housing Zoning Ordinance Amendment process, in this endeavor.

Permit Review:

In the month of November, four zoning permits and lot division applications were processed and approved. Currently, there are seven permits under review, and they are progressing toward completion.

**CITY OF ROCKAWAY BEACH, OREGON
ORDINANCE NO. 2025-05**

**AN ORDINANCE AMENDING ROCKAWAY BEACH CODE OF ORDINANCES
CHAPTER 53: WATER**

RECITALS:

1. The Rockaway Beach City Council wishes to update Rockaway Beach Code of Ordinances (Code), Chapter 53 to adjust billing dates to ensure adequate time for mail delivery and for customers to make payments.

Now, therefore, the City of Rockaway Beach ordains as follows:

Section 1. The City of Rockaway Beach Code of Ordinances, **Subsection 53.11(C)** is hereby amended, in full, as follows:

(C) Metered rates are payable on or before the seventeenth day of the month following billing. Meters will be read on or about the sixteenth day of the month and consumers of city water shall be billed on or about the twenty-fifth day every other month for water used during the preceding 2 months.

Section 2. The City of Rockaway Beach Code of Ordinances, **Subsection 53.11(D)** is hereby amended, in full, as follows:

(D) All charges shall be deemed delinquent if not paid by the seventeenth day of the month following billing.

Section 3. Severability Clause. A determination of invalidity or unconstitutionality by a court of competent jurisdiction of any clause, sentence, paragraph, section, or part of this ordinance shall not affect the validity of the remaining parts to this ordinance.

Section 4. Effective Date. This ordinance shall become effective 30 days after its adoption by the City Council.

1st reading by the Rockaway Beach City Council _____.

2nd reading by the Rockaway Beach City Council _____.

Adopted and Approved by the Rockaway Beach City Council _____.

Charles McNeilly, Mayor

City Council	Aye/Nay
Mary McGinnis	/
Tom Martine	/
Kiley Konruff	/
Pat Ryan	/
Penny Cheek	/

Attest:

Melissa Thompson, City Recorder

**CITY OF ROCKAWAY BEACH, OREGON
ORDINANCE NO. 2025-06**

**AN ORDINANCE AMENDING ROCKAWAY BEACH CODE OF ORDINANCES
CHAPTER 52: SEWERS**

RECITALS:

1. The Rockaway Beach City Council wishes to update Rockaway Beach Code of Ordinances (Code), Chapter 52 to remove outdated language referencing specific staff members.
2. The City Council acknowledges the need to adjust billing dates to ensure adequate time for mail delivery and for customers to make payments.

Now, therefore, the City of Rockaway Beach ordains as follows:

Section 1. The City of Rockaway Beach Code of Ordinances, **Subsection 52.06(A)** is hereby amended, in full, as follows:

(A) No unauthorized person shall uncover, make any connections with or opening into, use, alter or disturb any public sewer or appurtenance thereof without first making written application and receiving approval from the city;

Section 2. The City of Rockaway Beach Code of Ordinances, **Section 52.09** is hereby amended, in full, as follows:

§ 52.09 COLLECTION OF FEES; CHARGES.

The city may use the means for collecting of sewer charges or fees, as are provided by the laws of the State of Oregon and/or are authorized by the charter and ordinances of the city. All sewer charges shall be made, enforced and collected as follows:

(A) The city shall collect the sewage rates and charges from each user of the sewage facilities or of water from the City Public Works Department. All charges shall be shown on the regular water bill. The Public Works Department of the city may enforce the collection of rates and charges for the use of sewage facilities by withholding delivery of water to any premises.

(B) Where a leak exists underground between the meter and the building and the same is repaired within 10 days after the consumer of the premises has been notified in writing of the leakage, the city may allow an adjustment of up to 50% of the estimated excess consumption provided that the consumer notified the city of the repair and the City Public Works Department has confirmed that the repair has been satisfactorily completed.

(C) When the user is the property owner, any delinquencies in payment thereof may be certified to the assessor for Tillamook County, Oregon, in accordance with the Oregon Revised Statutes. In addition, if the fee or charge is not paid to the city by the seventeenth of the month following billing, the fee shall be deemed to be delinquent. If the charges are not paid by the

thirtieth day of the month following billing, the fee or charge may become a lien in favor of the city against the property served if the property is owned by the user. The city shall make a record of the lien in favor of the city in the city lien docket or book. If the user is not the property owner of the serviced property, then the city may proceed by any action by law or statute to recover the fees and charges. Any overdue sewer charge or fee further may be collected, at the option of the city and/or by an action at law in the name of the city.

Section 3. The City of Rockaway Beach Code of Ordinances, **Subsection 52.10(C)** is hereby amended, in full, as follows:

(C) Sewer user charges shall be set by the Council by resolution and shall be payable as provided in this chapter.

Section 4. The City of Rockaway Beach Code of Ordinances, **Subsection 52.10(D)** is hereby amended, in full, as follows:

(D) Rates and charges for sewage facilities shall be delinquent if not paid by the seventeenth day of the month following the billing.

Section 5. Severability Clause. A determination of invalidity or unconstitutionality by a court of competent jurisdiction of any clause, sentence, paragraph, section, or part of this ordinance shall not affect the validity of the remaining parts to this ordinance.

Section 6. Effective Date. This ordinance shall become effective 30 days after its adoption by the City Council.

1st reading by the Rockaway Beach City Council _____.

2nd reading by the Rockaway Beach City Council _____.

Adopted and Approved by the Rockaway Beach City Council _____.

Charles McNeilly, Mayor

City Council	Aye/Nay
Mary McGinnis	/
Tom Martine	/
Kiley Konruff	/
Pat Ryan	/
Penny Cheek	/

Attest:

Melissa Thompson, City Recorder

RESOLUTION NO. 2025-51

A RESOLUTION ADOPTING NEW SEWER USER RATES & CHARGES

WHEREAS, the Rockaway Beach Code Chapter 52 provides authority for the City Council to set sewer user charges by resolution; and

WHEREAS, the City has not adjusted sewer rates since 2009; and

WHEREAS, the City has subsequently paid down all sewer debt; and

WHEREAS, HDR Engineers have worked with the City to complete a sewer rate study and determined that rates must be adjusted to provide sufficient revenue to operate and maintain the City's sewer utility infrastructure; and

WHEREAS, the City wishes to establish annual sewer rate adjustments for a five-year period; and

WHEREAS, in compliance with ORS 294.160, the Council held a public hearing on December 10, 2025 to provide an opportunity for interested persons to comment on the new sewer charges.

NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS FOLLOWS:

Section 1. The user rates and charges for the City of Rockaway Beach sewer system are adopted as follows:

<i>All Customers</i>	<i>\$ / Acct. / Bi-Monthly</i>				
	2026	2027	2028	2029	2030
Sewer Base Rate	\$100.50	\$109.00	\$118.30	\$128.40	\$139.30
Sewer Master Plan Charge	8.40	9.10	9.90	10.70	11.60
Sewer Debt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Bi-Monthly Base Charges Total*</i>	\$108.90	\$118.10	\$128.20	\$139.10	\$150.90
<i>Consumption/overage charge: *Plus \$2.60 for each additional 100 cubic feet [748 gallons] of water used over the 1600 cubic feet minimum.</i>					

Section 2. Rates in Section 1 shall be effective with the billing cycle beginning January 2026, and shall be increased annually each January as provided in Section 1.

Section 3. Previous sewer rates are repealed upon the effective implementation of the foregoing rates.

Section 4. This Resolution shall be effective immediately upon adoption.

APPROVED AND ADOPTED BY THE CITY COUNCIL THE 10TH DAY OF DECEMBER 2025.

APPROVED

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

RESOLUTION NO. 2025-52

A RESOLUTION SETTING THE MEETING CALENDAR FOR 2026

WHEREAS, the City Charter provides that the Council shall meet in the City regularly at least once a month; and

WHEREAS, City Code Chapter 33 provides that the Council shall hold 1 regular meeting on the second Wednesday of each month at 6:00 p.m., and the Council may by resolution at any meeting, either regular or special, change the day and/or time of any future meeting so long as the minimum 1 regular City Council meeting each month is observed; and

WHEREAS, Council Meeting Rules and Procedures provide that Workshops shall be held at least once a month, on the second Wednesday at 4:30 p.m.; and

WHEREAS, Council Meeting Rules and Procedures provide that the meeting calendar shall be set by the Council each December for the following year; and

WHEREAS, the Council wishes to change the July meeting date to July 15th and the November meeting date to November 18th to accommodate holidays.

NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS FOLLOWS:

Section 1. The City of Rockaway Beach City Council sets the following meeting dates for 2026:

January 14, 2026
February 11, 2026
March 11, 2026
April 8, 2026
May 13, 2026
June 10, 2026
July 15, 2026
August 12, 2026
September 9, 2026
October 14, 2026
November 18, 2026
December 9, 2026

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

**APPROVED AND ADOPTED BY THE CITY COUNCIL THE 10TH DAY OF
DECEMBER 2025.**

APPROVED

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder

RESOLUTION NO. 2025-53

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT TO ACQUIRE AN OPTION TO PURCHASE REAL PROPERTY IN THE LOWER JETTY CREEK WATERSHED

WHEREAS, the City of Rockaway Beach and L & C Tree Farms, LLC, acting through its Manager, Nuveen Natural Capital LLC, previously approved a Letter of Intent to negotiate an Option Agreement for the City's acquisition of the lower Jetty Creek Watershed; and

WHEREAS, the parties wish to enter into an Option Agreement, pending review and approval from the Oregon Watershed Enhancement Board (OWEB), which has granted funding for the acquisition; and

WHEREAS, the parties are in negotiation of the details of the Option Agreement, the current working draft of which is described in the memo attached as Exhibit A which would provide the City a right to purchase the property identified in the map attached as Exhibit B.

NOW, THEREFORE, THE CITY OF ROCKAWAY BEACH RESOLVES AS FOLLOWS:

Section 1. The City of Rockaway Beach City Council hereby authorizes the City Manager to sign and to carry out all necessary actions to execute an Option Agreement in substantially the form described in Exhibit A, with such revisions as the City Manager and counsel negotiate.

Section 2: The City of Rockaway Beach City Council further authorizes the City Manager to execute an Amendment to the Letter of Intent with Nuveen Natural Capital LLC extending the Letter of Intent deadline for Option Agreement execution to January 31, 2026.

Section 3. This Resolution shall be effective immediately upon adoption.

APPROVED AND ADOPTED BY THE CITY COUNCIL THE 10TH DAY OF DECEMBER 2025.

APPROVED

Charles McNeilly, Mayor

ATTEST

Melissa Thompson, City Recorder



TO: Rockaway Beach City Council
FROM: Daniel Wear, Sustainable Northwest
SUBJECT MEMO: Option Agreement Overview - the City of Rockaway Beach and Nuveen Natural Capital
DATE: December 3, 2025

Discussion / Analysis

The City of Rockaway Beach (the City)'s primary water supply comes from Jetty Creek (the Watershed), a stream which originates within a 1,300-acre forested watershed located three miles north of the City. Since 2023, the City has been working closely with the landowner of the lower 595-acres of the Watershed, Nuveen Natural Capital (and their land manager, Lewis and Clark Tree Farms) and continues to move towards an acquisition of an identified 800-acre parcel of forestland containing 595-acres of the Watershed.

In June of 2024, the City signed a Letter of Intent with Nuveen. This Letter of Intent identified the overarching goal of the City to acquire the identified 800-acres of forestland containing the watershed. Within the document, two main priorities were identified. The first was the creation of an Option Agreement, required by December 31, 2025. The second was Nuveen's commitment to hold the property from additional management or sale through December 31, 2026. This Letter of Intent has allowed the City to effectively fundraise public and private funding for this effort. Since its signing, the City has secured \$1.25 Million in funding to directly support the property's acquisition¹, is in the process of receiving a low interest and potentially forgivable loan², and received additional funding of approximately \$250,000 to secure a timber valuation, property appraisal, and legal support for this acquisition effort, along with the development of a forest stewardship plan.³

Option Agreement Status

The current priority for the City is to execute an Option Agreement before the end of December 2025. This agreement will establish a clear pathway to a property acquisition by December 31, 2026. The Option Agreement will outline multiple targets and contingencies to ensure the City can effectively proceed to enter into a binding purchase agreement. Additionally, this Option Agreement will establish protections to both the City and Nuveen as it relates to the condition of the property, purchase price negotiation, funding and budget contingencies to ensure all parties are comfortable proceeding to an acquisition by the December 31, 2026 deadline identified in the Letter of Intent.

¹ Funding was awarded through the Oregon Watershed Enhancement Board's Drinking Water Source Protection Grant Program, all agreement must be reviewed and approved by OWEB.

² The City is awaiting final terms of a Clean Water State Revolving Fund Loan through the Oregon Department of Environmental Quality. This loan has the potential of being 50% forgivable up to \$2 million dollars.

³ Funding provided through the Oregon Health Authority's Drinking Water Source Protection Program.



the City is currently contracting with Stephen F. Cook, an Attorney (our Attorney) who has expertise in land acquisitions in Oregon and Washington, to develop and help negotiate an option agreement in line with the City's needs. Our attorney is working closely with City Staff and Contractors, as well as Oregon Watershed Enhancement Board (OWEB) Staff and Contractors, to negotiate an option agreement that the City can sign prior to the end of 2025.⁴ To date, our Attorney has developed a draft Option Agreement in line with OWEB standards and shared it with Nuveen. We then received back from Nuveen's attorney Nuveen's proposed revisions to the draft the City's attorney prepared. the City staff and its attorney are working with Nuveen to revise and refine the agreement with the goal of arriving at a final version that works for both parties.

The Option Agreement is a complex document that will contain upwards of fifteen focus areas. Many of these sections are standard across property sales, however in this Option Agreement, there are a few priorities it is important for City Council to be aware of.

The Main Items Option Agreement Will Contain:

- **Term & Ability to Extend:** Once signed the Option Agreement will confirm that, through December 31, 2026, the City will have the right (but no obligation) to purchase the property. Upon executing this option agreement, the City will pay \$1,000, known as an "Option Money Payment"; this is standard practice when signing an Option Agreement.
 - If a sale is not possible within the initial term, Optionee (the City) may request an extension of six months. This extension must be mutually agreed upon and if extended, the City must pay an additional \$5,000, known as an "Extension Payment".⁵
- **Ability to Exercise Option Agreement:** Sixty Days prior to the City's preferred Close Date, the City will confirm with Nuveen that the City is proceeding with the purchase of the property for an agreed upon Purchase Price. If no agreement on price is reached by this date, or if the City decides against proceeding with the purchase, the Option Agreement will expire with no additional commitment by Nuveen nor the City regarding the identified property.
- **Conditions Prior to Exercising Option and Closing:** The agreement will commit the City, as the optionee, to perform due diligence on the property to ensure the property conditions are in line with its expectations. Examples of these items include an Environmental Site Assessment to accept all conditions on property as is, an approved Property Appraisal, a current Title Report,⁶ and all other requirements to ensure the City's comfort in acquiring the property. If any of those conditions are not met, the City can choose not to proceed with the purchase.

⁴ The signed Letter of Intent identified the end of 2025 as the preferred deadline for an co-signed upon Option Agreement between the City and Nuveen.

⁵ All option money payments will go towards the acquisition as it proceeds, or be repaid to the City if the acquisition fails to move forward.

⁶ Items such as a Property Appraisal, Title Reports, and Environmental Site Assessment are requirements in the awarded Oregon Watershed Enhancement Board Funding and has been budgeted and planned for in the acquisition process.



- **Closing Process and Closing Costs:** The agreement will outline the escrow and financial closing process; this will include a closing window – which would be directly tied to the timing of the Exercised Option Agreement. This will also identify which of the City or Nuveen pays specific closing costs.

What the Option Agreement will not contain:

1. **Final Purchase Price:** The Option Agreement will not contain a final purchase price. Rather, the agreement will identify that the purchase price will be identified in the coming quarter, prior to the Date of the City's required Exercised Option Agreement.
2. **Official Commitment to Acquire the 800-Acre Lower Jetty Creek Parcel:** Securing the Option Agreement does not commit the City to acquiring the property, or to making any irrecoverable payments within this process.

The Option Agreement will not commit the City to the official purchase of the property, nor will it commit the City to pay a certain price for the identified 800-acre parcel. However, the Option Agreement will act as a mechanism to formalize the City's interest in acquisition and will identify the formal process to take place when the City is able to formally commit to acquiring the property. The Option Agreement will, instead, provide the City a right to purchase the property, if it exercises the option, and if the property and other conditions are satisfactory.

While the Option Agreement is still in negotiation, the City staff and the City's attorney believe it is likely that the City and Nuveen can complete negotiation of the Option Agreement, arriving at a version satisfactory to the City, before the end of December.

Requested Actions:

- (1) Given the timeline for signing an Option Agreement, identified in the Letter of Intent as no later than December 31, 2025, and the significant progress that has been made to date towards the acquisition of the Lower Jetty Creek Watershed, City Council should consider at its December 10 meeting granting the City Manager authority to sign the Option Agreement once the City Manager, the City's Contract Attorney, City Staff, and Contractors agree that negotiations have produced a version of the Option Agreement acceptable to the City.
- (2) To ensure the City does not miss the deadline to enter an Option Agreement if the parties do not finalize the Option Agreement before the end of December, it would also be advantageous for the City Council to grant the City Manager authority to sign any amendments to the current Letter of Intent to extend the deadline for entering into an Option Agreement into early 2026. That would ensure adequate time is given to City Staff and Contractors to develop an Option Agreement which all parties are comfortable with.



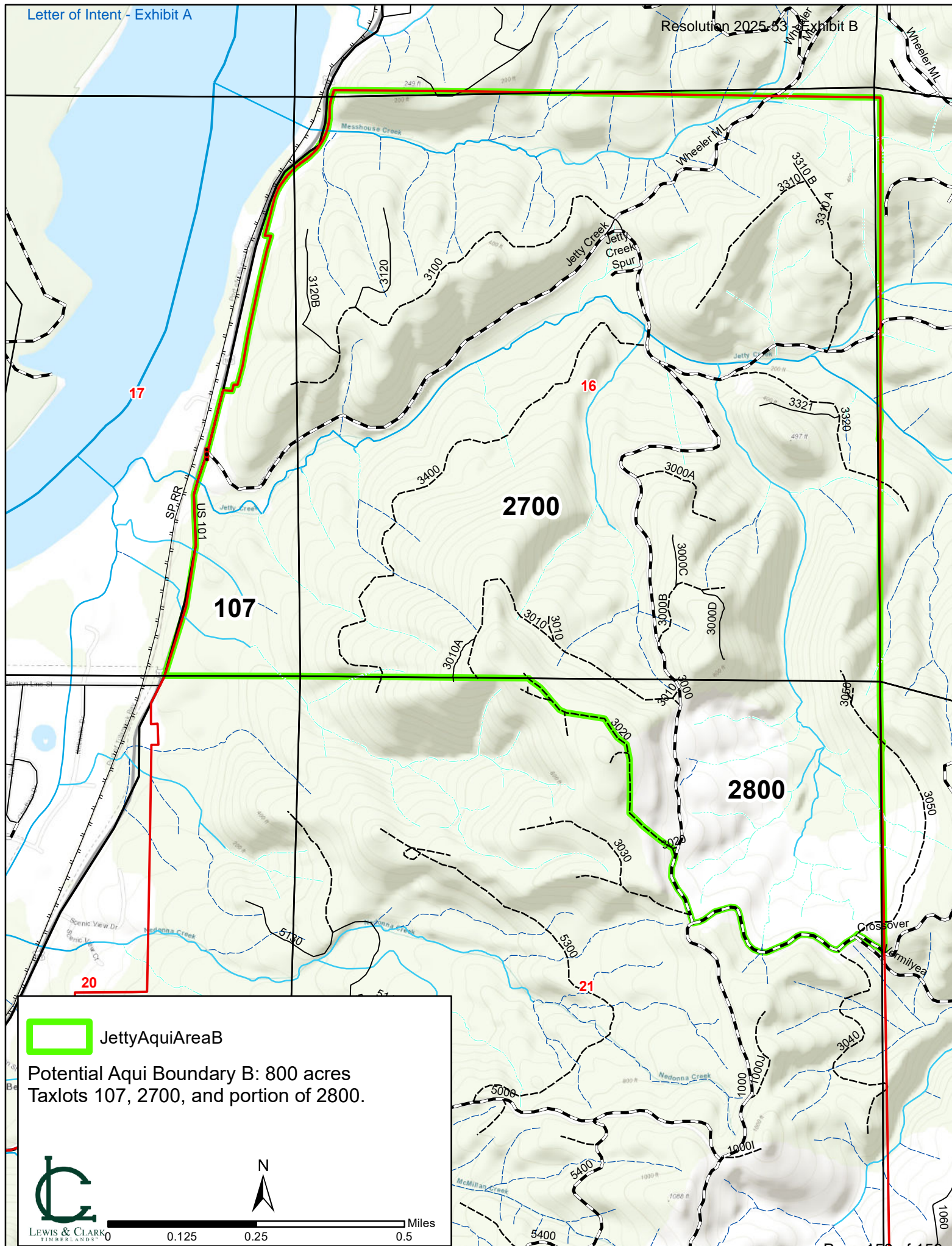
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Daniel Wear, Senior Forest Program Manager, Sustainable Northwest

CC: Luke Shepard, City Manager

Mary Mertz, Public Works Director

Stephen Cook, Attorney



Coffee with Mayor November 20, 2025

Speeding and pedestrian safety is top of mind with attendees:

- Attendee stated that she heard that the city had purchased speed bumps to be installed in Spring 2026. Mayor stated that he had not heard that the city had taken such action. Consensus was that there is a speeding problem that needs to be addressed by the city.
- Attendee pointed out that drivers entering Rockaway Beach from the south (traveling north) too often miss the 20-mph sign. He suggested asking ODOT to add a sign announcing the speed limit change prior to the speed limit change. He went on to suggest the Sheriff's Office place the electronic Your Speed sign just north of the Little White Church (point of speed reduction) to alert drivers of the new speed limit and their current speed.
- Attendee asked if the 20-mph speed limit could be extended further north. Mayor shared that city got 20-mph speed limit because of Oregon Department of Transportation declaring our downtown a business district. North of the business district does not qualify as a business district.
- Concern about pedestrian safety and crosswalk enforcement was mentioned by multiple attendees. They pointed out that due to the nature of our community visitors and residents cross 101 north and south of our downtown business district.

Resident who lives on S. Easy St. asked about RVs being used as dwelling units. City municipal code § 131.127 TRAVEL TRAILERS AND OTHER PORTABLE STRUCTURES covers RVs.

(A) No person shall occupy or live in any self-contained travel trailer, camper vehicle, van, trailer house or other portable or migratory structure used for living or sleeping purposes within the city unless:

(1) It is parked in a campground licensed by the city which is equipped with sanitary facilities and water for domestic use; or

(2) It is parked in conformance with the provisions of the city's zoning regulations;
or

(3) It is parked on private property, which is already serviced with electricity, water and sanitary facilities, by visitors of the owner of the property and a permit therefor has been obtained from the City Recorder or the Police Department, or it is parked on private property by the owner of the property already serviced with electricity, water and sanitary facilities, and a permit therefor has been obtained by the owner of the property from either the City Recorder or the Police Department, such permit to be valid for 4 days and renewable once for 4 days.

Coffee with Mayor November 20, 2025

Attendee spoke of his picking up trash along 101 between Washington and S. 6th St sharing that too many visitors to the Big Tree Nature Walk leave their trash on the ground around the entrance and across 101. He also expressed safety concerns for those parked on 101 and asked that the city add parking. Mayor mentioned that the City Council instructed City Manager Shepard to kick off a project to expand parking in Rockaway Beach. Attendee also suggested the city use eminent domain to acquire the lot on the south side of the Big Tree Nature Walk parking lot to add parking. Mayor was not a fan of this action.

Attendee made a pitch for more bike racks in Rockaway Beach and a marked bike path through town for recreation and circumnavigation in town. Mayor encouraged the attendee to find support in the City of Rockaway Beach 2025-2029 Strategic Plan as a good starting point to getting Council support.

Attendee pointed out that blind spots are created when cars park in front of Tie Breaker and City Hall on 101 which makes it difficult to safely turn left onto 101; and asked the city to remove those parking spots.

Attendee asked that the city do something to keep rodents out of the city's emergency radio equipment shack.

Attendee expressed concern about the impacts on the city of the Cascadia event and subsequent tsunami. Mayor said the city has kicked off the effort to move the Fire Department out of the inundation zone. She was also curious about the FEMA BiOp. Mayor gave her his business card and suggested they meet.

Attendee asked about Clear Lake, the possibility of the surrounding area becoming a park and not removing the Beaver Dam. Mayor pointed out Clear Lake is an important part of the city's stormwater management system.