4:45 PM
12/30/25
Cash Basis

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10- General Fund				
10-0000 · Beginning Fund Balance	354,611.00	344,985.00	9,626.00	102.8%
10-0001 · Property Taxes - Current	653,975.25	710,498.00	-56,522.75	92.0%
10-0002 · Property Taxes - Prior Years	18,716.63	27,000.00	-8,283.37	69.3%
10-0003 · Charter Communications	21,217.14	51,000.00	-29,782.86	41.6%
10-0004 · NW Natural Gas	0.00	42,000.00	-42,000.00	0.0%
10-0005 · Pacific Power & Light	38,104.94	89,000.00	-50,895.06	42.8%
10-0006 · Recology Western Oregon	11,168.68	26,000.00	-14,831.32	43.0%
10-0008 · CenturyLink/Qwest	0.00	1,675.00	-1,675.00	0.0%
10-0013 · Fines & Forfeitures	14,419.00	35,000.00	-20,581.00	41.2%
10-0014 · City Business License	14,996.87	25,000.00	-10,003.13	60.0%
10-0017 · OLCC	15,092.00	38,500.00	-23,408.00	39.2%
10-0018 · GRFD	0.00	266,502.00	-266,502.00	0.0%
10-0038 · Technology Fee	67.90	200.00	-132.10	34.0%
10-0021 · Miscellaneous				
10-0043 · OLCC Local Permit	75.00	0.00	75.00	100.0%
10-0022 · LUC (Land Use Compatibility)Fee	180.00			
10-0023 · Alarm Permit Fee	15.00			
10-0024 · Parking Tickets	110.00			
10-0025 · Court Miscellanous	1,415.00			
10-0026 · Vegetation/Grading Permit Fee	200.00			
10-0030 · Copies of reports & documents	0.50			
10-0032 · Sign Permit	300.00			
10-0033 · Police Report - copies	30.00			
10-0021 · Miscellaneous - Other	3,655.91	28,000.00	-24,344.09	13.1%
Total 10-0021 · Miscellaneous	5,981.41	28,000.00	-22,018.59	21.4%
10-0034 · Marijuana Tax	20,631.97	43,000.00	-22,368.03	48.0%
10-0035 · Cigarette Tax	470.73	1,100.00	-629.27	42.8%
10-0039 · Interest	4,354.28	20,000.00	-15,645.72	21.8%
10-0042 · Planning Permits & Fees	5,970.00	15,000.00	-9,030.00	39.8%
10-0050 · HERT Tax	180.02	500.00	-319.98	36.0%
10-0051 · Dog Control	6.00	200.00	-194.00	3.0%
10-0053 · Transient Room Tax	393,164.49	589,000.00	-195,835.51	66.8%
10-0054 · Short-Term Rental Permit Fees	12,500.00	37,000.00	-24,500.00	33.8%
10-0057 · Division of State Lands	2,000.00	0.00	2,000.00	100.0%
10-0065 · Conflagration/Mobilization	32,494.58	185,000.00	-152,505.42	17.6%
10-0088 · Grants - Restricted	0.00	125,000.00	-125,000.00	0.0%
10-0089 · Grant- Restricted Fire/Staffing	0.00	35,000.00	-35,000.00	0.0%
10-0090 · InterFund Loan	40,000.00	300,000.00	-260,000.00	13.3%
Total 10- General Fund	1,660,122.89	3,036,160.00	-1,376,037.11	54.7%
20- Debt Service Fund				
20-0001 · Beginning Fund Balance	29,507.10	26,425.00	3,082.10	111.7%
20-0002 · Property Taxes - Current	265,827.70	271,000.00	-5,172.30	98.1%
20-0003 · Property Taxes - Prior Years	18,445.75	17,250.00	1,195.75	106.9%
20-0039 · Interest	1,497.16	1,000.00	497.16	149.7%
Total 20- Debt Service Fund	315,277.71	315,675.00	-397.29	99.9%
30- Water Fund Resources				
30-0001 · Beginning Fund Balance	218,142.66	276,000.00	-57,857.34	79.0%
30-0039 · Interest	3,718.18	4,500.00	-781.82	82.6%
30-0040 · Other	0.00	5,000.00	-5,000.00	0.0%
30-0090 · Water Sales Receipts	841,872.22	1,304,660.00	-462,787.78	64.5%
30-0091 · Water Meter Install	10,409.50	15,000.00	-4,590.50	69.4%
Total 30- Water Fund Resources	1,074,142.56	1,605,160.00	-531,017.44	66.9%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
40 - Building				
40-0001 · Beginning Fund Balance	1,260.51	0.00	1,260.51	100.0%
40-0002 · Plan Review	34,824.25	93,700.00	-58,875.75	37.2%
40-0003 · Structural Permits	44,076.34	137,000.00	-92,923.66	32.2%
40-0004 · Plumbing Permit	6,076.52	20,000.00	-13,923.48	30.4%
40-0005 · Mechanical Permit	7,331.37	20,000.00	-12,668.63	36.7%
40-0006 · Technology Fee	1,800.05	5,500.00	-3,699.95	32.7%
40-0007 · Miscellaneous	165.25	6,300.00	-6,134.75	2.6%
40-0039 · Interest	113.74	250.00	-136.26	45.5%
40-0099 · Transfer - General Fund	3,700.00	10,000.00	-6,300.00	37.0%
Total 40 - Building	99,348.03	292,750.00	-193,401.97	33.9%
41 · Bench Program				
41-0001 · Beginning Fund Balance	19,489.34	19,500.00	-10.66	99.9%
41-0002 · Bench Purchase/Maintenance	0.00	110,000.00	-110,000.00	0.0%
41-0039 · Interest	340.57	200.00	140.57	170.3%
Total 41 · Bench Program	19,829.91	129,700.00	-109,870.09	15.3%
45- State Revenue Sharing				
45-0001 · Beginning Fund Balance	1,305.33	0.00	1,305.33	100.0%
45-0018 · State Apportionment	14,128.44	32,426.00	-18,297.56	43.6%
45-0019 · Miscellaneous	135.00	0.00	135.00	100.0%
45-0039 · Interest	96.30	275.00	-178.70	35.0%
Total 45- State Revenue Sharing	15,665.07	32,701.00	-17,035.93	47.9%
50- Road District				
50-0001 · Beginning Fund Balance	312,937.50	307,655.00	5,282.50	101.7%
50-0002 · Property Taxes - Current	39,335.16	43,000.00	-3,664.84	91.5%
50-0003 · Property Taxes - Prior Years	1,120.79	1,525.00	-404.21	73.5%
50-0005 · HERT Tax	6.59	10.00	-3.41	65.9%
50-0039 · Interest	5,438.30	2,850.00	2,588.30	190.8%
Total 50- Road District	358,838.34	355,040.00	3,798.34	101.1%
60- State Street				
60-0001 · Beginning Fund Balance	248,115.45	269,000.00	-20,884.55	92.2%
60-0020 · State Hwy Apportionment	81,332.24	158,000.00	-76,667.76	51.5%
60-0039 · Interest	4,191.69	7,000.00	-2,808.31	59.9%
Total 60- State Street	333,639.38	434,000.00	-100,360.62	76.9%
71- Water Reserve Fund				
71-0001 · Beginning Fund Balance	1,069,778.90	1,050,000.00	19,778.90	101.9%
71-0039 · Interest	18,545.74	25,000.00	-6,454.26	74.2%
71-0098 · Transfer From Water Fund	0.00	40,000.00	-40,000.00	0.0%
71-0099 · Transfer From General Fund	40,000.00	300,000.00	-260,000.00	13.3%
Total 71- Water Reserve Fund	1,128,324.64	1,415,000.00	-286,675.36	79.7%
72- Police Car Reserve Fund				
72-0001 · Beginning Fund Balance	36,004.51	35,795.00	209.51	100.6%
72-0039 · Interest	629.17	250.00	379.17	251.7%
72-0098 · Transfer State Revenue Sharing	0.00	2,500.00	-2,500.00	0.0%
Total 72- Police Car Reserve Fund	36,633.68	38,545.00	-1,911.32	95.0%
74- Fire Apparatus Reserve Fund				
74-0001 · Beginning Fund Balance	350,285.20	345,000.00	5,285.20	101.5%
74-0020 · Miscellaneous	4,500.00	0.00	4,500.00	100.0%
74-0039 · Interest	6,164.25	3,750.00	2,414.25	164.4%
74-0040 · Cost Recovery Services	0.00	10,000.00	-10,000.00	0.0%
74-0098 · Transfer State Revenue Sharing	0.00	2,500.00	-2,500.00	0.0%
Total 74- Fire Apparatus Reserve Fund	360,949.45	361,250.00	-300.55	99.9%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
75- Hazard Mitigation Fund				
75-0001 · Beginning Fund Balance	109,596.64	83,650.00	25,946.64	131.0%
75-0038 · Barrel Purchase/Annual Fee	320.00	1,000.00	-680.00	32.0%
75-0039 · Interest	1,918.09	850.00	1,068.09	225.7%
75-0040 · Hazard Mitigation Grant	0.00	50,000.00	-50,000.00	0.0%
Total 75- Hazard Mitigation Fund	111,834.73	135,500.00	-23,665.27	82.5%
78- Publ Works Equip. Reserve				
78-0001 · Beginning Fund Balance	44,018.72	36,250.00	7,768.72	121.4%
78-0039 · Interest	769.23	650.00	119.23	118.3%
78-0098 · Transfer From Water Fund	0.00	7,500.00	-7,500.00	0.0%
Total 78- Publ Works Equip. Reserve	44,787.95	44,400.00	387.95	100.9%
79-Building Reserve Fund				
79-0001 · Beginning Fund Balance	94,736.71	104,645.00	-9,908.29	90.5%
79-0039 · Interest	1,595.24	850.00	745.24	187.7%
79-0098 · Transfer State Revenue Sharing	0.00	2,500.00	-2,500.00	0.0%
Total 79-Building Reserve Fund	96,331.95	107,995.00	-11,663.05	89.2%
Total Income	5,655,726.29	8,303,876.00	-2,648,149.71	68.1%
Gross Profit	5,655,726.29	8,303,876.00	-2,648,149.71	68.1%
Expense				
10- General Fund Expenditures				
10- Administrative				
10- Personnel Services				
Compensation				
10-1000 · City Administrator	56,936.01	114,104.00	-57,167.99	49.9%
10-1001 · Treasurer	22,631.75	45,801.00	-23,169.25	49.4%
10-1003 · Administrative Assistant	39,157.25	78,474.00	-39,316.75	49.9%
10-1009 · Overtime	787.99	2,500.00	-1,712.01	31.5%
Total Compensation	119,513.00	240,879.00	-121,366.00	49.6%
10-1004 · Worker's Compensation	1,108.35	1,460.61	-352.26	75.9%
10-1005 · Social Security	9,125.65	18,427.21	-9,301.56	49.5%
10-1006 · PERS	28,749.97	58,942.89	-30,192.92	48.8%
10-1007 · Unemployment Insurance	766.28	3,428.50	-2,662.22	22.4%
10-1008 · Health/Lfe/Disability Insurance	36,628.20	85,983.67	-49,355.47	42.6%
10-1013 · WBF Assessment Tax	27.58	69.74	-42.16	39.5%
Total 10- Personnel Services	195,919.03	409,191.62	-213,272.59	47.9%
10- Material & Services				
10-1039 · Postage	2,284.55	5,500.00	-3,215.45	41.5%
10-1041 · Legal Services	12,425.58	44,000.00	-31,574.42	28.2%
10-1042 · Consumable Supplies/Materials	1,487.33	7,000.00	-5,512.67	21.2%
10-1043 · Printing & Advertising	789.78	3,500.00	-2,710.22	22.6%
10-1044 · Telephone	1,256.73	3,000.00	-1,743.27	41.9%
10-1045 · Utilities - Electricity & Gas	2,819.46	6,325.00	-3,505.54	44.6%
10-1046 · Audit	10,350.00	15,000.00	-4,650.00	69.0%
10-1048 · Insurance - Property, Liability	56,148.31	61,000.00	-4,851.69	92.0%
10-1050 · Election Expense	0.00	5,000.00	-5,000.00	0.0%
10-1051 · City Hall Maintenance	6,890.62	10,000.00	-3,109.38	68.9%
10-1052 · Professional Development	732.40	2,500.00	-1,767.60	29.3%
10-1053 · Office Machine Expense	5,113.08	9,100.00	-3,986.92	56.2%
10-1054 · Purchased Services	5,436.05	18,000.00	-12,563.95	30.2%
10-1055 · Elected Official Expense	2,408.19	5,500.00	-3,091.81	43.8%
10-1059 · Dues & Fees	4,765.42	7,500.00	-2,734.58	63.5%
10-1060 · Tech - Software/Hardware	29,885.17	53,000.00	-23,114.83	56.4%
10-1061 · Fuel/Vehicle Maintenance	1,068.63	0.00	1,068.63	100.0%
10-1099 · Payroll Processing Fees	1,212.50	3,100.00	-1,887.50	39.1%
Total 10- Material & Services	145,073.80	259,025.00	-113,951.20	56.0%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
10- Capital Outlay				
10-1081 · Equipment	364.99	1,000.00	-635.01	36.5%
Total 10- Capital Outlay	364.99	1,000.00	-635.01	36.5%
Total 10- Administrative	341,357.82	669,216.62	-327,858.80	51.0%
12- Police Department				
12- Personnel Services				
Compensation				
10-1200 · Chief of Police	62,294.10	122,386.00	-60,091.90	50.9%
10-1201 · Police Officers	88,381.24	175,393.00	-87,011.76	50.4%
10-1209 · Overtime Pay	14,780.81	46,500.00	-31,719.19	31.8%
Total Compensation	165,456.15	344,279.00	-178,822.85	48.1%
10-1204 · Worker's Compensation	4,551.98	8,827.01	-4,275.03	51.6%
10-1205 · Social Security	12,571.19	26,605.10	-14,033.91	47.3%
10-1206 · PERS	47,176.58	100,786.37	-53,609.79	46.8%
10-1207 · Unemployment Insurance	1,065.35	5,367.50	-4,302.15	19.8%
10-1208 · Health/Lfe/Disability Insurance	42,427.56	101,156.26	-58,728.70	41.9%
10-1213 · WBF Assessment Tax	37.66	79.64	-41.98	47.3%
Total 12- Personnel Services	273,286.47	587,100.88	-313,814.41	46.5%
12- Material & Services				
10-1242 · Consumable Supply/Material	33.98	1,000.00	-966.02	3.4%
10-1244 · Telephone	1,207.35	2,850.00	-1,642.65	42.4%
10-1247 · PD Investigation	922.86	5,000.00	-4,077.14	18.5%
10-1249 · Fuel/Vehicle Maintenance	7,011.19	13,000.00	-5,988.81	53.9%
10-1252 · Professional Development	2,752.53	7,000.00	-4,247.47	39.3%
10-1257 · Uniforms / PPE	264.66	2,000.00	-1,735.34	13.2%
10-1259 · Dispatch	8,547.60	25,000.00	-16,452.40	34.2%
10-1263 · Purchased Services	32,610.85	55,000.00	-22,389.15	59.3%
10-1270 · Tech - Software/Hardware	9,774.75	36,000.00	-26,225.25	27.2%
10-1264 · Dues & Fees	0.00	1,500.00	-1,500.00	0.0%
Total 12- Material & Services	63,125.77	148,350.00	-85,224.23	42.6%
12- Capital Outlay				
10-1281 · Equipment	0.00	4,549.12	-4,549.12	0.0%
Total 12- Capital Outlay	0.00	4,549.12	-4,549.12	0.0%
Total 12- Police Department	336,412.24	740,000.00	-403,587.76	45.5%
13- Fire Department				
13- Personnel Services				
Compensation				
10-1300 · Fire Chief	53,380.40	108,805.00	-55,424.60	49.1%
10-1302 - Train/Operation Staff	23,664.16	92,775.00	-69,110.84	25.5%
10-1303 · Part-time Labor	3,900.00	10,000.00	-6,100.00	39.0%
10-1309 · Overtime Pay	19,314.19	35,000.00	-15,685.81	55.2%
10-1311 · Conflagration Pay	5,539.00	48,000.00	-42,461.00	11.5%
10-1312 · Conflagration Overtime Pay	11,522.70	72,000.00	-60,477.30	16.0%
10-1314 · Temporary Grant Labor	27,650.48	28,500.00	-849.52	97.0%
Total Compensation	144,970.93	395,080.00	-250,109.07	36.7%
10-1304 · Worker's Compensation	14,289.75	20,546.42	-6,256.67	69.5%
10-1305 · Social Security	11,184.51	30,223.62	-19,039.11	37.0%
10-1306 · PERS	30,260.91	88,434.88	-58,173.97	34.2%
10-1307 · State Unemployment	1,092.50	6,867.50	-5,775.00	15.9%
10-1308 · Health/Lfe/Disability Insurance	19,976.22	67,438.17	-47,461.95	29.6%
10-1313 · WBF Assessment Tax	33.74	87.30	-53.56	38.6%
Total 13- Personnel Services	221,808.56	608,677.89	-386,869.33	36.4%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
13- Material & Services				
10-1342 · Consumable Supply/Material	1,913.95	3,000.00	-1,086.05	63.8%
10-1344 · Telephone	476.04	1,500.00	-1,023.96	31.7%
10-1345 · Utilities - Electricity & Gas	2,901.35	8,300.00	-5,398.65	35.0%
10-1380 · Utilities - Water	1,048.57	2,000.00	-951.43	52.4%
10-1348 · Accident Insurance	4,024.62	3,500.00	524.62	115.0%
10-1349 · Fuel/Vehicle Maintenance	11,460.68	48,000.00	-36,539.32	23.9%
10-1350 · Radio Maintenance	294.47	1,500.00	-1,205.53	19.6%
10-1351 · Fire Hall Maintenance	1,754.17	10,000.00	-8,245.83	17.5%
10-1352 · Professional Development	725.00	10,000.00	-9,275.00	7.3%
10-1360 · Gas & Clothing Maintenance	41,054.10	120,000.00	-78,945.90	34.2%
10-1361 · EMS Standing Orders	0.00	1,500.00	-1,500.00	0.0%
10-1362 · Medical Examinations	1,665.00	2,000.00	-335.00	83.3%
10-1363 · EMS Equip & Operations	1,257.71	5,500.00	-4,242.29	22.9%
10-1364 · Dispatch	8,547.60	25,000.00	-16,452.40	34.2%
10-1365 · Student Intern Program	600.00	10,000.00	-9,400.00	6.0%
10-1366 · CERT Materials & Services	0.00	1,500.00	-1,500.00	0.0%
10-1370 · Conflagration Expenses	2,883.53	32,000.00	-29,116.47	9.0%
10-1371 · Tech - Software/Hardware	4,440.61	10,000.00	-5,559.39	44.4%
10-1372 · Purchased Service	11,319.75	20,000.00	-8,680.25	56.6%
10-1373 · Dues & Fees	560.00	640.00	-80.00	87.5%
Total 13- Material & Services	96,927.15	315,940.00	-219,012.85	30.7%
13- Capital Outlay				
10-1381 · Equipment	662.82	15,000.00	-14,337.18	4.4%
Total 13- Capital Outlay	662.82	15,000.00	-14,337.18	4.4%
Total 13- Fire Department	319,398.53	939,617.89	-620,219.36	34.0%
14- Non Departmental				
14- Materials & Services				
10-1465 · Grant - Restricted	0.00	125,000.00	-125,000.00	0.0%
Total 14- Materials & Services	0.00	125,000.00	-125,000.00	0.0%
14- Debt Service				
14-1400 · Interfund Loan Repay - Water R	40,000.00	300,000.00	-260,000.00	13.3%
Total 14- Debt Service	40,000.00	300,000.00	-260,000.00	13.3%
14- Transfers				
10-1487 · Transfer to Building	3,700.00	10,000.00	-6,300.00	37.0%
Total 14- Transfers	3,700.00	10,000.00	-6,300.00	37.0%
Total 14- Non Departmental	43,700.00	435,000.00	-391,300.00	10.0%
15- Court				
15- Personnel Services				
Compensation				
10-1500 · Court Clerk	3,916.78	8,010.00	-4,093.22	48.9%
10-1501 · Overtime	2,226.90	3,000.00	-773.10	74.2%
Total Compensation	6,143.68	11,010.00	-4,866.32	55.8%
10-1504 · Worker's Compensation	9.18	9.38	-0.20	97.9%
10-1505 · Social Security	494.78	842.24	-347.46	58.7%
10-1506 · PERS	1,439.37	2,610.40	-1,171.03	55.1%
10-1507 · Unemployment Insurance	42.73	207.00	-164.27	20.6%
10-1508 · Health/Lfe/Disability Insurance	1,394.52	3,371.91	-1,977.39	41.4%
10-1513 · WBF Assessment Tax	1.48	3.39	-1.91	43.7%
Total 15- Personnel Services	9,525.74	18,054.32	-8,528.58	52.8%

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15- Material & Services				
10-1539 · Postage	430.95	1,000.00	-569.05	43.1%
10-1542 · Consumable Supply/Material	702.18	1,500.00	-797.82	46.8%
10-1545 · Jury & Witness Fees	0.00	350.00	-350.00	0.0%
10-1540 · Purchased Services- Judge	4,773.75	8,000.00	-3,226.25	59.7%
10-1552 · Dues & Fees	160.00	500.00	-340.00	32.0%
10-1560 · Tech - Software/Hardware	5,075.00	0.00	5,075.00	100.0%
10-1561 · Professional Development	0.00	1,500.00	-1,500.00	0.0%
Total 15- Material & Services	11,141.88	12,850.00	-1,708.12	86.7%
Total 15- Court	20,667.62	30,904.32	-10,236.70	66.9%
17- Planning				
17 - Personnel Services				
Compensation				
10-1700 · Planning Commission Assistant	17,618.92	36,044.00	-18,425.08	48.9%
10-1709 · Overtime	2,215.34	3,000.00	-784.66	73.8%
Total Compensation	19,834.26	39,044.00	-19,209.74	50.8%
10-1704 · Worker's Compensation	31.34	33.28	-1.94	94.2%
10-1705 · Social Security	1,542.63	2,986.84	-1,444.21	51.6%
10-1706 · PERS	4,609.36	9,257.25	-4,647.89	49.8%
10-1707 · Unemployment	131.53	669.00	-537.47	19.7%
10-1708 · Health/Lfe/Disability Insurance	6,275.22	15,173.50	-8,898.28	41.4%
10-1713 · WBF Assessment Tax	4.63	11.40	-6.77	40.6%
Total 17 - Personnel Services	32,428.97	67,175.27	-34,746.30	48.3%
17- Material & Sevices				
10-1739 · Postage	2,213.29	2,000.00	213.29	110.7%
10-1740 · Purchased Services - Planning	33,960.00	60,000.00	-26,040.00	56.6%
10-1741 · Legal Services	6,702.50	18,000.00	-11,297.50	37.2%
10-1742 · Planning Commission Expense	1,498.83	5,000.00	-3,501.17	30.0%
10-1745 · Mapping	2,500.00	6,500.00	-4,000.00	38.5%
10-1757 · Tech - Software/Hardware	621.17	2,000.00	-1,378.83	31.1%
Total 17- Material & Sevices	47,495.79	93,500.00	-46,004.21	50.8%
Total 17- Planning	79,924.76	160,675.27	-80,750.51	49.7%
18- Parks				
18- Personnel Services				
Compensation				
10-1801 · Public Works Labor	8,966.49	19,076.00	-10,109.51	47.0%
Total Compensation	8,966.49	19,076.00	-10,109.51	47.0%
10-1804 · Worker's Compensation	406.95	513.29	-106.34	79.3%
10-1805 · Social Security	685.36	1,459.29	-773.93	47.0%
10-1806 · PERS	2,085.86	4,522.84	-2,436.98	46.1%
10-1807 · State Unemployment	57.44	476.89	-419.45	12.0%
10-1808 · Health/Lfe/Disability Insurance	3,116.94	10,115.73	-6,998.79	30.8%
10-1813 · WBF Assessment Tax	2.05	6.86	-4.81	29.9%
Total 18- Personnel Services	15,321.09	36,170.90	-20,849.81	42.4%
18- Materials & Services				
10-1847 · Parks Maintenance & Repair	2,234.29	7,500.00	-5,265.71	29.8%
10-1849 · Fuel/Vehicle Maintenance	680.28	3,500.00	-2,819.72	19.4%
10-1850 · Restroom Maintenance	4,072.00	12,000.00	-7,928.00	33.9%
10-1880 · Utilities - Water	298.44	575.00	-276.56	51.9%
Total 18- Materials & Services	7,285.01	23,575.00	-16,289.99	30.9%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
18- Capital Outlay				
10-1881 · Equipment	309.00	1,000.00	-691.00	30.9%
Total 18- Capital Outlay	309.00	1,000.00	-691.00	30.9%
Total 18- Parks	22,915.10	60,745.90	-37,830.80	37.7%
Total 10- General Fund Expenditures	1,164,376.07	3,036,160.00	-1,871,783.93	38.4%
20 - Debt Service Fund				
20-2014 · 2021 Refunding Bond Interest	26,424.81	52,850.00	-26,425.19	50.0%
20-2015 · 2021 Refunding Bond Principal	0.00	240,000.00	-240,000.00	0.0%
2099 · Unappropriated Fund Balance	0.00	22,825.00	-22,825.00	0.0%
Total 20 - Debt Service Fund	26,424.81	315,675.00	-289,250.19	8.4%
30- Water Fund Expenditures				
30- Personnel Services				
Compensation				
30-3000 · Public Works Director	51,751.62	103,714.00	-51,962.38	49.9%
30-3001 · Water Clerk	18,515.50	37,473.00	-18,957.50	49.4%
30-3002 · Public Works	54,299.89	109,916.00	-55,616.11	49.4%
30-3009 · Overtime	4,664.58	22,000.00	-17,335.42	21.2%
30-3003 · Part Time Help	0.00	5,000.00	-5,000.00	0.0%
Total Compensation	129,231.59	278,103.00	-148,871.41	46.5%
30-3004 · Worker's Compensation	3,644.96	4,667.74	-1,022.78	78.1%
30-3005 · Social Security	9,854.07	21,274.90	-11,420.83	46.3%
30-3006 · PERS	32,988.69	70,103.77	-37,115.08	47.1%
30-3007 · Unemployment Insurance	829.77	5,679.73	-4,849.96	14.6%
30-3008 · Health/Lfe/Disability Insurance	34,613.40	105,838.31	-71,224.91	32.7%
30-3013 · WBF Assessment Tax	29.49	85.37	-55.88	34.5%
Total 30- Personnel Services	211,191.97	485,752.82	-274,560.85	43.5%
30- Materials & Services				
30-3039 · Postage	3,491.83	6,500.00	-3,008.17	53.7%
30-3042 · Consumable Supply/Material	301.58	4,500.00	-4,198.42	6.7%
30-3043 · Printing & Advertising	887.35	1,000.00	-112.65	88.7%
30-3044 · Telephone	476.04	1,500.00	-1,023.96	31.7%
30-3045 · Utilities - Electricity & Gas	23,165.52	45,000.00	-21,834.48	51.5%
30-3080 · Utilities - Water	2,438.39	5,750.00	-3,311.61	42.4%
30-3046 · Audit	1,500.00	1,500.00	0.00	100.0%
30-3047 · Supplies/Srvcs/Chemicals	19,020.42	40,000.00	-20,979.58	47.6%
30-3048 · Insurance - Property, Liability	28,000.00	30,000.00	-2,000.00	93.3%
30-3049 · Fuel/Vehicle Maintenance	3,810.60	21,000.00	-17,189.40	18.1%
30-3050 · City Hall Maintenance	0.00	5,000.00	-5,000.00	0.0%
30-3052 · Office Equipment Maintenance	0.00	2,000.00	-2,000.00	0.0%
30-3053 · Water Building Maintenance	7,026.01	25,000.00	-17,973.99	28.1%
30-3054 · Professional Development	2,321.10	5,000.00	-2,678.90	46.4%
30-3055 · Dues & Fees	1,163.00	4,500.00	-3,337.00	25.8%
30-3061 · System Operations & Repair	50,660.16	120,000.00	-69,339.84	42.2%
30-3063 · Chemical Water Analysis	47,495.63	93,000.00	-45,504.37	51.1%
30-3064 · Water Purchase	410,873.33	475,000.00	-64,126.67	86.5%
30-3065 · Purchased Service Meter Readers	5,931.36	15,120.00	-9,188.64	39.2%
30-3068 · Tools & Light Equipment	238.69	5,000.00	-4,761.31	4.8%
30-3072 · Engineering	0.00	5,000.00	-5,000.00	0.0%
30-3075 · Uniforms / PPE	1,137.24	5,000.00	-3,862.76	22.7%
30-3082 · Water Billing Program	6,809.25	19,000.00	-12,190.75	35.8%
30-3077 · Tech - Software/Hardware	3,889.58	5,000.00	-1,110.42	77.8%
Total 30- Materials & Services	620,637.08	940,370.00	-319,732.92	66.0%
30- Capital Outlay				
30-3083 · Office Equipment	0.00	5,000.00	-5,000.00	0.0%
30-3085 · Water Meter Replacement	4,236.73	5,000.00	-763.27	84.7%
Total 30- Capital Outlay	4,236.73	10,000.00	-5,763.27	42.4%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
30 · Transfers				
30-3098 · Transfer to Public Work Reserve	0.00	40,000.00	-40,000.00	0.0%
30-3094 · Transfer to Water Reserve	0.00	7,500.00	-7,500.00	0.0%
Total 30 · Transfers	0.00	47,500.00	-47,500.00	0.0%
30-3097 · Unappropriated Fund Balance	0.00	121,537.18	-121,537.18	0.0%
Total 30- Water Fund Expenditures	836,065.78	1,605,160.00	-769,094.22	52.1%
40- Building Expenditures				
40- Personnel Services				
Compensation				
40-4000 · Building Assistant	17,619.02	36,044.00	-18,424.98	48.9%
40-4001 · Overtime	0.00	3,000.00	-3,000.00	0.0%
Total Compensation	17,619.02	39,044.00	-21,424.98	45.1%
40-4004 · Worker's Compensation	31.34	33.28	-1.94	94.2%
40-4005 · Social Security	1,341.64	2,986.84	-1,645.20	44.9%
40-4006 · PERS	4,099.62	9,257.25	-5,157.63	44.3%
40-4007 · Unemployment	111.87	669.00	-557.13	16.7%
40-4008 · Health/Lfe/Disability Insurance	6,275.22	15,173.59	-8,898.37	41.4%
40-4013 · WBF Assessment Tax	4.01	11.40	-7.39	35.2%
Total 40- Personnel Services	29,482.72	67,175.36	-37,692.64	43.9%
40- Materials & Services				
40-4020 · Consumable Supply/Material	423.94	3,000.00	-2,576.06	14.1%
40-4021 · Professional Development	0.00	2,000.00	-2,000.00	0.0%
40-4022 · Bld Plan Review Purchased Ser	21,902.64	70,000.00	-48,097.36	31.3%
40-4023 · Bld Inspector Purchased Serv	34,697.37	103,000.00	-68,302.63	33.7%
40-4024 · Plumb Inspect Purchased Serv	4,924.50	15,000.00	-10,075.50	32.8%
40-4025 · Mechanic Inspect Purchased Serv	5,508.54	15,000.00	-9,491.46	36.7%
40-4026 · Short-Term Rental Inspections	0.00	2,500.00	-2,500.00	0.0%
40-4027 · Tech - Software/Hardware	217.50	5,074.64	-4,857.14	4.3%
40-4028 · Dues & Fees	2,130.94	10,000.00	-7,869.06	21.3%
Total 40- Materials & Services	69,805.43	225,574.64	-155,769.21	30.9%
Total 40- Building Expenditures	99,288.15	292,750.00	-193,461.85	33.9%
41- Bench Program Expenditures				
41- Materials & Services				
41-4120 · Materials & Supplies	0.00	25,000.00	-25,000.00	0.0%
41-4121 · Purchased Services	0.00	33,600.00	-33,600.00	0.0%
Total 41- Materials & Services	0.00	58,600.00	-58,600.00	0.0%
41- Capital Outlay				
41-4180 · Bench Purchase	0.00	22,200.00	-22,200.00	0.0%
Total 41- Capital Outlay	0.00	22,200.00	-22,200.00	0.0%
41-4190 · Unappropriated Fund Balance	0.00	48,900.00	-48,900.00	0.0%
Total 41- Bench Program Expenditures	0.00	129,700.00	-129,700.00	0.0%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
45- State Revenue Sharing Expen				
45- Materials & Services				
45-4550 · Celebration Materials/Services	1,707.65	3,000.00	-1,292.35	56.9%
45-4551 · Materials & Services	3,861.24	14,701.00	-10,839.76	26.3%
45-4552 · Community Care Services	0.00	1,000.00	-1,000.00	0.0%
45-4559 · South County Food Bank	0.00	500.00	-500.00	0.0%
45-4560 · St. Vincent de Paul	0.00	500.00	-500.00	0.0%
45-4564 · Court Advocate Program	0.00	500.00	-500.00	0.0%
45-4565 · Seaside Hall	0.00	500.00	-500.00	0.0%
45-4567 · Mayor's Emergency Grant	0.00	500.00	-500.00	0.0%
45-4577 · Sunset Park & Rec Foundation	0.00	500.00	-500.00	0.0%
45-4578 · Trails End Arts Center	0.00	500.00	-500.00	0.0%
Total 45- Materials & Services	5,568.89	22,201.00	-16,632.11	25.1%
45- Transfers				
45-4597 · Transfer to Police Car Reserve	0.00	2,500.00	-2,500.00	0.0%
45-4598 · Transfer to Fire Apparatus/Equi	0.00	2,500.00	-2,500.00	0.0%
45-4599 · Transfer to Building Reserve	0.00	2,500.00	-2,500.00	0.0%
Total 45- Transfers	0.00	7,500.00	-7,500.00	0.0%
45-4590 · Unappropriated Fund Balance	0.00	3,000.00	-3,000.00	0.0%
Total 45- State Revenue Sharing Expen	5,568.89	32,701.00	-27,132.11	17.0%
50- Road District Expenditures				
50 - Materials & Services				
50-5043 · Printing & Advertising	0.00	600.00	-600.00	0.0%
50-5045 · Materials & Supplies	859.27	250.00	609.27	343.7%
50-5046 · Audit	40.00	50.00	-10.00	80.0%
50-5048 · Purchased Service	7,390.50	53,500.00	-46,109.50	13.8%
50-5049 · Beach Access Maintenance	0.00	2,500.00	-2,500.00	0.0%
Total 50 - Materials & Services	8,289.77	56,900.00	-48,610.23	14.6%
50 - Capital Outlay				
50-5080 · General Maintenance/Repair	11,064.83	298,140.00	-287,075.17	3.7%
Total 50 - Capital Outlay	11,064.83	298,140.00	-287,075.17	3.7%
Total 50- Road District Expenditures	19,354.60	355,040.00	-335,685.40	5.5%
60- State Street Fund				
60- Personnel Services				
Compensation				
60-6001 · Street Labor	31,366.99	66,765.00	-35,398.01	47.0%
60-6009 · Overtime	0.00	3,000.00	-3,000.00	0.0%
60-6010 · Part Time Labor	0.00	5,000.00	-5,000.00	0.0%
Total Compensation	31,366.99	74,765.00	-43,398.01	42.0%
60-6004 · Worker's Compensation	1,214.41	3,068.08	-1,853.67	39.6%
60-6005 · Social Security	2,397.47	5,719.51	-3,322.04	41.9%
60-6006 · PERS	7,296.81	16,541.23	-9,244.42	44.1%
60-6007 · Unemployment Insurance	200.94	1,869.00	-1,668.06	10.8%
60-6008 · Health/Lfe/Disability Insurance	10,909.38	35,405.04	-24,495.66	30.8%
60-6013 · WBF Assessment Tax	7.20	31.62	-24.42	22.8%
Total 60- Personnel Services	53,393.20	137,399.48	-84,006.28	38.9%
60- Materials & Services				
60-6048 · Building Maintenance	1,213.90	10,000.00	-8,786.10	12.1%
60-6049 · Fuel/Vehicle Maintenance	1,782.21	18,500.00	-16,717.79	9.6%
60-6050 · Insurance - Property, Liability	6,000.00	6,000.00	0.00	100.0%
60-6065 · Purchased Services	8,514.00	81,800.00	-73,286.00	10.4%
60-6070 · Materials & Services	9,109.13	65,283.00	-56,173.87	14.0%
60-6072 · Street Lights	13,245.46	28,000.00	-14,754.54	47.3%
Total 60- Materials & Services	39,864.70	209,583.00	-169,718.30	19.0%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
60- Capital Outlay				
60-6081 · Equipment	1,435.58	10,000.00	-8,564.42	14.4%
Total 60- Capital Outlay	1,435.58	10,000.00	-8,564.42	14.4%
60-0090 · Unappropriated Fund Balance	0.00	77,017.52	-77,017.52	0.0%
Total 60- State Street Fund	94,693.48	434,000.00	-339,306.52	21.8%
71- Water Reserve Expenditure				
71- Materials & Services				
71-7120 · Materials & Services	0.00	165,000.00	-165,000.00	0.0%
Total 71- Materials & Services	0.00	165,000.00	-165,000.00	0.0%
71- Capital Outlay				
71-7199 · Improving Water - Supply/Mater	0.00	950,000.00	-950,000.00	0.0%
Total 71- Capital Outlay	0.00	950,000.00	-950,000.00	0.0%
71- Transfer to Water Fund				
71-7197 · Transfer Interfund Loan to GF	40,000.00	300,000.00	-260,000.00	13.3%
Total 71- Transfer to Water Fund	40,000.00	300,000.00	-260,000.00	13.3%
Total 71- Water Reserve Expenditure	40,000.00	1,415,000.00	-1,375,000.00	2.8%
72- Police Car Reserve Expendit				
72- Capital Outlay				
72-7299 · Police Car Replacement Expenses	9,000.00	38,545.00	-29,545.00	23.3%
Total 72- Capital Outlay	9,000.00	38,545.00	-29,545.00	23.3%
Total 72- Police Car Reserve Expendit	9,000.00	38,545.00	-29,545.00	23.3%
74- Fire Apparatus Expenditure				
74- Capital Outlay				
74-7499 · Equipment	1,318.53	361,250.00	-359,931.47	0.4%
Total 74- Capital Outlay	1,318.53	361,250.00	-359,931.47	0.4%
Total 74- Fire Apparatus Expenditure	1,318.53	361,250.00	-359,931.47	0.4%
75- Hazard Mitigation Expenditu				
75- Materials & Services				
75-7530 · Materials & Services	0.00	67,750.00	-67,750.00	0.0%
Total 75- Materials & Services	0.00	67,750.00	-67,750.00	0.0%
75- Capital Outlay				
75-7599 · Equipment	0.00	67,750.00	-67,750.00	0.0%
Total 75- Capital Outlay	0.00	67,750.00	-67,750.00	0.0%
Total 75- Hazard Mitigation Expenditu	0.00	135,500.00	-135,500.00	0.0%
78- Public Works Expenditure				
78- Materials & Supplies				
78-7820 · Materials & Services	0.00	5,000.00	-5,000.00	0.0%
Total 78- Materials & Supplies	0.00	5,000.00	-5,000.00	0.0%
78- Capital Outlay				
78-7899 · Equipment	0.00	39,400.00	-39,400.00	0.0%
Total 78- Capital Outlay	0.00	39,400.00	-39,400.00	0.0%
Total 78- Public Works Expenditure	0.00	44,400.00	-44,400.00	0.0%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July through December 2025

	Jul - Dec 25	Budget	$ Over Budget	% of Budget
79- Building Reserve Expenditur				
79- Materials & Services				
79-7920 · Materials & Supplies	0.00	35,495.00	-35,495.00	0.0%
Total 79- Materials & Services	0.00	35,495.00	-35,495.00	0.0%
79- Capital Outlay				
79-7900 · Public Safety Facility Project	10,383.79	50,000.00	-39,616.21	20.8%
79-7999 · Building Expense	0.00	22,500.00	-22,500.00	0.0%
Total 79- Capital Outlay	10,383.79	72,500.00	-62,116.21	14.3%
Total 79- Building Reserve Expenditur	10,383.79	107,995.00	-97,611.21	9.6%
Total Expense	2,306,474.10	8,303,876.00	-5,997,401.90	27.8%
Net Ordinary Income	3,349,252.19	0.00	3,349,252.19	100.0%
Net Income	**3,349,252.19**	**0.00**	**3,349,252.19**	**100.0%**

For Confidentiality, pages 10-25 has been removed.

Date	Name	Account	Paid Amount
12/01/25	**VERIZON**	**Checking - Columbia**	
		10-1244 · Telephone	-118.74
		10-1270 · Tech - Software/Hardware	-172.52
TOTAL			-291.26
12/01/25	**VERIZON**	**Checking - Columbia**	
		30-3077 · Tech - Software/Hardware	-122.43
TOTAL			-122.43
12/01/25	**HOME DEPOT CREDIT SERVICES**	**Checking - Columbia**	
		30-3053 · Water Building Maintenance	-32.05
		10-1051 · City Hall Maintenance	-42.44
		10-1051 · City Hall Maintenance	-17.97
		60-6070 · Materials & Services	-40.61
		30-3053 · Water Building Maintenance	-24.89
		30-3047 · Supplies/Srvcs/Chemicals	-98.36
		10-1051 · City Hall Maintenance	-99.86
		30-3047 · Supplies/Srvcs/Chemicals	-34.98
TOTAL			-391.16
12/01/25	**ELAN FINANCIAL SERVICES**	**Checking - Columbia**	
		60-6070 · Materials & Services	-28.93
		30-3054 · Professional Development	-440.00
		50-5046 · Audit	-40.00
		30-3075 · Uniforms / PPE	-431.52
		10-1051 · City Hall Maintenance	-617.68
		30-3075 · Uniforms / PPE	-95.96
		10-1046 · Audit	-350.00
		10-1051 · City Hall Maintenance	-111.50
		10-1044 · Telephone	-159.84
		10-1344 · Telephone	-79.34
		10-1244 · Telephone	-79.34
		30-3044 · Telephone	-79.34
		10-1742 · Planning Commission Expense	-46.09
		10-1252 · Professional Development	-677.25
		30-3054 · Professional Development	-195.00
		30-3054 · Professional Development	-195.00
		30-3054 · Professional Development	-195.00
		10-1363 · EMS Equip & Operations	-35.00

Date	Name	Account	Paid Amount
		10-1363 · EMS Equip & Operations	-389.61
		10-1060 · Tech - Software/Hardware	-46.68
		10-1371 · Tech - Software/Hardware	-46.66
		10-1757 · Tech - Software/Hardware	-46.66
		10-1060 · Tech - Software/Hardware	-765.60
		10-1060 · Tech - Software/Hardware	-39.39
TOTAL			-5,191.39
12/02/25	**METEREADERS, LLC**	**Checking - Columbia**	
		30-3065 · Purchased Service Meter Readers	-1,195.20
TOTAL			-1,195.20
12/02/25	**SUN LIFE FINANCIAL**	**Checking - Columbia**	
		10-1348 · Accident Insurance	-20.29
		10-1208 · Health/Lfe/Disa. ility Insurance	-2.01
TOTAL			-22.30
12/02/25	**US BANK CONVERGE**	**Checking - Columbia**	
		40-4028 · Dues & Fees	-468.27
TOTAL			-468.27
12/02/25	**BLUEFIN PAYMENT SYSTEMS**	**Checking - Columbia**	
		30-3082 · Water Billing Program	-517.55
TOTAL			-517.55
12/03/25	**SPECTRUM BUSINESS**	**Checking - Columbia**	
		30-3077 · Tech - Software/Hardware	-125.00
TOTAL			-125.00

Date	Name	Account	Paid Amount
12/04/25	**ELAN FINANCIAL SERVICES**	**Checking - Columbia**	
		10-1249 · Fuel/Vehicle Maintenance	-189.99
		30-3075 · Uniforms / PPE	-359.76
		10-1051 · City Hall Maintenance	-899.62
		10-1344 · Telephone	-79.34
		10-1244 · Telephone	-79.34
		30-3044 · Telephone	-79.34
		10-1044 · Telephone	-159.84
		10-1252 · Professional Development	-650.00
		30-3054 · Professional Development	-210.00
		10-1060 · Tech - Software/Hardware	-46.68
		10-1371 · Tech - Software/Hardware	-46.66
		10-1757 · Tech - Software/Hardware	-46.66
		10-1060 · Tech - Software/Hardware	-765.60
		10-1249 · Fuel/Vehicle Maintenance	2.87
		10-1249 · Fuel/Vehicle Maintenance	-23.99
		10-1373 · Dues & Fees	-50.00
		10-1373 · Dues & Fees	-10.00
		30-3077 · Tech - Software/Hardware	-305.00
		10-1060 · Tech - Software/Hardware	-39.39
		10-1059 · Dues & Fees	-0.47
TOTAL			-4,038.81
12/05/25	**QuickBooks Payroll Service**	**Checking - Columbia**	
		10-1099 · Payroll Processing Fees	-32.50
		10-1099 · Payroll Processing Fees	-120.00
	QuickBooks Payroll Service	Federal Withholding	-5,929.00
	QuickBooks Payroll Service	Medicare	-762.58
	QuickBooks Payroll Service	Medicare	-762.58
	QuickBooks Payroll Service	FICA Social Security	-3,260.70
	QuickBooks Payroll Service	FICA Social Security	-3,260.70
	QuickBooks Payroll Service	State Withholding	-3,394.00
	QuickBooks Payroll Service	State Unemployment	-123.91
	QuickBooks Payroll Service	Statewide Transit Tax	-49.16
	QuickBooks Payroll Service	WBF Assessment	-11.29
	QuickBooks Payroll Service	WBF Assessment	-11.29
	QuickBooks Payroll Service	Direct Deposit Liabilities	-34,921.02
	QuickBooks Payroll Service	Payroll Liabilities	-315.56
TOTAL			-52,954.29

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Date	Name	Account	Paid Amount
12/05/25	**CIVICPLUS LLC**	**Checking - Columbia**	
		10-1060 · Tech - Software/Hardware	-2,782.16
TOTAL			-2,782.16
12/05/25	**ADOBE INC**	**Checking - Columbia**	
		10-1060 · Tech - Software/Hardware	-863.64
		10-1757 · Tech - Software/Hardware	-287.88
		10-1270 · Tech - Software/Hardware	-287.88
		10-1371 · Tech - Software/Hardware	-1,199.88
TOTAL			-2,639.28
12/05/25	**NW NATURAL GAS**	**Checking - Columbia**	
		10-1345 · Utilities - Electricity & Gas	-359.02
TOTAL			-359.02
12/05/25	**CENTURY LINK**	**Checking - Columbia**	
		10-1060 · Tech - Software/Hardware	-118.99
TOTAL			-118.99
12/05/25	**PACIFIC POWER**	**Checking - Columbia**	
		60-6072 · Street Lights	-1,882.41
TOTAL			-1,882.41
12/05/25	**VOYA- STATE OF OREGON PLAN**	**Checking - Columbia**	
		OSGP Payable	-475.00
TOTAL			-475.00

Date	Name	Account	Paid Amount
12/08/25	**NW NATURAL GAS**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-787.30
TOTAL			-787.30
12/08/25	**NW NATURAL GAS**	**Checking - Columbia**	
		10-1045 · Utilities - Electricity & Gas	-112.24
TOTAL			-112.24
12/08/25	**PACIFIC POWER**	**Checking - Columbia**	
		10-1045 · Utilities - Electricity & Gas	-380.62
TOTAL			-380.62
12/08/25	**PACIFIC POWER**	**Checking - Columbia**	
		10-1345 · Utilities - Electricity & Gas	-483.29
TOTAL			-483.29
12/08/25	**PACIFIC POWER**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-68.31
TOTAL			-68.31
12/08/25	**PACIFIC POWER**	**Checking - Columbia**	
		60-6072 · Street Lights	-1,882.41
TOTAL			-1,882.41
12/08/25	**PACIFIC POWER**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-63.40
TOTAL			-63.40

Date	Name	Account	Paid Amount
12/08/25	PACIFIC POWER	Checking - Columbia	
		30-3045 · Utilities - Electricity & Gas	-2,782.26
TOTAL			-2,782.26
12/08/25	SPECTRUM BUSINESS	Checking - Columbia	
		10-1060 · Tech - Software/Hardware	-200.00
		10-1044 · Telephone	-50.00
TOTAL			-250.00
12/08/25	CIS	Checking - Columbia	
		10-1308 · Health/Lfe/Disability Insurance	-2,679.96
		40-4008 · Health/Lfe/Disability Insurance	-1,045.87
		10-1508 · Health/Lfe/Disability Insurance	-232.42
		10-1708 · Health/Lfe/Disability Insurance	-1,045.87
		10-1008 · Health/Lfe/Disability Insurance	-6,104.73
		10-1208 · Health/Lfe/Disability Insurance	-7,069.25
		10-1808 · Health/Lfe/Disability Insurance	-519.49
		30-3008 · Health/Lfe/Disability Insurance	-5,768.90
		60-6008 · Health/Lfe/Disability Insurance	-1,818.23
		10-1008 · Health/Lfe/Disability Insurance	0.03
		CIS Supplemental Ins	-827.18
TOTAL			-27,111.87
12/09/25	COLUMBIA BANK MERCHANT SERVICES	Checking - Columbia	
		10-1059 · Dues & Fees	-308.12
TOTAL			-308.12
12/11/25	PACIFIC OFFICE AUTOMATION INC	Checking - Columbia	
		10-1053 · Office Machine Expense	-224.97
TOTAL			-224.97

Date	Name	Account	Paid Amount
12/12/25	**OREGON PERS**	**Checking - Columbia**	
		10-1306 · PERS	-121.68
		10-1306 · PERS	-587.71
		PERS Payable	-687.61
		PERS Payable	-2,847.39
		PERS Payable	-4,422.53
		PERS Payable	-1,740.57
		PERS Payable	-804.20
		PERS Payable	-3,407.64
		PERS Payable	-915.64
		PERS Payable	-360.37
		PERS Payable	-812.28
		PERS Payable	-203.51
TOTAL			-16,911.13
12/15/25	**DIRECTV**	**Checking - Columbia**	
		10-1351 · Fire Hall Maintenance	-119.99
TOTAL			-119.99
12/16/25	**KEITH KERANEN EXCAVATING, INC**	**Checking - Columbia**	
		60-6070 · Materials & Services	-840.00
TOTAL			-840.00
12/16/25	**SPRINGBROOK SOFTWARE, LLC**	**Checking - Columbia**	
		30-3082 · Water Billing Program	-160.61
TOTAL			-160.61
12/17/25	**WESTWIND LANDSCAPE SUPPLY**	**Checking - Columbia**	
		10-1847 · Parks Maintenance & Repair	-48.00
TOTAL			-48.00

Date	Name	Account	Paid Amount
12/18/25	PITNEY BOWES BANK INC PURCHASE POWER	Checking - Columbia	
		10-1539 · Postage	-38.61
		30-3039 · Postage	-3.70
		10-1039 · Postage	-457.69
TOTAL			-500.00
12/18/25	ELAN FINANCIAL SERVICES	Checking - Columbia	
		10-1552 · Dues & Fees	-40.00
		10-1042 · Consumable Supplies/Materials	-70.16
		10-1042 · Consumable Supplies/Materials	-45.98
		10-1344 · Telephone	-79.34
		10-1244 · Telephone	-79.34
		30-3044 · Telephone	-79.34
		10-1044 · Telephone	-159.84
		30-3077 · Tech - Software/Hardware	-2,100.00
		10-1252 · Professional Development	-975.00
		72-7299 · Police Car Replacement Expenses	-9,000.00
		10-1270 · Tech - Software/Hardware	-870.03
		10-1042 · Consumable Supplies/Materials	-87.46
TOTAL			-13,586.49
12/19/25	QuickBooks Payroll Service	Checking - Columbia	
		10-1099 · Payroll Processing Fees	-32.50
	QuickBooks Payroll Service	Federal Withholding	-5,093.00
	QuickBooks Payroll Service	Medicare	-700.90
	QuickBooks Payroll Service	Medicare	-700.90
	QuickBooks Payroll Service	FICA Social Security	-2,996.97
	QuickBooks Payroll Service	FICA Social Security	-2,996.97
	QuickBooks Payroll Service	State Withholding	-3,009.00
	QuickBooks Payroll Service	State Unemployment	-124.39
	QuickBooks Payroll Service	Statewide Transit Tax	-45.14
	QuickBooks Payroll Service	WBF Assessment	-10.49
	QuickBooks Payroll Service	WBF Assessment	-10.49
	QuickBooks Payroll Service	Direct Deposit Liabilities	-32,496.56
	QuickBooks Payroll Service	Payroll Liabilities	-290.03
TOTAL			-48,507.34

Date	Name	Account	Paid Amount
12/22/25	**VOYA- STATE OF OREGON PLAN**	**Checking - Columbia**	
		OSGP Payable	-475.00
TOTAL			-475.00
12/30/25	**PITNEY BOWES BANK INC PURCHASE POWER**	**Checking - Columbia**	
		10-1039 · Postage	-72.28
		30-3039 · Postage	-427.72
TOTAL			-500.00

For Confidentiality, this page has been modified and pages 10-25 has been removed.

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Date	Name	Account	Paid Amount

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Date	Name	Account	Paid Amount
12/01/25	**TAYLOR RAE GAINES**	**Checking - Columbia**	
		10-1054 · Purchased Services	-120.00
		10-1054 · Purchased Services	-240.00
TOTAL			-360.00

Date	Name	Account	Paid Amount
12/01/25	TAYLOR RAE GAINES	Checking - Columbia	
		10-1054 · Purchased Services	-550.00
		10-1054 · Purchased Services	-550.00
TOTAL			-1,100.00
12/05/25	CHANCE MCKEOWN	Checking - Columbia	
		10-1365 · Student Intern Program	-200.00
TOTAL			-200.00
12/05/25	LEONARD D BROGDEN	Checking - Columbia	
		40-4022 · Bld Plan Review Purchased Ser	-4,139.81
		40-4023 · Bld Inspector Purchased Serv	-3,258.48
		40-4024 · Plumb Inspect Purchased Serv	-352.50
		40-4025 · Mechanic Inspect Purchased Serv	-718.30
TOTAL			-8,469.09
12/05/25	GRAINGER	Checking - Columbia	
		30-3061 · System Operations & Repair	-344.77
TOTAL			-344.77
12/05/25	KIMBERLY'S KLEANING SERVICE LLC	Checking - Columbia	
		10-1850 · Restroom Maintenance	-1,200.00
		10-1850 · Restroom Maintenance	450.00
TOTAL			-750.00
12/10/25	3-D LANDSCAPE INC	Checking - Columbia	
		30-3053 · Water Building Maintenance	-180.00
TOTAL			-180.00

Date	Name	Account	Paid Amount
12/10/25	**911 SUPPLY PUBLIC SAFETY GEAR**	**Checking - Columbia**	
		10-1257 · Uniforms / PPE	-24.66
TOTAL			-24.66
12/10/25	**ALSCO - PORTLAND LINEN**	**Checking - Columbia**	
		10-1051 · City Hall Maintenance	-111.78
		10-1051 · City Hall Maintenance	-111.78
TOTAL			-223.56
12/10/25	**BEERY, ELSNER & HAMMOND, LLP**	**Checking - Columbia**	
		10-1741 · Legal Services	-2,634.00
		10-1041 · Legal Services	-11,304.58
TOTAL			-13,938.58
12/10/25	**CARTOMATION, INC**	**Checking - Columbia**	
		10-1745 · Mapping	-500.00
TOTAL			-500.00
12/10/25	**CENTRAL WELDING SUPPLY CO INC**	**Checking - Columbia**	
		10-1363 · EMS Equip & Operations	-17.35
TOTAL			-17.35
12/10/25	**CITY OF GEARHART**	**Checking - Columbia**	
		30-3080 · Utilities - Water	-414.89
TOTAL			-414.89
12/10/25	**CITY OF GEARHART**	**Checking - Columbia**	
		Bail Trust Liability In/Out	-2,646.00
TOTAL			-2,646.00

Date	Name	Account	Paid Amount
12/10/25	CITY OF WARRENTON	Checking - Columbia	
		30-3064 · Water Purchase	-656.59
		30-3064 · Water Purchase	-476.46
TOTAL			-1,133.05
12/10/25	CLATSOP COUNTY.	Checking - Columbia	
		Bail Trust Liability In/Out	-224.00
TOTAL			-224.00
12/10/25	CMGEO OREGON LLC	Checking - Columbia	
		10-1742 · Planning Commission Expense	-203.00
TOTAL			-203.00
12/10/25	DMT AUTO PARTS, INC	Checking - Columbia	
		30-3049 · Fuel/Vehicle Maintenance	-23.99
		30-3049 · Fuel/Vehicle Maintenance	-5.00
		30-3049 · Fuel/Vehicle Maintenance	-12.75
TOTAL			-41.74
12/10/25	EQUIPMENT RENTAL SERVICES	Checking - Columbia	
		10-1051 · City Hall Maintenance	-355.00
		10-1051 · City Hall Maintenance	-16.80
		10-1051 · City Hall Maintenance	-10.65
		10-1051 · City Hall Maintenance	-7.10
		10-1051 · City Hall Maintenance	-120.00
		10-1051 · City Hall Maintenance	-49.70
TOTAL			-559.25
12/10/25	FAST LUBE AND OIL	Checking - Columbia	
		10-1349 · Fuel/Vehicle Maintenance	-143.95
TOTAL			-143.95

Date	Name	Account	Paid Amount
12/10/25	GVFD	Checking - Columbia	
		10-1360 · Gas & Clothing Maintenance	-18,915.00
TOTAL			-18,915.00
12/10/25	GRAINGER	Checking - Columbia	
		60-6070 · Materials & Services	-204.73
TOTAL			-204.73
12/10/25	iFOCUS CONSULTING, INC	Checking - Columbia	
		10-1060 · Tech - Software/Hardware	-1,590.00
		10-1270 · Tech - Software/Hardware	-345.00
TOTAL			-1,935.00
12/10/25	JOHN F ORR	Checking - Columbia	
		10-1540 · Purchased Services- Judge	-1,425.00
TOTAL			-1,425.00
12/10/25	ONE CALL CONCEPTS, INC	Checking - Columbia	
		30-3047 · Supplies/Srvcs/Chemicals	-34.39
TOTAL			-34.39
12/10/25	OHA - CASHIER	Checking - Columbia	
		30-3055 · Dues & Fees	-200.00
TOTAL			-200.00
12/10/25	OR DEPARTMENT OF REVENUE	Checking - Columbia	
		Bail Trust Liability In/Out	-700.00
TOTAL			-700.00

Date	Name	Account	Paid Amount
12/10/25	SEASIDE ACE HARDWARE	Checking - Columbia	
		10-1342 · Consumable Supply/Material	-41.76
		10-1042 · Consumable Supplies/Materials	-7.17
TOTAL			-48.93
12/10/25	SPRINGBROOK HOLDING COMPANY LLC	Checking - Columbia	
		30-3082 · Water Billing Program	-378.00
TOTAL			-378.00
12/10/25	SHRED-IT	Checking - Columbia	
		10-1542 · Consumable Supply/Material	-96.35
		10-1542 · Consumable Supply/Material	-14.46
		10-1542 · Consumable Supply/Material	-3.85
		10-1542 · Consumable Supply/Material	-14.93
TOTAL			-129.59
12/10/25	STEVE'S MAINTENANCE	Checking - Columbia	
		10-1054 · Purchased Services	-50.00
TOTAL			-50.00
12/10/25	T-MOBILE	Checking - Columbia	
		40-4027 · Tech - Software/Hardware	-31.10
		10-1371 · Tech - Software/Hardware	-279.90
TOTAL			-311.00
12/10/25	TRANSUNION RISK & ALTERNATIVE	Checking - Columbia	
		10-1247 · PD Investigation	-100.00
TOTAL			-100.00

Date	Name	Account	Paid Amount
12/10/25	**TRUE NORTH EMERGENCY EQUIPMENT**	**Checking - Columbia**	
		10-1349 · Fuel/Vehicle Maintenance	-894.95
		10-1349 · Fuel/Vehicle Maintenance	-175.95
TOTAL			-1,070.90
12/10/25	**WILCOX & FLEGEL**	**Checking - Columbia**	
		10-1349 · Fuel/Vehicle Maintenance	-1,061.62
		10-1249 · Fuel/Vehicle Maintenance	-649.73
		30-3049 · Fuel/Vehicle Maintenance	-559.05
		60-6049 · Fuel/Vehicle Maintenance	-355.77
		10-1849 · Fuel/Vehicle Maintenance	-101.65
TOTAL			-2,727.82
12/10/25	**UNITED SITE SERVICES, INC**	**Checking - Columbia**	
		45-4551 · Materials & Services	-308.84
TOTAL			-308.84
12/19/25	**CHANCE MCKEOWN**	**Checking - Columbia**	
		10-1365 · Student Intern Program	-200.00
TOTAL			-200.00
12/29/25	**BEERY, ELSNER & HAMMOND, LLP**	**Checking - Columbia**	
		10-1041 · Legal Services	-274.50
		10-1741 · Legal Services	-2,104.00
TOTAL			-2,378.50
12/29/25	**SEA WESTERN FIRE FIGHTING EQUIPMENT**	**Checking - Columbia**	
		10-1370 · Conflagration Expenses	-389.60
		10-1342 · Consumable Supply/Material	-992.50
TOTAL			-1,382.10

Date	Name	Account	Paid Amount
12/29/25	GOVERNMENT ETHICS COMMISSION	Checking - Columbia	
		10-1059 · Dues & Fees	-1,310.09
TOTAL			-1,310.09
12/29/25	CITY OF GEARHART	Checking - Columbia	
		10-1380 · Utilities - Water	-353.57
		10-1880 · Utilities - Water	-100.63
TOTAL			-454.20
12/29/25	CASELLE LLC	Checking - Columbia	
		10-1560 · Tech - Software/Hardware	-3,375.00
		10-1560 · Tech - Software/Hardware	-1,700.00
TOTAL			-5,075.00
12/29/25	CKI	Checking - Columbia	
		50-5048 · Purchased Service	-2,700.00
TOTAL			-2,700.00
12/29/25	CREST	Checking - Columbia	
		10-1740 · Purchased Services - Planning	-4,370.00
TOTAL			-4,370.00
12/29/25	CLATSOP COUNTY SHERIFF'S OFFICE	Checking - Columbia	
		10-1263 · Purchased Services	-3,000.00
		10-1263 · Purchased Services	-3,000.00
		10-1263 · Purchased Services	-3,000.00
		10-1263 · Purchased Services	-3,000.00
		10-1263 · Purchased Services	-3,000.00
TOTAL			-15,000.00

Date	Name	Account	Paid Amount
12/29/25	**DMT AUTO PARTS, INC**	**Checking - Columbia**	
		10-1349 · Fuel/Vehicle Maintenance	-40.15
		10-1349 · Fuel/Vehicle Maintenance	-29.59
		30-3049 · Fuel/Vehicle Maintenance	-37.07
TOTAL			-106.81
12/29/25	**GRAINGER**	**Checking - Columbia**	
		60-6070 · Materials & Services	-310.22
TOTAL			-310.22
12/29/25	**NATIONAL BAND & TAG CO.**	**Checking - Columbia**	
		10-1042 · Consumable Supplies/Materials	-89.35
TOTAL			-89.35
12/29/25	**OMA**	**Checking - Columbia**	
		10-1059 · Dues & Fees	-174.00
TOTAL			-174.00
12/29/25	**SOUND EARTH STRATEGIES, INC**	**Checking - Columbia**	
		30-3063 · Chemical Water Analysis	-4,057.74
		30-3063 · Chemical Water Analysis	-4,221.00
		30-3063 · Chemical Water Analysis	-2,049.50
TOTAL			-10,328.24
12/29/25	**T-MOBILE**	**Checking - Columbia**	
		40-4027 · Tech - Software/Hardware	-31.10
		10-1371 · Tech - Software/Hardware	-279.90
TOTAL			-311.00

Date	Name	Account	Paid Amount
12/29/25	USABLUEBOOK	Checking - Columbia	
		30-3061 · System Operations & Repair	-19.50
		30-3061 · System Operations & Repair	-1,414.98
TOTAL			-1,434.48
12/30/25	YOUNGBERG PUMP & WELL DRILLING, LLC	Checking - Columbia	
		30-3047 · Supplies/Srvcs/Chemicals	-205.00
TOTAL			-205.00

CITY OF GEARHART
Gross Wages by Department
December 2025

	Dec 25
Ordinary Income/Expense	
Expense	
10- General Fund Expenditures	
10- Administrative	
10- Personnel Services	
Compensation	
10-1000 · City Administrator	9,508.66
10-1001 · Treasurer	3,779.64
10-1003 · Administrative Assistant	6,539.50
10-1009 · Overtime	148.68
Total Compensation	19,976.48
Total 10- Personnel Services	19,976.48
Total 10- Administrative	19,976.48
12- Police Department	
12- Personnel Services	
Compensation	
10-1200 · Chief of Police	10,669.56
10-1201 · Police Officers	15,021.60
10-1209 · Overtime Pay	2,316.44
Total Compensation	28,007.60
Total 12- Personnel Services	28,007.60
Total 12- Police Department	28,007.60
13- Fire Department	
13- Personnel Services	
Compensation	
10-1300 · Fire Chief	9,030.41
10-1302 - Train/Operation Staff	5,580.92
10-1309 · Overtime Pay	2,562.99
Total Compensation	17,174.32
Total 13- Personnel Services	17,174.32
Total 13- Fire Department	17,174.32
15- Court	
15- Personnel Services	
Compensation	
10-1500 · Court Clerk	678.60
Total Compensation	678.60
Total 15- Personnel Services	678.60
Total 15- Court	678.60
17- Planning	
17 - Personnel Services	
Compensation	
10-1700 · Planning Commission Assistant	3,052.52
Total Compensation	3,052.52
Total 17 - Personnel Services	3,052.52
Total 17- Planning	3,052.52

CITY OF GEARHART
Gross Wages by Department
December 2025

	Dec 25
18- Parks	
18- Personnel Services	
Compensation	
10-1801 · Public Works Labor	1,497.46
Total Compensation	1,497.46
Total 18- Personnel Services	1,497.46
Total 18- Parks	1,497.46
Total 10- General Fund Expenditures	70,386.98
30- Water Fund Expenditures	
30- Personnel Services	
Compensation	
30-3000 · Public Works Director	8,642.84
30-3001 · Water Clerk	3,092.20
30-3002 · Public Works	9,066.72
30-3009 · Overtime	1,450.38
Total Compensation	22,252.14
Total 30- Personnel Services	22,252.14
Total 30- Water Fund Expenditures	22,252.14
40- Building Expenditures	
40- Personnel Services	
Compensation	
40-4000 · Building Assistant	3,052.54
Total Compensation	3,052.54
Total 40- Personnel Services	3,052.54
Total 40- Building Expenditures	3,052.54
60- State Street Fund	
60- Personnel Services	
Compensation	
60-6001 · Street Labor	5,238.48
Total Compensation	5,238.48
Total 60- Personnel Services	5,238.48
Total 60- State Street Fund	5,238.48
Total Expense	100,930.14
Net Ordinary Income	-100,930.14
Net Income	**-100,930.14**