CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July 2025 through January 2026

	Jul '25 - Jan 26	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	662,094.91	710,498.00	-48,403.09	93.2%
10-0002 · Property Taxes - Prior Years	19,500.98	27,000.00	-7,499.02	72.2%
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	45,743.35	89,000.00	-43,256.65	51.4%
10-0006 · Recology Western Oregon	13,678.18	26,000.00	-12,321.82	52.6%
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	23,199.87	25,000.00	-1,800.13	92.8%
10-0017 · OLCC	17,614.50	38,500.00	-20,885.50	45.8%
10-0018 · GRFD	0.00	266,502.00	-266,502.00	0.0%
10-0038 · Technology Fee	76.54	200.00	-123.46	38.3%
10-0021 · Miscellaneous				
10-0043 · OLCC Local Permit	350.00	0.00	350.00	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	1,440.00			
10-0026 · Vegetation/Grading Permit Fee	200.00			
10-0030 · Copies of reports & documents	150.50			
10-0032 · Sign Permit	300.00			
10-0033 · Police Report - copies	50.00			
10-0021 · Miscellaneous - Other	3,655.91	28,000.00	-24,344.09	13.1%
Total 10-0021 · Miscellaneous	6,451.41	28,000.00	-21,548.59	23.0%
10-0034 · Marijuana Tax	21,870.15	43,000.00	-21,129.85	50.9%
10-0035 · Cigarette Tax	639.07	1,100.00	-460.93	58.1%
10-0039 · Interest	6,117.89	20,000.00	-13,882.11	30.6%
10-0042 · Planning Permits & Fees	6,070.00	15,000.00	-8,930.00	40.5%
10-0050 · HERT Tax	180.02	500.00	-319.98	36.0%
10-0051 · Dog Control	39.00	200.00	-161.00	19.5%
10-0053 · Transient Room Tax	506,245.23	589,000.00	-82,754.77	85.9%
10-0054 · Short-Term Rental Permit Fees	14,200.00	37,000.00	-22,800.00	38.4%
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	1,808,462.82	3,036,160.00	-1,227,697.18	59.6%
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	269,077.82	271,000.00	-1,922.18	99.3%
20-0003 · Property Taxes - Prior Years	19,183.34	17,250.00	1,933.34	111.2%
20-0039 · Interest	2,529.39	1,000.00	1,529.39	252.9%
Total 20- Debt Service Fund	320,297.65	315,675.00	4,622.65	101.5%
30- Water Fund Resources				
30-0001 · Beginning Fund Balance	218,142.66	276,000.00	-57,857.34	79.0%
30-0039 · Interest	4,554.77	4,500.00	54.77	101.2%
30-0040 · Other	0.00	5,000.00	-5,000.00	0.0%
30-0090 · Water Sales Receipts	924,774.86	1,304,660.00	-379,885.14	70.9%
30-0091 · Water Meter Install	7,934.50	15,000.00	-7,065.50	52.9%
Total 30- Water Fund Resources	1,155,406.79	1,605,160.00	-449,753.21	72.0%

CITY OF GEARHART
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	Jul '25 - Jan 26	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	36,265.01	93,700.00	-57,434.99	38.7%
40-0003 · Structural Permits	56,071.35	137,000.00	-80,928.65	40.9%
40-0004 · Plumbing Permit	6,994.52	20,000.00	-13,005.48	35.0%
40-0005 · Mechanical Permit	7,967.37	20,000.00	-12,032.63	39.8%
40-0006 · Technology Fee	2,220.19	5,500.00	-3,279.81	40.4%
40-0007 · Miscellaneous	165.25	6,300.00	-6,134.75	2.6%
40-0039 · Interest	116.13	250.00	-133.87	46.5%
40-0099 · Transfer - General Fund	3,700.00	10,000.00	-6,300.00	37.0%
Total 40 - Building	114,760.33	292,750.00	-177,989.67	39.2%
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	410.29	200.00	210.29	205.1%
Total 41 · Bench Program	19,899.63	129,700.00	-109,800.37	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	131.80	275.00	-143.20	47.9%
Total 45- State Revenue Sharing	15,700.57	32,701.00	-17,000.43	48.0%
50- Road District				
50-0001 · Beginning Fund Balance	312,937.50	307,655.00	5,282.50	101.7%
50-0002 · Property Taxes - Current	39,821.39	43,000.00	-3,178.61	92.6%
50-0003 · Property Taxes - Prior Years	1,167.76	1,525.00	-357.24	76.6%
50-0005 · HERT Tax	6.59	10.00	-3.41	65.9%
50-0039 · Interest	6,633.43	2,850.00	3,783.43	232.8%
Total 50- Road District	360,566.67	355,040.00	5,526.67	101.6%
60- State Street				
60-0001 · Beginning Fund Balance	248,115.45	269,000.00	-20,884.55	92.2%
60-0020 · State Hwy Apportionment	94,392.68	158,000.00	-63,607.32	59.7%
60-0039 · Interest	5,031.85	7,000.00	-1,968.15	71.9%
Total 60- State Street	347,539.98	434,000.00	-86,460.02	80.1%
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	22,372.39	25,000.00	-2,627.61	89.5%
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	1,132,151.29	1,415,000.00	-282,848.71	80.0%
72- Police Car Reserve Fund				
72-0001 · Beginning Fund Balance	36,004.51	35,795.00	209.51	100.6%
72-0039 · Interest	726.33	250.00	476.33	290.5%
72-0098 · Transfer State Revenue Sharing	0.00	2,500.00	-2,500.00	0.0%
Total 72- Police Car Reserve Fund	36,730.84	38,545.00	-1,814.16	95.3%
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	7,428.75	3,750.00	3,678.75	198.1%
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	362,213.95	361,250.00	963.95	100.3%

CITY OF GEARHART
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	Jul '25 - Jan 26	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	2,311.31	850.00	1,461.31	271.9%
75-0040 · Hazard Mitigation Grant	0.00	50,000.00	-50,000.00	0.0%
Total 75- Hazard Mitigation Fund	112,227.95	135,500.00	-23,272.05	82.8%
78- Publ Works Equip. Reserve				
78-0001 · Beginning Fund Balance	44,018.72	36,250.00	7,768.72	121.4%
78-0039 · Interest	926.71	650.00	276.71	142.6%
78-0098 · Transfer From Water Fund	0.00	7,500.00	-7,500.00	0.0%
Total 78- Publ Works Equip. Reserve	44,945.43	44,400.00	545.43	101.2%
79-Building Reserve Fund				
79-0001 · Beginning Fund Balance	94,736.71	104,645.00	-9,908.29	90.5%
79-0039 · Interest	1,897.43	850.00	1,047.43	223.2%
79-0098 · Transfer State Revenue Sharing	0.00	2,500.00	-2,500.00	0.0%
Total 79-Building Reserve Fund	96,634.14	107,995.00	-11,360.86	89.5%
Total Income	5,927,538.04	8,303,876.00	-2,376,337.96	71.4%
Gross Profit	5,927,538.04	8,303,876.00	-2,376,337.96	71.4%
Expense				
10- General Fund Expenditures				
10- Administrative				
10- Personnel Services				
Compensation				
10-1000 · City Administrator	66,444.67	114,104.00	-47,659.33	58.2%
10-1001 · Treasurer	26,411.39	45,801.00	-19,389.61	57.7%
10-1003 · Administrative Assistant	45,696.75	78,474.00	-32,777.25	58.2%
10-1009 · Overtime	936.67	2,500.00	-1,563.33	37.5%
Total Compensation	139,489.48	240,879.00	-101,389.52	57.9%
10-1004 · Worker's Compensation	1,108.35	1,460.61	-352.26	75.9%
10-1005 · Social Security	10,649.80	18,427.21	-7,777.41	57.8%
10-1006 · PERS	33,635.26	58,942.89	-25,307.63	57.1%
10-1007 · Unemployment Insurance	945.59	3,428.50	-2,482.91	27.6%
10-1008 · Health/Lfe/Disability Insurance	43,263.60	85,983.67	-42,720.07	50.3%
10-1013 · WBF Assessment Tax	31.54	69.74	-38.20	45.2%
Total 10- Personnel Services	229,123.62	409,191.62	-180,068.00	56.0%
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	1,306.73	3,000.00	-1,693.27	43.6%
10-1045 · Utilities - Electricity & Gas	3,293.40	6,325.00	-3,031.60	52.1%
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	590.00	5,000.00	-4,410.00	11.8%
10-1051 · City Hall Maintenance	9,462.50	10,000.00	-537.50	94.6%
10-1052 · Professional Development	732.40	2,500.00	-1,767.60	29.3%
10-1053 · Office Machine Expense	7,073.23	9,100.00	-2,026.77	77.7%
10-1054 · Purchased Services	6,226.05	18,000.00	-11,773.95	34.6%
10-1055 · Elected Official Expense	1,818.19	5,500.00	-3,681.81	33.1%
10-1059 · Dues & Fees	4,958.79	7,500.00	-2,541.21	66.1%
10-1060 · Tech - Software/Hardware	32,632.84	53,000.00	-20,367.16	61.6%
10-1061 · Fuel/Vehicle Maintenance	1,068.63	0.00	1,068.63	100.0%
10-1099 · Payroll Processing Fees	1,573.50	3,100.00	-1,526.50	50.8%
Total 10- Material & Services	154,221.81	259,025.00	-104,803.19	59.5%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
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	Jul '25 - Jan 26	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	383,710.42	669,216.62	-285,506.20	57.3%
12- Police Department				
12- Personnel Services				
Compensation				
10-1200 · Chief of Police	72,492.94	122,386.00	-49,893.06	59.2%
10-1201 · Police Officers	103,402.84	175,393.00	-71,990.16	59.0%
10-1209 · Overtime Pay	17,680.57	46,500.00	-28,819.43	38.0%
Total Compensation	193,576.35	344,279.00	-150,702.65	56.2%
10-1204 · Worker's Compensation	4,551.98	8,827.01	-4,275.03	51.6%
10-1205 · Social Security	14,716.67	26,605.10	-11,888.43	55.3%
10-1206 · PERS	55,325.82	100,786.37	-45,460.55	54.9%
10-1207 · Unemployment Insurance	1,317.76	5,367.50	-4,049.74	24.6%
10-1208 · Health/Lfe/Disability Insurance	50,113.29	101,156.26	-51,042.97	49.5%
10-1213 · WBF Assessment Tax	43.23	79.64	-36.41	54.3%
Total 12- Personnel Services	319,645.10	587,100.88	-267,455.78	54.4%
12- Material & Services				
10-1242 · Consumable Supply/Material	33.98	1,000.00	-966.02	3.4%
10-1244 · Telephone	1,326.09	2,850.00	-1,523.91	46.5%
10-1247 · PD Investigation	1,022.86	5,000.00	-3,977.14	20.5%
10-1249 · Fuel/Vehicle Maintenance	7,722.71	13,000.00	-5,277.29	59.4%
10-1252 · Professional Development	3,197.53	7,000.00	-3,802.47	45.7%
10-1257 · Uniforms / PPE	425.52	2,000.00	-1,574.48	21.3%
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	13,572.27	36,000.00	-22,427.73	37.7%
10-1264 · Dues & Fees	0.00	1,500.00	-1,500.00	0.0%
Total 12- Material & Services	68,459.41	148,350.00	-79,890.59	46.1%
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	388,104.51	740,000.00	-351,895.49	52.4%
13- Fire Department				
13- Personnel Services				
Compensation				
10-1300 · Fire Chief	62,631.06	108,805.00	-46,173.94	57.6%
10-1302 - Train/Operation Staff	29,245.08	92,775.00	-63,529.92	31.5%
10-1303 · Part-time Labor	3,900.00	10,000.00	-6,100.00	39.0%
10-1309 · Overtime Pay	22,532.74	35,000.00	-12,467.26	64.4%
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	163,021.06	395,080.00	-232,058.94	41.3%
10-1304 · Worker's Compensation	14,289.75	20,546.42	-6,256.67	69.5%
10-1305 · Social Security	12,561.67	30,223.62	-17,661.95	41.6%
10-1306 · PERS	33,846.50	88,434.88	-54,588.38	38.3%
10-1307 · State Unemployment	1,254.52	6,867.50	-5,612.98	18.3%
10-1308 · Health/Lfe/Disability Insurance	26,446.60	67,438.17	-40,991.57	39.2%
10-1313 · WBF Assessment Tax	37.32	87.30	-49.98	42.7%
Total 13- Personnel Services	251,457.42	608,677.89	-357,220.47	41.3%

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	Jul '25 - Jan 26	Budget	$ Over Budget	% of Budget
13- Material & Services				
10-1342 · Consumable Supply/Material	2,161.79	3,000.00	-838.21	72.1%
10-1344 · Telephone	476.04	1,500.00	-1,023.96	31.7%
10-1345 · Utilities - Electricity & Gas	4,004.28	8,300.00	-4,295.72	48.2%
10-1380 · Utilities - Water	1,048.57	2,000.00	-951.43	52.4%
10-1348 · Accident Insurance	4,042.71	3,500.00	542.71	115.5%
10-1349 · Fuel/Vehicle Maintenance	12,236.45	48,000.00	-35,763.55	25.5%
10-1350 · Radio Maintenance	819.47	1,500.00	-680.53	54.6%
10-1351 · Fire Hall Maintenance	1,922.13	10,000.00	-8,077.87	19.2%
10-1352 · Professional Development	725.00	10,000.00	-9,275.00	7.3%
10-1360 · Gas & Clothing Maintenance	41,164.72	120,000.00	-78,835.28	34.3%
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	1,275.06	5,500.00	-4,224.94	23.2%
10-1364 · Dispatch	8,547.60	25,000.00	-16,452.40	34.2%
10-1365 · Student Intern Program	1,000.00	10,000.00	-9,000.00	10.0%
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	4,631.27	10,000.00	-5,368.73	46.3%
10-1372 · Purchased Service	11,449.35	20,000.00	-8,550.65	57.2%
10-1373 · Dues & Fees	560.00	640.00	-80.00	87.5%
Total 13- Material & Services	100,612.97	315,940.00	-215,327.03	31.8%
13- Capital Outlay				
10-1381 · Equipment	2,218.50	15,000.00	-12,781.50	14.8%
Total 13- Capital Outlay	2,218.50	15,000.00	-12,781.50	14.8%
Total 13- Fire Department	354,288.89	939,617.89	-585,329.00	37.7%
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	4,595.38	8,010.00	-3,414.62	57.4%
10-1501 · Overtime	2,226.90	3,000.00	-773.10	74.2%
Total Compensation	6,822.28	11,010.00	-4,187.72	62.0%
10-1504 · Worker's Compensation	9.18	9.38	-0.20	97.9%
10-1505 · Social Security	546.55	842.24	-295.69	64.9%
10-1506 · PERS	1,600.27	2,610.40	-1,010.13	61.3%
10-1507 · Unemployment Insurance	48.82	207.00	-158.18	23.6%
10-1508 · Health/Lfe/Disability Insurance	1,647.09	3,371.91	-1,724.82	48.8%
10-1513 · WBF Assessment Tax	1.61	3.39	-1.78	47.5%
Total 15- Personnel Services	10,675.80	18,054.32	-7,378.52	59.1%

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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	21,817.68	30,904.32	-9,086.64	70.6%
17- Planning				
17 - Personnel Services				
Compensation				
10-1700 · Planning Commission Assistant	20,671.44	36,044.00	-15,372.56	57.4%
10-1709 · Overtime	2,386.74	3,000.00	-613.26	79.6%
Total Compensation	23,058.18	39,044.00	-15,985.82	59.1%
10-1704 · Worker's Compensation	31.34	33.28	-1.94	94.2%
10-1705 · Social Security	1,788.60	2,986.84	-1,198.24	59.9%
10-1706 · PERS	5,373.74	9,257.25	-3,883.51	58.0%
10-1707 · Unemployment	160.47	669.00	-508.53	24.0%
10-1708 · Health/Lfe/Disability Insurance	7,411.77	15,173.50	-7,761.73	48.8%
10-1713 · WBF Assessment Tax	5.27	11.40	-6.13	46.2%
Total 17 - Personnel Services	37,829.37	67,175.27	-29,345.90	56.3%
17- Material & Sevices				
10-1739 · Postage	2,213.29	2,000.00	213.29	110.7%
10-1740 · Purchased Services - Planning	37,640.00	60,000.00	-22,360.00	62.7%
10-1741 · Legal Services	6,702.50	18,000.00	-11,297.50	37.2%
10-1742 · Planning Commission Expense	1,709.81	5,000.00	-3,290.19	34.2%
10-1745 · Mapping	3,000.00	6,500.00	-3,500.00	46.2%
10-1757 · Tech - Software/Hardware	707.22	2,000.00	-1,292.78	35.4%
Total 17- Material & Sevices	51,972.82	93,500.00	-41,527.18	55.6%
Total 17- Planning	89,802.19	160,675.27	-70,873.08	55.9%
18- Parks				
18- Personnel Services				
Compensation				
10-1801 · Public Works Labor	10,463.95	19,076.00	-8,612.05	54.9%
Total Compensation	10,463.95	19,076.00	-8,612.05	54.9%
10-1804 · Worker's Compensation	406.95	513.29	-106.34	79.3%
10-1805 · Social Security	799.61	1,459.29	-659.68	54.8%
10-1806 · PERS	2,440.91	4,522.84	-2,081.93	54.0%
10-1807 · State Unemployment	70.88	476.89	-406.01	14.9%
10-1808 · Health/Lfe/Disability Insurance	3,681.73	10,115.73	-6,434.00	36.4%
10-1813 · WBF Assessment Tax	2.35	6.86	-4.51	34.3%
Total 18- Personnel Services	17,866.38	36,170.90	-18,304.52	49.4%
18- Materials & Services				
10-1847 · Parks Maintenance & Repair	2,756.25	7,500.00	-4,743.75	36.8%
10-1849 · Fuel/Vehicle Maintenance	766.19	3,500.00	-2,733.81	21.9%
10-1850 · Restroom Maintenance	4,972.00	12,000.00	-7,028.00	41.4%
10-1880 · Utilities - Water	298.44	575.00	-276.56	51.9%
Total 18- Materials & Services	8,792.88	23,575.00	-14,782.12	37.3%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July 2025 through January 2026

	Jul '25 - Jan 26	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	26,968.26	60,745.90	-33,777.64	44.4%
Total 10- General Fund Expenditures	1,308,391.95	3,036,160.00	-1,727,768.05	43.1%
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	60,394.46	103,714.00	-43,319.54	58.2%
30-3001 · Water Clerk	21,607.70	37,473.00	-15,865.30	57.7%
30-3002 · Public Works	63,366.61	109,916.00	-46,549.39	57.7%
30-3009 · Overtime	5,628.32	22,000.00	-16,371.68	25.6%
30-3003 · Part Time Help	0.00	5,000.00	-5,000.00	0.0%
Total Compensation	150,997.09	278,103.00	-127,105.91	54.3%
30-3004 · Worker's Compensation	3,644.96	4,667.74	-1,022.78	78.1%
30-3005 · Social Security	11,514.70	21,274.90	-9,760.20	54.1%
30-3006 · PERS	38,599.72	70,103.77	-31,504.05	55.1%
30-3007 · Unemployment Insurance	1,025.14	5,679.73	-4,654.59	18.0%
30-3008 · Health/Lfe/Disability Insurance	40,885.11	105,838.31	-64,953.20	38.6%
30-3013 · WBF Assessment Tax	33.80	85.37	-51.57	39.6%
Total 30- Personnel Services	246,700.52	485,752.82	-239,052.30	50.8%
30- Materials & Services				
30-3039 · Postage	4,066.52	6,500.00	-2,433.48	62.6%
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	26,649.43	45,000.00	-18,350.57	59.2%
30-3080 · Utilities - Water	2,791.96	5,750.00	-2,958.04	48.6%
30-3046 · Audit	1,500.00	1,500.00	0.00	100.0%
30-3047 · Supplies/Srvcs/Chemicals	19,040.33	40,000.00	-20,959.67	47.6%
30-3048 · Insurance - Property, Liability	28,000.00	30,000.00	-2,000.00	93.3%
30-3049 · Fuel/Vehicle Maintenance	7,459.12	21,000.00	-13,540.88	35.5%
30-3050 · City Hall Maintenance	568.07	5,000.00	-4,431.93	11.4%
30-3052 · Office Equipment Maintenance	0.00	2,000.00	-2,000.00	0.0%
30-3053 · Water Building Maintenance	15,090.53	25,000.00	-9,909.47	60.4%
30-3054 · Professional Development	2,741.10	5,000.00	-2,258.90	54.8%
30-3055 · Dues & Fees	1,208.00	4,500.00	-3,292.00	26.8%
30-3061 · System Operations & Repair	53,920.01	120,000.00	-66,079.99	44.9%
30-3063 · Chemical Water Analysis	51,755.62	93,000.00	-41,244.38	55.7%
30-3064 · Water Purchase	412,086.87	475,000.00	-62,913.13	86.8%
30-3065 · Purchased Service Meter Readers	7,126.56	15,120.00	-7,993.44	47.1%
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	1,452.74	5,000.00	-3,547.26	29.1%
30-3082 · Water Billing Program	7,724.41	19,000.00	-11,275.59	40.7%
30-3077 · Tech - Software/Hardware	4,196.86	5,000.00	-803.14	83.9%
Total 30- Materials & Services	649,281.79	940,370.00	-291,088.21	69.0%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July 2025 through January 2026

	Jul '25 - Jan 26	Budget	$ Over Budget	% of Budget
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%
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	900,219.04	1,605,160.00	-704,940.96	56.1%
40- Building Expenditures				
40- Personnel Services				
Compensation				
40-4000 · Building Assistant	20,671.56	36,044.00	-15,372.44	57.4%
40-4001 · Overtime	0.00	3,000.00	-3,000.00	0.0%
Total Compensation	20,671.56	39,044.00	-18,372.44	52.9%
40-4004 · Worker's Compensation	31.34	33.28	-1.94	94.2%
40-4005 · Social Security	1,574.54	2,986.84	-1,412.30	52.7%
40-4006 · PERS	4,823.38	9,257.25	-4,433.87	52.1%
40-4007 · Unemployment	139.27	669.00	-529.73	20.8%
40-4008 · Health/Lfe/Disability Insurance	7,411.77	15,173.59	-7,761.82	48.8%
40-4013 · WBF Assessment Tax	4.62	11.40	-6.78	40.5%
Total 40- Personnel Services	34,656.48	67,175.36	-32,518.88	51.6%
40- Materials & Services				
40-4020 · Consumable Supply/Material	549.94	3,000.00	-2,450.06	18.3%
40-4021 · Professional Development	0.00	2,000.00	-2,000.00	0.0%
40-4022 · Bld Plan Review Purchased Ser	27,834.06	70,000.00	-42,165.94	39.8%
40-4023 · Bld Inspector Purchased Serv	35,256.77	103,000.00	-67,743.23	34.2%
40-4024 · Plumb Inspect Purchased Serv	5,004.00	15,000.00	-9,996.00	33.4%
40-4025 · Mechanic Inspect Purchased Serv	6,042.78	15,000.00	-8,957.22	40.3%
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	2,368.54	10,000.00	-7,631.46	23.7%
Total 40- Materials & Services	77,273.59	225,574.64	-148,301.05	34.3%
Total 40- Building Expenditures	111,930.07	292,750.00	-180,819.93	38.2%
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 2025 through January 2026

	Jul '25 - Jan 26	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	4,170.08	14,701.00	-10,530.92	28.4%
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	5,877.73	22,201.00	-16,323.27	26.5%
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	5,877.73	32,701.00	-26,823.27	18.0%
50- Road District Expenditures				
50 - Materials & Services				
50-5043 · Printing & Advertising	102.00	600.00	-498.00	17.0%
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	8,391.77	56,900.00	-48,508.23	14.7%
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	19,456.60	355,040.00	-335,583.40	5.5%
60- State Street Fund				
60- Personnel Services				
Compensation				
60-6001 · Street Labor	36,605.47	66,765.00	-30,159.53	54.8%
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	36,605.47	74,765.00	-38,159.53	49.0%
60-6004 · Worker's Compensation	1,214.41	3,068.08	-1,853.67	39.6%
60-6005 · Social Security	2,797.15	5,719.51	-2,922.36	48.9%
60-6006 · PERS	8,538.85	16,541.23	-8,002.38	51.6%
60-6007 · Unemployment Insurance	247.96	1,869.00	-1,621.04	13.3%
60-6008 · Health/Lfe/Disability Insurance	12,886.14	35,405.04	-22,518.90	36.4%
60-6013 · WBF Assessment Tax	8.26	31.62	-23.36	26.1%
Total 60- Personnel Services	62,298.24	137,399.48	-75,101.24	45.3%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July 2025 through January 2026

	Jul '25 - Jan 26	Budget	$ Over Budget	% of Budget
60- Materials & Services				
60-6048 · Building Maintenance	1,213.90	10,000.00	-8,786.10	12.1%
60-6049 · Fuel/Vehicle Maintenance	2,082.96	18,500.00	-16,417.04	11.3%
60-6050 · Insurance - Property, Liability	6,000.00	6,000.00	0.00	100.0%
60-6065 · Purchased Services	19,283.00	81,800.00	-62,517.00	23.6%
60-6070 · Materials & Services	9,162.43	65,283.00	-56,120.57	14.0%
60-6072 · Street Lights	13,235.00	28,000.00	-14,765.00	47.3%
Total 60- Materials & Services	50,977.29	209,583.00	-158,605.71	24.3%
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	114,711.11	434,000.00	-319,288.89	26.4%
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%

CITY OF GEARHART
Revenue & Expenditure Budget vs. Actual
July 2025 through January 2026

	Jul '25 - Jan 26	Budget	$ Over Budget	% of Budget
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%
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	2,547,713.63	8,303,876.00	-5,756,162.37	30.7%
Net Ordinary Income	3,379,824.41	0.00	3,379,824.41	100.0%
Net Income	**3,379,824.41**	**0.00**	**3,379,824.41**	**100.0%**

Date	Name	Account	Paid Amount
01/02/26	**US BANK CONVERGE**	**Checking - Columbia**	
		40-4028 · Dues & Fees	-237.60
TOTAL			-237.60
01/02/26	**OREGON STATE TREASURY**	**Savings - LGIP**	
		10-1059 · Dues & Fees	-0.05
TOTAL			-0.05
01/02/26	**BLUEFIN PAYMENT SYSTEMS**	**Checking - Columbia**	
		30-3082 · Water Billing Program	-445.28
TOTAL			-445.28
01/05/26	**QuickBooks Payroll Service**	**Checking - Columbia**	
		10-1099 · Payroll Processing Fees	-32.50
		10-1099 · Payroll Processing Fees	-120.00
	QuickBooks Payroll Service	Federal Withholding	-5,271.00
	QuickBooks Payroll Service	Medicare	-733.58
	QuickBooks Payroll Service	Medicare	-733.58
	QuickBooks Payroll Service	FICA Social Security	-3,136.65
	QuickBooks Payroll Service	FICA Social Security	-3,136.65
	QuickBooks Payroll Service	State Withholding	-3,217.00
	QuickBooks Payroll Service	State Unemployment	-455.31
	QuickBooks Payroll Service	Statewide Transit Tax	-47.29
	QuickBooks Payroll Service	WBF Assessment	-10.03
	QuickBooks Payroll Service	WBF Assessment	-10.03
	QuickBooks Payroll Service	Direct Deposit Liabilities	-34,092.41
	QuickBooks Payroll Service	Payroll Liabilities	-303.55
TOTAL			-51,299.58
01/05/26	**VERIZON**	**Checking - Columbia**	
		30-3077 · Tech - Software/Hardware	-122.43
TOTAL			-122.43

Date	Name	Account	Paid Amount
01/05/26	VERIZON	Checking - Columbia	
		10-1244 · Telephone	-118.74
		10-1270 · Tech - Software/Hardware	-172.52
TOTAL			-291.26
01/05/26	SUN LIFE FINANCIAL	Checking - Columbia	
		10-1348 · Accident Insurance	-18.09
		10-1208 · Health/Lfe/Disability Insurance	-2.01
TOTAL			-20.10
01/05/26	CENTURY LINK	Checking - Columbia	
		10-1060 · Tech - Software/Hardware	-118.99
TOTAL			-118.99
01/05/26	SPECTRUM BUSINESS	Checking - Columbia	
		30-3077 · Tech - Software/Hardware	-125.00
TOTAL			-125.00
01/06/26	CIS	Checking - Columbia	
		10-1308 · Health/Lfe/Disability Insurance	-6,470.38
		40-4008 · Health/Lfe/Disability Insurance	-1,136.55
		10-1508 · Health/Lfe/Disability Insurance	-252.57
		10-1708 · Health/Lfe/Disability Insurance	-1,136.55
		10-1008 · Health/Lfe/Disability Insurance	-6,635.48
		10-1208 · Health/Lfe/Disability Insurance	-7,683.72
		10-1808 · Health/Lfe/Disability Insurance	-564.79
		30-3008 · Health/Lfe/Disability Insurance	-6,271.71
		60-6008 · Health/Lfe/Disability Insurance	-1,976.76
		10-1008 · Health/Lfe/Disability Insurance	0.08
		CIS Supplemental Ins	-988.26
		CIS Supplemental Ins	18.40
TOTAL			-33,098.29

Date	Name	Account	Paid Amount
01/06/26	**VOYA- STATE OF OREGON PLAN**	**Checking - Columbia**	
		OSGP Payable	-475.00
TOTAL			-475.00
01/06/26	**ASIFLEX**	**Checking - Columbia**	
		Supplemental Insurance	-135.00
TOTAL			-135.00
01/07/26	**PITNEY BOWES BANK INC PURCHASE POWER**	**Checking - Columbia**	
		30-3039 · Postage	-74.69
TOTAL			-74.69
01/07/26	**HOME DEPOT CREDIT SERVICES**	**Checking - Columbia**	
		30-3061 · System Operations & Repair	-51.94
		30-3061 · System Operations & Repair	-36.86
		30-3053 · Water Building Maintenance	-841.50
		30-3053 · Water Building Maintenance	-289.92
		30-3053 · Water Building Maintenance	-327.84
		30-3050 · City Hall Maintenance	-468.96
		30-3050 · City Hall Maintenance	-99.11
TOTAL			-2,116.13
01/07/26	**SPECTRUM BUSINESS**	**Checking - Columbia**	
		10-1060 · Tech - Software/Hardware	-200.00
		10-1044 · Telephone	-50.00
TOTAL			-250.00
01/07/26	**NW NATURAL GAS**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-987.00
TOTAL			-987.00

Date	Name	Account	Paid Amount
01/07/26	**NW NATURAL GAS**	**Checking - Columbia**	
		10-1045 · Utilities - Electricity & Gas	-207.22
TOTAL			-207.22
01/07/26	**NW NATURAL GAS**	**Checking - Columbia**	
		10-1345 · Utilities - Electricity & Gas	-486.59
TOTAL			-486.59
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		10-1045 · Utilities - Electricity & Gas	-266.72
TOTAL			-266.72
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		10-1345 · Utilities - Electricity & Gas	-616.34
TOTAL			-616.34
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-89.42
TOTAL			-89.42
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		60-6072 · Street Lights	-1,871.95
TOTAL			-1,871.95
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-62.14
TOTAL			-62.14

Date	Name	Account	Paid Amount
01/07/26	**PACIFIC POWER**	**Checking - Columbia**	
		30-3045 · Utilities - Electricity & Gas	-2,345.35
TOTAL			-2,345.35
01/09/26	**METEREADERS, LLC**	**Checking - Columbia**	
		30-3065 · Purchased Service Meter Readers	-1,195.20
TOTAL			-1,195.20
01/09/26	**COLUMBIA BANK MERCHANT SERVICES**	**Checking - Columbia**	
		10-1059 · Dues & Fees	-193.32
TOTAL			-193.32
01/12/26	**OREGON PERS**	**Checking - Columbia**	
		PERS Payable	-2,888.28
		PERS Payable	-3,694.06
		PERS Payable	-1,549.21
		PERS Payable	-804.20
		PERS Payable	-3,093.86
		PERS Payable	-696.53
		PERS Payable	-203.51
		PERS Payable	-320.75
		PERS Payable	-764.82
		PERS Payable	-741.48
TOTAL			-14,756.70
01/12/26	**OREGON PERS**	**Checking - Columbia**	
		PERS Payable	-687.61
		PERS Payable	-2,847.39
		PERS Payable	-3,974.29
		PERS Payable	-1,873.99
		PERS Payable	-844.84
		PERS Payable	-3,159.66
		PERS Payable	-822.84
		PERS Payable	-387.99

Date	Name	Account	Paid Amount
		PERS Payable	-758.14
		PERS Payable	-213.79
TOTAL			-15,570.54
01/12/26	**DIRECTV**	**Checking - Columbia**	
		10-1351 · Fire Hall Maintenance	-119.99
TOTAL			-119.99
01/13/26	**QuickBooks Payroll Service**	**Checking - Columbia**	
		10-1099 · Payroll Processing Fees	-136.00
		10-1099 · Payroll Processing Fees	-40.00
TOTAL			-176.00
01/15/26	**LAW ENFORCEMENT SEMINARS LLC**	**Checking - Columbia**	
		10-1252 · Professional Development	-445.00
TOTAL			-445.00
01/15/26	**PACIFIC OFFICE AUTOMATION INC**	**Checking - Columbia**	
		10-1053 · Office Machine Expense	-224.97
TOTAL			-224.97
01/16/26	**HANSON COMMUNICATIONS**	**Checking - Columbia**	
		10-1350 · Radio Maintenance	-525.00
TOTAL			-525.00
01/16/26	**SPRINGBROOK SOFTWARE, LLC**	**Checking - Columbia**	
		30-3082 · Water Billing Program	-95.88
TOTAL			-95.88

Date	Name	Account	Paid Amount
01/20/26	**QuickBooks Payroll Service**	**Checking - Columbia**	
		10-1099 · Payroll Processing Fees	-32.50
	QuickBooks Payroll Service	Federal Withholding	-5,356.00
	QuickBooks Payroll Service	Medicare	-735.75
	QuickBooks Payroll Service	Medicare	-735.75
	QuickBooks Payroll Service	FICA Social Security	-3,146.02
	QuickBooks Payroll Service	FICA Social Security	-3,146.02
	QuickBooks Payroll Service	State Withholding	-3,228.00
	QuickBooks Payroll Service	State Unemployment	-456.69
	QuickBooks Payroll Service	Statewide Transit Tax	-47.39
	QuickBooks Payroll Service	WBF Assessment	-10.11
	QuickBooks Payroll Service	WBF Assessment	-10.11
	QuickBooks Payroll Service	Direct Deposit Liabilities	-34,076.44
	QuickBooks Payroll Service	Payroll Liabilities	-304.44
TOTAL			-51,285.22
01/20/26	**VOYA- STATE OF OREGON PLAN**	**Checking - Columbia**	
		OSGP Payable	-500.00
TOTAL			-500.00
01/20/26	**ASIFLEX**	**Checking - Columbia**	
		Supplemental Insurance	-135.00
TOTAL			-135.00
01/21/26	**ELECTRONIC WITHDRAWL**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-26.00
TOTAL			-26.00
01/21/26	**ELECTRONIC WITHDRAWL**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-26.00
TOTAL			-26.00

Date	Name	Account	Paid Amount
01/21/26	**ELECTRONIC WITHDRAWL**	**Checking - Columbia**	
		30-3055 · Dues & Fees	-15.00
TOTAL			-15.00
01/21/26	**ELECTRONIC WITHDRAWL**	**Checking - Columbia**	
		30-3055 · Dues & Fees	-15.00
TOTAL			-15.00
01/26/26	**PITNEY BOWES BANK INC PURCHASE POWER**	**Checking - Columbia**	
		30-3039 · Postage	-500.00
TOTAL			-500.00
01/28/26	**ELAN FINANCIAL SERVICES**	**Checking - Columbia**	
		10-1742 · Planning Commission Expense	-164.89
		30-3054 · Professional Development	-210.00
		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
		30-3049 · Fuel/Vehicle Maintenance	-1,493.98
		10-1371 · Tech - Software/Hardware	-144.00
		10-1051 · City Hall Maintenance	-159.99
		60-6070 · Materials & Services	-53.30
		10-1342 · Consumable Supply/Material	-247.84
		10-1757 · Tech - Software/Hardware	-39.39
		30-3077 · Tech - Software/Hardware	-59.85
		10-1051 · City Hall Maintenance	-428.85
		10-1051 · City Hall Maintenance	-22.94
		10-1742 · Planning Commission Expense	-46.09
		10-1060 · Tech - Software/Hardware	-792.00
TOTAL			-4,213.12

Date	Name	Account	Paid Amount
01/28/26	**ELECTRONIC WITHDRAWL**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-53.05
TOTAL			-53.05

For Confidentiality, this page has been modified and pages 10-27 has been removed.

Date	Name	Account	Paid Amount

For Confidentiality, this page has been modified.

Date	Name	Account	Paid Amount
01/05/26	**CHANCE MCKEOWN**	**Checking - Columbia**	
		10-1365 · Student Intern Program	-200.00
TOTAL			-200.00
01/05/26	**LEONARD D BROGDEN**	**Checking - Columbia**	
		40-4022 · Bld Plan Review Purchased Ser	-5,931.42
		40-4023 · Bld Inspector Purchased Serv	-559.40
		40-4024 · Plumb Inspect Purchased Serv	-79.50
		40-4025 · Mechanic Inspect Purchased Serv	-534.24
TOTAL			-7,104.56

Date	Name	Account	Paid Amount
01/05/26	**DCBS FISCAL SERVICES**	**Checking - Columbia**	
		Oregon 12% Building Tax In/Out	-629.68
TOTAL			-629.68
01/05/26	**DCBS FISCAL SERVICES**	**Checking - Columbia**	
		Oregon 12% Building Tax In/Out	-63.00
TOTAL			-63.00
01/12/26	**3-D LANDSCAPE INC**	**Checking - Columbia**	
		30-3053 · Water Building Maintenance	-1,590.00
TOTAL			-1,590.00
01/12/26	**ALSCO - PORTLAND LINEN**	**Checking - Columbia**	
		10-1051 · City Hall Maintenance	-111.78
		10-1051 · City Hall Maintenance	-123.32
TOTAL			-235.10
01/12/26	**CARTOMATION, INC**	**Checking - Columbia**	
		10-1745 · Mapping	-500.00
TOTAL			-500.00
01/12/26	**CENTRAL WELDING SUPPLY CO INC**	**Checking - Columbia**	
		10-1363 · EMS Equip & Operations	-17.35
TOTAL			-17.35
01/12/26	**CLATSOP COUNTY SHERIFF'S OFFICE**	**Checking - Columbia**	
		10-1270 · Tech - Software/Hardware	-3,625.00
TOTAL			-3,625.00

Date	Name	Account	Paid Amount
01/12/26	**CITY OF WARRENTON**	**Checking - Columbia**	
		30-3064 · Water Purchase	-737.08
		30-3064 · Water Purchase	-476.46
TOTAL			-1,213.54
01/12/26	**DCBS FISCAL SERVICES**	**Checking - Columbia**	
		Oregon 12% Building Tax In/Out	-187.71
		40-4028 · Dues & Fees	0.01
TOTAL			-187.70
01/12/26	**DMT AUTO PARTS, INC**	**Checking - Columbia**	
		10-1349 · Fuel/Vehicle Maintenance	-40.86
		10-1349 · Fuel/Vehicle Maintenance	-20.99
TOTAL			-61.85
01/12/26	**ENGLUND MARINE**	**Checking - Columbia**	
		30-3075 · Uniforms / PPE	-135.60
TOTAL			-135.60
01/12/26	**FIRE COM**	**Checking - Columbia**	
		10-1381 · Equipment	-313.69
TOTAL			-313.69
01/12/26	**GRAINGER**	**Checking - Columbia**	
		30-3053 · Water Building Maintenance	-470.33
TOTAL			-470.33

Date	Name	Account	Paid Amount
01/12/26	iFOCUS CONSULTING, INC	Checking - Columbia	
		10-1060 · Tech - Software/Hardware	-1,590.00
TOTAL			-1,590.00
01/12/26	KIMBERLY'S KLEANING SERVICE LLC	Checking - Columbia	
		10-1850 · Restroom Maintenance	-900.00
TOTAL			-900.00
01/12/26	LASER PRINT & COPY	Checking - Columbia	
		40-4020 · Consumable Supply/Material	-39.75
		50-5043 · Printing & Advertising	-102.00
TOTAL			-141.75
01/12/26	ONE CALL CONCEPTS, INC	Checking - Columbia	
		30-3047 · Supplies/Srvcs/Chemicals	-19.91
TOTAL			-19.91
01/12/26	SEASIDE ACE HARDWARE	Checking - Columbia	
		10-1372 · Purchased Service	-84.60
TOTAL			-84.60
01/12/26	SPRINGBROOK HOLDING COMPANY LLC	Checking - Columbia	
		30-3082 · Water Billing Program	-374.00
TOTAL			-374.00
01/12/26	TAURUS POWER & CONTROL, INC	Checking - Columbia	
		30-3061 · System Operations & Repair	-2,582.60
TOTAL			-2,582.60

Date	Name	Account	Paid Amount
01/12/26	TAYLOR RAE GAINES	Checking - Columbia	
		10-1054 · Purchased Services	-550.00
TOTAL			-550.00
01/12/26	TAYLOR RAE GAINES	Checking - Columbia	
		10-1054 · Purchased Services	-240.00
TOTAL			-240.00
01/12/26	TRANSUNION RISK & ALTERNATIVE	Checking - Columbia	
		10-1247 · PD Investigation	-100.00
TOTAL			-100.00
01/12/26	UNITED SITE SERVICES, INC	Checking - Columbia	
		45-4551 · Materials & Services	-308.84
TOTAL			-308.84
01/12/26	WALTER E NELSON CO. OF ASTORIA	Checking - Columbia	
		10-1847 · Parks Maintenance & Repair	-518.96
		10-1847 · Parks Maintenance & Repair	-3.00
TOTAL			-521.96
01/12/26	WILCOX & FLEGEL	Checking - Columbia	
		10-1349 · Fuel/Vehicle Maintenance	-694.56
		10-1249 · Fuel/Vehicle Maintenance	-711.52
		30-3049 · Fuel/Vehicle Maintenance	-472.60
		10-1849 · Fuel/Vehicle Maintenance	-85.91
		60-6049 · Fuel/Vehicle Maintenance	-300.75
		30-3049 · Fuel/Vehicle Maintenance	-1,681.94
TOTAL			-3,947.28

Date	Name	Account	Paid Amount
01/15/26	**R PROM CONSTRUCTION, INC**	**Checking - Columbia**	
		60-6065 · Purchased Services	-9,275.00
TOTAL			-9,275.00
01/20/26	**CHANCE MCKEOWN**	**Checking - Columbia**	
		10-1365 · Student Intern Program	-200.00
TOTAL			-200.00
01/26/26	**911 SUPPLY PUBLIC SAFETY GEAR**	**Checking - Columbia**	
		10-1360 · Gas & Clothing Maintenance	-110.62
		10-1257 · Uniforms / PPE	-160.86
TOTAL			-271.48
01/26/26	**ALEXIN ANAYTICAL LABORATORIES, INC**	**Checking - Columbia**	
		30-3063 · Chemical Water Analysis	-1,545.00
TOTAL			-1,545.00
01/26/26	**CITY OF GEARHART**	**Checking - Columbia**	
		30-3080 · Utilities - Water	-353.57
TOTAL			-353.57
01/26/26	**CIVIL WEST ENGINEERING SERVICE, INC**	**Checking - Columbia**	
		60-6065 · Purchased Services	-1,494.00
TOTAL			-1,494.00
01/26/26	**CONSOLIDATED SUPPLY CO**	**Checking - Columbia**	
		30-3061 · System Operations & Repair	-212.07
TOTAL			-212.07

CITY OF GEARHART
Check Detail 1
January 1 - 29, 2026

3:50 PM
01/29/26

Date	Name	Account	Paid Amount
01/26/26	**CREST**	**Checking - Columbia**	
		10-1740 · Purchased Services - Planning	-3,680.00
TOTAL			-3,680.00
01/26/26	**DPSST**	**Checking - Columbia**	
		10-1372 · Purchased Service	-45.00
TOTAL			-45.00
01/26/26	**DMT AUTO PARTS, INC**	**Checking - Columbia**	
		10-1349 · Fuel/Vehicle Maintenance	-19.36
TOTAL			-19.36
01/26/26	**EQUIPMENT RENTAL SERVICES**	**Checking - Columbia**	
		30-3053 · Water Building Maintenance	-320.00
		30-3053 · Water Building Maintenance	-9.60
		30-3053 · Water Building Maintenance	-6.40
		30-3053 · Water Building Maintenance	-120.00
		30-3053 · Water Building Maintenance	-44.80
TOTAL			-500.80
01/26/26	**GRAINGER**	**Checking - Columbia**	
		30-3053 · Water Building Maintenance	-238.01
TOTAL			-238.01
01/26/26	**J HAWKINS**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-87.29
TOTAL			-87.29

CITY OF GEARHART

Check Detail 1

January 1 - 29, 2026

3:50 PM

01/29/26

Date	Name	Account	Paid Amount
01/26/26	**JAMES A HOFFMAN**	**Checking - Columbia**	
		30-0091 · Water Meter Install	-2,500.00
TOTAL			-2,500.00
01/26/26	**JOAN VANDERZANDEN**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-202.33
TOTAL			-202.33
01/26/26	**LASER PRINT & COPY**	**Checking - Columbia**	
		40-4020 · Consumable Supply/Material	-48.75
		40-4020 · Consumable Supply/Material	-37.50
TOTAL			-86.25
01/26/26	**LIBERTY ANDERSON**	**Checking - Columbia**	
		10-0054 · Short-Term Rental Permit Fees	-100.00
TOTAL			-100.00
01/26/26	**VOID**	**Checking - Columbia**	
TOTAL			0.00
01/26/26	**MICHELE MC INTOSH**	**Checking - Columbia**	
		30-0090 · Water Sales Receipts	-31.50
TOTAL			-31.50
01/26/26	**SOPKO WELDING INC**	**Checking - Columbia**	
		30-3061 · System Operations & Repair	-376.38
TOTAL			-376.38

Date	Name	Account	Paid Amount
01/26/26	PACIFIC ALARM SYSTEM	Checking - Columbia	
		30-3053 · Water Building Maintenance	-621.12
TOTAL			-621.12
01/26/26	PACIFIC OFFICE AUTOMATION	Checking - Columbia	
		10-1053 · Office Machine Expense	-1,735.18
TOTAL			-1,735.18
01/26/26	POWER SYSTEMS PLUS	Checking - Columbia	
		30-3053 · Water Building Maintenance	-3,185.00
		10-1051 · City Hall Maintenance	-1,725.00
TOTAL			-4,910.00
01/26/26	SEASIDE ACE HARDWARE	Checking - Columbia	
		10-1381 · Equipment	-1,241.99
		10-1351 · Fire Hall Maintenance	-47.97
TOTAL			-1,289.96
01/26/26	SOUND EARTH STRATEGIES, INC	Checking - Columbia	
		30-3063 · Chemical Water Analysis	-1,624.74
		30-3063 · Chemical Water Analysis	-1,090.25
TOTAL			-2,714.99
01/27/26	KERRY SMITH	Checking - Columbia	
		10-1050 · Election Expense	-590.00
TOTAL			-590.00

Date	Name	Account	Paid Amount
01/27/26	**GUADALUPE TORRES**	**Checking - Columbia**	
		10-1542 · Consumable Supply/Material	-60.30
TOTAL			-60.30
01/27/26	**M & N WORKWEAR**	**Checking - Columbia**	
		30-3075 · Uniforms / PPE	-179.90
TOTAL			-179.90

CITY OF GEARHART
Gross Wages by Department
January 2026

	Jan 26
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	10,198.84
10-1201 · Police Officers	15,021.60
10-1209 · Overtime Pay	2,899.76
Total Compensation	28,120.20
Total 12- Personnel Services	28,120.20
Total 12- Police Department	28,120.20
13- Fire Department	
13- Personnel Services	
Compensation	
10-1300 · Fire Chief	9,250.66
10-1302 - Train/Operation Staff	5,580.92
10-1309 · Overtime Pay	3,218.55
Total Compensation	18,050.13
Total 13- Personnel Services	18,050.13
Total 13- Fire Department	18,050.13
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
10-1709 · Overtime	171.40
Total Compensation	3,223.92
Total 17 - Personnel Services	3,223.92
Total 17- Planning	3,223.92

CITY OF GEARHART
Gross Wages by Department
January 2026

	Jan 26
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	71,546.79
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	963.74
Total Compensation	21,765.50
Total 30- Personnel Services	21,765.50
Total 30- Water Fund Expenditures	21,765.50
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	101,603.31
Net Ordinary Income	-101,603.31
Net Income	**-101,603.31**