

CITY OF
GEARHART

City Budget and Road District Budget

2025-2026 Adopted

Budget Committee

Jennifer Grey, Community Member

Eric Halperin, Community Member

Robert Lee, Community Member

Karl Leigh, Community Member

Curt Penrod, Community Member

Preston Devereaux, Councilor

Paulina Cockrum, Councilor

Dana Gould, Councilor

Sharon Kloefer, Councilor

Kerry Smith, Mayor

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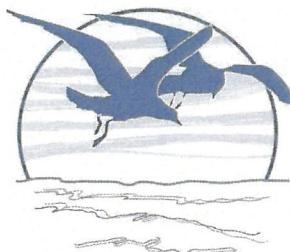
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City of Gearhart

BUDGET CALENDAR

*Calendar for Budget Preparation
Fiscal Year July 1, 2025 - June 30, 2026*

- February 5, 2025** Governing body appoints a Budget Officer, who shall prepare or supervise the preparation of the Budget (ORS 294.331).
- April 1, 2025** Publish "***Notice of Budget Committee Meeting***" of the City of Gearhart Budget Committee and the Gearhart Road District Budget Committee in the local newspaper and online (ORS 294.401). The City of Gearhart Budget Committee members also serve as the Gearhart Road District Budget Committee members.
- ❖ First Budget Committee Meeting at 6:00 pm on Tuesday, April 15, 2025.
 - ❖ Second Budget Committee Meeting at 6:00 pm on Tuesday, May 13, 2025.
- April 15, 2025** First Meeting of the Budget Committee at 6:00 pm. Presentation of the Budget Message and Budget Document by the Budget Officer (ORS 294.426).
- May 13, 2025** Second Meeting of the Budget Committee and Public Hearing on State Revenue Sharing Funds at 6:00 pm. Target date for approval of Budget Document by Budget Committee (ORS 294.428). Public comment will be heard.
- If subsequent meetings are deemed necessary, all meetings of the Budget Committee will be public and notice will be given.*
- May 24, 2025** Publish "***Notice of Budget Hearing and Financial Summary***" in the local newspaper (ORS 294.448). Publish "***Notice of Public Hearing***" for the State Revenue Sharing Funds at City Hall and in the local USPS office (ORS 221.770).
- ❖ Both hearings will be during the Regular City Council Meeting at 7:00 pm on Wednesday, June 4, 2025.
- May 30, 2025** Publish second "***Notice of Public Hearing***" for the State Revenue Sharing Funds at City Hall and in the local USPS office.
- June 4, 2025** Budget Hearing on the 2025-2026 Budget as approved by the Budget Committee (ORS 294.453). Enact resolutions to adopt the Budget, make appropriations, impose taxes, and categorize taxes (ORS 294.456).
- ❖ Regular City Council Meeting at 7:00 pm.



Budget Message

Fiscal Year 2025-2026

Gearhart continues to have stable revenue sources, but they are being outpaced by increasing operating costs. Although the General Fund shows growth, this is misleading. City staff had to reduce allocations to balance the budget and are being forced to start thinking creatively about how to serve the community with inadequate resource levels. The City's resource short-fall situation will only perpetuate. Oregon's property tax system restricts the growth of assessed values; there are restrictions that forbid growth on short-term rentals; there are discrepancies with Gearhart's population estimates; and there are limited amounts of property for development. Priorities like contributing to the City's reserve funds, providing adequate staffing levels, and enhancing programs will have to be sidelined to maintain current service levels.

Three significant points with the General Fund resources are the decreased beginning fund balance; potential refund credits (PRC) announced by the Clatsop County Assessor's office; and an interfund loan of \$300,000.

- The General Fund beginning fund balance show a significant decrease, which was anticipated due to the American Rescue Plan grant award (\$230,000) expiring and being transferred; as well as, increasing operating costs. Although the beginning fund balance is not critically low, ideally there would be enough to cover operating expenses until the City's property tax revenue starts coming in.
- At this point, the Clatsop County Assessor's office has notified all taxing districts that they are anticipating PRC revenue holdbacks for Georgia Pacific/Wauna, Pacific Corp, and Charter Communication. As per ORS 305.286, "Whenever any property value or claim for exemption or cancellation of a property tax assessment is appealed, if the dollar amount in dispute exceeds \$1 million, the assessor of the county in which the property is located may order the officer in charge of the assessment and tax roll to issue a potential refund credit..." These PRC funds are held until final resolution of the appeal. Gearhart's portion of the property tax revenue holdback in the General Fund is estimated at \$38,394.72.
- Also, new to Gearhart is a proposed interfund loan of \$300,000 to assist with paying expenses for the months of July, August, September, and October before the City receives most of its property taxes (November). This resource, coupled with the offsetting debt service expenditure in Non-Departmental, created the perception of growth in the overall General Fund budget. Please note that although the General Fund increased 1.26%, without the additional of the interfund loan, it would reflect a decrease of (8.59%). The interfund loan will be borrowed from the Water Reserve Fund and will be transferred back as soon as the resources are available, but no later than June 30, 2026.

Fortunately, the City will be seeing a significant decrease in the Debt Service Fund. The final payment on one of the water treatment general obligation bonds ended in March 2025, which leaves only one series of bond payments. This will substantially reduce the amount of taxes imposed on Gearhart property owners. The rate is estimated to drop from \$0.9371 to \$0.4054 per \$1,000 of assessed value.

Under Oregon budget law, the City is required to close any anticipated gaps to balance the proposed budget for the new fiscal year. Department heads were brought together to problem solve with the primary goal of continuing to provide all services at the same levels. City staff are proposing:

- to reallocate General Fund, Police Department, Community Care Services to State Revenue Sharing, Materials and Services;
- to reallocate General Fund, Non-Departmental, Street Lights to State Street, Materials and Services;
- to reallocate General Fund, Non-Departmental, Beach Access Maintenance to the Gearhart Road District, Materials and Services;
- to reallocate General Fund, Non-Departmental, Operating/Repair/Materials/Services to State Revenue Sharing, Materials and Services, which provides centralized temporary restroom access;
- to temporarily discontinue all General Fund transfers and allocate some to State Revenue Sharing, Transfers; and,
- to reallocate a portion of expenditures that support dog disposal waste bags in General Fund, Parks Department, Parks Maintenance and Repair to State Revenue Sharing, Materials and Services.

City staff are aware of the impacts of adjusting State Revenue Sharing Fund expenditure allocations. Community partners are important and provide valuable services; however, the City was forced to explore alternative resources to provide the same level of City services. There was emphasis on reallocating services that provided non-essential community amenities (e.g., dog disposal waste bags; centrally located access to a public port-a-potty) while still providing allocations for community grant awards. For historical reference, the number of budgeted organizational grant awards were: 2016-2017 five \$14,000; 2017-2018 three \$7,100; 2018-2019 three \$9,100; 2019-2020 nine \$24,100; 2020-2021 fourteen \$29,000; 2021-2022 fourteen \$35,300; 2022-2023 thirteen \$38,300; 2023-2024 fifteen \$40,000; and 2024-2025 fourteen \$45,300. The other proposed allocation change in the State Revenue Sharing Fund was to support the City's reserve funds. All transfers but one were eliminated in the General Fund due to financial constraints. Although reserve funds have been essential in ensuring that there are resources available when there are emergencies or failures of expensive items, they are not a requirement. The three transfers being proposed from the State Revenue Sharing Fund are Police Car Reserve, Fire Apparatus/Equipment Reserve, and the Building Reserve. Although the transfer amounts are minimal, they will continue efforts to increase the reserves. Increasing reserve funds in a small, rural community can be difficult because of limited revenue sources.

The Water (Operating) Fund is starting to gain financial stability. With a series of rate increases, coupled with conservation blocking and newly implemented fees, the Fund is on a solid financial pathway. Unfortunately, operating costs continue to rise and there is financial uncertainty over potential impacts relating to tariffs. This budget has been prepared with a 5.37% increase on the base water rates (effective July 21, 2025).

Gearhart's Building Fund will need to be monitored, and a \$10,000 General Fund transfer has been appropriated to allow the City to provide a financial safety net. Because the building department was required to be moved out of the General Fund, it now relies on being independently solvent. Last year the Fund was stable with a small ending fund balance. This year, however, the Building Fund has struggled to meet operating expenses. If there continues to be reduced activity in the building department, a reevaluation of staff time being charged to the Fund may need to be done.

The City Council has committed themselves to fully investigating the need for a new Public Safety Building. They have been doing their due diligence to get input from all vested stakeholders. During this informational gathering process, professional expertise has been required. At this point, there is no official determination whether or not the Council will proceed with a general obligation bond measure asking the voters if they support a new Public Safety Building. There has been allocations placed in the Building Reserve, Public Safety Facility Project to allow for any follow-up, data gathering expenses.

The City of Gearhart is not alone among cities in Oregon facing similar financial challenges. According to the League of Oregon Cities last *State of the Cities Report*, "Traditional revenue sources for cities, like property taxes and utility franchise fees, are not keeping pace with inflation, compelling cities to either cut spending, eliminate services, or rely on alternative revenues." Even faced with financial challenges, Gearhart staff will continue to strive to provide expected services while keeping an open mind on how to enhance the community.

Respectfully Submitted,



Justine Hill
City Treasurer
Budget Officer

RESOURCES DETAIL
GENERAL FUND 10



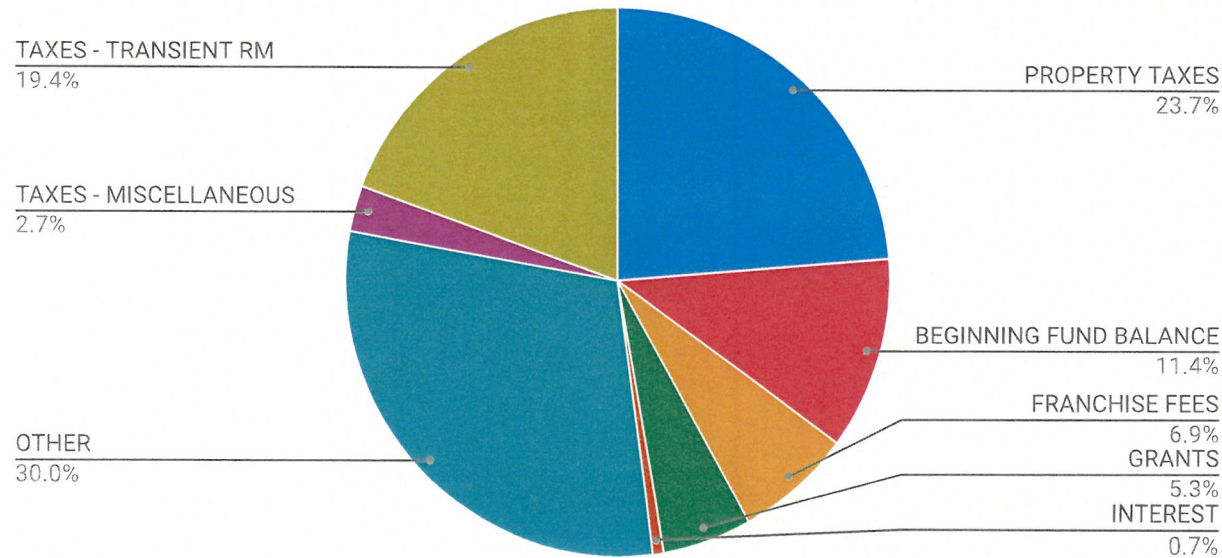
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 785,273.75	\$ 853,078.42	\$ 650,195.00	Beginning Fund Balance - Cash on Hand	\$ 344,985.00	\$ 344,985.00	\$ 344,985.00	1
2	\$ 633,977.52	\$ 660,814.85	\$ 689,305.00	Property Tax* - Current	\$ 692,000.00	\$ 692,000.00	\$ 710,498.00	2
3	\$ 35,305.44	\$ 24,149.92	\$ 26,800.00	Property Tax - Prior	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	3
4	\$ 12,098.85	\$ -	\$ -	Building - Mechanical Permits	\$ -	\$ -	\$ -	4
5	\$ 55,053.41	\$ -	\$ -	Building - Plan Review	\$ -	\$ -	\$ -	5
6	\$ 15,653.36	\$ -	\$ -	Building - Plumbing Permits	\$ -	\$ -	\$ -	6
7	\$ 152,934.98	\$ -	\$ -	Building - Structural Permits	\$ -	\$ -	\$ -	7
8	\$ 2,478.45	\$ 1,994.46	\$ 2,000.00	Franchise - CenturyLink/Qwest	\$ 1,675.00	\$ 1,675.00	\$ 1,675.00	8
9	\$ 49,615.50	\$ 36,641.30	\$ 51,000.00	Franchise - Charter Communication	\$ 51,000.00	\$ 51,000.00	\$ 51,000.00	9
10	\$ 32,589.54	\$ 38,864.01	\$ 45,465.00	Franchise - NW Natural Gas	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	10
11	\$ 63,180.60	\$ 73,904.31	\$ 71,000.00	Franchise - Pacific Power & Light	\$ 89,000.00	\$ 89,000.00	\$ 89,000.00	11
12	\$ 19,872.59	\$ 32,208.46	\$ 23,000.00	Franchise - Recology Western Oregon	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	12
13	\$ 102,941.87	\$ -	\$ -	Grant - CSLFRF/American Rescue Plan	\$ -	\$ -	\$ -	13
14	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	Grant - Fire Staffing	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	14
15		\$ 2,000.00	\$ 125,000.00	Grant - Restricted	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	15
16	\$ 30,614.94	\$ 39,607.37	\$ 24,000.00	Interest	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	16
17	\$ 21,588.34	\$ 23,095.46	\$ 23,000.00	Other - City Business License	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	17
18	\$ 80,266.92	\$ 77,857.52	\$ 185,000.00	Other - Conflagration/Mobilization - Firefighter	\$ 185,000.00	\$ 185,000.00	\$ 185,000.00	18
19	\$ 104.00	\$ 128.00	\$ 200.00	Other - Dog Control License	\$ 200.00	\$ 200.00	\$ 200.00	19
20	\$ 10,938.05	\$ 6,546.24	\$ 35,000.00	Other - Fines & Forfeitures	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	20
21	\$ 230,215.00	\$ 241,725.00	\$ 253,811.00	Other - GRFPD	\$ 285,000.00	\$ 285,000.00	\$ 266,502.00	21
22	\$ 25,398.63	\$ 28,610.32	\$ 20,000.00	Other - Miscellaneous	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	22
23	\$ 14,045.00	\$ 6,463.00	\$ 15,000.00	Other - Planning Permits & Fees	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	23
24	\$ 37,800.00	\$ 33,980.16	\$ 37,000.00	Other - Short-Term Rental Permit Fees	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	24
25	\$ 735.78	\$ 128.30	\$ 200.00	Other - Technology Fee	\$ 200.00	\$ 200.00	\$ 200.00	25
26	\$ -	\$ -	\$ -	Other - InterFund Loan - Water Reserve Fund	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	26
27	\$ 1,377.19	\$ 1,280.46	\$ 1,351.00	Tax - Cigarette Tax	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	27
28	\$ 334.78	\$ 363.28	\$ 500.00	Tax - HERT Tax	\$ 500.00	\$ 500.00	\$ 500.00	28

RESOURCES DETAIL GENERAL FUND 10



	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
29	\$ 54,234.13	\$ 48,216.07	\$ 52,000.00	Tax - Marijuana Tax	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00	29
30	\$ 37,388.18	\$ 36,071.37	\$ 38,500.00	Tax - Oregon Liquor Control Commission Tax	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	30
31	\$ 585,789.04	\$ 585,884.90	\$ 589,000.00	Tax - Transient Room Tax	\$ 589,000.00	\$ 589,000.00	\$ 589,000.00	31
32	\$ 3,126,805.84	\$ 2,888,613.18	\$ 2,993,327.00	TOTAL RESOURCES	\$ 3,036,160.00	\$ 3,036,160.00	\$ 3,036,160.00	32
33								33
34	\$ 3,126,805.84	\$ 2,888,613.18	\$ 2,993,327.00	TOTAL EXPENDITURES	\$ 3,036,160.00	\$ 3,036,160.00	\$ 3,036,160.00	34
35								35
36	TRUE	TRUE	TRUE	GENERAL FUND BALANCED	TRUE	TRUE	TRUE	36

*The permanent tax rate is \$1.0053 per \$1,000 of assessed property value.
Resources for the Building Department have been moved to Special Fund 40 Building Department.



EXPENDITURES DETAIL

GENERAL FUND 10-10

ADMINISTRATIVE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ 99,005.32	\$ 107,509.24	\$ 111,321.00	Salary - City Administrator	\$ 114,104.00	\$ 114,104.00	\$ 114,104.00	2	
3	\$ 34,253.55	\$ 39,055.78	\$ 42,556.00	Salary - Treasurer	\$ 45,801.00	\$ 45,801.00	\$ 45,801.00	3	
4	\$ 61,186.28	\$ 69,779.70	\$ 76,008.00	Salary - Administrative Assistant	\$ 78,474.00	\$ 78,474.00	\$ 78,474.00	4	
5	\$ 806.69	\$ 1,886.26	\$ 2,500.00	Salary - Overtime Pay	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	5	
6	\$ 1,589.78	\$ 1,196.38	\$ 1,621.28	Benefit - Worker's Compensation	\$ 1,460.61	\$ 1,460.61	\$ 1,460.61	6	
7	\$ 14,926.98	\$ 16,648.93	\$ 17,777.45	Benefit - Social Security	\$ 18,427.21	\$ 18,427.21	\$ 18,427.21	7	
8	\$ 27,828.94	\$ 42,124.15	\$ 45,268.05	Benefit - PERS	\$ 58,942.89	\$ 58,942.89	\$ 58,942.89	8	
9	\$ 1,264.59	\$ 1,595.68	\$ 1,370.40	Benefit - Unemployment Insurance	\$ 3,428.50	\$ 3,428.50	\$ 3,428.50	9	
10	\$ 72,309.98	\$ 67,621.64	\$ 82,773.00	Benefit - Health/Life/Disability Insurance	\$ 85,983.67	\$ 85,983.67	\$ 85,983.67	10	
11	\$ 61.87	\$ 57.63	\$ 69.74	Benefit - WBF Assessment	\$ 69.74	\$ 69.74	\$ 69.74	11	
12	\$ 313,233.98	\$ 347,475.39	\$ 381,264.92	TOTAL PERSONNEL SERVICES	\$ 409,191.62	\$ 409,191.62	\$ 409,191.62	12	
13	2.55	2.55	2.55	Total Full-Time Equivalent (FTE)	2.55	2.55	2.55	13	
14	MATERIALS AND SERVICES								14
15	\$ 4,990.57	\$ 4,624.86	\$ 5,500.00	Postage	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	15	
16	\$ 37,500.00	\$ 42,000.00	\$ 49,000.00	Legal Services	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00	16	
17	\$ 5,256.26	\$ 3,040.31	\$ 10,000.00	Consumable Supplies/Materials	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	17	
18	\$ 2,043.10	\$ 547.05	\$ 5,000.00	Printing & Advertising	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	18	
19	\$ 7,012.87	\$ 2,466.65	\$ 3,500.00	Telephone	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	19	
20	\$ 3,159.30	\$ 3,432.76	\$ 4,000.00	Utilities - Electricity & Gas	\$ 6,325.00	\$ 6,325.00	\$ 6,325.00	20	
21	\$ 9,750.00	\$ 12,250.00	\$ 15,000.00	Audit	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	21	
22	\$ 746.08	\$ -	\$ -	Materials & Consumable Supplies - General	\$ -	\$ -	\$ -	22	
23	\$ 44,796.95	\$ 50,107.03	\$ 55,000.00	Insurance - Property, Liability, Auto	\$ 61,000.00	\$ 61,000.00	\$ 61,000.00	23	
24	\$ 15,918.60	\$ 9,731.61	\$ 14,305.00	City Hall Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	24	
25	\$ 11,373.94	\$ 27,187.69	\$ 20,000.00	Purchased Services	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	25	
26	\$ 25.39	\$ -	\$ 8,000.00	Election Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	26	
27	\$ 751.91	\$ 2,707.58	\$ 2,500.00	Professional Development	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	27	
28	\$ 6,954.70	\$ 7,617.24	\$ 8,000.00	Office Machine Maintenance	\$ 9,100.00	\$ 9,100.00	\$ 9,100.00	28	
29	\$ 1,623.84	\$ 5,051.18	\$ 4,000.00	Elected Official Expense	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	29	
30	\$ 43,079.49	\$ 51,433.43	\$ 50,000.00	Technology - Software/Hardware	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	30	

EXPENDITURES DETAIL

GENERAL FUND 10-10

ADMINISTRATIVE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
31	\$ -	\$ 450.00	\$ -	Fuel/Vehicle Maintenance	\$ -	\$ -	\$ -	31
32	\$ 1,104.93	\$ 2,145.10	\$ 3,000.00	Payroll Processing Fee	\$ 3,100.00	\$ 3,100.00	\$ 3,100.00	32
33	\$ 10,033.50	\$ 5,551.67	\$ 8,000.00	Dues & Fees	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	33
34	\$ 206,121.43	\$ 230,344.16	\$ 264,805.00	TOTAL MATERIALS AND SERVICES	\$ 259,025.00	\$ 259,025.00	\$ 259,025.00	34
35	CAPITAL OUTLAY							35
36	\$ 2,529.36	\$ 696.15	\$ 2,500.00	Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	36
37	\$ 2,529.36	\$ 696.15	\$ 2,500.00	TOTAL CAPITAL OUTLAY	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	37
38								38
39	\$ 521,884.77	\$ 578,515.70	\$ 648,569.92	TOTAL ADMINISTRATIVE EXPENDITURES	\$ 669,216.62	\$ 669,216.62	\$ 669,216.62	39

EXPENDITURES DETAIL
GENERAL FUND 10-11
BUILDING DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING DEPARTMENT	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ -	\$ -	\$ -	Salary - Building Inspector	\$ -	\$ -	\$ -	2	
3	\$ 34,133.13	\$ -	\$ -	Salary - Building Assistant	\$ -	\$ -	\$ -	3	
4	\$ 2,154.42	\$ -	\$ -	Salary - Overtime	\$ -	\$ -	\$ -	4	
5	\$ 75.16	\$ -	\$ -	Benefit - Worker's Compensation	\$ -	\$ -	\$ -	5	
6	\$ 2,774.15	\$ -	\$ -	Benefit - Social Security	\$ -	\$ -	\$ -	6	
7	\$ 4,785.67	\$ -	\$ -	Benefit - PERS	\$ -	\$ -	\$ -	7	
8	\$ 238.50	\$ -	\$ -	Benefit - Unemployment Insurance	\$ -	\$ -	\$ -	8	
9	\$ 14,008.38	\$ -	\$ -	Benefit - Health/Life/Disability Insurance	\$ -	\$ -	\$ -	9	
10	\$ 11.50	\$ -	\$ -	Benefit - WBF Assessment	\$ -	\$ -	\$ -	10	
11	\$ 58,180.91	\$ -	\$ -	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	11	
12	0.57	0.00	0.00	Total Full-Time Equivalent (FTE)	0.00	0.00	0.00	12	
13	MATERIALS AND SERVICES								13
14	\$ 2,313.91	\$ -	\$ -	Consumable Supplies/Materials	\$ -	\$ -	\$ -	14	
15	\$ -	\$ -	\$ -	Modular Rental	\$ -	\$ -	\$ -	15	
16	\$ 354.80	\$ -	\$ -	Professional Development	\$ -	\$ -	\$ -	16	
17	\$ -	\$ -	\$ -	State Surcharge	\$ -	\$ -	\$ -	17	
18	\$ 28,007.92	\$ -	\$ -	Building Plan Review Purchased Service	\$ -	\$ -	\$ -	18	
19	\$ 122,834.36	\$ -	\$ -	Building Inspector Purchased Service	\$ -	\$ -	\$ -	19	
20	\$ 9,395.34	\$ -	\$ -	Plumbing Inspector Purchased Service	\$ -	\$ -	\$ -	20	
21	\$ 8,196.15	\$ -	\$ -	Mechanical Inspector Purchased Service	\$ -	\$ -	\$ -	21	
22	\$ -	\$ -	\$ -	Short-Term Rental Inspections	\$ -	\$ -	\$ -	22	
23	\$ -	\$ -	\$ -	Technology - Software/Hardware	\$ -	\$ -	\$ -	23	
24	\$ 3,304.66	\$ -	\$ -	Dues & Fees	\$ -	\$ -	\$ -	24	
25	\$ 174,407.14	\$ -	\$ -	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	25	
26									26
27	\$ 232,588.05	\$ -	\$ -	TOTAL BUILDING EXPENDITURES	\$ -	\$ -	\$ -	27	

Expenditures for the Building Department have been moved to Special Fund 40 Building (Structural, Plumbing, Mechanical).

EXPENDITURES DETAIL
GENERAL FUND 10-12
POLICE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ 78,794.70	\$ 96,745.59	\$ 119,401.00	Salary - Chief of Police	\$ 122,386.00	\$ 122,386.00	\$ 122,386.00	2	
3	\$ 75,583.99	\$ 145,410.78	\$ 164,401.00	Salary - Police Officers	\$ 171,893.00	\$ 175,393.00	\$ 175,393.00	3	
4	\$ 57,934.99	\$ 51,584.99	\$ 55,000.00	Salary - Overtime Pay	\$ 50,000.00	\$ 46,500.00	\$ 46,500.00	4	
5	\$ 4,001.50	\$ 4,843.47	\$ 8,526.90	Benefit - Worker's Compensation	\$ 8,745.68	\$ 8,827.01	\$ 8,827.01	5	
6	\$ 16,233.96	\$ 22,435.21	\$ 25,918.31	Benefit - Social Security	\$ 26,337.35	\$ 26,605.10	\$ 26,605.10	6	
7	\$ 40,779.07	\$ 67,362.54	\$ 80,453.66	Benefit - PERS	\$ 99,772.07	\$ 100,786.37	\$ 100,786.37	7	
8	\$ 1,334.97	\$ 2,154.38	\$ 2,112.00	Benefit - Unemployment Insurance	\$ 5,280.00	\$ 5,367.50	\$ 5,367.50	8	
9	\$ 33,467.91	\$ 76,287.90	\$ 97,380.00	Benefit - Health/Life/Disability Insurance	\$ 101,156.26	\$ 101,156.26	\$ 101,156.26	9	
10	\$ 63.57	\$ 76.98	\$ 82.39	Benefit - WBF Assessment	\$ 79.64	\$ 79.64	\$ 79.64	10	
11	\$ 308,194.66	\$ 466,901.84	\$ 553,275.26	TOTAL PERSONNEL SERVICES	\$ 585,650.00	\$ 587,100.88	\$ 587,100.88	11	
12	2.00	3.00	3.00	Total Full-Time Equivalent (FTE)	3.00	3.00	3.00	12	
13	MATERIALS AND SERVICES								13
14	\$ 1,410.41	\$ 739.40	\$ 1,500.00	Consumable Supplies/Materials	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	14	
15	\$ 1,632.23	\$ 2,581.51	\$ 2,850.00	Telephone	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	15	
16	\$ 1,186.39	\$ 4,439.97	\$ 5,000.00	PD Investigation	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	16	
17	\$ 9,567.06	\$ 10,026.61	\$ 16,000.00	Fuel / Vehicle Maintenance	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	17	
18	\$ 895.72	\$ -	\$ 1,000.00	Radio Maintenance	\$ -	\$ -	\$ -	18	
19	\$ 1,742.09	\$ 6,645.45	\$ 8,000.00	Professional Development	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	19	
20	\$ 1,194.38	\$ 4,305.65	\$ 2,500.00	Uniforms / PPE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	20	
21	\$ 20,514.24	\$ 20,514.24	\$ 25,000.00	Dispatch	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	21	
22	\$ 43,200.40	\$ 97,981.20	\$ 62,500.00	Purchased Services	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	22	
23	\$ 5,447.95	\$ -	\$ 2,000.00	Community Care Services	\$ -	\$ -	\$ -	23	
24	\$ 12,629.00	\$ 15,155.31	\$ 36,000.00	Technology - Software/Hardware	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	24	
25	\$ -	\$ 325.00	\$ 1,500.00	Dues & Fees	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	25	
26	\$ 99,419.87	\$ 162,714.34	\$ 163,850.00	TOTAL MATERIALS AND SERVICES	\$ 148,350.00	\$ 148,350.00	\$ 148,350.00	26	
27	CAPITAL OUTLAY								27
28	\$ 6,487.06	\$ 18,617.30	\$ 6,000.00	Equipment	\$ 6,000.00	\$ 4,549.12	\$ 4,549.12	28	
29	\$ 6,487.06	\$ 18,617.30	\$ 6,000.00	TOTAL CAPITAL OUTLAY	\$ 6,000.00	\$ 4,549.12	\$ 4,549.12	29	
30									30
31	\$ 414,101.59	\$ 648,233.48	\$ 723,125.26	TOTAL POLICE EXPENDITURES	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	31	

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: FIRE DEPARTMENT	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	PERSONNEL SERVICES							1
2	\$ 80,373.36	\$ 91,932.92	\$ 101,096.00	Salary - Fire Chief	\$ 108,805.00	\$ 108,805.00	\$ 108,805.00	2
3	\$ 58,959.29	\$ 48,410.84	\$ 86,202.00	Salary - Division Chief Training/Operations	\$ 92,775.00	\$ 92,775.00	\$ 92,775.00	3
4	\$ 5,120.12	\$ 2,997.47	\$ 13,000.00	Salary - Part Time Labor	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	4
5	\$ 38,229.41	\$ 48,544.15	\$ 35,000.00	Salary - Overtime Pay	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	5
6	\$ 8,342.13	\$ 6,502.82	\$ 60,000.00	Salary - Conflagration/Mobilization Labor	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	6
7	\$ 36,324.17	\$ 27,288.20	\$ 60,000.00	Salary - Conflagration/Mobilization Overtime	\$ 72,000.00	\$ 72,000.00	\$ 72,000.00	7
8	\$ 33,009.41	\$ 21,291.46	\$ 28,500.00	Salary - Temporary Grant Labor	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	8
9	\$ 12,595.99	\$ 10,565.17	\$ 15,349.23	Benefit - Worker's Compensation	\$ 20,546.42	\$ 20,546.42	\$ 20,546.42	9
10	\$ 19,907.72	\$ 18,864.65	\$ 29,361.00	Benefit - Social Security	\$ 30,223.62	\$ 30,223.62	\$ 30,223.62	10
11	\$ 34,468.93	\$ 44,836.71	\$ 67,673.00	Benefit - PERS	\$ 88,434.88	\$ 88,434.88	\$ 88,434.88	11
12	\$ 1,633.09	\$ 1,818.83	\$ 2,747.00	Benefit - Unemployment Insurance	\$ 6,867.50	\$ 6,867.50	\$ 6,867.50	12
13	\$ 45,494.85	\$ 37,185.98	\$ 64,920.00	Benefit - Health/Life/Disability Insurance	\$ 67,438.17	\$ 67,438.17	\$ 67,438.17	13
14	\$ 84.08	\$ 66.54	\$ 91.00	Benefit - WBF Assessment	\$ 87.30	\$ 87.30	\$ 87.30	14
15	\$ 374,542.55	\$ 360,305.74	\$ 563,939.23	TOTAL PERSONNEL SERVICES	\$ 608,677.89	\$ 608,677.89	\$ 608,677.89	15
16	2.00	2.00	2.00	Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	16
17	MATERIALS AND SERVICES							17
18	\$ 4,311.05	\$ 3,694.98	\$ 3,000.00	Consumable Supplies/Materials	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	18
19	\$ 1,163.51	\$ -	\$ -	Convention & Administrative Expense	\$ -	\$ -	\$ -	19
20	\$ 6,877.25	\$ 933.40	\$ 1,000.00	Telephone	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	20
21	\$ 8,204.07	\$ 7,593.89	\$ 8,300.00	Utilities - Electricity & Gas	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00	21
22	\$ 1,875.56	\$ 1,926.70	\$ 2,000.00	Utilities - Water	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	22
23	\$ 3,300.78	\$ 3,077.05	\$ 3,500.00	Supplemental Accident Insurance	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	23
24	\$ 58,990.84	\$ 42,262.26	\$ 48,000.00	Fuel/Vehicle Maintenance	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	24
25	\$ 1,398.15	\$ 568.30	\$ 1,500.00	Radio Maintenance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	25
26	\$ 4,053.48	\$ 7,974.83	\$ 20,000.00	Fire Hall Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	26
27	\$ 6,957.83	\$ 7,380.55	\$ 10,000.00	Professional Development	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	27
28	\$ 104,035.26	\$ 117,138.95	\$ 110,000.00	Gas & Clothing Maintenance	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	28
29	\$ 1,206.74	\$ -	\$ 1,500.00	EMS Standing Orders	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	29
30	\$ 440.00	\$ 1,650.02	\$ 2,500.00	Medical Examinations	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	30
31	\$ 7,425.37	\$ 6,434.11	\$ 8,000.00	EMS Equipment & Operation	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	31
32	\$ 20,514.24	\$ 20,514.24	\$ 25,000.00	Dispatch	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	32

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: FIRE DEPARTMENT	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
33	\$ 25,890.85	\$ -	\$ 15,000.00	Student Intern Program	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	33
34	\$ -	\$ -	\$ 3,000.00	CERT Team Materials and Services	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	34
35	\$ 6,498.54	\$ 17,047.28	\$ 36,600.00	Conflagration/Mobilization Expenses	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	35
36	\$ -	\$ 6,744.86	\$ 8,000.00	Technology - Software/Hardware	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	36
37		\$ 29,294.26	\$ 25,000.00	Purchased Service	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	37
38		\$ 620.00	\$ 620.00	Dues & Fees	\$ 640.00	\$ 640.00	\$ 640.00	38
39	\$ 263,143.52	\$ 274,855.68	\$ 332,520.00	TOTAL MATERIALS AND SERVICES	\$ 315,940.00	\$ 315,940.00	\$ 315,940.00	39
40	CAPITAL OUTLAY							40
41	\$ 26,652.14	\$ 8,194.38	\$ 20,000.00	Equipment	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	41
42	\$ 26,652.14	\$ 8,194.38	\$ 20,000.00	TOTAL CAPITAL OUTLAY	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	42
43								43
44	\$ 664,338.21	\$ 643,355.80	\$ 916,459.23	TOTAL FIRE EXPENDITURES	\$ 939,617.89	\$ 939,617.89	\$ 939,617.89	44

EXPENDITURES DETAIL

GENERAL FUND 10-14

NON-DEPARTMENTAL



	Historical Data			EXPENDITURE REQUIREMENT FOR: NON-DEPARTMENTAL	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	MATERIALS AND SERVICES								1
2	\$ 26,232.13	\$ 19,863.28	\$ 28,000.00	Street Lights	\$ -	\$ -	\$ -	2	
3	\$ -	\$ 1,131.32	\$ 5,000.00	Beach Access Maintenance	\$ -	\$ -	\$ -	3	
4	\$ -	\$ -	\$ 125,000.00	Grant - Restricted	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	4	
5	\$ 10,902.62	\$ 8,396.66	\$ 7,500.00	Operating/Repair/Materials/Services	\$ -	\$ -	\$ -	5	
6	\$ 37,134.75	\$ 29,391.26	\$ 165,500.00	TOTAL MATERIALS AND SERVICES	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	6	
7	DEBT SERVICE								7
8	\$ -	\$ -	\$ -	Interfund Loan Repayment - Water Reserve Fund	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	8	
9	\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	9	
10	TRANSFERS								10
11	\$ -	\$ -	\$ -	Transfer - to Building (Struct/Plumb/Mech)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	11	
12	\$ 15,000.00	\$ -	\$ 10,500.00	Transfer - to Police Car Reserve Fund	\$ -	\$ -	\$ -	12	
13	\$ 60,000.00	\$ 60,000.00	\$ 30,000.00	Transfer - to Fire Apparatus/Equip Reserve Fund	\$ -	\$ -	\$ -	13	
14	\$ 30,000.00	\$ -	\$ -	Transfer - to Hazardous Mitigation Fund	\$ -	\$ -	\$ -	14	
15	\$ 100,000.00	\$ -	\$ 20,000.00	Transfer - to Building Reserve Fund	\$ -	\$ -	\$ -	15	
16	\$ -	\$ -	\$ 18,600.00	Transfer - to Bench Program Fund	\$ -	\$ -	\$ -	16	
17	\$ -	\$ -	\$ 230,000.00	Transfer - to Water Reserve Fund	\$ -	\$ -	\$ -	17	
18	\$ 205,000.00	\$ 60,000.00	\$ 309,100.00	TOTAL TRANSFERS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	18	
19									19
20	\$ 242,134.75	\$ 89,391.26	\$ 474,600.00	TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 435,000.00	\$ 435,000.00	\$ 435,000.00	20	

EXPENDITURES DETAIL

GENERAL FUND 10-15

MUNICIPAL COURT DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: MUNICIPAL COURT	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	PERSONNEL SERVICES							1
2	\$ 6,584.86	\$ 7,509.54	\$ 7,442.00	Salary - Court Clerk	\$ 8,010.00	\$ 8,010.00	\$ 8,010.00	2
3	\$ 870.30	\$ 537.13	\$ 3,000.00	Salary - Overtime	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	3
4	\$ 14.21	\$ 11.68	\$ 12.28	Benefit - Worker's Compensation	\$ 9.38	\$ 9.38	\$ 9.38	4
5	\$ 569.91	\$ 614.60	\$ 798.84	Benefit - Social Security	\$ 842.24	\$ 842.24	\$ 842.24	5
6	\$ 923.55	\$ 1,466.10	\$ 1,902.59	Benefit - PERS	\$ 2,610.40	\$ 2,610.40	\$ 2,610.40	6
7	\$ 50.47	\$ 61.05	\$ 82.80	Benefit - Unemployment Insurance	\$ 207.00	\$ 207.00	\$ 207.00	7
8	\$ 2,703.42	\$ 2,762.76	\$ 3,246.00	Benefit - Health/Life/Disability Insurance	\$ 3,371.91	\$ 3,371.91	\$ 3,371.91	8
9	\$ 2.35	\$ 2.11	\$ 3.39	Benefit - WBF Assessment	\$ 3.39	\$ 3.39	\$ 3.39	9
10	\$ 11,719.07	\$ 12,964.97	\$ 16,487.90	TOTAL PERSONNEL SERVICES	\$ 18,054.32	\$ 18,054.32	\$ 18,054.32	10
11	0.11	0.10	0.10	Total Full-Time Equivalent (FTE)	0.10	0.10	0.10	11
12	MATERIALS AND SERVICES							12
13	\$ -	\$ 97.62	\$ -	Postage	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	13
14	\$ 1,274.38	\$ 2,133.21	\$ 1,500.00	Consumable Supplies/Materials	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	14
15	\$ -	\$ -	\$ 350.00	Jury & Witness Fees	\$ 350.00	\$ 350.00	\$ 350.00	15
16	\$ -	\$ -	\$ 500.00	Legal Services	\$ -	\$ -	\$ -	16
17	\$ -	\$ -	\$ 300.00	Department of Motor Vehicles	\$ -	\$ -	\$ -	17
18	\$ 2,756.33	\$ 2,636.25	\$ 8,000.00	Purchased Services - Judge	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	18
19	\$ 200.00	\$ 277.21	\$ 500.00	Dues & Fees	\$ 500.00	\$ 500.00	\$ 500.00	19
20	\$ 1,427.73	\$ 1,469.37	\$ 1,500.00	Professional Development	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	20
21	\$ 5,658.44	\$ 6,613.66	\$ 12,650.00	TOTAL MATERIALS AND SERVICES	\$ 12,850.00	\$ 12,850.00	\$ 12,850.00	21
22								22
23	\$ 17,377.51	\$ 19,578.63	\$ 29,137.90	TOTAL MUNICIPAL COURT EXPENDITURES	\$ 30,904.32	\$ 30,904.32	\$ 30,904.32	23

EXPENDITURES DETAIL
GENERAL FUND 10-17
PLANNING DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: PLANNING DEPARTMENT	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ 19,167.22	\$ 28,688.76	\$ 33,490.00	Salary - Planning Commission Secretary	\$ 36,044.00	\$ 36,044.00	\$ 36,044.00	2	
3	\$ 2,124.00	\$ 2,520.10	\$ 3,000.00	Salary - Overtime	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	3	
4	\$ 42.03	\$ 34.56	\$ 42.91	Benefit - Worker's Compensation	\$ 33.28	\$ 33.28	\$ 33.28	4	
5	\$ 1,627.74	\$ 2,383.61	\$ 2,791.51	Benefit - Social Security	\$ 2,986.84	\$ 2,986.84	\$ 2,986.84	5	
6	\$ 2,686.69	\$ 5,536.90	\$ 6,648.54	Benefit - PERS	\$ 9,257.25	\$ 9,257.25	\$ 9,257.25	6	
7	\$ 136.53	\$ 232.93	\$ 267.60	Benefit - Unemployment Insurance	\$ 669.00	\$ 669.00	\$ 669.00	7	
8	\$ 7,864.32	\$ 10,471.83	\$ 14,607.00	Benefit - Health/Life/Disability Insurance	\$ 15,173.50	\$ 15,173.50	\$ 15,173.50	8	
9	\$ 6.76	\$ 8.16	\$ 11.40	Benefit - WBF Assessment	\$ 11.40	\$ 11.40	\$ 11.40	9	
10	\$ 33,655.29	\$ 49,876.85	\$ 60,858.96	TOTAL PERSONNEL SERVICES	\$ 67,175.27	\$ 67,175.27	\$ 67,175.27	10	
11	0.32	0.45	0.45	Total Full-Time Equivalent (FTE)	0.45	0.45	0.45	11	
12	MATERIALS AND SERVICES								12
13	\$ 333.72	\$ 1,215.21	\$ 1,000.00	Postage	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	13	
14	\$ 27,690.00	\$ 27,380.00	\$ 32,500.00	Purchased Services - Planning Consultant	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	14	
15	\$ 25,245.00	\$ 18,000.00	\$ 25,500.00	Legal Services	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	15	
16	\$ 2,950.91	\$ 2,808.63	\$ 8,000.00	Planning Commission Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	16	
17	\$ 12.47	\$ -	\$ 1,500.00	Code Enforcement	\$ -	\$ -	\$ -	17	
18	\$ 7,029.99	\$ 5,500.00	\$ 6,500.00	Mapping	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	18	
19	\$ 3,807.00	\$ -	\$ -	Professional Services	\$ -	\$ -	\$ -	19	
20	\$ 1,198.00	\$ 1,893.62	\$ 2,000.00	Technology - Software/Hardware	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	20	
21	\$ 68,267.09	\$ 56,797.46	\$ 77,000.00	TOTAL MATERIALS AND SERVICES	\$ 93,500.00	\$ 93,500.00	\$ 93,500.00	21	
22									22
23	\$ 101,922.38	\$ 106,674.31	\$ 137,858.96	TOTAL PLANNING EXPENDITURES	\$ 160,675.27	\$ 160,675.27	\$ 160,675.27	23	

EXPENDITURES DETAIL
GENERAL FUND 10-18
PARKS DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: PARKS DEPARTMENT	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ 14,264.24	\$ 16,263.61	\$ 18,351.00	Salary - Parks Public Works Labor	\$ 19,076.00	\$ 19,076.00	\$ 19,076.00	2	
3	\$ 76.20	\$ -	\$ -	Salary - Parks Public Works Overtime	\$ -	\$ -	\$ -	3	
4	\$ 434.88	\$ 310.25	\$ 549.07	Benefit - Worker's Compensation	\$ 513.29	\$ 513.29	\$ 513.29	4	
5	\$ 1,096.33	\$ 1,242.19	\$ 1,403.82	Benefit - Social Security	\$ 1,459.29	\$ 1,459.29	\$ 1,459.29	5	
6	\$ 1,993.41	\$ 2,963.23	\$ 3,343.47	Benefit - PERS	\$ 4,522.84	\$ 4,522.84	\$ 4,522.84	6	
7	\$ 93.17	\$ 119.30	\$ 183.51	Benefit - Unemployment Insurance	\$ 476.89	\$ 476.89	\$ 476.89	7	
8	\$ 4,202.18	\$ 4,519.74	\$ 9,738.00	Benefit - Health/Life/Disability Insurance	\$ 10,115.73	\$ 10,115.73	\$ 10,115.73	8	
9	\$ 4.55	\$ 4.30	\$ 6.86	Benefit - WBF Assessment	\$ 6.86	\$ 6.86	\$ 6.86	9	
10	\$ 22,164.96	\$ 25,422.35	\$ 33,575.73	TOTAL PERSONNEL SERVICES	\$ 36,170.90	\$ 36,170.90	\$ 36,170.90	10	
11	0.30	0.30	0.30	Total Full-Time Equivalent (FTE)	0.30	0.30	0.30	11	
12	MATERIALS AND SERVICES								12
13	\$ 40,373.10	\$ 23,600.30	\$ 10,000.00	Parks Maintenance and Repair	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	13	
14	\$ 2,271.40	\$ 1,851.47	\$ 3,500.00	Fuel/Vehicle Maintenance	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	14	
15	\$ 13,176.70	\$ 19,071.00	\$ 15,000.00	Restroom Maintenance	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	15	
16	\$ 444.00	\$ 502.96	\$ 500.00	Utilities - Water	\$ 575.00	\$ 575.00	\$ 575.00	16	
17	\$ -	\$ 1,400.00	\$ -	Grant - Park and Bench Project	\$ -	\$ -	\$ -	17	
18	\$ 56,265.20	\$ 46,425.73	\$ 29,000.00	TOTAL MATERIALS AND SERVICES	\$ 23,575.00	\$ 23,575.00	\$ 23,575.00	18	
19	CAPITAL OUTLAY								19
20	\$ 950.00	\$ 4,401.92	\$ 1,000.00	Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	20	
21	\$ 950.00	\$ 4,401.92	\$ 1,000.00	TOTAL CAPITAL OUTLAY	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	21	
22									22
23	\$ 79,380.16	\$ 76,250.00	\$ 63,575.73	TOTAL PARKS EXPENDITURES	\$ 60,745.90	\$ 60,745.90	\$ 60,745.90	23	

SUMMARY
GENERAL FUND
ALL DEPARTMENTS

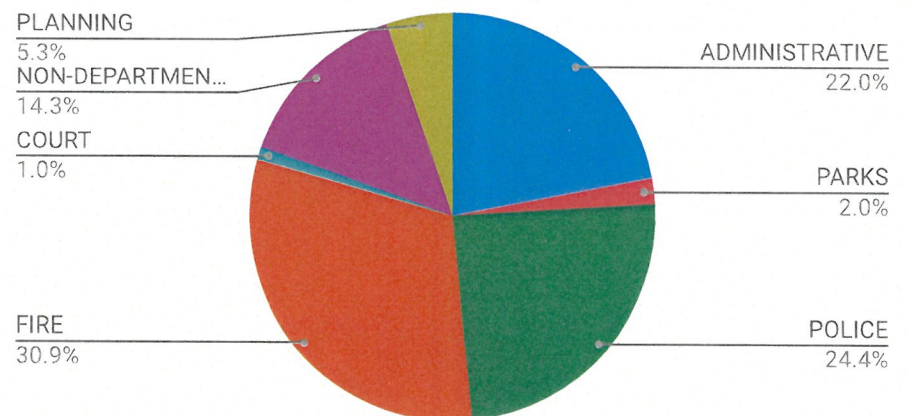
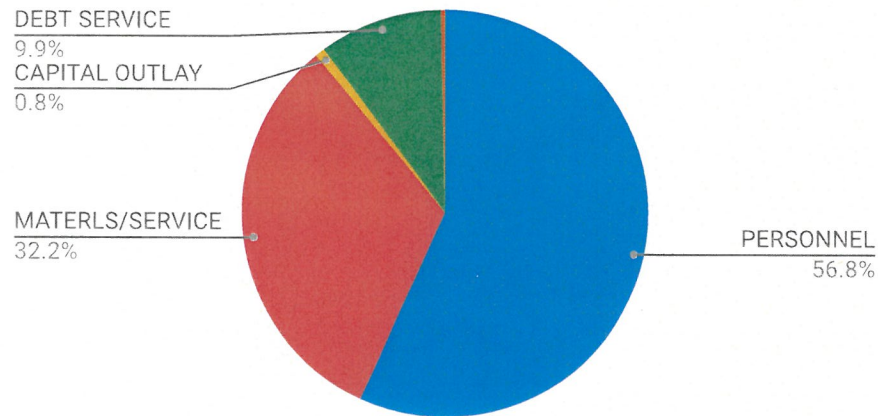


	Historical Data			EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY	FTE	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025			Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024								
1	ADMINISTRATIVE									1
2	\$ 313,233.98	\$ 347,475.39	\$ 381,264.92	PERSONNEL SERVICES	2.55	\$ 409,191.62	\$ 409,191.62	\$ 409,191.62	2	
3	\$ 206,121.43	\$ 230,344.16	\$ 264,805.00	MATERIALS AND SERVICES		\$ 259,025.00	\$ 259,025.00	\$ 259,025.00	3	
4	\$ 2,529.36	\$ 696.15	\$ 2,500.00	CAPITAL OUTLAY		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	4	
5	\$ 521,884.77	\$ 578,515.70	\$ 648,569.92	TOTAL ADMINISTRATIVE	2.55	\$ 669,216.62	\$ 669,216.62	\$ 669,216.62	5	
6	BUILDING									6
7	\$ 58,180.91	\$ -	\$ -	PERSONNEL SERVICES	0.00	\$ -	\$ -	\$ -	7	
8	\$ 174,407.14	\$ -	\$ -	MATERIALS AND SERVICES		\$ -	\$ -	\$ -	8	
9	\$ 232,588.05	\$ -	\$ -	TOTAL BUILDING		0.00	\$ -	\$ -	\$ -	9
10	POLICE									10
11	\$ 308,194.66	\$ 466,901.84	\$ 553,275.26	PERSONNEL SERVICES	3.00	\$ 585,650.00	\$ 587,100.88	\$ 587,100.88	11	
12	\$ 99,419.87	\$ 162,714.34	\$ 163,850.00	MATERIALS AND SERVICES		\$ 148,350.00	\$ 148,350.00	\$ 148,350.00	12	
13	\$ 6,487.06	\$ 18,617.30	\$ 6,000.00	CAPITAL OUTLAY		\$ 6,000.00	\$ 4,549.12	\$ 4,549.12	13	
14	\$ 414,101.59	\$ 648,233.48	\$ 723,125.26	TOTAL POLICE	3.00	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	14	
15	FIRE									15
16	\$ 374,542.55	\$ 360,305.74	\$ 563,939.23	PERSONNEL SERVICES	2.00	\$ 608,677.89	\$ 608,677.89	\$ 608,677.89	16	
17	\$ 263,143.52	\$ 274,855.68	\$ 332,520.00	MATERIALS AND SERVICES		\$ 315,940.00	\$ 315,940.00	\$ 315,940.00	17	
18	\$ 26,652.14	\$ 8,194.38	\$ 20,000.00	CAPITAL OUTLAY		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	18	
19	\$ 664,338.21	\$ 643,355.80	\$ 916,459.23	TOTAL FIRE	2.00	\$ 939,617.89	\$ 939,617.89	\$ 939,617.89	19	
20	NON-DEPARTMENTAL									20
21	\$ 37,134.75	\$ 29,391.26	\$ 165,500.00	MATERIALS AND SERVICES		\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	21	
22	\$ -	\$ -	\$ -	DEBT SERVICE		\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	22	
23	\$ 205,000.00	\$ 60,000.00	\$ 309,100.00	TRANSFERS		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	23	
24	\$ 242,134.75	\$ 89,391.26	\$ 474,600.00	TOTAL NON-DEPARTMENTAL		\$ 435,000.00	\$ 435,000.00	\$ 435,000.00	24	
25	MUNICIPAL COURT									25
26	\$ 11,719.07	\$ 12,964.97	\$ 16,487.90	PERSONNEL SERVICES	0.10	\$ 18,054.32	\$ 18,054.32	\$ 18,054.32	26	
27	\$ 5,658.44	\$ 6,613.66	\$ 12,650.00	MATERIALS AND SERVICES		\$ 12,850.00	\$ 12,850.00	\$ 12,850.00	27	
28	\$ 17,377.51	\$ 19,578.63	\$ 29,137.90	TOTAL MUNICIPAL COURT	0.10	\$ 30,904.32	\$ 30,904.32	\$ 30,904.32	28	

SUMMARY
GENERAL FUND
ALL DEPARTMENTS



	Historical Data			EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY	FTE	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025			Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
29	PLANNING DEPARTMENT								29
30	\$ 33,655.29	\$ 49,876.85	\$ 60,858.96	PERSONNEL SERVICES	0.45	\$ 67,175.27	\$ 67,175.27	\$ 67,175.27	30
31	\$ 68,267.09	\$ 56,797.46	\$ 77,000.00	MATERIALS AND SERVICES		\$ 93,500.00	\$ 93,500.00	\$ 93,500.00	31
32	\$ 101,922.38	\$ 106,674.31	\$ 137,858.96	TOTAL PLANNING DEPARTMENT	0.45	\$ 160,675.27	\$ 160,675.27	\$ 160,675.27	32
33	PARKS								33
34	\$ 22,164.96	\$ 25,422.35	\$ 33,575.73	PERSONNEL SERVICES	0.30	\$ 36,170.90	\$ 36,170.90	\$ 36,170.90	34
35	\$ 56,265.20	\$ 46,425.73	\$ 29,000.00	MATERIALS AND SERVICES		\$ 23,575.00	\$ 23,575.00	\$ 23,575.00	35
36	\$ 950.00	\$ 4,401.92	\$ 1,000.00	CAPITAL OUTLAY		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	36
37	\$ 79,380.16	\$ 76,250.00	\$ 63,575.73	TOTAL PARKS	0.30	\$ 60,745.90	\$ 60,745.90	\$ 60,745.90	37
38									38
39	\$ 853,078.42	\$ 726,614.00	\$ -	UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	39
40									40
41	\$ 3,126,805.84	\$ 2,888,613.18	\$ 2,993,327.00	TOTAL EXPENDITURES	8.40	\$ 3,036,160.00	\$ 3,036,160.00	\$ 3,036,160.00	41
42									42
43	\$ 3,126,805.84	\$ 2,888,613.18	\$ 2,993,327.00	TOTAL RESOURCES		\$ 3,036,160.00	\$ 3,036,160.00	\$ 3,036,160.00	43
44									44
45	TRUE	TRUE	TRUE	GENERAL FUND BALANCED		TRUE	TRUE	TRUE	45



RESOURCES DETAIL AND EXPENDITURES DETAIL

FUND 20

DEBT SERVICE



	Historical Data			RESOURCES REQUIREMENT FOR: DEBT SERVICE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 239,939.25	\$ 131,053.19	\$ 68,000.00	Beginning Fund Balance - Cash on Hand	\$ 26,425.00	\$ 26,425.00	\$ 26,425.00	1
2	\$ 580,688.83	\$ 644,942.34	\$ 647,821.00	Property Tax - Current	\$ 271,000.00	\$ 271,000.00	\$ 271,000.00	2
3	\$ 23,332.24	\$ 25,550.77	\$ 26,556.00	Property Tax - Prior	\$ 17,250.00	\$ 17,250.00	\$ 17,250.00	3
4	\$ 8,366.65	\$ 11,109.94	\$ 5,998.00	Interest	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	4
5	\$ 852,326.97	\$ 812,656.24	\$ 748,375.00	TOTAL DEBT SERVICE RESOURCES	\$ 315,675.00	\$ 315,675.00	\$ 315,675.00	5
6								6
7								7
8	Historical Data			EXPENDITURE REQUIREMENT FOR: DEBT SERVICE DETAIL	Budget for Next Year 2025-2026			8
9	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	9
10	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						10
11								11
12	\$ 445,000.00	\$ 465,000.00	\$ 475,000.00	2015 Water Refinance GO Bond Principal	\$ -	\$ -	\$ -	12
13	\$ 160,000.00	\$ 160,000.00	\$ 170,000.00	2021 Water Refinance GO Bond Principal	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	13
14	\$ 605,000.00	\$ 625,000.00	\$ 645,000.00	TOTAL PRINCIPAL	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	14
15								15
16	\$ 48,724.11	\$ 37,598.95	\$ 19,000.00	2015 Water Refinance GO Bond Interest	\$ -	\$ -	\$ -	16
17	\$ 67,549.67	\$ 62,749.38	\$ 57,950.00	2021 Water Refinance GO Bond Interest	\$ 52,850.00	\$ 52,850.00	\$ 52,850.00	17
18	\$ 116,273.78	\$ 100,348.33	\$ 76,950.00	TOTAL INTEREST	\$ 52,850.00	\$ 52,850.00	\$ 52,850.00	18
19								19
20	\$ 131,053.19	\$ 87,307.91	\$ 26,425.00	Total Unappropriated Ending Fund Balance	\$ 22,825.00	\$ 22,825.00	\$ 22,825.00	20
21	\$ 852,326.97	\$ 812,656.24	\$ 748,375.00	TOTAL DEBT SERVICE EXPENDITURES	\$ 315,675.00	\$ 315,675.00	\$ 315,675.00	21
22								22
23	TRUE	TRUE	TRUE	DEBT SERVICE FUND BALANCED	TRUE	TRUE	TRUE	23

**GENERAL OBLIGATION BONDS STILL OUTSTANDING
2021 REFUNDING OF GEARHART CITY SERIES 2011 GO BONDS**



	Date	Principal	Interest	Debt Service	Total Debt Service
2025-2026	9/1/2025		\$ 26,425.00	\$ 26,425.00	
	3/1/2026	\$ 240,000.00	\$ 26,425.00	\$ 266,425.00	\$ 292,850.00
2026-2027	9/1/2026		\$ 22,825.00	\$ 22,825.00	
	3/1/2027	\$ 250,000.00	\$ 22,825.00	\$ 272,825.00	\$ 295,650.00
2027-2028	9/1/2027		\$ 19,075.00	\$ 19,075.00	
	3/1/2028	\$ 260,000.00	\$ 19,075.00	\$ 279,075.00	\$ 298,150.00
2028-2029	9/1/2028		\$ 15,175.00	\$ 15,175.00	
	3/1/2029	\$ 265,000.00	\$ 15,175.00	\$ 280,175.00	\$ 295,350.00
2029-2030	9/1/2029		\$ 11,200.00	\$ 11,200.00	
	3/1/2030	\$ 275,000.00	\$ 11,200.00	\$ 286,200.00	\$ 297,400.00
2030-2031	9/1/2030		\$ 5,700.00	\$ 5,700.00	
	3/1/2031	\$ 285,000.00	\$ 5,700.00	\$ 290,700.00	\$ 296,400.00
		\$ 1,575,000.00	\$ 200,800.00	\$ 1,775,800.00	\$ 1,775,800.00

RESOURCES DETAIL AND EXPENDITURES DETAIL
ENTERPRISE FUND 25
WATER IMPROVEMENT CONSTRUCTION FUND



	Historical Data			RESOURCES REQUIREMENT FOR: WATER IMPROVEMENT CONSTRUCTION DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 3,955.29	\$ -	\$ -	Beginning Fund Balance - Cash on Hand	\$ -	\$ -	\$ -	1
2	\$ 38.28	\$ -	\$ -	Interest	\$ -	\$ -	\$ -	2
3	\$ -	\$ -	\$ -	Transferred - other funds	\$ -	\$ -	\$ -	3
4	\$ 3,993.57	\$ -	\$ -	TOTAL WATER IMPROVEMENT RESOURCES	\$ -	\$ -	\$ -	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER IMPROVEMENT CONSTRUCTION DETAIL	Budget for Next Year 2025-2026			7
8	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	8
9	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						9
10								10
11	CAPITAL OUTLAY							11
12	\$ -	\$ -	\$ -	Improving Water System	\$ -	\$ -	\$ -	12
13	\$ -		\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	13
14								14
15	\$ 3,993.57	\$ -	\$ -	Transfer - to Water Reserve Fund	\$ -	\$ -	\$ -	15
16								16
17	\$ -	\$ -	\$ -	Total Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	17
18	\$ 3,993.57	\$ -	\$ -	TOTAL WATER IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	18
19								19
20	TRUE	TRUE	TRUE	WATER IMPROVEMENT FUND BALANCED	TRUE	TRUE	TRUE	20

This fund is no longer needed because the original purpose of constructing a municipal water system has been completed. Resolution 984, April 5, 2023, authorized the closure. It will remain in the budget until the historical data requirements have been met.

RESOURCES DETAIL AND EXPENDITURES SUMMARY

ENTERPRISE FUND 30 WATER (OPERATING)



	Historical Data			RESOURCES REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 40,164.03	\$ 13,136.90	\$ 300,000.00	Beginning Fund Balance - Cash on Hand	\$ 276,000.00	\$ 276,000.00	\$ 276,000.00	1
2	\$ 194.38	\$ 6,118.90	\$ 2,500.00	Interest	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	2
3	\$ 891,936.49	\$ 1,103,505.39	\$ 1,265,000.00	Water Sales Receipts	\$ 1,304,660.00	\$ 1,304,660.00	\$ 1,304,660.00	3
4	\$ 13,800.00	\$ 20,842.50	\$ 15,000.00	Water Meter Install	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	4
5	\$ -	\$ 140,000.00	\$ -	Transfer from Other Funds - Water Reserve	\$ -	\$ -	\$ -	5
6	\$ 5,919.90	\$ 627.30	\$ 5,000.00	Other - Miscellaneous	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	6
7	\$ 66,221.63	\$ -	\$ -	Grant - CSLFRF/American Rescue Plan	\$ -	\$ -	\$ -	7
8	\$ 1,018,236.43	\$ 1,284,230.99	\$ 1,587,500.00	TOTAL WATER (OPERATING) RESOURCES	\$ 1,605,160.00	\$ 1,605,160.00	\$ 1,605,160.00	8
9								9
10								10
11	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) SUMMARY	Budget for Next Year 2025-2026			11
12	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	12
13	Second Preceding	First Preceding						13
14	Year 2022-2023	Year 2023-2024						14
15	\$ 377,105.35	\$ 379,669.74	\$ 454,953.00	PERSONNEL SERVICES	\$ 485,752.82	\$ 485,752.82	\$ 485,752.82	15
16	\$ 627,271.52	\$ 563,578.82	\$ 940,370.00	MATERIALS & SERVICES	\$ 940,370.00	\$ 940,370.00	\$ 940,370.00	16
17	\$ 722.66	\$ 12,187.39	\$ 25,000.00	CAPITAL OUTLAY	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	17
18	\$ -	\$ -	\$ 47,500.00	TRANSFERS	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	18
19								19
20	\$ 13,136.90	\$ 328,795.04	\$ 119,677.00	UNAPPROPRIATED ENDING FUND BALANCE	\$ 121,537.18	\$ 121,537.18	\$ 121,537.18	20
21	\$ 1,018,236.43	\$ 1,284,230.99	\$ 1,587,500.00	TOTAL WATER (OPERATING) EXPENDITURES	\$ 1,605,160.00	\$ 1,605,160.00	\$ 1,605,160.00	21
22								22
23	TRUE	TRUE	TRUE	WATER (OPERATING) FUND BALANCED	TRUE	TRUE	TRUE	23

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ 90,112.73	\$ 97,722.12	\$ 101,184.00	Salary - Public Works Director	\$ 103,714.00	\$ 103,714.00	\$ 103,714.00	2	
3	\$ 28,023.59	\$ 31,952.38	\$ 34,818.00	Salary - Water Clerk	\$ 37,473.00	\$ 37,473.00	\$ 37,473.00	3	
4	\$ 105,562.41	\$ 100,328.97	\$ 105,928.00	Salary - Utility Workers	\$ 109,916.00	\$ 109,916.00	\$ 109,916.00	4	
5	\$ 22,944.42	\$ 14,782.19	\$ 22,000.00	Salary - Overtime	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	5	
6	\$ 3,836.00	\$ 896.00	\$ 5,000.00	Salary - Part Time Labor	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	6	
7	\$ 3,597.26	\$ 3,413.87	\$ 5,087.27	Benefit - Worker's Compensation	\$ 4,667.74	\$ 4,667.74	\$ 4,667.74	7	
8	\$ 19,149.31	\$ 18,784.61	\$ 20,573.33	Benefit - Social Security	\$ 21,274.90	\$ 21,274.90	\$ 21,274.90	8	
9	\$ 41,990.99	\$ 53,620.05	\$ 57,445.57	Benefit - PERS	\$ 70,103.77	\$ 70,103.77	\$ 70,103.77	9	
10	\$ 1,628.07	\$ 1,793.82	\$ 2,205.46	Benefit - Unemployment Insurance	\$ 5,679.73	\$ 5,679.73	\$ 5,679.73	10	
11	\$ 60,181.01	\$ 56,310.58	\$ 100,626.00	Benefit - Health/Life/Disability Insurance	\$ 105,838.31	\$ 105,838.31	\$ 105,838.31	11	
12	\$ 79.56	\$ 65.15	\$ 85.37	Benefit - WBF Assessment	\$ 85.37	\$ 85.37	\$ 85.37	12	
13	\$ 377,105.35	\$ 379,669.74	\$ 454,953.00	TOTAL PERSONNEL SERVICES	\$ 485,752.82	\$ 485,752.82	\$ 485,752.82	13	
14	3.55	3.10	3.10	Total Full-Time Equivalent (FTE)	3.10	3.10	3.10	14	
15	MATERIALS AND SERVICES								15
16	\$ 4,594.73	\$ 5,218.55	\$ 5,500.00	Postage	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	16	
17	\$ 2,973.91	\$ 2,182.35	\$ 4,500.00	Consumable Supplies/Materials	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	17	
18	\$ 664.69	\$ 84.00	\$ 1,000.00	Printing & Advertising	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	18	
19	\$ 6,396.25	\$ 944.48	\$ 2,000.00	Telephone	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	19	
20	\$ 45,307.94	\$ 33,980.72	\$ 39,000.00	Utilities - Electricity & Gas	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	20	
21	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	Audit	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	21	
22	\$ 34,936.63	\$ 26,761.82	\$ 41,000.00	Supplies/Services/Chemicals	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	22	
23	\$ 19,861.30	\$ 21,000.00	\$ 24,000.00	Insurance - Property, Liability, Auto	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	23	
24	\$ 726.21	\$ 9,280.11	\$ 21,000.00	Fuel / Vehicle Maintenance	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	24	
25	\$ 993.78	\$ -	\$ 5,000.00	City Hall Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	25	
26	\$ 233.15	\$ -	\$ 2,000.00	Office Equipment Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	26	
27	\$ 11,861.36	\$ 19,096.74	\$ 25,000.00	Water Building Maintenance	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	27	
28	\$ 2,773.92	\$ 6,850.19	\$ 5,000.00	Professional Development	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	28	
29	\$ 3,586.00	\$ 4,097.00	\$ 4,500.00	Dues & Fees	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	29	
30	\$ 21,943.58	\$ -	\$ -	Water Treatment Facility Equip. Maint.	\$ -	\$ -	\$ -	30	
31	\$ 24,523.53	\$ 82,992.30	\$ 140,000.00	System Operation & Repair	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	31	
32	\$ 307,305.56	\$ 213,173.56	\$ 465,000.00	Water Purchase	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	32	

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
33	\$ 83,287.77	\$ 86,175.58	\$ 93,000.00	Chemical Water Analysis	\$ 93,000.00	\$ 93,000.00	\$ 93,000.00	33
34	\$ 13,034.25	\$ 10,495.53	\$ 15,120.00	Purchased Service - Meter Readers	\$ 15,120.00	\$ 15,120.00	\$ 15,120.00	34
35	\$ 17,356.36	\$ -	\$ -	Pipe & Fittings	\$ -	\$ -	\$ -	35
36	\$ 2,290.94	\$ 1,272.93	\$ 5,000.00	Tools & Light Equipment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	36
37	\$ 38.62	\$ -	\$ 1,000.00	Meters & Meter Boxes	\$ -	\$ -	\$ -	37
38	\$ -	\$ -	\$ 500.00	Meter Repair	\$ -	\$ -	\$ -	38
39	\$ -	\$ 5,950.00	\$ 5,000.00	Engineering	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	39
40	\$ 2,707.38	\$ 3,123.91	\$ 5,000.00	Uniforms / PPE	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	40
41	\$ 16,328.34	\$ 22,855.69	\$ 19,000.00	Water Billing Program	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	41
42	\$ 2,545.32	\$ 3,727.92	\$ 5,750.00	Utilities - Water	\$ 5,750.00	\$ 5,750.00	\$ 5,750.00	42
43	\$ -	\$ 2,815.44	\$ 5,000.00	Technology - Software/Hardware	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	43
44	\$ 627,271.52	\$ 563,578.82	\$ 940,370.00	TOTAL MATERIALS AND SERVICES	\$ 940,370.00	\$ 940,370.00	\$ 940,370.00	44
45	CAPITAL OUTLAY							45
46	\$ 722.66	\$ 12,187.39	\$ 5,000.00	Office Equipment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	46
47	\$ -	\$ -	\$ 20,000.00	Water Meter Replacement	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	47
48	\$ 722.66	\$ 12,187.39	\$ 25,000.00	TOTAL CAPITAL OUTLAY	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	48
49	TRANSFERS							49
50	\$ -	\$ -	\$ 40,000.00	Transfer - to Water Reserve Fund	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	50
51	\$ -	\$ -	\$ 7,500.00	Transfer - to PW Major Equipment Reserve Fund	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	51
52	\$ -	\$ -	\$ 47,500.00	TOTAL TRANSFERS	\$ 47,500.00	\$ 47,500.00	\$ 47,500.00	52
53								53
54	\$ 13,136.90	\$ 328,795.04	\$ 119,677.00	Unappropriated Ending Fund Balance	\$ 121,537.18	\$ 121,537.18	\$ 121,537.18	54
55	\$ 1,018,236.43	\$ 1,284,230.99	\$ 1,587,500.00	TOTAL WATER (OPERATING) EXPENDITURES	\$ 1,605,160.00	\$ 1,605,160.00	\$ 1,605,160.00	55

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



	Historical Data			RESOURCES REQUIREMENT FOR: BUILDING DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ -	\$ -	\$ 10,000.00	Beginning Fund Balance - Cash on Hand	\$ -	\$ -	\$ -	1
2	\$ -	\$ 107,318.65	\$ 93,700.00	Plan Review	\$ 93,700.00	\$ 93,700.00	\$ 93,700.00	2
3	\$ -	\$ 127,275.34	\$ 137,000.00	Structural Permits	\$ 137,000.00	\$ 137,000.00	\$ 137,000.00	3
4	\$ -	\$ 20,787.50	\$ 20,000.00	Plumbing Permits	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	4
5	\$ -	\$ 20,524.34	\$ 20,000.00	Mechanical Permits	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	5
6	\$ -	\$ 5,282.16	\$ 5,500.00	Technology Fee	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	6
7	\$ -	\$ 181.25	\$ 6,300.00	Miscellaneous	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	7
8	\$ -	\$ 1,251.15	\$ 598.50	Interest	\$ 250.00	\$ 250.00	\$ 250.00	8
9	\$ -	\$ -	\$ -	Transfer - from General Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	9
10	\$ -	\$ 282,620.39	\$ 293,098.50	TOTAL BUILDING RESOURCES	\$ 292,750.00	\$ 292,750.00	\$ 292,750.00	10
11								11
12								12
13	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING SUMMARY	Budget for Next Year 2025-2026			13
14	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	14
15	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						15
16								16
17	\$ -	\$ 52,916.13	\$ 60,859.00	PERSONNEL SERVICES	\$ 67,175.36	\$ 67,175.36	\$ 67,175.36	17
18	\$ -	\$ 216,996.59	\$ 232,239.50	MATERIALS & SERVICES	\$ 225,574.64	\$ 225,574.64	\$ 225,574.64	18
19								19
20	\$ -	\$ 12,707.67	\$ -	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	\$ -	20
21	\$ -	\$ 282,620.39	\$ 293,098.50	TOTAL BUILDING EXPENDITURES	\$ 292,750.00	\$ 292,750.00	\$ 292,750.00	21
22								22
23	TRUE	TRUE	TRUE	BUILDING BALANCED	TRUE	TRUE	TRUE	23

This fund is needed due to the passage of Senate Bill 866, which defined more stringent requirements for City's that have a contract building official. Resources and expenditures will now be track independently of the General Fund.

EXPENDITURES DETAIL

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	PERSONNEL SERVICES								1
2	\$ -	\$ 32,097.17	\$ 33,490.00	Salary - Building Assistant	\$ 36,044.00	\$ 36,044.00	\$ 36,044.00	2	
3	\$ -	\$ 264.60	\$ 3,000.00	Salary - Overtime	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	3	
4	\$ -	\$ 61.79	\$ 42.91	Benefit - Worker's Compensation	\$ 33.28	\$ 33.28	\$ 33.28	4	
5	\$ -	\$ 2,471.84	\$ 2,791.51	Benefit - Social Security	\$ 2,986.84	\$ 2,986.84	\$ 2,986.84	5	
6	\$ -	\$ 5,896.31	\$ 6,648.54	Benefit - PERS	\$ 9,257.25	\$ 9,257.25	\$ 9,257.25	6	
7	\$ -	\$ 234.35	\$ 267.60	Benefit - Unemployment Insurance	\$ 669.00	\$ 669.00	\$ 669.00	7	
8	\$ -	\$ 11,881.47	\$ 14,607.00	Benefit - Health/Life/Disability Insurance	\$ 15,173.59	\$ 15,173.59	\$ 15,173.59	8	
9	\$ -	\$ 8.60	\$ 11.44	Benefit - WBF Assessment	\$ 11.40	\$ 11.40	\$ 11.40	9	
10	\$ -	\$ 52,916.13	\$ 60,859.00	TOTAL PERSONNEL SERVICES	\$ 67,175.36	\$ 67,175.36	\$ 67,175.36	10	
11	0.00	0.45	0.45	Total Full-Time Equivalent (FTE)	0.45	0.45	0.45	11	
12	MATERIALS AND SERVICES								12
13	\$ -	\$ 717.16	\$ 2,591.00	Consumable Supplies/Materials	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	13	
14	\$ -	\$ 150.00	\$ 2,000.00	Professional Development	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	14	
15	\$ -	\$ 77,512.21	\$ 70,000.00	Building Plan Review Purchased Service	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	15	
16	\$ -	\$ 98,654.53	\$ 103,000.00	Building Inspector Purchased Service	\$ 103,000.00	\$ 103,000.00	\$ 103,000.00	16	
17	\$ -	\$ 15,590.63	\$ 15,000.00	Plumbing Inspector Purchased Service	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	17	
18	\$ -	\$ 15,393.28	\$ 15,000.00	Mechanical Inspector Purchased Service	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	18	
19	\$ -	\$ -	\$ 2,500.00	Short-Term Rental Inspections	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	19	
20	\$ -	\$ 2,854.57	\$ 12,148.50	Technology - Software/Hardware	\$ 5,074.64	\$ 5,074.64	\$ 5,074.64	20	
21	\$ -	\$ 6,124.21	\$ 10,000.00	Dues & Fees	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	21	
22	\$ -	\$ 216,996.59	\$ 232,239.50	TOTAL MATERIALS AND SERVICES	\$ 225,574.64	\$ 225,574.64	\$ 225,574.64	22	
23									23
24	\$ -	\$ 12,707.67	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	24	
25	\$ -	\$ 282,620.39	\$ 293,098.50	TOTAL BUILDING EXPENDITURES	\$ 292,750.00	\$ 292,750.00	\$ 292,750.00	25	

This fund is needed due to the passage of Senate Bill 866, which defined more stringent requirements for City's that have a contract building official. Resources and expenditures will be tracked independently of the General Fund.

RESOURCES DETAIL AND EXPENDITURES DETAIL

SPECIAL FUND 41 BENCH PROGRAM



	Historical Data			RESOURCES REQUIREMENT FOR: BENCH PROGRAM DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ -	\$ -	\$ -	Beginning Fund Balance - Cash on Hand	\$ 19,500.00	\$ 19,500.00	\$ 19,500.00	1
2	\$ -	\$ -	\$ 110,000.00	Bench Purchase/Maintenance	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	2
3	\$ -	\$ -	\$ 200.00	Interest	\$ 200.00	\$ 200.00	\$ 200.00	3
4	\$ -	\$ -	\$ 18,600.00	Transfer - from General Fund	\$ -	\$ -	\$ -	4
5	\$ -	\$ -	\$ 128,800.00	TOTAL BENCH RESOURCES	\$ 129,700.00	\$ 129,700.00	\$ 129,700.00	5
6								6
7								7
8	Historical Data			EXPENDITURE REQUIREMENT FOR: BENCH PROGRAM DETAIL	Budget for Next Year 2025-2026			8
9	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	9
10	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						10
11								11
12	MATERIALS AND SERVICES							12
13	\$ -	\$ -	\$ 25,000.00	Materials & Supplies	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	13
14	\$ -	\$ -	\$ 33,600.00	Purchased Services	\$ 33,600.00	\$ 33,600.00	\$ 33,600.00	14
15	\$ -	\$ -	\$ 58,600.00	TOTAL MATERIALS AND SERVICES	\$ 58,600.00	\$ 58,600.00	\$ 58,600.00	15
16	CAPITAL OUTLAY							16
17	\$ -	\$ -	\$ 22,200.00	Bench Purchase	\$ 22,200.00	\$ 22,200.00	\$ 22,200.00	17
18	\$ -	\$ -	\$ 22,200.00	TOTAL CAPITAL OUTLAY	\$ 22,200.00	\$ 22,200.00	\$ 22,200.00	18
19								19
20	\$ -	\$ -	\$ 48,000.00	Unappropriated Ending Fund Balance	\$ 48,900.00	\$ 48,900.00	\$ 48,900.00	20
21	\$ -	\$ -	\$ 128,800.00	TOTAL BENCH EXPENDITURES	\$ 129,700.00	\$ 129,700.00	\$ 129,700.00	21
22								22
23	TRUE	TRUE	TRUE	BENCH FUND BALANCED	TRUE	TRUE	TRUE	23

This fund, under the authority of City Council, hereby established a financial reserve fund for the purpose of purchasing, repairing and replacing City sponsored benches.

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 45

STATE REVENUE SHARING



	Historical Data			RESOURCES REQUIREMENT FOR: STATE REVENUE SHARING DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 20,999.76	\$ 19,866.55	\$ 15,000.00	Beginning Fund Balance - Cash on Hand	\$ -	\$ -	\$ -	1
2	\$ 35,532.81	\$ 33,619.52	\$ 38,000.00	State Apportionment	\$ 32,426.00	\$ 32,426.00	\$ 32,426.00	2
3	\$ 271.66	\$ 534.16	\$ 210.00	Interest	\$ 275.00	\$ 275.00	\$ 275.00	3
4	\$ -	\$ 215.00	\$ -	Miscellaneous	\$ -	\$ -	\$ -	4
5	\$ 56,804.23	\$ 54,235.23	\$ 53,210.00	TOTAL STATE REVENUE SHARE RESOURCES	\$ 32,701.00	\$ 32,701.00	\$ 32,701.00	5
6								6
7								7
8	Historical Data			EXPENDITURE REQUIREMENT FOR: STATE REVENUE SHARING SUMMARY	Budget for Next Year 2025-2026			8
9	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	9
10	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						10
11	Year 2022-2023	Year 2023-2024	Year 2024-2025					11
12	\$ 36,937.68	\$ 41,014.25	\$ 48,210.00	MATERIALS & SERVICES	\$ 22,201.00	\$ 22,201.00	\$ 22,201.00	12
13	\$ -	\$ -	\$ -	TRANSFERS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	13
14								14
15	\$ 19,866.55	\$ 13,220.98	\$ 5,000.00	UNAPPROPRIATED ENDING FUND BALANCE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	15
16	\$ 56,804.23	\$ 54,235.23	\$ 53,210.00	TOTAL STATE REVENUE SHARE EXPENDITURES	\$ 32,701.00	\$ 32,701.00	\$ 32,701.00	16
17								17
18	TRUE	TRUE	TRUE	STATE REVENUE SHARING FUND BALANCED	TRUE	TRUE	TRUE	18

EXPENDITURES DETAILS
SPECIAL FUND 45
STATE REVENUE SHARING



	Historical Data			EXPENDITURE REQUIREMENT FOR: STATE REVENUE SHARING DETAIL	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	MATERIALS AND SERVICES								1
2	\$ 1,562.68	\$ 1,514.25	\$ 2,910.00	Community Celebration & Events	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	2	
3	\$ 75.00	\$ -	\$ -	Materials & Services	\$ 10,101.00	\$ 14,701.00	\$ 14,701.00	3	
4	\$ -	\$ -	\$ -	Community Care Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	4	
5	\$ -	\$ -	\$ -	Grants - Local Organizations	\$ 8,100.00	\$ -	\$ -	5	
6	\$ 2,500.00	\$ 1,500.00	\$ 2,000.00	Necanicum Watershed Council	\$ -	\$ -	\$ -	6	
7	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	North Coast Food Web	\$ -	\$ -	\$ -	7	
8	\$ 5,000.00	\$ 5,000.00	\$ 5,750.00	South County Food Bank	\$ -	\$ 500.00	\$ 500.00	8	
9	\$ 3,000.00	\$ 3,000.00	\$ 5,250.00	St. Vincent de Paul	\$ -	\$ 500.00	\$ 500.00	9	
10	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	Clatsop County Court Advocate Program (CASA)	\$ -	\$ 500.00	\$ 500.00	10	
11	\$ 1,500.00	\$ 2,000.00	\$ 2,500.00	Seaside Hall - The Little Yellow House	\$ -	\$ 500.00	\$ 500.00	11	
12	\$ -	\$ -	\$ 1,500.00	Mayor's Emergency Grant	\$ -	\$ 500.00	\$ 500.00	12	
13	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Helping Hands	\$ -	\$ -	\$ -	13	
14	\$ -	\$ 5,000.00	\$ -	The Harbor (aka Women's Resource Center)	\$ -	\$ -	\$ -	14	
15	\$ 3,000.00	\$ 1,500.00	\$ -	Clatsop Economic Develop. Resource (CEDR)	\$ -	\$ -	\$ -	15	
16	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	North Coast Land Conservancy	\$ -	\$ -	\$ -	16	
17	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00	Sunset Park & Rec Foundation	\$ -	\$ 500.00	\$ 500.00	17	
18	\$ -	\$ 2,000.00	\$ 1,800.00	Trails End Arts Center	\$ -	\$ 500.00	\$ 500.00	18	
19	\$ 3,800.00	\$ 3,500.00	\$ 4,000.00	Clatsop Community Action	\$ -	\$ -	\$ -	19	
20	\$ 500.00	\$ 500.00	\$ 500.00	Seaside Airport Committee	\$ -	\$ -	\$ -	20	
21	\$ -	\$ -	\$ 3,000.00	Wildlife Center of North Coast	\$ -	\$ -	\$ -	21	
22	\$ 36,937.68	\$ 41,014.25	\$ 48,210.00	TOTAL MATERIALS AND SERVICES	\$ 22,201.00	\$ 22,201.00	\$ 22,201.00	22	
23	TRANSFERS								23
24	\$ -	\$ -	\$ -	Transfer - City Reserve Funds	\$ 7,500.00	\$ -	\$ -	24	
25	\$ -	\$ -	\$ -	Transfer - to Police Car Reserve Fund	\$ -	\$ 2,500.00	\$ 2,500.00	25	
26	\$ -	\$ -	\$ -	Transfer - to Fire Apparatus/Equip Reserve Fund	\$ -	\$ 2,500.00	\$ 2,500.00	26	
27	\$ -	\$ -	\$ -	Transfer - to Building Reserve Fund	\$ -	\$ 2,500.00	\$ 2,500.00	27	
28	\$ -	\$ -	\$ -	TOTAL TRANSFERS	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	28	
29								29	
30	\$ 19,866.55	\$ 13,220.98	\$ 5,000.00	Unappropriated Ending Fund Balance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	30	
31	\$ 56,804.23	\$ 54,235.23	\$ 53,210.00	TOTAL STATE REVENUE SHARING EXPENDITURES	\$ 32,701.00	\$ 32,701.00	\$ 32,701.00	31	

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 60

STATE STREET



	Historical Data			RESOURCES REQUIREMENT FOR: STATE STREET DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 244,773.97	\$ 258,601.43	\$ 201,000.00	Beginning Fund Balance - Cash on Hand	\$ 269,000.00	\$ 269,000.00	\$ 269,000.00	1
2	\$ 7,470.18	\$ 11,160.08	\$ 5,800.00	Interest	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	2
3	\$ 147,826.87	\$ 151,351.90	\$ 156,000.00	State Highway Apportionment	\$ 158,000.00	\$ 158,000.00	\$ 158,000.00	3
4	\$ 400,071.02	\$ 421,113.41	\$ 362,800.00	TOTAL STATE STREET RESOURCES	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: STATE STREET SHARING SUMMARY	Budget for Next Year 2025-2026			7
8	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	8
9	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						9
10								10
11	\$ 51,712.32	\$ 88,738.86	\$ 128,217.00	PERSONNEL SERVICES	\$ 137,399.48	\$ 137,399.48	\$ 137,399.48	11
12	\$ 89,757.27	\$ 76,770.92	\$ 209,583.00	MATERIALS & SERVICES	\$ 209,583.00	\$ 209,583.00	\$ 209,583.00	12
13	\$ -	\$ 7,442.76	\$ 25,000.00	CAPITAL OUTLAY	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	13
14								14
15	\$ 258,601.43	\$ 248,160.87	\$ -	UNAPPROPRIATED ENDING FUND BALANCE	\$ 77,017.52	\$ 77,017.52	\$ 77,017.52	15
16	\$ 400,071.02	\$ 421,113.41	\$ 362,800.00	TOTAL STATE STREET EXPENDITURES	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00	16
17								17
18	TRUE	TRUE	TRUE	STATE STREET FUND BALANCED	TRUE	TRUE	TRUE	18

EXPENDITURES DETAILS

SPECIAL FUND 60

STATE STREET



	Historical Data			EXPENDITURES REQUIREMENT FOR: STATE STREET DETAIL	Budget for Next Year 2025-2026				
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1	\$ -	\$ -	PERSONNEL SERVICES						1
2	\$ 28,511.66	\$ 55,985.27	\$ 64,227.00	Salary - Street Work Labor	\$ 66,765.00	\$ 66,765.00	\$ 66,765.00	2	
3	\$ 1,049.00	\$ 121.76	\$ 3,000.00	Salary - Overtime Pay	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	3	
4	\$ 5,096.00	\$ -	\$ 5,000.00	Salary - Part time labor	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	4	
5	\$ 1,765.01	\$ 1,878.26	\$ 3,379.00	Benefit - Worker's Compensation	\$ 3,068.08	\$ 3,068.08	\$ 3,068.08	5	
6	\$ 2,649.22	\$ 4,285.36	\$ 5,525.36	Benefit - Social Security	\$ 5,719.51	\$ 5,719.51	\$ 5,719.51	6	
7	\$ 3,986.82	\$ 10,222.70	\$ 12,248.75	Benefit - PERS	\$ 16,541.23	\$ 16,541.23	\$ 16,541.23	7	
8	\$ 239.24	\$ 411.61	\$ 722.27	Benefit - Unemployment Insurance	\$ 1,869.00	\$ 1,869.00	\$ 1,869.00	8	
9	\$ 8,404.39	\$ 15,819.11	\$ 34,083.00	Benefit - Health/Life/Disability Insurance	\$ 35,405.04	\$ 35,405.04	\$ 35,405.04	9	
10	\$ 10.98	\$ 14.79	\$ 31.62	Benefit - WBF Assessment	\$ 31.62	\$ 31.62	\$ 31.62	10	
11	\$ 51,712.32	\$ 88,738.86	\$ 128,217.00	TOTAL PERSONNEL SERVICES	\$ 137,399.48	\$ 137,399.48	\$ 137,399.48	11	
12	0.60	1.05	1.05	Total Full-Time Equivalent (FTE)	1.05	1.05	1.05	12	
13	MATERIALS AND SERVICES							13	
14	\$ 36,950.46	\$ 36,525.31	\$ 65,283.00	Materials & Services	\$ 65,283.00	\$ 65,283.00	\$ 65,283.00	14	
15	\$ 38,687.75	\$ 22,230.00	\$ 105,800.00	Purchased Services	\$ 105,800.00	\$ 87,800.00	\$ 87,800.00	15	
16	\$ 10,605.07	\$ 14,404.70	\$ 18,500.00	Fuel/Vehicle Maintenance	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	16	
17	\$ 3,513.99	\$ 3,610.91	\$ 20,000.00	Building Maintenance	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	17	
18	\$ -	\$ -	\$ -	Street Lights	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	18	
19	\$ 89,757.27	\$ 76,770.92	\$ 209,583.00	TOTAL MATERIALS AND SERVICES	\$ 209,583.00	\$ 209,583.00	\$ 209,583.00	19	
20	CAPITAL OUTLAY							20	
21	\$ -	\$ 7,442.76	\$ 25,000.00	Equipment	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	21	
22	\$ -	\$ 7,442.76	\$ 25,000.00	TOTAL CAPITAL OUTLAY	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	22	
23								23	
24	\$ 258,601.43	\$ 248,160.87	\$ -	Unappropriated Ending Fund Balance	\$ 77,017.52	\$ 77,017.52	\$ 77,017.52	24	
25	\$ 400,071.02	\$ 421,113.41	\$ 362,800.00	TOTAL STATE STREET EXPENDITURES	\$ 434,000.00	\$ 434,000.00	\$ 434,000.00	25	

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 71

WATER RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: WATER RESERVE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 1,367,569.87	\$ 1,269,766.99	\$ 955,000.00	Beginning Fund Balance - Cash on Hand	\$ 1,050,000.00	\$ 1,050,000.00	\$ 1,050,000.00	1
2	\$ 36,616.93	\$ 58,823.54	\$ 28,500.00	Interest	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	2
3	\$ -	\$ -	\$ 230,000.00	Transfer - from General Fund	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	3
4	\$ -	\$ -	\$ 25,000.00	Transfer - from Road District Fund	\$ -	\$ -	\$ -	4
5	\$ -	\$ -	\$ 40,000.00	Transfer - from Water (Operating) Fund	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	5
6	\$ 3,993.57	\$ -	\$ -	Transfer - from Water Improve Const Fund	\$ -	\$ -	\$ -	6
7	\$ 1,408,180.37	\$ 1,328,590.53	\$ 1,278,500.00	TOTAL WATER RESERVE RESOURCES	\$ 1,415,000.00	\$ 1,415,000.00	\$ 1,415,000.00	7
8								8
9								9
10	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER RESERVE DETAIL	Budget for Next Year 2025-2026			10
11	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	11
12	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						12
13								13
14	MATERIALS AND SERVICES							14
15	\$ -	\$ 13,776.41	\$ 160,000.00	Materials & Services	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	15
16	\$ -	\$ 13,776.41	\$ 160,000.00	TOTAL MATERIALS AND SERVICES	\$ 165,000.00	\$ 165,000.00	\$ 165,000.00	16
17	CAPITAL OUTLAY							17
18	\$ 138,413.38	\$ -	\$ 755,564.22	Improving Water System	\$ 950,000.00	\$ 950,000.00	\$ 950,000.00	18
19	\$ -	\$ -	\$ 362,935.78	Grant - CSLFRF/American Rescue Plan Projects	\$ -	\$ -	\$ -	19
20	\$ 138,413.38	\$ -	\$ 1,118,500.00	TOTAL CAPITAL OUTLAY	\$ 950,000.00	\$ 950,000.00	\$ 950,000.00	20
21	TRANSFERS							21
22	\$ -	\$ -	\$ -	Transfer - Interfund Loan to General Fund	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	22
23	\$ -	\$ 140,000.00	\$ -	Transfer - to Water (Operating) Fund	\$ -	\$ -	\$ -	23
24	\$ -	\$ 140,000.00	\$ -	TOTAL TRANSFERS	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	24
25								25
26	\$ 1,269,766.99	\$ 1,174,814.12	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	26
27	\$ 1,408,180.37	\$ 1,328,590.53	\$ 1,278,500.00	TOTAL WATER RESERVE EXPENDITURES	\$ 1,415,000.00	\$ 1,415,000.00	\$ 1,415,000.00	27
28								28
29	TRUE	TRUE	TRUE	WATER RESERVE FUND BALANCED	TRUE	TRUE	TRUE	29

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 767 on May 7, 2003, hereby established a financial reserve fund for the purpose of constructing, reconstructing, repairing, extending and improving the water system of the City of Gearhart in whole or in part.

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 72

POLICE CAR RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: POLICE CAR RESERVE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 82,727.06	\$ 43,887.51	\$ 27,835.00	Beginning Fund Balance - Cash on Hand	\$ 35,795.00	\$ 35,795.00	\$ 35,795.00	1
2	\$ 1,110.55	\$ 1,629.06	\$ 450.00	Interest	\$ 250.00	\$ 250.00	\$ 250.00	2
3	\$ 15,000.00	\$ -	\$ 10,500.00	Transfer - from General Fund	\$ -	\$ -	\$ -	3
4	\$ -	\$ -	\$ -	Transfer - from State Revenue Sharing	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	4
5	\$ 98,837.61	\$ 45,516.57	\$ 38,785.00	TOTAL POLICE CAR RESERVE RESOURCES	\$ 38,545.00	\$ 38,545.00	\$ 38,545.00	5
6								6
7								7
8	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE CAR RESERVE DETAIL	Budget for Next Year 2025-2026			8
9	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	9
10	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						10
11								11
12	CAPITAL OUTLAY							12
13	\$ 54,950.10	\$ 17,816.50	\$ 38,785.00	Police Car Replacement	\$ 38,545.00	\$ 38,545.00	\$ 38,545.00	13
14	\$ 54,950.10	\$ 17,816.50	\$ 38,785.00	TOTAL CAPITAL OUTLAY	\$ 38,545.00	\$ 38,545.00	\$ 38,545.00	14
15								15
16	\$ 43,887.51	\$ 27,700.07	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	16
17	\$ 98,837.61	\$ 45,516.57	\$ 38,785.00	TOTAL POLICE CAR RESERVE EXPENDITURES	\$ 38,545.00	\$ 38,545.00	\$ 38,545.00	17
18								18
19	TRUE	TRUE	TRUE	POLICE CAR RESERVE FUND BALANCED	TRUE	TRUE	TRUE	19

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 725 on May 7, 1997, hereby established a financial reserve for the purpose of maintaining, repairing and replacing police car or police cars of the City.

RESOURCES DETAIL AND EXPENDITURES DETAIL
CAPITAL PROJECTS FUND 74
FIRE APPARATUS AND EQUIPMENT RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: FIRE APPARATUS AND EQUIPMENT RESERVE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 303,523.76	\$ 372,178.71	\$ 442,000.00	Beginning Fund Balance - Cash on Hand	\$ 345,000.00	\$ 345,000.00	\$ 345,000.00	1
2	\$ 8,654.95	\$ 17,520.09	\$ 6,750.00	Interest	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	2
3	\$ -	\$ -	\$ -	Cost Recovery Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	3
4	\$ -	\$ -	\$ -	Transfer - from State Revenue Sharing	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	4
5	\$ 60,000.00	\$ 60,000.00	\$ 30,000.00	Transfer - from General Fund	\$ -	\$ -	\$ -	5
6	\$ 372,178.71	\$ 449,698.80	\$ 478,750.00	TOTAL FIRE APPARATUS/EQUIP RESOURCES	\$ 361,250.00	\$ 361,250.00	\$ 361,250.00	6
7								7
8								8
9	Historical Data			EXPENDITURE REQUIREMENT FOR: FIRE APPARATUS AND EQUIPMENT RESERVE DETAIL	Budget for Next Year 2025-2026			9
10	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	10
11	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						11
12								12
13	CAPITAL OUTLAY							13
14	\$ -	\$ 6,799.52	\$ 478,750.00	Equipment	\$ 361,250.00	\$ 361,250.00	\$ 361,250.00	14
15	\$ -	\$ 6,799.52	\$ 478,750.00	TOTAL CAPITAL OUTLAY	\$ 361,250.00	\$ 361,250.00	\$ 361,250.00	15
16								16
17	\$ 372,178.71	\$ 442,899.28	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	17
18	\$ 372,178.71	\$ 449,698.80	\$ 478,750.00	TOTAL FIRE APPARATUS/EQUIP EXPENDITURES	\$ 361,250.00	\$ 361,250.00	\$ 361,250.00	18
19								19
20	TRUE	TRUE	TRUE	FIRE APPARATUS/EQUIP FUND BALANCED	TRUE	TRUE	TRUE	20

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 768 on May 7, 2003, hereby established a financial reserve for the purpose of maintaining, repairing and replacing fire apparatus of the City of Gearhart.

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 75

HAZARDOUS MITIGATION



	Historical Data			RESOURCES REQUIREMENT FOR: HAZARDOUS MITIGATION DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 74,944.60	\$ 102,632.32	\$ 105,000.00	Beginning Fund Balance - Cash on Hand	\$ 83,650.00	\$ 83,650.00	\$ 83,650.00	1
2	\$ 2,085.16	\$ 4,839.94	\$ 1,625.00	Interest	\$ 850.00	\$ 850.00	\$ 850.00	2
3	\$ 940.00	\$ 600.00	\$ 2,000.00	Barrel Purchase/Annual Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	3
4	\$ -	\$ -	\$ 50,000.00	Grant - Hazard Mitigation Grant	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	4
5	\$ 30,000.00	\$ -	\$ -	Transfer - from General Fund	\$ -	\$ -	\$ -	5
6	\$ 107,969.76	\$ 108,072.26	\$ 158,625.00	TOTAL HAZARDOUS MITIGATION RESOURCES	\$ 135,500.00	\$ 135,500.00	\$ 135,500.00	6
7								7
8								8
9	Historical Data			EXPENDITURE REQUIREMENT FOR: HAZARDOUS MITIGATION DETAIL	Budget for Next Year 2025-2026			9
10	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	10
11	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						11
12								12
13	MATERIALS AND SERVICES							13
14	\$ -	\$ -	\$ 101,625.00	Materials & Services	\$ 67,750.00	\$ 67,750.00	\$ 67,750.00	14
15	\$ -	\$ -	\$ 101,625.00	TOTAL MATERIALS AND SERVICES	\$ 67,750.00	\$ 67,750.00	\$ 67,750.00	15
16	CAPITAL OUTLAY							16
17	\$ 5,337.44	\$ 842.51	\$ 57,000.00	Equipment	\$ 67,750.00	\$ 67,750.00	\$ 67,750.00	17
18	\$ 5,337.44	\$ 842.51	\$ 57,000.00	TOTAL CAPITAL OUTLAY	\$ 67,750.00	\$ 67,750.00	\$ 67,750.00	18
19								19
20	\$ 102,632.32	\$ 107,229.75	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	20
21	\$ 107,969.76	\$ 108,072.26	\$ 158,625.00	TOTAL HAZARDOUS MITIGATION EXPENDITURES	\$ 135,500.00	\$ 135,500.00	\$ 135,500.00	21
22								22
23	TRUE	TRUE	TRUE	HAZARDOUS MITIGATION FUND BALANCED	TRUE	TRUE	TRUE	23

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 880 on June 4, 2014, hereby established a financial reserve for the purpose of pre-disaster mitigation used for hazard mitigation planning and projects to protect life and property from future natural disasters.

RESOURCES DETAIL AND EXPENDITURES DETAIL
SPECIAL FUND 78
PUBLIC WORKS MAJOR EQUIPMENT RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: PUBLIC WORKS MAJOR EQUIPMENT RESERVE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 74,903.66	\$ 76,992.74	\$ 80,470.00	Beginning Fund Balance - Cash on Hand	\$ 36,250.00	\$ 36,250.00	\$ 36,250.00	1
2	\$ 2,089.08	\$ 3,637.01	\$ 1,225.00	Interest	\$ 650.00	\$ 650.00	\$ 650.00	2
3	\$ -	\$ -	\$ 7,500.00	Transfer - from Water (Operating) Funds	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	3
4	\$ 76,992.74	\$ 80,629.75	\$ 89,195.00	TOTAL PW MAJOR EQUIP RESERVE RESOURCES	\$ 44,400.00	\$ 44,400.00	\$ 44,400.00	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: PUBLIC WORKS MAJOR EQUIPMENT RESERVE DETAIL	Budget for Next Year 2025-2026			7
8	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	8
9	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						9
10								10
11	MATERIALS AND SERVICES							11
12	\$ -	\$ -	\$ 10,000.00	Materials & Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	12
13	\$ -	\$ -	\$ 10,000.00	TOTAL MATERIALS AND SERVICES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	13
14	CAPITAL OUTLAY							14
15	\$ -	\$ -	\$ 79,195.00	Equipment	\$ 39,400.00	\$ 39,400.00	\$ 39,400.00	15
16	\$ -	\$ -	\$ 79,195.00	TOTAL CAPITAL OUTLAY	\$ 39,400.00	\$ 39,400.00	\$ 39,400.00	16
17								17
18	\$ 76,992.74	\$ 80,629.75	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	18
19	\$ 76,992.74	\$ 80,629.75	\$ 89,195.00	TOTAL PW MAJOR EQUIP RESERVE EXPENDITURES	\$ 44,400.00	\$ 44,400.00	\$ 44,400.00	19
20								20
21	TRUE	TRUE	TRUE	PW MAJOR EQUIP RESERVE FUND BALANCED	TRUE	TRUE	TRUE	21

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 757 on May 2, 2002, hereby established a financial reserve for the purpose of purchasing, maintaining, repairing and replacing major public works equipment.

RESOURCES DETAIL AND EXPENDITURES DETAIL

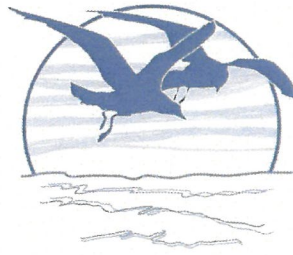
CAPITAL PROJECTS FUND 79

BUILDING RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: BUILDING RESERVE DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 174,105.77	\$ 275,645.25	\$ 288,000.00	Beginning Fund Balance - Cash on Hand	\$ 104,645.00	\$ 104,645.00	\$ 104,645.00	1
2	\$ 5,080.68	\$ 12,997.78	\$ 3,500.00	Interest	\$ 850.00	\$ 850.00	\$ 850.00	2
3	\$ -	\$ -	\$ -	Transfer - from State Revenue Sharing	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	3
4	\$ 100,000.00	\$ -	\$ 20,000.00	Transfer - from General Fund	\$ -	\$ -	\$ -	4
5	\$ 279,186.45	\$ 288,643.03	\$ 311,500.00	TOTAL BUILDING RESERVE RESOURCES	\$ 107,995.00	\$ 107,995.00	\$ 107,995.00	5
6								6
7								7
8	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING RESERVE DETAIL	Budget for Next Year 2025-2026			8
9	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	9
10	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						10
11								11
12	MATERIALS AND SERVICES							12
13	\$ -	\$ -	\$ 71,500.00	Materials & Services	\$ 35,495.00	\$ 35,495.00	\$ 35,495.00	13
14	\$ -	\$ -	\$ 71,500.00	TOTAL MATERIALS AND SERVICES	\$ 35,495.00	\$ 35,495.00	\$ 35,495.00	14
15	CAPITAL OUTLAY							15
16	\$ -	\$ -	\$ 90,000.00	Building Expense	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00	16
17	\$ 3,541.20	\$ 5,899.74	\$ 150,000.00	Public Safety Facility Project	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	17
18	\$ 3,541.20	\$ 5,899.74	\$ 240,000.00	TOTAL CAPITAL OUTLAY	\$ 72,500.00	\$ 72,500.00	\$ 72,500.00	18
19								19
20	\$ 275,645.25	\$ 282,743.29	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	20
21	\$ 279,186.45	\$ 288,643.03	\$ 311,500.00	TOTAL BUILDING RESERVE EXPENDITURES	\$ 107,995.00	\$ 107,995.00	\$ 107,995.00	21
22								22
23	TRUE	TRUE	TRUE	BUILDING RESERVE FUND BALANCED	TRUE	TRUE	TRUE	23

This fund, under the authority of Chapter 280 — Financing of Local Public Projects and Improvements; City and County Economic Development, by Ordinance 806 on May 2, 2007, hereby established a financial reserve fund for the purpose of purchasing, repairing and replacing City buildings.



Gearhart Road District Budget

RESOURCES DETAIL AND EXPENDITURES DETAIL

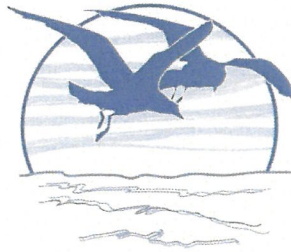
SPECIAL FUND 50

GEARHART ROAD DISTRICT



	Historical Data			RESOURCES REQUIREMENT FOR: GEARHART ROAD DISTRICT DETAIL	Budget for Next Year 2025-2026			
	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$ 180,080.45	\$ 236,845.28	\$ 285,020.00	Beginning Fund Balance - Cash on Hand	\$ 307,655.00	\$ 307,655.00	\$ 307,655.00	1
2	\$ 37,998.65	\$ 39,738.58	\$ 41,275.00	Property Tax* - Current	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00	2
3	\$ 1,454.21	\$ 1,404.93	\$ 1,500.00	Property Tax - Prior	\$ 1,525.00	\$ 1,525.00	\$ 1,525.00	3
4	\$ 9.84	\$ 11.12	\$ 10.00	HERTS	\$ 10.00	\$ 10.00	\$ 10.00	4
5	\$ 20.00	\$ -	\$ -	Miscellaneous	\$ -	\$ -	\$ -	5
6	\$ 6,220.74	\$ 12,492.61	\$ 4,850.00	Interest	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	6
7	\$ 12,304.39	\$ -	\$ -	Grant - CSLFRF/American Rescue Plan	\$ -	\$ -	\$ -	7
8	\$ 238,088.28	\$ 290,492.52	\$ 332,655.00	TOTAL ROAD DISTRICT RESOURCES	\$ 355,040.00	\$ 355,040.00	\$ 355,040.00	8
9								9
10	Historical Data			EXPENDITURE REQUIREMENT FOR: GEARHART ROAD DISTRICT DETAIL	Budget for Next Year 2025-2026			10
11	Actual		Adopted Budget this Year 2024-2025		Proposed by City Staff Year 2025-2026	Approved by Budget Committee Year 2025-2026	Adopted by Governing Body Year 2025-2026	11
12	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						12
13								13
14				MATERIALS AND SERVICES				14
15	\$ 540.00	\$ 20.00	\$ 100.00	Audit	\$ 50.00	\$ 50.00	\$ 50.00	15
16	\$ -	\$ 151.31	\$ -	Dues & Fees	\$ -	\$ -	\$ -	16
17	\$ -	\$ -	\$ 250.00	Supplies and Materials	\$ 250.00	\$ 250.00	\$ 250.00	17
18	\$ 703.00	\$ 398.48	\$ 600.00	Printing & Advertising	\$ 600.00	\$ 600.00	\$ 600.00	18
19	\$ -	\$ -	\$ -	Purchased Services	\$ 56,000.00	\$ 53,500.00	\$ 53,500.00	19
20	\$ -	\$ -	\$ -	Beach Access Maintenance	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	20
21	\$ 1,243.00	\$ 569.79	\$ 950.00	TOTAL MATERIALS AND SERVICES	\$ 56,900.00	\$ 56,900.00	\$ 56,900.00	21
22								22
23	\$ -	\$ -	\$ 306,705.00	General Maintenance, Repair	\$ 298,140.00	\$ 298,140.00	\$ 298,140.00	23
24	\$ -	\$ -	\$ 306,705.00	TOTAL CAPITAL OUTLAY	\$ 298,140.00	\$ 298,140.00	\$ 298,140.00	24
25								25
26	\$ -	\$ -	\$ 25,000.00	Transfer - to Water Reserve Fund	\$ -	\$ -	\$ -	26
27	\$ -	\$ -	\$ 25,000.00	TOTAL TRANSFERS	\$ -	\$ -	\$ -	27
28								28
29	\$ 236,845.28	\$ 289,922.73	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	29
30	\$ 238,088.28	\$ 290,492.52	\$ 332,655.00	TOTAL ROAD DISTRICT EXPENDITURES	\$ 355,040.00	\$ 355,040.00	\$ 355,040.00	30
31								31
32	TRUE	TRUE	TRUE	GEARHART ROAD FUND BALANCED	TRUE	TRUE	TRUE	32

This fund, under the authority of Chapter 371 - Road Districts and Road Assessment Plans, was created by an area residents vote with the purpose of allowing the City of Gearhart to levy a property tax to fund maintenance and improve roads. *The permanent tax rate is \$0.0602 per \$1,000 of assessed property value.



Supplemental Information

SUPPLEMENTAL SALARY INFORMATION
PERSONNEL SERVICES 2025-2026
DISTRIBUTION OF ANNUALIZED SALARY



			Fund								
			General						Enterprise	Special	
			Admin	Police	Fire	Court	Planning	Parks	Water	Building	Street
City Administrator	\$ 114,104.00	1.00	1.00								
Treasurer/Water Clerk	\$ 83,274.00	1.00	0.55						0.45		
Administrative Assistant	\$ 78,474.00	1.00	1.00								
Building, Court, Planning Assistant	\$ 80,098.00	1.00				0.10	0.45			0.45	
Chief of Police	\$ 122,386.00	1.00		1.00							
Police Officers	\$ 175,393.00	2.00		2.00							
Fire Chief	\$ 108,805.00	1.00			1.00						
Division Chief Training/Operations	\$ 92,775.00	1.00			1.00						
Public Works Director	\$ 103,714.00	1.00							1.00		
Public Works Labor	\$ 195,757.00	3.00						0.30	1.65		1.05
	\$ 1,154,780.00	13.00	2.55	3.00	2.00	0.10	0.45	0.30	3.10	0.45	1.05

SALARY SCHEDULES

COLA 1.025

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
City Administrator	\$ 85,147	\$ 89,404	\$ 93,874	\$ 98,568	\$ 103,496	\$ 108,671	\$ 114,104
Treasurer/Water Clerk	\$ 67,842	\$ 71,233	\$ 74,795	\$ 78,536	\$ 82,462	\$ 86,586	\$ 90,915
Administrative Assistant	\$ 58,558	\$ 61,487	\$ 64,561	\$ 67,788	\$ 71,178	\$ 74,737	\$ 78,474
Building, Court, Planning Assistant	\$ 66,971	\$ 70,320	\$ 73,836	\$ 77,528	\$ 81,404	\$ 85,475	\$ 89,749
Chief of Police	\$ 91,325	\$ 95,892	\$ 100,687	\$ 105,722	\$ 111,008	\$ 116,558	\$ 122,386
Police Officer - Sergeant	\$ 70,919	\$ 74,464	\$ 78,187	\$ 82,096	\$ 86,201	\$ 90,512	\$ 95,037
Police Officer	\$ 66,971	\$ 70,320	\$ 73,836	\$ 77,528	\$ 81,404	\$ 85,475	\$ 89,749
Fire Chief	\$ 91,325	\$ 95,892	\$ 100,687	\$ 105,722	\$ 111,008	\$ 116,558	\$ 122,386
Division Chief Training/Operations	\$ 70,919	\$ 74,464	\$ 78,187	\$ 82,096	\$ 86,201	\$ 90,512	\$ 95,037
Public Works Director	\$ 77,394	\$ 81,263	\$ 85,326	\$ 89,592	\$ 94,071	\$ 98,775	\$ 103,714
Public Works Labor III	\$ 54,305	\$ 57,020	\$ 59,870	\$ 62,864	\$ 66,008	\$ 69,308	\$ 72,774
Public Works Labor II	\$ 49,340	\$ 51,808	\$ 54,398	\$ 57,118	\$ 59,974	\$ 62,973	\$ 66,122
Public Works Labor I	\$ 34,984	\$ 36,734	\$ 38,571	\$ 40,500	\$ 42,525	\$ 44,651	\$ 46,884

CERTIFICATION/MERIT* INCREASE

	2022-2023	2023-2024	2024-2025	2025-2026
Public Works Labor - Licencing/Certificate	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Police Officers - Merit and/or Certification	\$3,500.00	\$0.00	\$0.00	\$3,500.00

**Certification/Merit stipends are locked amounts and paid as long as certification is valid and/or employee is active. It is paid in equal payments throughout the year. Three payments are currently being made (\$10,000 Public Works; \$3,500 Merit).*

As per the Employee Handbook: A wage/salary schedule will be established for each job. The schedule will include minimum and maximum wage/salary for each job with seven (7) steps. Any increases to the employee's wage/salary shall be based on satisfactory work performance for the preceding year and is discretionary and subject to...approval." Any merit raise amounts, wage/salary schedule revisions, or cost of living adjustments (COLAs) will be decided on by the Gearhart City Council.



RESOURCES AND EXPENDITURES SUMMARY

	2022-2023 Actual		2023-2024 Actual		2024-2025 Adopted		2025-2026 Proposed		+ / - Percent Change
	Resources	Expenditures	Resources	Expenditures	Resources	Expenditures	Resources	Expenditures	
General Fund	\$ 3,126,805.84	\$ 3,126,805.84	\$ 2,888,613.18	\$ 2,888,613.18	\$ 2,993,327.00	\$ 2,993,327.00	\$ 3,036,160.00	\$ 3,036,160.00	1.431%
Debt Service Fund	\$ 852,326.97	\$ 852,326.97	\$ 812,656.24	\$ 812,656.24	\$ 748,375.00	\$ 748,375.00	\$ 315,675.00	\$ 315,675.00	-57.819%
Water Improvement Construction Fund	\$ 3,993.57	\$ 3,993.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
Water (Operating) Fund	\$ 1,018,236.43	\$ 1,018,236.43	\$ 1,284,230.99	\$ 1,284,230.99	\$ 1,587,500.00	\$ 1,587,500.00	\$ 1,605,160.00	\$ 1,605,160.00	1.112%
Building (Structural, Mechanical, Plumbing)	\$ -	\$ -	\$ 282,620.39	\$ 282,620.39	\$ 293,098.50	\$ 293,098.50	\$ 292,750.00	\$ 292,750.00	0.000%
Bench Program	\$ -	\$ -	\$ -	\$ -	\$ 128,800.00	\$ 128,800.00	\$ 129,700.00	\$ 129,700.00	0.000%
State Revenue Share	\$ 56,804.23	\$ 56,804.23	\$ 54,235.23	\$ 54,235.23	\$ 53,210.00	\$ 53,210.00	\$ 32,701.00	\$ 32,701.00	-38.544%
State Street Fund	\$ 400,071.02	\$ 400,071.02	\$ 421,113.41	\$ 421,113.41	\$ 362,800.00	\$ 362,800.00	\$ 434,000.00	\$ 434,000.00	19.625%
Water Reserve Fund Fund	\$ 1,408,180.37	\$ 1,408,180.37	\$ 1,328,590.53	\$ 1,328,590.53	\$ 1,278,500.00	\$ 1,278,500.00	\$ 1,415,000.00	\$ 1,415,000.00	10.677%
Police Car Reserve Fund	\$ 98,837.61	\$ 98,837.61	\$ 45,516.57	\$ 45,516.57	\$ 38,785.00	\$ 38,785.00	\$ 38,545.00	\$ 38,545.00	-0.619%
Fire Apparatus Reserve Fund	\$ 372,178.71	\$ 372,178.71	\$ 449,698.80	\$ 449,698.80	\$ 478,750.00	\$ 478,750.00	\$ 361,250.00	\$ 361,250.00	-24.543%
Hazard Mitigation Fund	\$ 107,969.76	\$ 107,969.76	\$ 108,072.26	\$ 108,072.26	\$ 158,625.00	\$ 158,625.00	\$ 135,500.00	\$ 135,500.00	-14.578%
Public Works Equipment Reserve Fund	\$ 76,992.74	\$ 76,992.74	\$ 80,629.75	\$ 80,629.75	\$ 89,195.00	\$ 89,195.00	\$ 44,400.00	\$ 44,400.00	-50.221%
Building Reserve Fund	\$ 279,186.45	\$ 279,186.45	\$ 288,643.03	\$ 288,643.03	\$ 311,500.00	\$ 311,500.00	\$ 107,995.00	\$ 107,995.00	-65.331%
City of Gearhart Budget	\$ 7,801,583.70	\$ 7,801,583.70	\$ 8,044,620.38	\$ 8,044,620.38	\$ 8,522,465.50	\$ 8,522,465.50	\$ 7,948,836.00	\$ 7,948,836.00	-6.731%
Road District Fund	\$ 238,088.28	\$ 238,088.28	\$ 290,492.52	\$ 290,492.52	\$ 332,655.00	\$ 332,655.00	\$ 355,040.00	\$ 355,040.00	6.729%
Total of City Budget and Road District	\$ 8,039,671.98	\$ 8,039,671.98	\$ 8,335,112.90	\$ 8,335,112.90	\$ 8,855,120.50	\$ 8,855,120.50	\$ 8,303,876.00	\$ 8,303,876.00	-6.225%
Balanced		\$0.00		\$0.00		\$0.00		\$0.00	
2025-2026 Proposed									
Expenditures by Fund and Organizational Unit								Resources	
	Personnel Services	Materials & Services	Capital Outlay	Other	Transfers	Unappropriated EFB	Total Expenditures		
General Fund	\$ 1,726,370.88	\$ 978,240.00	\$ 21,549.12	\$ 300,000.00	\$ 10,000.00	\$ -	\$ 3,036,160.00	\$ 3,036,160.00	
Debt Service Fund	\$ -	\$ -	\$ -	\$ 292,850.00	\$ -	\$ 22,825.00	\$ 315,675.00	\$ 315,675.00	
Water Improvement Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water (Operating) Fund	\$ 485,752.82	\$ 940,370.00	\$ 10,000.00	\$ -	\$ 47,500.00	\$ 121,537.18	\$ 1,605,160.00	\$ 1,605,160.00	
Building (Structural, Mechanical, Plumbing)	\$ 67,175.36	\$ 225,574.64	\$ -	\$ -	\$ -	\$ -	\$ 292,750.00	\$ 292,750.00	
Bench Program	\$ -	\$ 58,600.00	\$ 22,200.00	\$ -	\$ -	\$ 48,900.00	\$ 129,700.00	\$ 129,700.00	
State Revenue Share	\$ -	\$ 22,201.00	\$ -	\$ -	\$ 7,500.00	\$ 3,000.00	\$ 32,701.00	\$ 32,701.00	
State Street Fund	\$ 137,399.48	\$ 209,583.00	\$ 10,000.00	\$ -	\$ -	\$ 77,017.52	\$ 434,000.00	\$ 434,000.00	
Water Reserve Fund Fund	\$ -	\$ 165,000.00	\$ 950,000.00	\$ -	\$ 300,000.00	\$ -	\$ 1,415,000.00	\$ 1,415,000.00	
Police Car Reserve Fund	\$ -	\$ -	\$ 38,545.00	\$ -	\$ -	\$ -	\$ 38,545.00	\$ 38,545.00	
Fire Apparatus Reserve Fund	\$ -	\$ -	\$ 361,250.00	\$ -	\$ -	\$ -	\$ 361,250.00	\$ 361,250.00	
Hazard Mitigation Fund	\$ -	\$ 67,750.00	\$ 67,750.00	\$ -	\$ -	\$ -	\$ 135,500.00	\$ 135,500.00	
Public Works Equipment Reserve Fund	\$ -	\$ 5,000.00	\$ 39,400.00	\$ -	\$ -	\$ -	\$ 44,400.00	\$ 44,400.00	
Building Reserve Fund	\$ -	\$ 35,495.00	\$ 72,500.00	\$ -	\$ -	\$ -	\$ 107,995.00	\$ 107,995.00	
City of Gearhart Budget	\$ 2,416,698.54	\$ 2,707,813.64	\$ 1,593,194.12	\$ 592,850.00	\$ 365,000.00	\$ 273,279.70	\$ 7,948,836.00	\$ 7,948,836.00	
Road District Fund	\$ -	\$ 56,900.00	\$ 298,140.00	\$ -	\$ -	\$ -	\$ 355,040.00	\$ 355,040.00	
Total of City Budget and Road District	\$ 2,416,698.54	\$ 2,764,713.64	\$ 1,891,334.12	\$ 592,850.00	\$ 365,000.00	\$ 273,279.70	\$ 8,303,876.00	\$ 8,303,876.00	
2024-2025 Adopted Amounts	\$ 2,253,431.00	\$ 2,878,402.50	\$ 2,420,635.00	\$ 721,950.00	\$ 381,600.00	\$ 199,102.00	\$ 8,855,120.50		
+ / - Percent Change	7.245%	-3.950%	-21.866%	-17.882%	-4.350%	37.256%	-6.225%		

City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING



A public meeting of the Budget Committee of the City of Gearhart, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 15, 2025 at 6:00 pm.

The purpose of the meeting is to receive the budget message and budget document. This is a public meeting where deliberations of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee and public hearing for State Revenue Sharing Funds will be held to take public comment. Any person may appear in-person or online/telephonic at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Tuesday, May 13, 2025 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

A copy of the budget document may be inspected or obtained on or after 6:00 pm on Tuesday, April 15, 2025 at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138, between the hours of 8:00 am and 5:00 pm or online at www.cityofgearhart.com.

Publish: April 1, 2025 The Astorian and Gearhart City Blog



**CITY OF
GEARHART**

City of Gearhart Road District
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

A public meeting of the Budget Committee of the Gearhart Road District, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 15, 2025 at 6:00 pm

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Publish: April 1, 2025 The Astorian and Gearhart City Blog

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR CLATSOP COUNTY

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss



I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB1176 CITY OF GEARHART NOTICE OF BUDGET COMMITTEE HEARING MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF GEARHART CLATSOP COUNTY STATE OF OREGON ON THE BUDGET FOR THE FISCAL YEAR JU

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

4/01/25

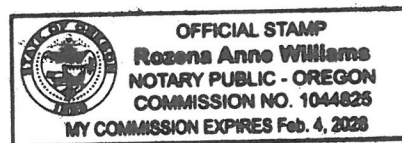
Subscribed and sworn to before me on this 1st day of April, A.D. 2025



Notary Public of Oregon

AdId: 473811

PO:

Tagline: AB1176- Notice of Budget Hearing



AB1176
City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

A public meeting of the Budget Committee of the City of Gearhart, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 15, 2025 at 6:00 pm.

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Published: April 1, 2025 The Astorian and Gearhart City Blog

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR CLATSOP COUNTY

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss

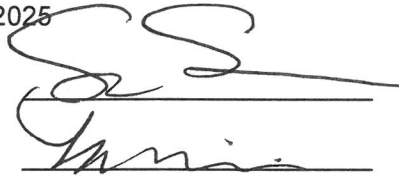
I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB1177 CITY OF GEARHART ROAD DISTRICT NOTICE OF BUDGET COMMITTEE HEARING MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE GEARHART ROAD DISTRICT CLATSOP COUNTY STATE OF OREGON ON THE BUDGET FO

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

4/01/25

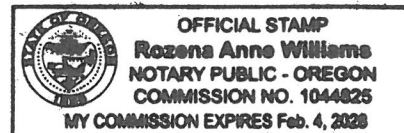
Subscribed and sworn to before me on this 1st day of April, A.D. 2025


Notary Public of Oregon

Add: 473816

PO:

Tagline: AB1177-Notice of Budget Hearing-Road Dis



AB1177
City of Gearhart Road District
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

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Published: April 1, 2025 The Astorian and Gearhart City Blog

NOTICE OF BUDGET COMMITTEE HEARING/MEETING

1 message

Official City of Gearhart Blog <donotreply@wordpress.com>
To: jhill@cityofgearhart.com

Tue, Apr 1, 2025 at 12:04 AM

[Read on blog](#) or [Reader](#)


Official City of Gearhart Blog

NOTICE OF BUDGET COMMITTEE HEARING/MEETING


By **Gearhart City Staff** on April 1, 2025

City of Gearhart NOTICE OF BUDGET COMMITTEE HEARING/MEETING


CITY OF
GEARHART

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Publish: April 1, 2025 The Astorian and Gearhart City Blog


CITY OF
GEARHART

City of Gearhart Road District NOTICE OF BUDGET COMMITTEE HEARING/MEETING

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Publish: April 1, 2025 The Astorian and Gearhart City Blog

BUDGET COMMITTEE MEETING – April 15, 2025

1 message

Official City of Gearhart Blog <donotreply@wordpress.com>
To: jhill@cityofgearhart.com

Fri, Apr 11, 2025 at 12:04 PM

[Read on blog](#) or [Reader](#)

Official City of Gearhart Blog

BUDGET COMMITTEE MEETING – April 15, 2025



By Gearhart City Staff on April 11, 2025

CITY OF
GEARHART**APRIL 15, 2025 BUDGET COMMITTEE AGENDA*******THE BUDGET MEETING IS OPEN TO THE PUBLIC - ZOOM AVAILABLE*******ONLINE ACCESS IS AS FOLLOWS:**

Please join my meeting from your computer, tablet or smartphone:
<https://zoom.us/j/5037385501>

Dial in audio only:

1 888 788 0099 US Toll-free ~or~ 1 833 548 0276 US Toll-free
Meeting ID/Passcode: 503 738 5501

6:00 PM

BUDGET MEETING CALL TO ORDER

DECLARATION OF ANY CONFLICT OF INTEREST

CALL FOR NOMINATIONS AND ELECT A CHAIRPERSON

CALL FOR NOMINATIONS AND ELECT A RECORDER

RECEIVE BUDGET MESSAGE, BUDGET DOCUMENT, AND BUDGET NARRATIVE

RECEIVE BUDGET COMMITTEE QUESTIONS AND/OR COMMENTS ON THE BUDGET DOCUMENT

ANNOUNCE NEXT BUDGET COMMITTEE MEETING WITH PUBLIC COMMENT

TUESDAY, MAY 13, 2025 AT 6:00 PM AT GEARHART CITY HALL

ADJOURNMENT

Budget Committee Meeting & Public Hearing

1 message

Official City of Gearhart Blog <donotreply@wordpress.com>
To: jhill@cityofgearhart.com

Wed, May 7, 2025 at 5:04 PM

[Read on blog](#) or [Reader](#)



Official City of Gearhart Blog

Budget Committee Meeting & Public Hearing



By Gearhart City Staff on May 7, 2025



CITY OF
GEARHART

MAY 13, 2025 BUDGET COMMITTEE AGENDA

THE BUDGET MEETING AND PUBLIC HEARING WILL BE HELD IN PERSON & VIA ZOOM

ONLINE ACCESS IS AS FOLLOWS:

Please join my meeting from your computer, tablet or smartphone:

<https://zoom.us/j/5037385501>

Dial in audio only:

1 888 788 0099 US Toll-free ~or~ 1 833 548 0276 US Toll-free

Meeting ID/Passcode: 503 738 5501

6:00 PM

BUDGET MEETING CALL TO ORDER

DECLARATION OF ANY CONFLICT OF INTEREST

APPROVE MINUTES - TUESDAY, APRIL 15, 2025

OPEN PUBLIC HEARING

➤ STATE REVENUE SHARING PRESENTATIONS TO CONSIDER POSSIBLE FUNDING OPTIONS

CLOSE PUBLIC HEARING

OPEN PUBLIC COMMENT ON PROPOSED BUDGET PROGRAMS/SERVICES

CLOSE PUBLIC COMMENT

BUDGET COMMITTEE DISCUSSION ON PROPOSED PROGRAMS/SERVICES

➤ ADDITIONAL CITY STAFF INPUT

➤ ALLOCATIONS OF THE STATE REVENUE SHARING GRANT DONATIONS

RECOMMEND ACTION ON THE PROPOSED BUDGET (APPROVE OR SCHEDULE MEETING)

➤ APPROVE AND SEND TO CITY COUNCIL FOR ADOPTION

- A proposed motion that the Gearhart Budget Committee approve the 2025-2026 Budget in the amount of \$7,948,836.00, which includes a permanent tax rate limit levy of \$1.0053 per thousand of assessed value and general obligation debt service; as well as, approval of the Gearhart Road District proposed 2025-2026 Budget in the amount of \$355,040.00 with a permanent tax rate limit levy \$0.0602 per thousand of assessed value.

➤ SCHEDULE ANOTHER BUDGET COMMITTEE MEETING

ADJOURNMENT

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR CLATSOP COUNTY


}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss

I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of
the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by
ORS 193.010 and 193.020;
that the

a printed copy of which is hereto annexed; was published in the entire issue of said
newspaper for 1 successive and consecutive issues in the following issues:

5/24/25

Subscribed and sworn to before me on this 24th day of May, A.D. 2025

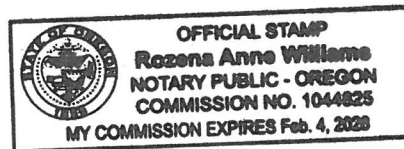


Notary Public of Oregon

Add: 480327

PO:

Tagline: AB1298- LB-1 City of Gearhart



FORM LB-1

AB 1298 NOTICE OF BUDGET HEARING

A public meeting of the Gearhart City Council will be held on June 4, 2025 at 7:00 pm in-person (698 Pacific Way, Gearhart, Oregon), virtually or telephonic. Online access information is posted on the City website calendar and meeting agenda. The purpose of this meeting is to discuss the budget for the City of Gearhart's fiscal year beginning July 1, 2025 as approved by the City of Gearhart Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at 698 Pacific Way, Gearhart, Oregon between the hours of 8:00 am and 5:00 pm, or obtained online at www.cityofgearhart.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

FINANCIAL SUMMARY - RESOURCES

Contact: Justine N Hill

Telephone: (503) 738-5501

Email: jhill@cityofgearhart.com

TOTAL OF ALL FUNDS

	Actual Amount	Adopted Budget	Approved Budget
	2023-2024	This Year 2024-2025	Next Year 2025-2026
1. Beginning Fund Balance/Net Working Capital.....	\$ 3,416,840	\$ 3,142,500	\$ 2,591,250
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges...	\$ 2,544,715	\$ 3,027,876	\$ 2,972,935
3. Federal, State & all Other Grants, Gifts, Allocations & Donations.....	\$ 307,903	\$ 340,351	\$ 483,526
4. Revenue from Bonds & Other Debt (Interfund Loan).....	\$ -	\$ -	\$ 300,000
5. Interfund Transfers / Internal Service Reimbursements.....	\$ 200,000	\$ 381,600	\$ 365,000
6. All Other Resources Except Current Year Property Taxes.....	\$ 269,406	\$ 293,013	\$ 273,125
7. Current Year Property Taxes Estimated to be Received.....	\$ 1,305,757	\$ 1,337,126	\$ 963,000
8. Total Resources - add lines 1 through 7.....	\$ 8,044,620	\$ 8,522,466	\$ 7,948,836

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services.....	\$ 1,784,272	\$ 2,253,431	\$ 2,416,699
10. Materials and Services.....	\$ 1,720,122	\$ 2,877,453	\$ 2,707,814
11. Capital Outlay.....	\$ 82,056	\$ 2,113,930	\$ 1,593,194
12. Debt Service.....	\$ 725,348	\$ 721,950	\$ 592,850
13. Interfund Transfers.....	\$ 200,000	\$ 356,600	\$ 365,000
14. Contingencies.....	\$ -	\$ -	\$ -
15. Special Payments.....	\$ -	\$ -	\$ -
16. Unappropriated Ending Balance and Reserved for Future Expenditure..	\$ 3,532,822.73	\$ 199,102.00	\$ 273,279.70
17. Total Requirements - add lines 9 through 16.....	\$ 8,044,620	\$ 8,522,466	\$ 7,948,836

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program	FTE for Unit or Program			
Name General Fund		\$ 2,888,613	\$ 2,993,327	\$ 3,036,160
FTE		8.40	8.40	8.40
Name Debt Service		\$ 812,656	\$ 748,375	\$ 315,675
FTE		0	0	0
Name Water (Operating)		\$ 1,284,231	\$ 1,587,500	\$ 1,605,160
FTE		3.10	3.10	3.10
Name Building (Structural, Plumbing, Mechanical)		\$ 282,620	\$ 293,099	\$ 292,750
FTE		0.45	0.45	0.45
Name State Revenue Sharing		\$ 54,235	\$ 53,210	\$ 32,701
FTE		0	0	0
Name Bench Program		\$ -	\$ 128,800	\$ 129,700
FTE		0	0	0
Name State Street		\$ 421,113	\$ 362,800	\$ 434,000
FTE		1.05	1.05	1.05
Name Water Reserve		\$ 1,328,591	\$ 1,278,500	\$ 1,415,000
FTE		0	0	0
Name Police Car Reserve		\$ 45,517	\$ 38,785	\$ 38,545
FTE		0	0	0
Name Fire Apparatus & Equipment Reserve		\$ 449,699	\$ 478,750	\$ 361,250
FTE		0	0	0
Name Hazardous Mitigation		\$ 108,072	\$ 158,625	\$ 135,500
FTE		0	0	0
Name Public Works Major Equipment Reserve		\$ 80,630	\$ 89,195	\$ 44,400
FTE		0	0	0
Name Building Reserve		\$ 288,643	\$ 311,500	\$ 107,995
FTE		0	0	0
Total Requirements		\$ 8,044,620	\$ 8,522,466	\$ 7,948,836
Total FTE		13.00	13.00	13.00

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

Gearhart continues to have stable revenue sources, but they are being outpaced by increasing operating costs. Three significant points with the General Fund resources are the decreased beginning fund balance; potential refund credits (PRC) announced by the Clatsop County Assessor's office, and an interfund loan of \$300,000. The City will be seeing a significant decrease in the Debt Service Fund. The final payment on one of the water treatment general obligation bonds ended in March 2025, which leaves only one series of bond payments. The Water (Operating) Fund is starting to gain financial stability. This budget has been prepared with a 5.37% increase on the base water rates (effective July 21, 2025). Gearhart's Building Fund will need to be monitored, and a \$10,000 General Fund transfer has been appropriated to allow the City to provide a financial safety net. There were allocation change in the State Revenue Sharing Fund. There was emphasis on reallocating services that provided non-essential community amenities (e.g., dog disposal waste bags; centrally located access to a public port-a-potty) while still providing allocations for community grant awards and continuing to support the City's reserve funds. The three transfers approved from the State Revenue Sharing Fund are Police Car Reserve, Fire Apparatus/Equipment Reserve, and the Building Reserve. There is no official determination whether or not the Council will proceed with a general obligation bond measure asking the voters if they support a new Public Safety Building. There has been allocations placed in the Building Reserve, Public Safety Facility Project, to allow for any follow-up, data gathering expenses.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2023-2024	This Year 2024-2025	Next Year 2025-2026
Permanent Rate Levy City (rate limit \$1.0053 per \$1,000)	\$ 1.0053	\$ 1.0053	\$ 1.0053
Local Option Levy	\$ -	\$ -	\$ -
Levy For General Obligation Bonds	\$ 686,000	\$ 684,800	\$ 305,116

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	\$ 1,575,000.00	-
Other Bonds	\$ -	-
Other Borrowings	\$ -	-
Total	\$ 1,575,000.00	-

Published: May 24, 2025.

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR CLATSOP COUNTY

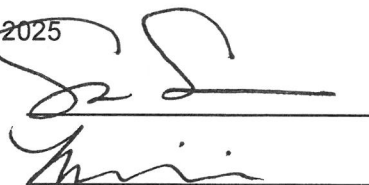
}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Clatsop} ss

I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of
the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by
ORS 193.010 and 193.020;
that the

a printed copy of which is hereto annexed; was published in the entire issue of said
newspaper for 1 successive and consecutive issues in the following issues:

5/24/25

Subscribed and sworn to before me on this 24th day of May, A.D. 2025

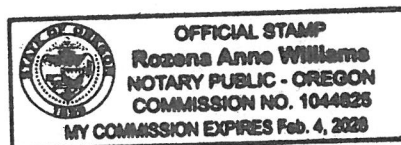


Notary Public of Oregon

Add: 480326

PO:

Tagline: AB1297- LB-1 Gearhart Road District



A public meeting of the Gearhart City Council will be held on June 4, 2025 at 7:00 pm in-person (698 Pacific Way, Gearhart, Oregon), virtually or telephonic. Online access information is posted on the City website calendar and meeting agenda. The purpose of this meeting is to discuss the budget for the Gearhart Road District fiscal year beginning July 1, 2025 as approved by the City of Gearhart Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at 698 Pacific Way, Gearhart, Oregon between the hours of 8:00 am and 5:00 pm, or obtained online at www.cityofgearhart.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Justine N Hill

Telephone: (503)738-5501

Email: jhill@cityofgearhart.com**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS			Actual Amount		Adopted Budget		Approved Budget	
			2023-2024		This Year 2024-2025		Next Year 2025-2026	
1. Beginning Fund Balance/Net Working Capital.....	\$		236,845	\$	285,020	\$	307,655	
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges..	\$		-	\$	-	\$	-	
3. Federal, State & all Other Grants, Gifts, Allocations & Donations.....	\$		-	\$	-	\$	-	
4. Revenue from Bonds & Other Debt	\$		-	\$	-	\$	-	
5. Interfund Transfers / Internal Service Reimbursements.....	\$		-	\$	-	\$	-	
6. All Other Resources Except Current Year Property Taxes.....	\$		13,909	\$	6,360	\$	4,385	
7. Current Year Property Taxes Estimated to be Received.....	\$		39,738	\$	41,275	\$	43,000	
8. Total Resources - add lines 1 through 7.....	\$		290,492	\$	332,655	\$	355,040	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services.....	\$		-	\$	-	\$	-	
10. Materials and Services.....	\$		569	\$	950	\$	56,900	
11. Capital Outlay.....	\$		-	\$	306,705	\$	298,140	
12. Debt Service.....	\$		-	\$	-	\$	-	
13. Interfund Transfers.....	\$		-	\$	25,000	\$	-	
14. Contingencies.....	\$		-	\$	-	\$	-	
15. Special Payments.....	\$		-	\$	-	\$	-	
16. Unappropriated Ending Balance and Reserved for Future Expenditure..	\$		289,923	\$	-	\$	-	
17. Total Requirements - add lines 9 through 16.....	\$		290,492	\$	332,655	\$	355,040	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program

FTE for Unit or Program

Name Gearhart Road District	\$		290,492	\$	332,655	\$	355,040	
FTE			0		0		0	
Total Requirements	\$		290,492	\$	332,655	\$	355,040	
Total FTE			0		0		0	

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

There are no anticipated changes in activities and sources of financing.

PROPERTY TAX LEVIES

			Rate or Amount Imposed		Rate or Amount Imposed		Rate or Amount Approved	
			2023-2024		This Year 2024-2025		Next Year 2025-2026	
Permanent Rate Levy Gearhart Road (rate limit .0602 per \$1,000)	\$		0.0602	\$	0.0602	\$	0.0602	
Local Option Levy	\$		-	\$	-	\$	-	
Levy For General Obligation Bonds	\$		-	\$	-	\$	-	

STATEMENT OF INDEBTEDNESS

Long Term Debt

Estimated Debt Outstanding

Estimated Debt Authorized, but

on July 1

not Incurred on July 1

General Obligation Bonds	\$		-	\$	-		-	
Other Bonds	\$		-	\$	-		-	
Other Borrowings	\$		-	\$	-		-	
Total	\$		-	\$	-		-	

Published: May 24, 2025.

Public Notice – Public Hearing and Budget Hearing

1 message

Official City of Gearhart Blog <donotreply@wordpress.com>
To: jhill@cityofgearhart.com

Sat, May 24, 2025 at 12:06 AM

[Read on blog](#) or [Reader](#)



Official City of Gearhart Blog

Public Notice – Public Hearing and Budget Hearing



By **Gearhart City Staff** on May 24, 2025



**PUBLIC NOTICE
CITY OF GEARHART**

THE GEARHART CITY COUNCIL WILL HOLD A PUBLIC HEARING AND A BUDGET HEARING DURING THE CITY COUNCIL MEETING ON WEDNESDAY, JUNE 4, 2025 AT 7:00 PM. THE MEETING WILL BE HELD AT CITY HALL, 698 PACIFIC WAY, GEARHART, OREGON. ONLINE MEETING ACCESS IS ALSO AVAILABLE AND WILL BE POSTED ON THE AGENDA THE FRIDAY BEFORE THE MEETING. THE PUBLIC WILL HAVE AN OPPORTUNITY TO PROVIDE WRITTEN AND ORAL COMMENT AS PER THE CITY'S PUBLIC COMMUNICATION SECTION ON THE AGENDA. COPIES OF ANY RESOLUTIONS WILL BE AVAILABLE FOR PUBLIC INSPECTION ON THE CITY WEBSITE AND AT GEARHART CITY HALL ON MAY 30, 2025.

- THE CITY COUNCIL WILL CONSIDER A RESOLUTION ELECTING TO RECEIVE STATE REVENUE SHARING FUNDS (ORS 221.770).
- THE CITY COUNCIL WILL DELIBERATE ADOPTION OF THE 2025-2026 BUDGET AND ROAD DISTRICT BUDGET AS APPROVED BY THE BUDGET COMMITTEE (ORS 294.453). THEY WILL CONSIDER RESOLUTIONS TO ADOPT, MAKE APPROPRIATIONS, IMPOSE TAXES, AND CATEGORIZE TAXES (ORS 294.456). THE OR LB-1 NOTICE OF BUDGET HEARING IS AVAILABLE FOR PUBLIC INSPECTION ON THE CITY WEBSITE, IN-PERSON AT GEARHART CITY HALL, AND IN THE ASTORIAN (SATURDAY, MAY 24). THE APPROVED BUDGET IS AVAILABLE ON THE WEBSITE.

CHAD SWEET
CITY ADMINISTRATOR
CITY OF GEARHART

PUBLICATION DATE: MAY 24, 2025 AND MAY 30, 2025
GEARHART CITY HALL
GEARHART POST OFFICE
CITY WEBSITE AND BLOG

A public meeting of the Gearhart City Council will be held on June 4, 2025 at 7:00 pm in-person (658 Pacific Way, Gearhart, Oregon), virtually or telephonically. Online access information is posted on the City website calendar and meeting agenda. The purpose of this meeting is to discuss the budget for the City of Gearhart's fiscal year beginning July 1, 2025 as approved by the City of Gearhart Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at 658 Pacific Way, Gearhart, Oregon between the hours of 8:00 am and 5:00 pm, or obtained online at www.cityofgearhart.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Justine N Hill

Telephone: (503) 738-5501

Email: jnhill@cityofgearhart.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
1. Beginning Fund Balance/Net Working Capital.....	\$ 3,416,840	\$ 3,142,500	\$ 2,591,250
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges.....	\$ 2,944,715	\$ 3,027,876	\$ 2,972,935
3. Federal, State & all Other Grants, Gifts, Allocations & Donations.....	\$ 307,903	\$ 340,351	\$ 483,326
4. Revenue from Bonds & Other Debt (Interfund Loan).....	\$ -	\$ -	\$ 300,000
5. Interfund Transfers / Internal Service Reimbursements.....	\$ 200,000	\$ 381,600	\$ 365,000
6. All Other Resources Except Current Year Property Taxes.....	\$ 269,406	\$ 293,013	\$ 273,123
7. Current Year Property Taxes Estimated to be Received.....	\$ 1,305,737	\$ 1,337,126	\$ 963,000
8. Total Resources - add lines 1 through 7.....	\$ 8,044,620	\$ 8,522,466	\$ 7,948,836

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services.....	\$ 1,784,272	\$ 2,253,431	\$ 2,416,699
10. Materials and Services.....	\$ 1,720,122	\$ 2,877,433	\$ 2,707,814
11. Capital Outlay.....	\$ 82,036	\$ 2,113,930	\$ 1,993,194
12. Debt Service.....	\$ 723,348	\$ 721,930	\$ 592,830
13. Interfund Transfers.....	\$ 200,000	\$ 356,600	\$ 365,000
14. Contingencies.....	\$ -	\$ -	\$ -
15. Special Payments.....	\$ -	\$ -	\$ -
16. Unappropriated Ending Balance and Reserved for Future Expenditure.....	\$ 3,332,822.78	\$ 199,102.00	\$ 273,279.70
17. Total Requirements - add lines 9 through 16.....	\$ 8,044,620	\$ 8,522,466	\$ 7,948,836

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program FTE for Unit or Program			
Name General Fund	\$ 2,888,613	\$ 2,993,327	\$ 3,036,160
FTE	8.40	8.40	8.40
Name Debt Service	\$ 812,636	\$ 748,373	\$ 315,673
FTE	0	0	0
Name Water (Operating)	\$ 1,284,131	\$ 1,387,300	\$ 1,603,160
FTE	3.10	3.10	3.10
Name Building (Structural, Plumbing, Mechanical)	\$ 282,620	\$ 293,099	\$ 292,730
FTE	0.43	0.43	0.43
Name State Revenue Sharing	\$ 54,235	\$ 53,210	\$ 32,701
FTE	0	0	0
Name Bench Program	\$ -	\$ 128,800	\$ 129,700
FTE	0	0	0
Name State Street	\$ 421,113	\$ 362,800	\$ 434,000
FTE	1.03	1.03	1.03
Name Water Reserve	\$ 1,328,991	\$ 1,278,500	\$ 1,413,000
FTE	0	0	0
Name Police Car Reserve	\$ 43,517	\$ 38,783	\$ 38,343
FTE	0	0	0
Name Fire Apparatus & Equipment Reserve	\$ 449,699	\$ 478,730	\$ 361,250
FTE	0	0	0
Name Hazardous Mitigation	\$ 108,072	\$ 158,623	\$ 135,300
FTE	0	0	0
Name Public Works Major Equipment Reserve	\$ 80,630	\$ 89,193	\$ 44,400
FTE	0	0	0
Name Building Reserve	\$ 288,643	\$ 311,300	\$ 107,993
FTE	0	0	0
Total Requirements	\$ 8,044,620	\$ 8,522,466	\$ 7,948,836
Total FTE	13.00	13.00	13.00

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

Gearhart continues to have stable revenue sources, but they are being outpaced by increasing operating costs. Three significant points with the General Fund resources are the decreased beginning fund balance; potential refund credits (PRC) introduced by the Clatsop County Assessor's office; and an Interfund loan of \$300,000. The City will be seeing a significant decrease in the Debt Service Fund. The final payment on one of the water treatment general obligation bonds ended in March 2025, which leaves only one series of bond payments. The Water (Operating) Fund is starting to gain financial stability. This budget has been prepared with a 5.37% increase on the base water rates (effective July 21, 2025). Gearhart's Building Fund will need to be monitored, and a \$10,000 General Fund transfer has been appropriated to allow the City to provide a financial safety net. There were allocation change to the State Revenue Sharing Fund. There was emphasis on reallocating services that provided non-essential community amenities (e.g., dog disposal waste bags; centrally located access to a public port-a-potty) while still providing allocations for community grant awards and continuing to support the City's reserve funds. The three transfers approved from the State Revenue Sharing Fund are Police Car Reserve, Fire Apparatus/Equipment Reserve, and the Building Reserve. There is no official determination whether or not the Council will proceed with a general obligation bond measure asking the voters if they support a new Public Safety Building. There has been allocations placed in the Building Reserve, Public Safety Facility Project, to allow for any follow-up, data gathering expenses.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy City [rate limit \$1.0033 per \$1,000]	\$ 1.0033	\$ 1.0033	\$ 1.0033
Local Option Levy	\$ -	\$ -	\$ -
Levy For General Obligation Bonds	\$ 686,000	\$ 684,800	\$ 305,116

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
General Obligation Bonds	\$ 1,575,000.00	\$ -
Other Bonds	\$ -	\$ -
Other Borrowings	\$ -	\$ -
Total	\$ 1,575,000.00	\$ -

A public meeting of the Gearhart City Council will be held on June 4, 2025 at 7:00 pm in-person (698 Pacific Way, Gearhart, Oregon), virtually or telephonic. Online access information is posted on the City website calendar and meeting agenda. The purpose of this meeting is to discuss the budget for the Gearhart Road District fiscal year beginning July 1, 2025 as approved by the City of Gearhart Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected at 698 Pacific Way, Gearhart, Oregon between the hours of 8:00 am and 5:00 pm, or obtained online at www.cityofgearhart.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Justine N Hill

Telephonic: (503)738-5501

Email: jnhill@cityofgearhart.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
1. Beginning Fund Balance/Net Working Capital	\$ 236,843	\$ 283,020	\$ 307,655
2. Fees, licenses, Permits, Fines, Assessments & Other Service Charges	\$ -	\$ -	\$ -
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	\$ -	\$ -	\$ -
4. Revenue from Bonds & Other Debt	\$ -	\$ -	\$ -
5. Interfund Transfers / Internal Service Reimbursements	\$ -	\$ -	\$ -
6. All Other Resources Except Current Year Property Taxes	\$ 13,909	\$ 6,360	\$ 4,383
7. Current Year Property Taxes Estimated to be Received	\$ 39,735	\$ 41,273	\$ 43,000
8. Total Resources - add lines 1 through 7	\$ 290,492	\$ 332,655	\$ 355,040

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
9. Personnel Services	\$ -	\$ -	\$ -
10. Materials and Services	\$ 369	\$ 930	\$ 36,900
11. Capital Outlay	\$ -	\$ 306,703	\$ 298,140
12. Debt Service	\$ -	\$ -	\$ -
13. Interfund Transfers	\$ -	\$ 23,000	\$ -
14. Contingencies	\$ -	\$ -	\$ -
15. Special Payments	\$ -	\$ -	\$ -
16. Unappropriated Ending Balance and Reserved for Future Expenditure	\$ 289,923	\$ -	\$ -
17. Total Requirements - add lines 9 through 16	\$ 290,492	\$ 332,655	\$ 355,040

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for Unit or Program			
Name Gearhart Road District	\$ 290,492	\$ 332,655	\$ 355,040
FTE	0	0	0
Total Requirements	\$ 290,492	\$ 332,655	\$ 355,040
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING	
There are no anticipated changes in activities and sources of financing.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy Gearhart Road (rate limit .0602 per \$1,000)	\$ 0.0602	\$ 0.0602	\$ 0.0602
Local Option Levy	\$ -	\$ -	\$ -
Levy For General Obligation Bonds	\$ -	\$ -	\$ -

STATEMENT OF INDEBTEDNESS		
Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not incurred on July 1
General Obligation Bonds	\$ -	\$ -
Other Bonds	\$ -	\$ -
Other Borrowings	\$ -	\$ -
Total	\$ -	\$ -

150-504-066 (Rev. 11-19-21)

Notice of Public Hearing – June 4, 2025

1 message

Official City of Gearhart Blog <donotreply@wordpress.com>
To: jhill@cityofgearhart.com

Fri, May 30, 2025 at 8:50 AM

[Read on blog](#) or [Reader](#)



Official City of Gearhart Blog

Notice of Public Hearing – June 4, 2025



By **Gearhart City Staff** on May 30, 2025

[Public Notice – Public Hearing and Budget Hearing](#)

Official City of Gearhart Blog © 2025.

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RESOLUTION NO. 956

A RESOLUTION OF THE CITY OF GEARHART, OREGON AUTHORIZING REFUNDINGS OF GENERAL OBLIGATION BONDS.

Whereas, the City of Gearhart (the "City") may be able to reduce its debt service expense and the property tax levies by refunding all or a portion of its outstanding General Obligation Bond, Series 2011 (the "Outstanding Bonds"); and

Whereas, the City is authorized by ORS Section 287A.360 to 287A.380 to issue bonds to refund outstanding general obligation bonds; and

Whereas, the City has determined that it is in the best interest of the taxpayers of the City to refund all or a portion of the Outstanding Bonds;

NOW, THEREFORE, the City Council of the City of Gearhart (the "Council") resolves as follows:

Section 1. Refunding Bonds Authorized. The City hereby authorizes the issuance of general obligation refunding bonds (the "Refunding Bonds") to refund the Outstanding Bonds and achieve debt service savings. The Refunding Bonds may be issued in an amount that is sufficient to refund all or any portion of the Outstanding Bonds and to pay costs related to issuing the Refunding Bonds and refunding the Outstanding Bonds.

Section 2. Delegation. The Mayor, the City Administrator or the person designated by either of those to act on behalf of the City pursuant to this Resolution (each a "City Official") may, on behalf of the City and without further action by the Council:

- (1) Sell and issue all or any portion of the Refunding Bonds in one or more series, which may be sold at different times.
- (2) Determine whether the refunding of the Outstanding Bonds produces adequate savings, and issue the Refunding Bonds if the City Official determines that the refunding produces adequate savings.
- (3) Participate in the preparation of, authorize the distribution of, and deem final any official statement or other disclosure documents relating to each series of the Refunding Bonds.
- (4) Establish the payment terms and dates and other terms of each series of the Refunding Bonds.
- (5) Execute and deliver a bond declaration for each series of the Refunding Bonds specifying the terms under which each series of the Refunding Bonds are issued and making covenants for the benefit of Bondowners and any providers of credit enhancement for the Refunding Bonds.
- (6) Publish a notice of sale, receive bids and award the sale of each series of the Refunding Bonds to the bidder complying with the notice and offering the most favorable terms to the City, or select one or more underwriters, commercial banks or other lenders and negotiate the sale of any series with those underwriters, commercial banks or lenders.

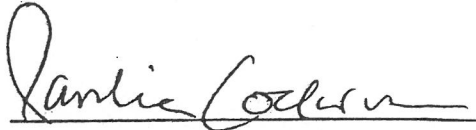
- (7) Undertake to provide continuing disclosure for each series of the Refunding Bonds and to comply with Rule 15c2-12 and any other applicable requirements of the United States Securities and Exchange Commission and any other federal agencies.
- (8) Apply for ratings for each series of the Refunding Bonds, determine whether to purchase municipal bond insurance or obtain other forms of credit enhancements for each series of the Refunding Bonds, enter into agreements with the providers of credit enhancement, and execute and deliver related documents.
- (9) Engage the services of verification agents, escrow agents, paying agents and any other professionals whose services are desirable for the Refunding Bonds and negotiate the terms of and execute any agreement with such professionals.
- (10) Determine whether each series of the Refunding Bonds will bear interest that is excludable from gross income under the Internal Revenue Code of 1986, as amended (the "Code"), or is includable in gross income under the Code. If a series bears interest that is excludable from gross income under the Code, the City Official may enter into covenants to maintain the excludability of interest on that series of the Refunding Bonds from gross income.
- (11) Provide for the call, defeasance, and redemption of any Outstanding Bonds that are refunded and enter into related agreements.
- (12) Execute and deliver any agreements or certificates and take any other action in connection with each series of the Refunding Bonds which the City Official finds is desirable to permit the sale and issuance of that series of the Refunding Bonds in accordance with this Resolution.

Section 3. Security for Bonds. The Refunding Bonds shall be general obligations of the City. Pursuant to ORS 287A315, the City hereby pledges its full faith and credit to pay the Refunding Bonds, and the City covenants for the benefit of the Bond owners that the City shall levy annually, as provided by law, in addition to its other ad valorem property taxes and outside the limitations of Sections 11 and 11b of Article XI of the Oregon Constitution, a direct ad valorem tax upon all of the taxable property within the City in sufficient amount, after considering discounts taken and delinquencies that may occur in the payment of such taxes, to pay the Refunding Bonds promptly as they mature.

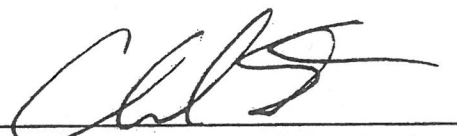
Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

ADOPTED by the Council this 7th day of April, 2021.

**CITY OF GEARHART,
CLATSOP COUNTY, OREGON**

By: 
Paulina Cockrum, Mayor

ATTEST:

By: 
Chad Sweet, City Administrator

RESOLUTION NO. 984

A RESOLUTION ACKNOWLEDGING BUDGETED TRANSFER AND AUTHORIZING CLOSURE OF FUND 25 WATER IMPROVEMENT CONSTRUCTION

WHEREAS, the voters of Gearhart authorized general obligation bonded indebtedness for the purpose of constructing a municipal water system in Gearhart, Oregon, which created Fund 25 Water Improvement Construction to accurately account for financial transactions; and

WHEREAS, the construction expenditures for the purposes of the approved debt on the municipal water system have been finalized; and

WHEREAS, Fund 25 Water Improvement Construction is no longer necessary; and

WHEREAS, the City's Budget Committee approved a transfer of any remaining resources from Fund 25 Water Improvement Construction to Fund 71 Water Reserve, which will allow removal from the budget after the historical data requirements are met; and

WHEREAS, Oregon Local Budget Law allows a local government's governing body to eliminate unnecessary funds by order (ORS 294.353); and

NOW, THEREFORE, BE IT RESOLVED, that the Gearhart City Council acknowledges the transfer of any remaining resources from Fund 25 Water Improvement Construction to Fund 71 Water Reserve; and, allows the authorizing closure of the no longer needed Fund 25 account.

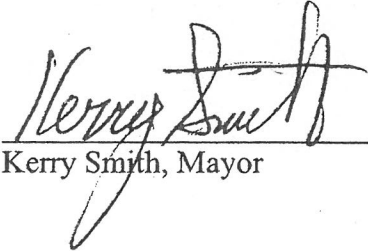
PASSED AND ADOPTED by the City Council and signed by the City Administrator and myself in authentication of its passage this 5th day of April, 2023.

Yeas: 4

Nays: 0

Absent: 1

Abstain: 0


Kerry Smith, Mayor

ATTEST:


Chad Sweet, City Administrator