

# BUDGET PROCESS RESOLUTION RECOMMENDATIONS

## City Council Meeting

June 4, 2025

Each fiscal year there are standard regulatory procedures to finalize the budget process. Because these resolutions are reoccurring every year and are more of a technical, procedural step, staff reports were not submitted in Council's packet. Below are staff recommendations for the resolutions.

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- **RESOLUTION 1007** - A RESOLUTION GRANTING BUDGET APPROPRIATION TRANSFERS (ROAD DISTRICT). This resolution adjusts appropriations in the current 2024-2025 adopted Budget; however, does not impact the total amount of the adopted Budget. Because budgeting is done on an estimation basis, the Oregon Budgeting Laws allows the City Council to move appropriations between existing categories within a Fund.

### COUNCIL ACTION OPTIONS

1. **APPROVE THE APPROPRIATION TRANSFERS (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council adopt Resolution 1007 – A Resolution Granting Budget Appropriation Transfers (Road District).*
  2. *MAKE CHANGE(S) AND MOTION TO APPROVE AS AMENDED*
  3. *TAKE OTHER ACTION DESIRED BY THE COUNCIL*
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- **RESOLUTION 1002** - A RESOLUTION GRANTING BUDGET APPROPRIATION TRANSFERS (CITY). Again, this resolution adjusts appropriations in the current 2024-2025 adopted Budget; however, does not impact the total amount of the adopted Budget. Because budgeting is done on an estimation basis, the Oregon Budgeting Laws allows the City Council to move appropriations between existing categories within a Fund. There two funds needing adjustments are the General Fund and the Building Reserve Fund. The General Fund departments impacted are Non-Departmental, Court, Planning, and Parks.

### COUNCIL ACTION OPTIONS

1. **APPROVE THE APPROPRIATION TRANSFERS (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council approve Resolution 1002 – A Resolution Granting Budget Appropriation Transfers (City).*
2. *MAKE CHANGE(S) AND MOTION TO APPROVE AS AMENDED*
3. *TAKE OTHER ACTION DESIRED BY THE COUNCIL*

- **RESOLUTION 1003** – A RESOLUTION DECLARING THE CITY’S ELECTION TO RECEIVE STATE REVENUES FOR FISCAL YEAR 2025-2026. The Department of Administrative Services (DAS) requires all cities annually to certify eligibility in order to receive state revenues (cigarette, liquor, and highway taxes). In order to qualify to receive the funds, cities are required to approve and submit a resolution.

#### **COUNCIL ACTION OPTIONS**

1. **APPROVE RESOLUTION 1003 (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council approve Resolution 1003 - Declaring the City’s Election to Receive State Revenues for Fiscal Year 2025-2026.*
  2. **MAKE CHANGE(S) AND MOTION TO APPROVE AS AMENDED**
  3. **TAKE OTHER ACTION DESIRED BY THE COUNCIL**
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- **RESOLUTION 1004** - A RESOLUTION ADOPTING THE BUDGET FOR 2025-2026, IMPOSING TAXES, CATEGORIZING TAXES AND MAKING APPROPRIATIONS FOR THE CITY OF GEARHART. This is the final step for the completion of the 2025-2026 Budget document. There have been two changes that can be modified before Budget adoption. These two changes are de minimis in terms of the overall Budget; however, amending them does provide accurate projection figures. The Budget Officer is recommending that General Fund Resources, Property Tax – Current (line 2) be increased by \$18,498 and General Fund Resources, Other – GRFPD (line 21) be decreased by \$18,498. The City has been notified that one of the three PRCs projected to be withheld next year has been withdrawn, which would increase the City’s property tax revenue. The City has a tentative contract agreement with the Gearhart Rural Fire Protection District. The amount negotiated was less than approved by the Budget Committee, which would decrease the City’s budgeted allotment. These are not significant changes; however, because the budget has not yet been approved, it does allow an opportunity to make a change before final adoption.

#### **COUNCIL ACTION OPTIONS**

1. **ADOPT THE 2025-2026 BUDGET**  
*A proposed motion that the Gearhart City Council adopt the 2025-2026 Budget in the amount of \$7,948,836, which includes a permanent tax rate limit levy of \$1.0053 per thousand of assessed value and general obligation debt service.*
2. **MAKE CHANGE(S) AND MOTION TO ADOPT THE AMENDED 2025-2026 BUDGET (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council adopt the amended 2025-2026 Budget in the amount of \$7,948,836, which includes a permanent tax rate limit levy of \$1.0053 per thousand of assessed value and general obligation debt service.*
3. **TAKE OTHER ACTION DESIRED BY THE COUNCIL AND SCHEDULE A SPECIAL MEETING IN JUNE (BUDGET MUST BE ADOPTED BY JUNE 30)**



- **RESOLUTION 1005** - A RESOLUTION ADOPTING THE BUDGET FOR 2025-2026, IMPOSING TAXES, CATEGORIZING TAXES AND MAKING APPROPRIATIONS FOR THE CITY OF GEARHART ROAD DISTRICT. This is the final step for the completion of the 2025-2026 budget document.

#### **COUNCIL ACTION OPTIONS**

1. **ADOPT THE 2025-2026 GEARHART ROAD DISTRICT BUDGET (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council adopt the Gearhart Road District proposed 2025-2026 Budget in the amount of \$355,040 with a permanent tax rate limit levy \$0.0602 per thousand of assessed value.*
  2. **MAKE CHANGE(S) AND MOTION TO ADOPT THE AMENDED 2025-2026 BUDGET**
  3. **TAKE OTHER ACTION DESIRED BY THE COUNCIL AND SCHEDULE A SPECIAL MEETING IN JUNE (BUDGET MUST BE ADOPTED BY JUNE 30)**
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- **RESOLUTION 1006** - A RESOLUTION FIXING THE COMPENSATION OF THE FOLLOWING OFFICERS OF THE CITY OF GEARHART: CITY ATTORNEY, POLICE CHIEF, FIRE CHIEF, CITY ADMINISTRATOR, TREASURER, AND JUDGE, AND REPEALING ALL PRIOR ORDINANCES &/OR RESOLUTIONS AFFIXING THE COMPENSATION OF THESE OFFICIERS OF THE CITY OF GEARHART. This is a resolution that has been traditionally approved by City Council. It satisfies the requirement in Section 12 Salaries in the Gearhart Charter that states: "The compensation for the services of each non-elected officer and employee will be the amount affixed by the Council." All staff salaries are provided in the budget document, which goes through a process of approval by the Budget Committee and City Council and allowed several opportunities for public comment.

#### **COUNCIL ACTION OPTIONS**

1. **APPROVE THE RESOLUTION FIXING THE COMPENSATION AND REPEALING ALL PRIOR ORDINANCES &/OR RESOLUTIONS (STAFF RECOMMENDED)**  
*A proposed motion that the Gearhart City Council approve Resolution 1006 by title only.*
2. **MAKE CHANGE(S) AND MOTION TO APPROVE AS AMENDED**
3. **TAKE OTHER ACTION DESIRED BY THE COUNCIL**



**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

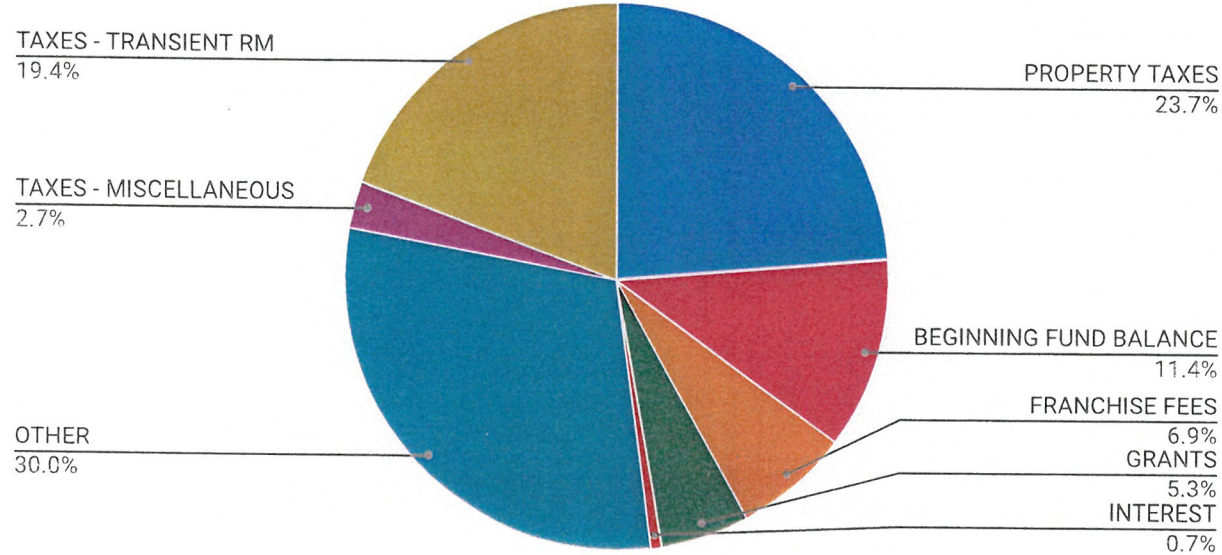


## RESOURCES DETAIL GENERAL FUND 10



	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.



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