

CITY OF

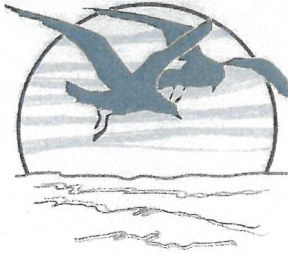
GEARHART

Budget
and
Road District

2023-2024 Adopted

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City of Gearhart

BUDGET CALENDAR

*Calendar for Budget Preparation
Fiscal Year July 1, 2023 - June 30, 2024*

- February 1, 2023** Governing body appoints a Budget Officer, who shall prepare or supervise the preparation of the Budget (ORS 294.331).
- March 21, 2023** Publish "**Notice of Budget Committee Meeting**" of the Regular City of Gearhart Budget Committee and the Gearhart Road District Budget Committee in the local newspaper (ORS 294.426). The Regular 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 18, 2023.
 - ❖ Second Budget Committee Meeting at 6:00 pm on Thursday, May 4, 2023.
- April 11, 2023** Publish second "**Notice of Budget Committee Meeting**" of the Regular City of Gearhart Budget Committee and the Gearhart Road District Budget Committee in the local newspaper (ORS 294.426).
- April 18, 2023** 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 4, 2023** 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. Public comment will be heard (ORS 294.426).
- If subsequent meetings are deemed necessary, all meetings of the Budget Committee will be public and notice will be given.*
- May 19, 2023** Publish "**Notice of Budget Hearing and Financial Summary**" in the local newspaper (ORS 294.438). 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 7, 2023.
- June 2, 2023** Publish second "**Notice of Public Hearing**" for the State Revenue Sharing Funds at City Hall and in the local USPS office.
- June 7, 2023** Budget Hearing on the 2023-2024 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 2023-2024

The budgeting process provides an annual opportunity to evaluate the City's needs and establish a financial pathway to achieve them. We want our community to be safe, inclusive, and resilient while being financially solvent. The Planning Commission's statement that the City's Comprehensive Plan should be used as a guide to decision making regarding development, sustainability, and environmental stewardship is taken seriously throughout the budget process. The City of Gearhart will need to focus and prioritize to meet future financial obligations.

The City of Gearhart has been striving to provide efficient and effective services. Over the last few years, the transition in staffing, the addition of newly created positions, and the cost-of-living increases have impacted personnel costs. The City understands that there must be a balance between financial feasibility, livable wages, and attracting/retaining employees. This budget cycle, the City will be evaluating salary placements and job responsibilities. In terms of immediate personnel financial impacts, there are four areas of focus.

- Salaries in the police department have been updated in the budget to reflect duties and levels of responsibility more appropriately.
- The annual cost-of-living increase is 8.7 percent, which impacts all salaries and associated payroll costs. The employee handbook dictates that the salary schedule will be adjusted based on the current cost-of-living (COLA). The City uses the COLA rate established each January by the Social Security Administration.
- There will be a substantial increase in the Public Employees Retirement System (PERS) employer contribution rates. Effective July 1, 2023, the City will see an increase in all three benefit programs. Tier One/Tier Two members will increase 4.56% to 25.10%; OPSRP General Service members will increase 5.31% to 18.22%; and OPSRP Police and Fire members will increase 5.74% to 23.01%. This increase will be in effect for the upcoming biennium.
- There is no change in full-time equivalency (FTE); however, there is a redistribution between Funds for the three public works positions and a Fund change for the building position.

In 2021, Senate Bill 866, relating to building code enforcement, changed regulations and reporting requirements. The State has placed emphasis on government entities that specifically contract with third-party building officials. Because the City currently operates under this type of provision, it is required to ensure and verify that all fees collected for plan review, permit issuance or administering and enforcing specialty codes are used to support the building department. The most effective way to do this is by creating a Special Fund. General Fund 10-11 Building Department will no longer be used, and transactions will now be in Special Fund 40 Building (Structural, Plumbing, Mechanical).

The City's Water (Operating) Fund requires financial attention. This Fund is required to be operated in a manner similar to a private business enterprise with the intent that the costs of providing water service to the public be recovered primarily through user charges. It is also common industry practice for municipal water utilities to have a minimum operating reserve equal to or greater than ninety days of operating expenses. The City of Gearhart's Water (Operating) Fund is in a declining state of financial health. If some form of financial correction is not implemented, the Fund is in jeopardy of producing a negative ending fund balance, which is a violation of

budget law. Costs to operate, maintain, and improve the water system have increased without an increase in the revenue stream. The last water rate increase was implemented almost ten years ago in 2013 by the City Council, Ordinance 874. Because it is projected that the Water (Operating) Fund is on a financially unsustainable course, a transfer of up to \$197,617.50 from the Water Reserve Fund has been placed in the budget to provide a supplemental revenue source. This transfer is critical and will provide the necessary resources to keep the operating fund balanced. A specialized water rate professional has been hired to conduct a comprehensive water rate study. The broad objective of the study is to adequately fund water utility operations and infrastructure costs and promote conservation, while minimizing rates to the greatest degree possible. If a rate increase is the most viable solution to adequately support the Water (Operating) Fund and the City Council agrees, increased revenue in Water Meter Receipts account could offset the transfer from the Water Reserve Fund without any complicated budget adjustments. The 2023-2024 transfer is a temporary financial solution.

There have been no appropriations for the Water Improvement Construction Fund. All resources have been transferred and the City Council approved Resolution 984 authorizing closure of this Fund. It will remain in the budget until the historical data requirements are met.

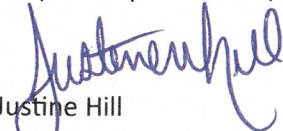
The City feels strongly about maintaining adequate reserve funds; however, not at the risk of impacting current services and programs. Adjustments have been made to reserve transfer amounts to maintain stability. The only transfer in the General Fund is for up to \$60,000 to the Fire Apparatus and Equipment Reserve Fund. Eliminated resource transfers include: \$15,000 Police Car Reserve, \$30,000 to the Hazardous Mitigation Fund, \$100,000 to the Building Reserve Fund, \$100,000 to the Water Reserve Fund, and \$20,000 to the Public Works Major Equipment Reserve Fund. It is important to remember that transfers are only made when revenue targets are met.

The City is still navigating the process of correctly spending the American Rescue Plan funding. These funds, which the City has received \$362,935.78, must be spent on very specific types of projects. Resources have already been received in previous fiscal years, the expenditures are listed in the budget as Grant - CSLFRF/American Rescue Plan Projects in General Fund, Water Reserve Fund, and Gearhart Road District.

In May 2022, Gearhart voters rejected the ballot measure to fund a new fire/police general obligation bond project. Last year's Capital Project Fund 80 was created; however, due to the failure of the ballot measure, it was not approved by the Budget Committee. It has been removed.

The 2023-2024 budget is balanced and projected to meet anticipated expenditures; however, continued increases in operational costs coupled with regulatory payroll costs will continue to strain Gearhart's financial stability. Our departments are dedicated to providing quality service to our community and will continue to work diligently on financial sustainability. The City Council is dedicated to maintaining the integrity of the community and strives to create a safe, healthy environment for everyone to enjoy.

Respectfully Submitted,



Justine Hill
City Treasurer
Budget Officer

RESOURCES DETAIL
GENERAL FUND 10



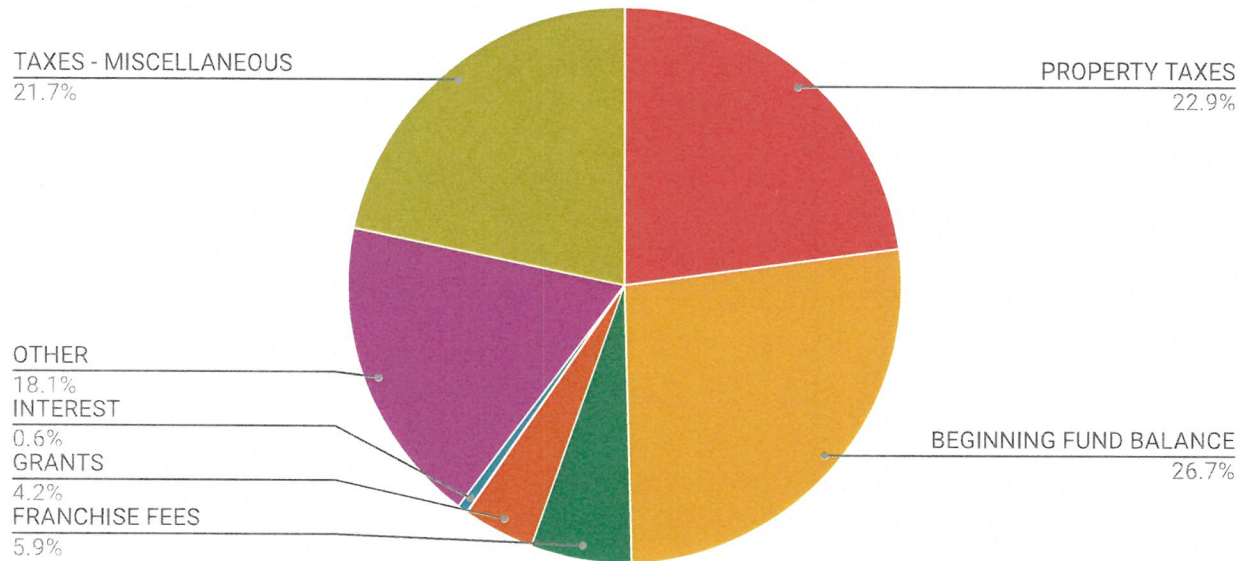
| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 282,771.48 | \$ 419,716.63 | \$ 563,726.52 | Beginning Fund Balance - Cash on Hand | \$ 798,628.46 | \$ 798,628.46 | \$ 798,628.46 | 1 |
| 2 | \$ 594,613.40 | \$ 606,733.25 | \$ 631,000.00 | Property Tax* - Current | \$ 661,000.00 | \$ 661,000.00 | \$ 661,000.00 | 2 |
| 3 | \$ 21,356.82 | \$ 20,672.07 | \$ 20,000.00 | Property Tax - Prior | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | 3 |
| 4 | \$ 311,816.03 | \$ 196,143.54 | \$ 207,000.00 | Building - Structural Permits | \$ - | \$ - | \$ - | 4 |
| 5 | \$ 21,786.44 | \$ 13,707.88 | \$ 18,469.86 | Building - Plumbing Permits | \$ - | \$ - | \$ - | 5 |
| 6 | \$ - | \$ - | \$ - | Building - Mechanical Permits | \$ - | \$ - | \$ - | 6 |
| 7 | \$ 2,743.03 | \$ 2,662.13 | \$ 3,500.00 | Franchise - CenturyLink/Qwest | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 7 |
| 8 | \$ 43,433.35 | \$ 45,461.11 | \$ 45,000.00 | Franchise - Charter Communication | \$ 51,000.00 | \$ 51,000.00 | \$ 51,000.00 | 8 |
| 9 | \$ 25,287.80 | \$ 27,857.87 | \$ 28,000.00 | Franchise - NW Natural Gas | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 9 |
| 10 | \$ 56,649.11 | \$ 59,619.72 | \$ 65,000.00 | Franchise - Pacific Power & Light | \$ 65,000.00 | \$ 65,000.00 | \$ 65,000.00 | 10 |
| 11 | \$ 16,945.80 | \$ 18,576.95 | \$ 17,000.00 | Franchise - Recology Western Oregon | \$ 22,000.00 | \$ 22,000.00 | \$ 22,000.00 | 11 |
| 12 | \$ - | \$ 127,058.13 | \$ 103,000.00 | Grant - CSLFRF/American Rescue Plan | \$ - | \$ - | \$ - | 12 |
| 13 | \$ 5,150.00 | \$ - | \$ - | Grant - DLCD Local Wetlands Inventory Grant | \$ - | \$ - | \$ - | 13 |
| 14 | \$ - | \$ 15,000.00 | \$ - | Grant - Parks Grant Master Plan | \$ - | \$ - | \$ - | 14 |
| 15 | \$ - | \$ - | \$ 4,524.66 | Grant - Police Grants | \$ - | \$ - | \$ - | 15 |
| 16 | \$ 36,683.27 | \$ 1,983.07 | \$ 75,000.00 | Grant - Restricted | \$ 125,000.00 | \$ 125,000.00 | \$ 125,000.00 | 16 |
| 17 | \$ 2,564.55 | \$ 4,311.96 | \$ 5,000.00 | Interest | \$ 18,000.00 | \$ 18,000.00 | \$ 18,000.00 | 17 |
| 18 | \$ 12,547.52 | \$ 20,032.00 | \$ 18,000.00 | Other - City Business License | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | 18 |
| 19 | \$ 196,006.71 | \$ 104,054.44 | \$ 184,482.09 | Other - Conflagration/Mobilization - Firefighter | \$ 185,000.00 | \$ 185,000.00 | \$ 185,000.00 | 19 |
| 20 | \$ 165.00 | \$ 137.00 | \$ 500.00 | Other - Dog Control License | \$ 200.00 | \$ 200.00 | \$ 200.00 | 20 |
| 21 | \$ 27,090.24 | \$ 6,785.50 | \$ 40,000.00 | Other - Fines & Forfeitures | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 21 |
| 22 | \$ 217,000.00 | \$ 224,000.00 | \$ 230,720.00 | Other - G.R.F.P.D. | \$ 240,000.00 | \$ 240,000.00 | \$ 240,000.00 | 22 |
| 23 | \$ 88,587.34 | \$ 8,672.54 | \$ 38,280.00 | Other - Miscellaneous | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 23 |
| 24 | \$ 2,000.00 | \$ 19,580.00 | \$ 5,000.00 | Other - Planning Permits & Fees | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 24 |
| 25 | \$ 36,225.92 | \$ 37,725.00 | \$ 43,800.00 | Other - Short-Term Rental Permit Fees | \$ 34,500.00 | \$ 34,500.00 | \$ 34,500.00 | 25 |
| 26 | \$ 1,665.21 | \$ 2,324.36 | \$ 1.00 | Other- County Land Sales | \$ - | \$ - | \$ - | 26 |
| 27 | \$ - | \$ 385.00 | \$ 1.00 | Other- Surplus Property Sales | \$ - | \$ - | \$ - | 27 |
| 28 | \$ 1,461.96 | \$ 1,361.70 | \$ 1,500.00 | Tax - Cigarette Tax | \$ 1,351.00 | \$ 1,351.00 | \$ 1,351.00 | 28 |
| 29 | \$ 484.63 | \$ 703.58 | \$ 500.00 | Tax - HERT Tax | \$ 500.00 | \$ 500.00 | \$ 500.00 | 29 |
| 30 | \$ 7,192.01 | \$ 140,322.16 | \$ 70,000.00 | Tax - Marijuana Tax | \$ 60,500.00 | \$ 60,500.00 | \$ 60,500.00 | 30 |

**RESOURCES DETAIL
GENERAL FUND 10**



| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-2024 | | | |
|----|---------------------------------|--------------------------------|------------------------------------|--|---------------------------------------|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 31 | \$ 27,540.60 | \$ 31,366.75 | \$ 28,000.00 | Tax - Oregon Liquor Control Commission Tax | \$ 38,000.00 | \$ 38,000.00 | \$ 38,000.00 | 31 |
| 32 | \$ 421,513.05 | \$ 618,607.66 | \$ 450,000.00 | Tax - Transient Room Tax | \$ 550,000.00 | \$ 550,000.00 | \$ 550,000.00 | 32 |
| 33 | \$ 2,461,281.27 | \$ 2,775,562.00 | \$ 2,897,005.13 | TOTAL RESOURCES | \$ 2,992,179.46 | \$ 2,992,179.46 | \$ 2,992,179.46 | 33 |
| 34 | | | | | | | | 34 |
| 35 | \$ 2,461,281.27 | \$ 2,775,562.00 | \$ 2,897,005.13 | TOTAL EXPENDITURES | \$ 2,992,179.46 | \$ 2,992,179.46 | \$ 2,992,179.46 | 35 |
| 36 | | | | | | | | 36 |
| 37 | TRUE | TRUE | TRUE | GENERAL FUND BALANCED | TRUE | TRUE | TRUE | 37 |

**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



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 92,443.71 | \$ 93,656.93 | \$ 99,235.68 | Salary - City Administrator | \$ 107,869.00 | \$ 107,869.00 | \$ 107,869.00 | 2 |
| 3 | \$ 33,262.42 | \$ 30,865.53 | \$ 34,402.41 | Salary - Treasurer | \$ 39,267.00 | \$ 39,267.00 | \$ 39,267.00 | 3 |
| 4 | \$ 48,152.31 | \$ 54,386.20 | \$ 61,432.47 | Salary - Administrative Assistant | \$ 70,144.00 | \$ 70,144.00 | \$ 70,144.00 | 4 |
| 5 | \$ - | \$ - | \$ 2,000.00 | Salary - Temporary/Part-Time | \$ - | \$ - | \$ - | 5 |
| 6 | \$ - | \$ 555.64 | \$ 2,500.00 | Salary - Overtime Pay | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 6 |
| 7 | \$ 1,583.02 | \$ 821.32 | \$ 1,387.27 | Benefit - Worker's Compensation | \$ 1,306.98 | \$ 1,306.98 | \$ 1,306.98 | 7 |
| 8 | \$ 13,286.76 | \$ 13,726.88 | \$ 15,267.15 | Benefit - Social Security | \$ 16,813.19 | \$ 16,813.19 | \$ 16,813.19 | 8 |
| 9 | \$ 24,321.48 | \$ 25,307.05 | \$ 28,131.26 | Benefit - PERS | \$ 42,745.52 | \$ 42,745.52 | \$ 42,745.52 | 9 |
| 10 | \$ 1,294.09 | \$ 1,514.29 | \$ 1,387.49 | Benefit - Unemployment Insurance | \$ 1,613.76 | \$ 1,613.76 | \$ 1,613.76 | 10 |
| 11 | \$ 64,376.71 | \$ 87,660.06 | \$ 72,260.44 | Benefit - Health/Life/Disability Insurance | \$ 76,006.59 | \$ 76,006.59 | \$ 76,006.59 | 11 |
| 12 | \$ 68.47 | \$ 64.59 | \$ 82.32 | Benefit - WBF Assessment | \$ 97.29 | \$ 97.29 | \$ 97.29 | 12 |
| 13 | \$ (16,450.97) | \$ - | \$ - | Benefit - Auditors Adjustments | \$ - | \$ - | \$ - | 13 |
| 14 | \$ 262,338.00 | \$ 308,558.49 | \$ 318,086.49 | TOTAL PERSONNEL SERVICES | \$ 358,363.33 | \$ 358,363.33 | \$ 358,363.33 | 14 |
| 15 | 2.55 | 2.55 | 2.55 | Total Full-Time Equivalent (FTE) | 2.55 | 2.55 | 2.55 | 15 |
| 16 | MATERIALS AND SERVICES | | | | | | | 16 |
| 17 | \$ - | \$ 3,623.68 | \$ 6,231.01 | Postage | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | 17 |
| 18 | \$ 12,538.98 | \$ 17,968.66 | \$ 15,000.00 | Consumable Supplies/Materials | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 18 |
| 19 | \$ 31,153.00 | \$ 4,320.00 | \$ 37,500.00 | Legal Services | \$ 70,000.00 | \$ 70,000.00 | \$ 70,000.00 | 19 |
| 20 | \$ 2,854.71 | \$ 3,071.75 | \$ 5,000.00 | Printing & Advertising | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 20 |
| 21 | \$ 8,348.41 | \$ 6,737.11 | \$ 8,500.00 | Telephone | \$ 8,500.00 | \$ 8,500.00 | \$ 8,500.00 | 21 |
| 22 | \$ 3,377.67 | \$ 3,410.85 | \$ 6,000.00 | Utilities - Electricity & Gas | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | 22 |
| 23 | \$ 6,000.00 | \$ 11,250.00 | \$ 12,000.00 | Audit | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 23 |
| 24 | \$ 11,735.07 | \$ 6,416.23 | \$ 15,471.00 | Materials & Consumable Supplies - General | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 24 |
| 25 | \$ 5,737.49 | \$ 35,493.03 | \$ 40,000.00 | Insurance - Property, Liability, Auto | \$ 50,376.00 | \$ 50,376.00 | \$ 50,376.00 | 25 |
| 26 | \$ 13,536.91 | \$ 2,694.27 | \$ 20,000.00 | City Hall Maintenance | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 | 26 |
| 27 | \$ 4,253.90 | \$ 8,078.35 | \$ 4,500.00 | Purchased Services | \$ 40,000.00 | \$ 40,000.00 | \$ 40,000.00 | 27 |
| 28 | \$ 220.56 | \$ - | \$ 8,000.00 | Election Expense | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | 28 |
| 29 | \$ 845.16 | \$ 115.00 | \$ 2,500.00 | Professional Development | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 29 |
| 30 | \$ 6,684.45 | \$ 5,039.21 | \$ 8,000.00 | Office Machine Maintenance | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | 30 |
| 31 | \$ 735.00 | \$ 548.82 | \$ 3,000.00 | Elected Official Expense | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 31 |
| 32 | \$ 3,856.13 | \$ 7,239.55 | \$ 3,500.00 | Professional Services | \$ - | \$ - | \$ - | 32 |

EXPENDITURES DETAIL
GENERAL FUND 10-10
ADMINISTRATIVE



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 33 | \$ - | \$ - | \$ 35,000.00 | Technology - Software/Hardware | \$ 42,000.00 | \$ 42,000.00 | \$ 42,000.00 | 33 |
| 34 | \$ - | \$ 1,870.15 | \$ 3,000.00 | Assist Payroll Processing | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 34 |
| 35 | \$ 13,507.37 | \$ 10,760.22 | \$ 14,000.00 | Dues & Fees | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 35 |
| 36 | \$ 125,384.81 | \$ 128,636.88 | \$ 247,202.01 | TOTAL MATERIALS AND SERVICES | \$ 337,376.00 | \$ 337,376.00 | \$ 337,376.00 | 36 |
| 37 | CAPITAL OUTLAY | | | | | | | 37 |
| 38 | \$ 999.98 | \$ - | \$ 5,000.00 | Equipment | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 38 |
| 39 | \$ 999.98 | \$ - | \$ 5,000.00 | TOTAL CAPITAL OUTLAY | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 39 |
| 40 | | | | | | | | 40 |
| 41 | \$ 388,722.79 | \$ 437,195.37 | \$ 570,288.50 | TOTAL ADMINISTRATIVE EXPENDITURES | \$ 698,239.33 | \$ 698,239.33 | \$ 698,239.33 | 41 |

EXPENDITURES DETAIL
GENERAL FUND 10-11
BUILDING DEPARTMENT



| 1 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: BUILDING DEPARTMENT | Budget for Next Year 2023-2024 | | | 1 | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|---|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | | 2 |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 | |
| 2 | \$ - | \$ - | \$ 1.00 | Salary - Building Inspector | \$ - | \$ - | \$ - | 2 | |
| 3 | \$ - | \$ 19,155.95 | \$ 34,280.80 | Salary - Building Assistant | \$ - | \$ - | \$ - | 3 | |
| 4 | \$ - | \$ 2,214.22 | \$ 3,000.00 | Salary - Overtime | \$ - | \$ - | \$ - | 4 | |
| 5 | \$ - | \$ 45.52 | \$ 48.94 | Benefit - Worker's Compensation | \$ - | \$ - | \$ - | 5 | |
| 6 | \$ - | \$ 1,672.90 | \$ 2,852.06 | Benefit - Social Security | \$ - | \$ - | \$ - | 6 | |
| 7 | \$ - | \$ 206.58 | \$ 4,812.95 | Benefit - PERS | \$ - | \$ - | \$ - | 7 | |
| 8 | \$ - | \$ 204.55 | \$ 307.64 | Benefit - Unemployment Insurance | \$ - | \$ - | \$ - | 8 | |
| 9 | \$ - | \$ 8,180.00 | \$ 16,152.33 | Benefit - Health/Life/Disability Insurance | \$ - | \$ - | \$ - | 9 | |
| 10 | \$ - | \$ 7.42 | \$ 14.14 | Benefit - WBF Assessment | \$ - | \$ - | \$ - | 10 | |
| 11 | \$ - | \$ 31,687.14 | \$ 61,469.86 | TOTAL PERSONNEL SERVICES | \$ - | \$ - | \$ - | 11 | |
| 12 | 0.00 | 0.57 | 0.57 | Total Full-Time Equivalent (FTE) | 0.00 | 0.00 | 0.00 | 12 | |
| 13 | MATERIALS AND SERVICES | | | | | | | 13 | |
| 14 | \$ 666.84 | \$ 4,338.95 | \$ 1,000.00 | Consumable Supplies/Materials | \$ - | \$ - | \$ - | 14 | |
| 15 | \$ 10,137.69 | \$ 5,068.65 | \$ - | Modular Rental | \$ - | \$ - | \$ - | 15 | |
| 16 | \$ - | \$ - | \$ 2,000.00 | Professional Development | \$ - | \$ - | \$ - | 16 | |
| 17 | \$ 26,669.20 | \$ 14,813.98 | \$ 20,000.00 | State Surcharge | \$ - | \$ - | \$ - | 17 | |
| 18 | \$ - | \$ - | \$ 500.00 | Building Plan Review Purchased Service | \$ - | \$ - | \$ - | 18 | |
| 19 | \$ 207,709.74 | \$ 117,362.21 | \$ 130,000.00 | Building Inspector Purchased Service | \$ - | \$ - | \$ - | 19 | |
| 20 | \$ 14,388.35 | \$ 6,067.92 | \$ 10,000.00 | Plumbing Inspector Purchased Service | \$ - | \$ - | \$ - | 20 | |
| 21 | \$ - | \$ - | \$ - | Mechanical Inspector Purchased Service | \$ - | \$ - | \$ - | 21 | |
| 22 | \$ - | \$ 187.50 | \$ 500.00 | Short-Term Rental Inspections | \$ - | \$ - | \$ - | 22 | |
| 23 | \$ - | \$ - | \$ - | Technology - Software/Hardware | \$ - | \$ - | \$ - | 23 | |
| 24 | \$ - | \$ - | \$ - | Dues & Fees | \$ - | \$ - | \$ - | 24 | |
| 25 | \$ 259,571.82 | \$ 147,839.21 | \$ 164,000.00 | TOTAL MATERIALS AND SERVICES | \$ - | \$ - | \$ - | 25 | |
| 26 | | | | | | | | 26 | |
| 27 | \$ 259,571.82 | \$ 179,526.35 | \$ 225,469.86 | 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



| 1 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT | Budget for Next Year 2023-2024 | | | 1 |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| | PERSONNEL SERVICES | | | | | | | |
| 2 | \$ 84,732.50 | \$ 85,845.27 | \$ 90,958.80 | Salary - Chief of Police | \$ 106,000.00 | \$ 106,000.00 | \$ 106,000.00 | 2 |
| 3 | \$ 131,928.09 | \$ 67,761.02 | \$ 128,753.48 | Salary - Police Officers | \$ 156,657.00 | \$ 156,657.00 | \$ 156,657.00 | 3 |
| 4 | \$ 48,720.19 | \$ 58,795.49 | \$ 55,000.00 | Salary - Overtime Pay | \$ 55,000.00 | \$ 55,000.00 | \$ 55,000.00 | 4 |
| 5 | \$ - | \$ - | \$ 1.00 | Salary - Relief Police | \$ - | \$ - | \$ - | 5 |
| 6 | \$ - | \$ - | \$ 2,500.00 | Salary - Cop's Grant | \$ - | \$ - | \$ - | 6 |
| 7 | \$ - | \$ - | \$ 1,000.00 | Salary - Traffic Safety Grant Overtime | \$ - | \$ - | \$ - | 7 |
| 8 | \$ 13,202.00 | \$ 5,610.41 | \$ 8,340.14 | Benefit - Worker's Compensation | \$ 7,587.26 | \$ 7,587.26 | \$ 7,587.26 | 8 |
| 9 | \$ 20,282.43 | \$ 16,220.90 | \$ 21,283.32 | Benefit - Social Security | \$ 24,300.84 | \$ 24,300.84 | \$ 24,300.84 | 9 |
| 10 | \$ 47,722.10 | \$ 41,066.62 | \$ 51,021.61 | Benefit - PERS | \$ 73,092.88 | \$ 73,092.88 | \$ 73,092.88 | 10 |
| 11 | \$ 1,966.16 | \$ 1,798.57 | \$ 1,887.61 | Benefit - Unemployment Insurance | \$ 2,185.31 | \$ 2,185.31 | \$ 2,185.31 | 11 |
| 12 | \$ 57,613.11 | \$ 41,054.07 | \$ 85,012.28 | Benefit - Health/Life/Disability Insurance | \$ 89,419.52 | \$ 89,419.52 | \$ 89,419.52 | 12 |
| 13 | \$ 98.04 | \$ 76.04 | \$ 83.71 | Benefit - WBF Assessment | \$ 98.93 | \$ 98.93 | \$ 98.93 | 13 |
| 14 | \$ 406,264.62 | \$ 318,228.39 | \$ 445,841.95 | TOTAL PERSONNEL SERVICES | \$ 514,341.74 | \$ 514,341.74 | \$ 514,341.74 | 14 |
| 15 | 3.00 | 2.00 | 3.00 | Total Full-Time Equivalent (FTE) | 3.00 | 3.00 | 3.00 | 15 |
| | MATERIALS AND SERVICES | | | | | | | |
| 17 | \$ 135.00 | \$ - | \$ 1,500.00 | Legal Services | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 17 |
| 18 | \$ 1,810.93 | \$ 2,635.68 | \$ 2,500.00 | Consumable Supplies/Materials | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 18 |
| 19 | \$ 1,532.36 | \$ 1,440.36 | \$ 2,500.00 | Telephone | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 19 |
| 20 | \$ 2,860.16 | \$ 2,473.34 | \$ 5,500.00 | PD & Investigation Expense | \$ 5,500.00 | \$ 5,500.00 | \$ 5,500.00 | 20 |
| 21 | \$ 7,893.81 | \$ 12,988.37 | \$ 16,000.00 | Fuel / Vehicle Maintenance | \$ 16,000.00 | \$ 16,000.00 | \$ 16,000.00 | 21 |
| 22 | \$ 80.00 | \$ - | \$ 1,000.00 | Radio Maintenance | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 22 |
| 23 | \$ 1,276.28 | \$ 1,798.84 | \$ 3,500.00 | Professional Development | \$ 52,000.00 | \$ 12,000.00 | \$ 12,000.00 | 23 |
| 24 | \$ 4,206.95 | \$ 225.00 | \$ 5,000.00 | Educational Materials | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | 24 |
| 25 | \$ 1,547.48 | \$ 1,650.68 | \$ 3,500.00 | Uniforms / PPE | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | 25 |
| 26 | \$ - | \$ - | \$ 150.00 | Uniform Cleaning | \$ - | \$ - | \$ - | 26 |
| 27 | \$ 24,292.20 | \$ 19,725.24 | \$ 25,000.00 | Dispatch | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 27 |
| 28 | \$ - | \$ - | \$ 2,000.00 | Clatsop County Drug Task Force | \$ - | \$ - | \$ - | 28 |
| 29 | \$ - | \$ - | \$ - | Purchased Services | \$ 13,000.00 | \$ 53,000.00 | \$ 53,000.00 | 29 |
| 30 | \$ - | \$ 83.00 | \$ 5,000.00 | Community Care Services | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 30 |

EXPENDITURES DETAIL
GENERAL FUND 10-12
POLICE DEPARTMENT



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 31 | \$ 12,280.65 | \$ 12,766.19 | \$ 16,000.00 | Technology - Software/Hardware | \$ 16,000.00 | \$ 16,000.00 | \$ 16,000.00 | 31 |
| 32 | \$ - | \$ - | \$ - | Dues & Fees | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 32 |
| 33 | \$ 57,915.82 | \$ 55,786.70 | \$ 89,150.00 | TOTAL MATERIALS AND SERVICES | \$ 148,500.00 | \$ 148,500.00 | \$ 148,500.00 | 33 |
| 34 | CAPITAL OUTLAY | | | | | | | 34 |
| 35 | \$ 2,519.97 | \$ - | \$ 15,000.00 | Equipment | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 35 |
| 36 | \$ 2,519.97 | \$ - | \$ 15,000.00 | TOTAL CAPITAL OUTLAY | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 36 |
| 37 | | | | | | | | 37 |
| 38 | \$ 466,700.41 | \$ 374,015.09 | \$ 549,991.95 | TOTAL POLICE EXPENDITURES | \$ 677,841.74 | \$ 677,841.74 | \$ 677,841.74 | 38 |

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: FIRE DEPARTMENT | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 98,865.70 | \$ 74,478.77 | \$ 81,741.56 | Salary - Fire Chief | \$ 93,296.00 | \$ 93,296.00 | \$ 93,296.00 | 2 |
| 3 | \$ 54,672.35 | \$ 43,115.29 | \$ 59,215.84 | Salary - Division Chief Training/Operations | \$ 67,586.00 | \$ 67,586.00 | \$ 67,586.00 | 3 |
| 4 | \$ 38,045.13 | \$ 9,407.78 | \$ 13,000.00 | Salary - Part Time Labor | \$ 13,000.00 | \$ 13,000.00 | \$ 13,000.00 | 4 |
| 5 | \$ 108,892.85 | \$ 30,660.21 | \$ 25,000.00 | Salary - Overtime Pay | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 5 |
| 6 | \$ 7,500.00 | \$ - | \$ - | Salary - Firefighters Incentive Plan | \$ - | \$ - | \$ - | 6 |
| 7 | \$ - | \$ 14,236.35 | \$ 120,000.00 | Salary - Conflagration/Mobilization Labor | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 7 |
| 8 | \$ - | \$ 45,200.59 | \$ - | Salary - Conflagration/Mobilization Overtime | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 8 |
| 9 | \$ 18,189.41 | \$ 11,644.55 | \$ 19,814.04 | Benefit - Worker's Compensation | \$ 15,739.96 | \$ 15,739.96 | \$ 15,739.96 | 9 |
| 10 | \$ 22,964.67 | \$ 16,608.40 | \$ 22,870.24 | Benefit - Social Security | \$ 24,394.43 | \$ 24,394.43 | \$ 24,394.43 | 10 |
| 11 | \$ 41,229.69 | \$ 31,306.46 | \$ 39,022.84 | Benefit - PERS | \$ 56,577.33 | \$ 56,577.33 | \$ 56,577.33 | 11 |
| 12 | \$ 2,226.17 | \$ 1,842.91 | \$ 2,516.80 | Benefit - Unemployment Insurance | \$ 2,974.40 | \$ 2,974.40 | \$ 2,974.40 | 12 |
| 13 | \$ 21,504.27 | \$ 33,019.54 | \$ 56,674.86 | Benefit - Health/Life/Disability Insurance | \$ 59,613.01 | \$ 59,613.01 | \$ 59,613.01 | 13 |
| 14 | \$ 111.00 | \$ 81.31 | \$ 89.72 | Benefit - WBF Assessment | \$ 96.55 | \$ 96.55 | \$ 96.55 | 14 |
| 15 | \$ 414,201.24 | \$ 311,602.16 | \$ 439,945.90 | TOTAL PERSONNEL SERVICES | \$ 478,277.68 | \$ 478,277.68 | \$ 478,277.68 | 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 | \$ 3,736.40 | \$ 4,230.75 | \$ 4,000.00 | Consumable Supplies/Materials | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 18 |
| 19 | \$ 907.83 | \$ 375.00 | \$ 2,500.00 | Convention & Administrative Expense | \$ - | \$ - | \$ - | 19 |
| 20 | \$ 6,499.15 | \$ 7,262.51 | \$ 6,000.00 | Telephone | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | 20 |
| 21 | \$ 5,321.85 | \$ 6,605.17 | \$ 6,000.00 | Utilities - Electricity & Gas | \$ 8,300.00 | \$ 8,300.00 | \$ 8,300.00 | 21 |
| 22 | \$ - | \$ 513.48 | \$ - | Utilities - Water | \$ 1,900.00 | \$ 1,900.00 | \$ 1,900.00 | 22 |
| 23 | \$ 2,863.40 | \$ 3,229.98 | \$ 4,000.00 | Supplemental Accident Insurance | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | 23 |
| 24 | \$ 35,100.32 | \$ 43,393.06 | \$ 40,000.00 | Equipment Operation & Repair Services | \$ 45,000.00 | \$ 45,000.00 | \$ 45,000.00 | 24 |
| 25 | \$ 317.30 | \$ 460.00 | \$ 3,000.00 | Radio Maintenance | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 25 |
| 26 | \$ 6,017.01 | \$ 7,748.38 | \$ 20,000.00 | Fire Hall Maintenance | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 26 |
| 27 | \$ 3,611.35 | \$ 6,293.42 | \$ 11,000.00 | Professional Development | \$ 13,500.00 | \$ 13,500.00 | \$ 13,500.00 | 27 |
| 28 | \$ 76,362.60 | \$ 99,466.40 | \$ 120,000.00 | Gas & Clothing Maintenance | \$ 120,000.00 | \$ 120,000.00 | \$ 120,000.00 | 28 |
| 29 | \$ 240.00 | \$ - | \$ 1,500.00 | EMS Standing Orders | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 29 |
| 30 | \$ 870.00 | \$ 1,320.69 | \$ 4,000.00 | Medical Examinations | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | 30 |
| 31 | \$ 3,958.96 | \$ 3,416.93 | \$ 5,000.00 | EMS Equipment & Operation | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 31 |
| 32 | \$ 14,575.32 | \$ 19,725.24 | \$ 22,000.00 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 33 | \$ 3,503.64 | \$ 10,424.31 | \$ 20,000.00 | Student Intern Program | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 33 |
| 34 | \$ - | \$ 1,594.00 | \$ 3,000.00 | CERT Team Materials and Services | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 34 |
| 35 | \$ - | \$ 14,837.96 | \$ - | Conflagration/Mobilization Expenses | \$ 37,317.04 | \$ 37,317.04 | \$ 37,317.04 | 35 |
| 36 | \$ - | \$ - | \$ - | Technology - Software/Hardware | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 36 |
| 37 | \$ 163,885.13 | \$ 230,897.28 | \$ 272,000.00 | TOTAL MATERIALS AND SERVICES | \$ 320,517.04 | \$ 320,517.04 | \$ 320,517.04 | 37 |
| 38 | CAPITAL OUTLAY | | | | | | | 38 |
| 39 | \$ 16,927.58 | \$ 19,162.34 | \$ 35,000.00 | Equipment | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 39 |
| 40 | \$ 7,234.89 | \$ 4,072.03 | \$ - | Grant - Restricted | \$ - | \$ - | \$ - | 40 |
| 41 | \$ 24,162.47 | \$ 23,234.37 | \$ 35,000.00 | TOTAL CAPITAL OUTLAY | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 41 |
| 42 | | | | | | | | 42 |
| 43 | \$ 602,248.84 | \$ 565,733.81 | \$ 746,945.90 | TOTAL FIRE EXPENDITURES | \$ 833,794.72 | \$ 833,794.72 | \$ 833,794.72 | 43 |

EXPENDITURES DETAIL
GENERAL FUND 10-14
NON-DEPARTMENTAL



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: NON-DEPARTMENTAL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | MATERIALS AND SERVICES | | | | | | | 1 |
| 2 | \$ 21,625.71 | \$ 20,039.30 | \$ 50,000.00 | Street Lights | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 5 |
| 3 | \$ - | \$ - | \$ 5,000.00 | Beach Access Maintenance | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 3 |
| 4 | \$ - | \$ - | \$ 75,000.00 | Grant - Restricted | \$ 125,000.00 | \$ 125,000.00 | \$ 125,000.00 | 4 |
| 5 | \$ - | \$ - | \$ 30,000.00 | Operating/Repair/Materials and Services | \$ 8,624.00 | \$ 8,624.00 | \$ 8,624.00 | 6 |
| 6 | \$ - | \$ - | \$ 30,000.00 | Sidewalk Repair | \$ - | \$ - | \$ - | 7 |
| 7 | \$ - | \$ - | \$ 30,000.00 | Grant - Low/Moderate Income Support | \$ - | \$ - | \$ - | 11 |
| 8 | \$ 84,000.00 | \$ - | \$ - | Grant - COVID Business Relief | \$ - | \$ - | \$ - | 12 |
| 9 | \$ 105,625.71 | \$ 20,039.30 | \$ 220,000.00 | TOTAL MATERIALS AND SERVICES | \$ 171,124.00 | \$ 171,124.00 | \$ 171,124.00 | 8 |
| 10 | CAPITAL OUTLAY | | | | | | | 9 |
| 11 | \$ - | \$ - | \$ 10,000.00 | Land Purchase | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 10 |
| 12 | \$ - | \$ - | \$ - | Grant - CSLFRF/American Rescue Plan Projects | \$ 230,000.00 | \$ 230,000.00 | \$ 230,000.00 | 5 |
| 13 | \$ - | \$ - | \$ 10,000.00 | TOTAL CAPITAL OUTLAY | \$ 240,000.00 | \$ 240,000.00 | \$ 240,000.00 | 13 |
| 14 | TRANSFERS | | | | | | | 14 |
| 15 | \$ 10,000.00 | \$ 15,000.00 | \$ 15,000.00 | Transfer - to Police Car Reserve Fund | \$ - | \$ - | \$ - | 15 |
| 16 | \$ 30,000.00 | \$ 60,000.00 | \$ 60,000.00 | Transfer - to Fire Apparatus/Equip Reserve Fund | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 16 |
| 17 | \$ 10,000.00 | \$ 30,000.00 | \$ 30,000.00 | Transfer - to Hazardous Mitigation Fund | \$ - | \$ - | \$ - | 17 |
| 18 | \$ 10,000.00 | \$ 100,000.00 | \$ 100,000.00 | Transfer - to Building Reserve Fund | \$ - | \$ - | \$ - | 18 |
| 19 | \$ 60,000.00 | \$ 205,000.00 | \$ 205,000.00 | TOTAL TRANSFERS | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 19 |
| 20 | | | | | | | | 20 |
| 21 | \$ 165,625.71 | \$ 225,039.30 | \$ 435,000.00 | TOTAL NON-DEPARTMENTAL EXPENDITURES | \$ 471,124.00 | \$ 471,124.00 | \$ 471,124.00 | 21 |

EXPENDITURES DETAIL

GENERAL FUND 10-15

MUNICIPAL COURT DEPARTMENT



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: MUNICIPAL COURT | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 10,345.81 | \$ 6,374.10 | \$ 6,615.59 | Salary - Court Clerk | \$ 7,552.00 | \$ 7,552.00 | \$ 7,552.00 | 2 |
| 3 | \$ - | \$ - | \$ - | Salary - Overtime | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 3 |
| 4 | \$ - | \$ 13.32 | \$ 8.68 | Benefit - Worker's Compensation | \$ 11.63 | \$ 11.63 | \$ 11.63 | 4 |
| 5 | \$ 790.71 | \$ 487.68 | \$ 506.09 | Benefit - Social Security | \$ 807.24 | \$ 807.24 | \$ 807.24 | 5 |
| 6 | \$ - | \$ 39.87 | \$ 854.07 | Benefit - PERS | \$ 1,922.59 | \$ 1,922.59 | \$ 1,922.59 | 6 |
| 7 | \$ 76.65 | \$ 51.17 | \$ 53.00 | Benefit - Unemployment Insurance | \$ 101.63 | \$ 101.63 | \$ 101.63 | 7 |
| 8 | \$ - | \$ 1,578.61 | \$ 3,117.12 | Benefit - Health/Life/Disability Insurance | \$ 3,278.72 | \$ 3,278.72 | \$ 3,278.72 | 8 |
| 9 | \$ 3.82 | \$ 2.25 | \$ 2.51 | Benefit - WBF Assessment | \$ 4.27 | \$ 4.27 | \$ 4.27 | 9 |
| 10 | \$ 11,216.99 | \$ 8,547.00 | \$ 11,157.06 | TOTAL PERSONNEL SERVICES | \$ 16,678.08 | \$ 16,678.08 | \$ 16,678.08 | 10 |
| 11 | 0.11 | 0.11 | 0.11 | Total Full-Time Equivalent (FTE) | 0.11 | 0.11 | 0.11 | 11 |
| 12 | MATERIALS AND SERVICES | | | | | | | 12 |
| 13 | \$ 1,667.46 | \$ 1,082.00 | \$ 2,500.00 | Consumable Supplies/Materials | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 13 |
| 14 | \$ - | \$ - | \$ 500.00 | Printing & Advertising | \$ 500.00 | \$ 500.00 | \$ 500.00 | 14 |
| 15 | \$ 335.50 | \$ (30.00) | \$ 350.00 | Jury & Witness Fees | \$ 350.00 | \$ 350.00 | \$ 350.00 | 15 |
| 16 | \$ - | \$ - | \$ 500.00 | Legal Services | \$ 500.00 | \$ 500.00 | \$ 500.00 | 16 |
| 17 | \$ - | \$ - | \$ 300.00 | Department of Motor Vehicles | \$ 300.00 | \$ 300.00 | \$ 300.00 | 17 |
| 18 | \$ 6,125.00 | \$ 1,350.00 | \$ 8,000.00 | Purchased Services - Judge | \$ 8,000.00 | \$ 8,000.00 | \$ 8,000.00 | 18 |
| 19 | \$ 35.00 | \$ 275.00 | \$ 200.00 | Dues & Fees | \$ 500.00 | \$ 500.00 | \$ 500.00 | 19 |
| 20 | \$ 180.00 | \$ - | \$ 500.00 | Prosecution Fees | \$ 500.00 | \$ 500.00 | \$ 500.00 | 20 |
| 21 | \$ - | \$ - | \$ 5,000.00 | Technology - Software/Hardware | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 21 |
| 22 | \$ - | \$ - | \$ 1,000.00 | Professional Development | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 22 |
| 23 | \$ 8,342.96 | \$ 2,677.00 | \$ 18,850.00 | TOTAL MATERIALS AND SERVICES | \$ 18,150.00 | \$ 18,150.00 | \$ 18,150.00 | 23 |
| 24 | | | | | | | | 24 |
| 25 | \$ 19,559.95 | \$ 11,224.00 | \$ 30,007.06 | TOTAL MUNICIPAL COURT EXPENDITURES | \$ 34,828.08 | \$ 34,828.08 | \$ 34,828.08 | 25 |

EXPENDITURES DETAIL
GENERAL FUND 10-17
PLANNING DEPARTMENT



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: PLANNING DEPARTMENT | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 9,935.92 | \$ 18,502.48 | \$ 19,245.36 | Salary - Planning Commission Secretary | \$ 21,970.00 | \$ 21,970.00 | \$ 21,970.00 | 2 |
| 3 | \$ - | \$ 4,799.25 | \$ 3,000.00 | Salary - Overtime | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 3 |
| 4 | \$ - | \$ 49.67 | \$ 29.20 | Benefit - Worker's Compensation | \$ 27.53 | \$ 27.53 | \$ 27.53 | 4 |
| 5 | \$ 759.38 | \$ 1,814.29 | \$ 1,701.77 | Benefit - Social Security | \$ 1,910.19 | \$ 1,910.19 | \$ 1,910.19 | 5 |
| 6 | \$ - | \$ 115.97 | \$ 2,871.88 | Benefit - PERS | \$ 4,549.49 | \$ 4,549.49 | \$ 4,549.49 | 6 |
| 7 | \$ 73.61 | \$ 198.74 | \$ 244.70 | Benefit - Unemployment Insurance | \$ 324.61 | \$ 324.61 | \$ 324.61 | 7 |
| 8 | \$ - | \$ 4,592.27 | \$ 9,067.98 | Benefit - Health/Life/Disability Insurance | \$ 9,538.08 | \$ 9,538.08 | \$ 9,538.08 | 8 |
| 9 | \$ 3.67 | \$ 8.46 | \$ 8.42 | Benefit - WBF Assessment | \$ 9.95 | \$ 9.95 | \$ 9.95 | 9 |
| 10 | \$ 10,772.58 | \$ 30,081.13 | \$ 36,169.31 | TOTAL PERSONNEL SERVICES | \$ 41,329.85 | \$ 41,329.85 | \$ 41,329.85 | 10 |
| 11 | 0.32 | 0.32 | 0.32 | Total Full-Time Equivalent (FTE) | 0.32 | 0.32 | 0.32 | 11 |
| 12 | MATERIALS AND SERVICES | | | | | | | 12 |
| 13 | \$ - | \$ 850.00 | \$ 3,500.00 | Postage | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 13 |
| 14 | \$ 50,787.36 | \$ 52,026.32 | \$ 75,000.00 | Purchased Services - Planning Consultant | \$ 75,000.00 | \$ 75,000.00 | \$ 75,000.00 | 14 |
| 15 | \$ 14,895.00 | \$ 3,150.00 | \$ 30,000.00 | Land Use Attorney | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 | 15 |
| 16 | \$ 8,169.84 | \$ 5,588.34 | \$ 20,000.00 | Planning Commission Expense | \$ 19,000.00 | \$ 19,000.00 | \$ 19,000.00 | 16 |
| 17 | \$ - | \$ 668.74 | \$ - | Easement Purchase | \$ - | \$ - | \$ - | 17 |
| 18 | \$ 500.00 | \$ - | \$ 5,000.00 | Code Enforcement | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 18 |
| 19 | \$ 6,500.00 | \$ 5,000.00 | \$ 25,000.00 | Mapping | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 19 |
| 20 | \$ 438.75 | \$ - | \$ - | Professional Services | \$ - | \$ - | \$ - | 20 |
| 21 | \$ - | \$ - | \$ - | Technology - Software/Hardware | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 21 |
| 22 | \$ 81,290.95 | \$ 67,283.40 | \$ 158,500.00 | TOTAL MATERIALS AND SERVICES | \$ 139,000.00 | \$ 139,000.00 | \$ 139,000.00 | 22 |
| 23 | | | | | | | | 23 |
| 24 | \$ 92,063.53 | \$ 97,364.53 | \$ 194,669.31 | TOTAL PLANNING EXPENDITURES | \$ 180,329.85 | \$ 180,329.85 | \$ 180,329.85 | 24 |

EXPENDITURES DETAIL
GENERAL FUND 10-18
PARKS DEPARTMENT



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: PARKS DEPARTMENT | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 11,743.82 | \$ 12,693.73 | \$ 15,319.37 | Salary - Parks Public Works Labor | \$ 17,344.00 | \$ 17,344.00 | \$ 17,344.00 | 2 |
| 3 | \$ - | \$ 143.94 | \$ - | Salary - Parks Public Works Overtime | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 1,200.00 | \$ 191.46 | \$ 346.64 | Benefit - Worker's Compensation | \$ 443.43 | \$ 443.43 | \$ 443.43 | 4 |
| 5 | \$ 897.55 | \$ 1,575.75 | \$ 1,171.93 | Benefit - Social Security | \$ 1,326.78 | \$ 1,326.78 | \$ 1,326.78 | 5 |
| 6 | \$ 1,016.31 | \$ 1,769.07 | \$ 1,977.73 | Benefit - PERS | \$ 3,160.00 | \$ 3,160.00 | \$ 3,160.00 | 6 |
| 7 | \$ 87.01 | \$ 177.69 | \$ 168.51 | Benefit - Unemployment Insurance | \$ 225.47 | \$ 225.47 | \$ 225.47 | 7 |
| 8 | \$ - | \$ 3,765.52 | \$ 8,501.23 | Benefit - Health/Life/Disability Insurance | \$ 8,941.95 | \$ 8,941.95 | \$ 8,941.95 | 8 |
| 9 | \$ 4.34 | \$ 7.90 | \$ 6.86 | Benefit - WBF Assessment | \$ 8.11 | \$ 8.11 | \$ 8.11 | 9 |
| 10 | \$ 14,949.03 | \$ 20,325.06 | \$ 27,492.27 | TOTAL PERSONNEL SERVICES | \$ 31,449.74 | \$ 31,449.74 | \$ 31,449.74 | 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 | \$ 11,666.56 | \$ 14,472.53 | \$ 50,000.00 | Parks Maintenance and Repair | \$ 23,072.00 | \$ 23,072.00 | \$ 23,072.00 | 13 |
| 14 | \$ 118.98 | \$ 716.81 | \$ 5,000.00 | Vehicle/Equipment Maintenance | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 14 |
| 15 | \$ 3,887.65 | \$ 1,095.77 | \$ 5,000.00 | Restroom Maintenance | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 15 |
| 16 | \$ - | \$ 111.63 | \$ - | Utilities - Water | \$ 500.00 | \$ 500.00 | \$ 500.00 | 16 |
| 17 | \$ - | \$ - | \$ - | Grant - Park and Bench Project | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 17 |
| 18 | \$ 15,673.19 | \$ 16,396.74 | \$ 60,000.00 | TOTAL MATERIALS AND SERVICES | \$ 59,572.00 | \$ 59,572.00 | \$ 59,572.00 | 18 |
| 19 | CAPITAL OUTLAY | | | | | | | 19 |
| 20 | \$ - | \$ 63,468.00 | \$ 57,140.28 | Equipment | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 20 |
| 21 | \$ - | \$ 63,468.00 | \$ 57,140.28 | TOTAL CAPITAL OUTLAY | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 21 |
| 22 | | | | | | | | 22 |
| 23 | \$ 30,622.22 | \$ 100,189.80 | \$ 144,632.55 | TOTAL PARKS EXPENDITURES | \$ 96,021.74 | \$ 96,021.74 | \$ 96,021.74 | 23 |

SUMMARY
GENERAL FUND
ALL DEPARTMENTS

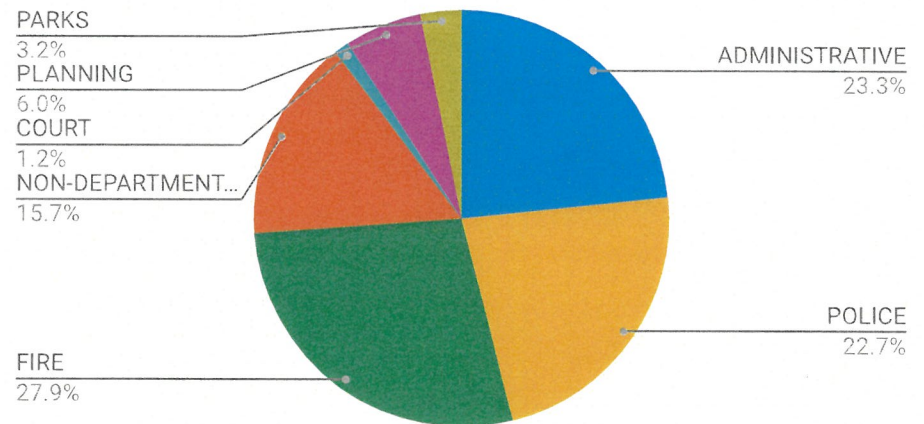
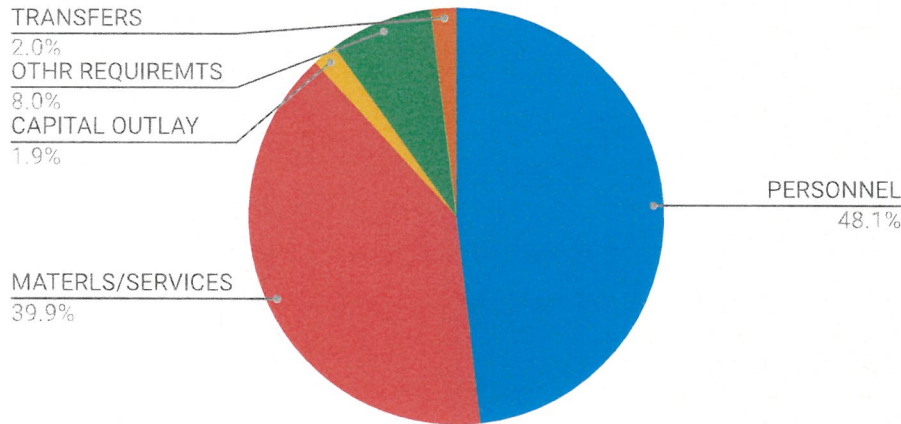


| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY | FTE | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|------|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | ADMINISTRATIVE | | | | | | | | 1 |
| 2 | \$ 262,338.00 | \$ 308,558.49 | \$ 318,086.49 | PERSONNEL SERVICES | 2.55 | \$ 358,363.33 | \$ 358,363.33 | \$ 358,363.33 | 2 |
| 3 | \$ 125,384.81 | \$ 128,636.88 | \$ 247,202.01 | MATERIALS AND SERVICES | | \$ 337,376.00 | \$ 337,376.00 | \$ 337,376.00 | 3 |
| 4 | \$ 999.98 | \$ - | \$ 5,000.00 | CAPITAL OUTLAY | | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 4 |
| 5 | \$ 388,722.79 | \$ 437,195.37 | \$ 570,288.50 | TOTAL ADMINISTRATIVE | 2.55 | \$ 698,239.33 | \$ 698,239.33 | \$ 698,239.33 | 5 |
| 6 | BUILDING | | | | | | | | 6 |
| 7 | \$ - | \$ 31,687.14 | \$ 61,469.86 | PERSONNEL SERVICES | 0.00 | \$ - | \$ - | \$ - | 7 |
| 8 | \$ 259,571.82 | \$ 147,839.21 | \$ 164,000.00 | MATERIALS AND SERVICES | | \$ - | \$ - | \$ - | 8 |
| 9 | \$ 259,571.82 | \$ 179,526.35 | \$ 225,469.86 | TOTAL BUILDING | 0.00 | \$ - | \$ - | \$ - | 9 |
| 10 | POLICE | | | | | | | | 10 |
| 11 | \$ 406,264.62 | \$ 318,228.39 | \$ 445,841.95 | PERSONNEL SERVICES | 3.00 | \$ 514,341.74 | \$ 514,341.74 | \$ 514,341.74 | 11 |
| 12 | \$ 57,915.82 | \$ 55,786.70 | \$ 89,150.00 | MATERIALS AND SERVICES | | \$ 148,500.00 | \$ 148,500.00 | \$ 148,500.00 | 12 |
| 13 | \$ 2,519.97 | \$ - | \$ 15,000.00 | CAPITAL OUTLAY | | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 13 |
| 14 | \$ 466,700.41 | \$ 374,015.09 | \$ 549,991.95 | TOTAL POLICE | 3.00 | \$ 677,841.74 | \$ 677,841.74 | \$ 677,841.74 | 14 |
| 15 | FIRE | | | | | | | | 15 |
| 16 | \$ 414,201.24 | \$ 311,602.16 | \$ 439,945.90 | PERSONNEL SERVICES | 2.00 | \$ 478,277.68 | \$ 478,277.68 | \$ 478,277.68 | 16 |
| 17 | \$ 163,885.13 | \$ 230,897.28 | \$ 272,000.00 | MATERIALS AND SERVICES | | \$ 320,517.04 | \$ 320,517.04 | \$ 320,517.04 | 17 |
| 18 | \$ 24,162.47 | \$ 23,234.37 | \$ 35,000.00 | CAPITAL OUTLAY | | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 18 |
| 19 | \$ 602,248.84 | \$ 565,733.81 | \$ 746,945.90 | TOTAL FIRE | 2.00 | \$ 833,794.72 | \$ 833,794.72 | \$ 833,794.72 | 19 |
| 20 | NON-DEPARTMENTAL | | | | | | | | 20 |
| 21 | \$ 105,625.71 | \$ 20,039.30 | \$ 220,000.00 | MATERIALS AND SERVICES | | \$ 171,124.00 | \$ 171,124.00 | \$ 171,124.00 | 21 |
| 22 | \$ - | \$ - | \$ 10,000.00 | CAPITAL OUTLAY | | \$ 240,000.00 | \$ 240,000.00 | \$ 240,000.00 | 22 |
| 23 | \$ 60,000.00 | \$ 205,000.00 | \$ 205,000.00 | TRANSFERS | | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 23 |
| 24 | \$ 165,625.71 | \$ 225,039.30 | \$ 435,000.00 | TOTAL NON-DEPARTMENTAL | | \$ 471,124.00 | \$ 471,124.00 | \$ 471,124.00 | 24 |
| 25 | MUNICIPAL COURT | | | | | | | | 25 |
| 26 | \$ 11,216.99 | \$ 8,547.00 | \$ 11,157.06 | PERSONNEL SERVICES | 0.11 | \$ 16,678.08 | \$ 16,678.08 | \$ 16,678.08 | 26 |
| 27 | \$ 8,342.96 | \$ 2,677.00 | \$ 18,850.00 | MATERIALS AND SERVICES | | \$ 18,150.00 | \$ 18,150.00 | \$ 18,150.00 | 27 |
| 28 | \$ 19,559.95 | \$ 11,224.00 | \$ 30,007.06 | TOTAL MUNICIPAL COURT | 0.11 | \$ 34,828.08 | \$ 34,828.08 | \$ 34,828.08 | 28 |

SUMMARY
GENERAL FUND
ALL DEPARTMENTS



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY | FTE | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|-------------|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 29 | PLANNING DEPARTMENT | | | | | | | | 29 |
| 30 | \$ 10,772.58 | \$ 30,081.13 | \$ 36,169.31 | PERSONNEL SERVICES | 0.32 | \$ 41,329.85 | \$ 41,329.85 | \$ 41,329.85 | 30 |
| 31 | \$ 81,290.95 | \$ 67,283.40 | \$ 158,500.00 | MATERIALS AND SERVICES | | \$ 139,000.00 | \$ 139,000.00 | \$ 139,000.00 | 31 |
| 32 | \$ 92,063.53 | \$ 97,364.53 | \$ 194,669.31 | TOTAL PLANNING DEPARTMENT | 0.32 | \$ 180,329.85 | \$ 180,329.85 | \$ 180,329.85 | 32 |
| 33 | PARKS | | | | | | | | 33 |
| 34 | \$ 14,949.03 | \$ 20,325.06 | \$ 27,492.27 | PERSONNEL SERVICES | 0.30 | \$ 31,449.74 | \$ 31,449.74 | \$ 31,449.74 | 34 |
| 35 | \$ 15,673.19 | \$ 16,396.74 | \$ 60,000.00 | MATERIALS AND SERVICES | | \$ 59,572.00 | \$ 59,572.00 | \$ 59,572.00 | 35 |
| 36 | \$ - | \$ 63,468.00 | \$ 57,140.28 | CAPITAL OUTLAY | | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 36 |
| 37 | \$ 30,622.22 | \$ 100,189.80 | \$ 144,632.55 | TOTAL PARKS | 0.30 | \$ 96,021.74 | \$ 96,021.74 | \$ 96,021.74 | 37 |
| 38 | | | | | | | | | 38 |
| 39 | \$ 436,166.00 | \$ 785,273.75 | \$ - | UNAPPROPRIATED ENDING FUND BALANCE | | \$ - | \$ - | \$ - | 39 |
| 40 | | | | | | | | | 40 |
| 41 | \$ 2,461,281.27 | \$ 2,775,562.00 | \$ 2,897,005.13 | TOTAL EXPENDITURES | 8.28 | \$ 2,992,179.46 | \$ 2,992,179.46 | \$ 2,992,179.46 | 41 |
| 42 | | | | | | | | | 42 |
| 43 | \$ 2,461,281.27 | \$ 2,775,562.00 | \$ 2,897,005.13 | TOTAL RESOURCES | | \$ 2,992,179.46 | \$ 2,992,179.46 | \$ 2,992,179.46 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 55,679.34 | \$ 46,036.20 | \$ 220,854.24 | Beginning Fund Balance - Cash on Hand | \$ 111,957.00 | \$ 111,957.00 | \$ 111,957.00 | 1 |
| 2 | \$ 754,522.46 | \$ 853,518.45 | \$ 571,450.00 | Property Tax - Current | \$ 620,868.00 | \$ 620,868.00 | \$ 620,868.00 | 2 |
| 3 | \$ 26,699.22 | \$ 27,233.45 | \$ 27,039.50 | Property Tax - Prior | \$ 28,000.00 | \$ 28,000.00 | \$ 28,000.00 | 3 |
| 4 | \$ 872.84 | \$ 1,452.08 | \$ 2,500.00 | Interest | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 4 |
| 5 | \$ - | \$ 2,215,000.00 | \$ - | Bond Proceeds | \$ - | \$ - | \$ - | 5 |
| 6 | \$ - | \$ 305,894.50 | \$ - | Bond Premium | \$ - | \$ - | \$ - | 6 |
| 7 | \$ 837,773.86 | \$ 3,449,134.68 | \$ 821,843.74 | TOTAL DEBT SERVICE RESOURCES | \$ 763,825.00 | \$ 763,825.00 | \$ 763,825.00 | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |
| 10 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: DEBT SERVICE DETAIL | Budget for Next Year 2023-2024 | | | |
| 11 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 12 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 13 | | | | | | | | 13 |
| 14 | \$ 460,687.50 | \$ 440,000.00 | \$ 445,000.00 | 2015 Water Refinance GO Bond Principal | \$ 465,000.00 | \$ 465,000.00 | \$ 465,000.00 | 14 |
| 15 | \$ 240,190.63 | \$ - | \$ - | 2011 Water GO Bond Principal | \$ - | \$ - | \$ - | 15 |
| 16 | \$ - | \$ 150,000.00 | \$ 160,000.00 | 2021 Water Refinance GO Bond Principal | \$ 160,000.00 | \$ 160,000.00 | \$ 160,000.00 | 16 |
| 17 | \$ 700,878.13 | \$ 590,000.00 | \$ 605,000.00 | TOTAL PRINCIPAL | \$ 625,000.00 | \$ 625,000.00 | \$ 625,000.00 | 17 |
| 18 | | | | | | | | 18 |
| 19 | \$ 35,668.90 | \$ 58,624.39 | \$ 48,725.00 | 2015 Water Refinance GO Bond Interest | \$ 37,600.00 | \$ 37,600.00 | \$ 37,600.00 | 19 |
| 20 | \$ 55,190.63 | \$ - | \$ - | 2011 Water GO Bond Interest | \$ - | \$ - | \$ - | 20 |
| 21 | \$ - | \$ 41,628.89 | \$ 67,550.00 | 2021 Water Refinance GO Bond Interest | \$ 62,750.00 | \$ 62,750.00 | \$ 62,750.00 | 21 |
| 22 | \$ 90,859.53 | \$ 100,253.28 | \$ 116,275.00 | TOTAL INTEREST | \$ 100,350.00 | \$ 100,350.00 | \$ 100,350.00 | 22 |
| 23 | | | | | | | | 23 |
| 24 | \$ - | \$ 84,740.00 | \$ - | Bond Issuance Costs | \$ - | \$ - | \$ - | 24 |
| 25 | \$ - | \$ 2,434,202.15 | \$ - | Bond Refunding Escrow | \$ - | \$ - | \$ - | 25 |
| 26 | \$ - | \$ 2,518,942.15 | \$ - | TOTAL MISCELLANEOUS | \$ - | \$ - | \$ - | 26 |
| 27 | | | | | | | | 27 |
| 28 | \$ 46,036.20 | \$ 239,939.25 | \$ 100,568.74 | Total Unappropriated Ending Fund Balance | \$ 38,475.00 | \$ 38,475.00 | \$ 38,475.00 | 28 |
| 29 | \$ 837,773.86 | \$ 3,449,134.68 | \$ 821,843.74 | TOTAL DEBT SERVICE EXPENDITURES | \$ 763,825.00 | \$ 763,825.00 | \$ 763,825.00 | 29 |
| 30 | | | | | | | | 30 |
| 31 | TRUE | TRUE | TRUE | DEBT SERVICE FUND BALANCED | TRUE | TRUE | TRUE | 31 |

**GENERAL OBLIGATION BONDS STILL OUTSTANDING
2015 REFUNDING OF GEARHART CITY SERIES 2005 GO BONDS**



| | Date | Principal | Interest | Debt Service | Total Debt Service |
|-----------|----------|---------------|--------------|---------------|--------------------|
| 2023-2024 | 9/1/2023 | \$ - | \$ 18,800.00 | \$ 18,800.00 | \$ 502,600.00 |
| | 3/1/2024 | \$ 465,000.00 | \$ 18,800.00 | \$ 483,800.00 | |
| 2024-2025 | 9/1/2024 | \$ - | \$ 9,500.00 | \$ 9,500.00 | \$ 996,600.00 |
| | 3/1/2025 | \$ 475,000.00 | \$ 9,500.00 | \$ 484,500.00 | |
| | | \$ 940,000.00 | \$ 56,600.00 | \$ 996,600.00 | |

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

| | Date | Principal | Interest | Debt Service | Total Debt Service |
|-----------|----------|-----------------|---------------|-----------------|--------------------|
| 2023-2024 | 9/1/2023 | | \$ 31,375.00 | \$ 31,375.00 | \$ 222,750.00 |
| | 3/1/2024 | \$ 160,000.00 | \$ 31,375.00 | \$ 191,375.00 | |
| 2024-2025 | 9/1/2024 | | \$ 28,975.00 | \$ 28,975.00 | \$ 227,950.00 |
| | 3/1/2025 | \$ 170,000.00 | \$ 28,975.00 | \$ 198,975.00 | |
| 2025-2026 | 9/1/2025 | | \$ 26,425.00 | \$ 26,425.00 | \$ 292,850.00 |
| | 3/1/2026 | \$ 240,000.00 | \$ 26,425.00 | \$ 266,425.00 | |
| 2026-2027 | 9/1/2026 | | \$ 22,825.00 | \$ 22,825.00 | \$ 295,650.00 |
| | 3/1/2027 | \$ 250,000.00 | \$ 22,825.00 | \$ 272,825.00 | |
| 2027-2028 | 9/1/2027 | | \$ 19,075.00 | \$ 19,075.00 | \$ 298,150.00 |
| | 3/1/2028 | \$ 260,000.00 | \$ 19,075.00 | \$ 279,075.00 | |
| 2028-2029 | 9/1/2028 | | \$ 15,175.00 | \$ 15,175.00 | \$ 295,350.00 |
| | 3/1/2029 | \$ 265,000.00 | \$ 15,175.00 | \$ 280,175.00 | |
| 2029-2030 | 9/1/2029 | | \$ 11,200.00 | \$ 11,200.00 | \$ 297,400.00 |
| | 3/1/2030 | \$ 275,000.00 | \$ 11,200.00 | \$ 286,200.00 | |
| 2030-2031 | 9/1/2030 | | \$ 5,700.00 | \$ 5,700.00 | \$ 2,226,500.00 |
| | 3/1/2031 | \$ 285,000.00 | \$ 5,700.00 | \$ 290,700.00 | |
| | | \$ 1,905,000.00 | \$ 321,500.00 | \$ 2,226,500.00 | |

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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 3,905.69 | \$ 3,934.49 | \$ 4,000.00 | Beginning Fund Balance - Cash on Hand | \$ - | \$ - | \$ - | 1 |
| 2 | \$ 28.80 | \$ 20.80 | \$ - | Interest | \$ - | \$ - | \$ - | 2 |
| 3 | \$ - | \$ - | \$ - | Transferred - other funds | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 3,934.49 | \$ 3,955.29 | \$ 4,000.00 | TOTAL WATER IMPROVEMENT RESOURCES | \$ - | \$ - | \$ - | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: WATER IMPROVEMENT CONSTRUCTION DETAIL | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | 10 | |
| 11 | CAPITAL OUTLAY | | | | | | | 11 |
| 12 | \$ - | \$ - | \$ - | Improving Water System | \$ - | \$ - | \$ - | 12 |
| 13 | \$ - | \$ - | \$ - | TOTAL CAPITAL OUTLAY | \$ - | \$ - | \$ - | 13 |
| 14 | | | | | | | | 14 |
| 15 | \$ - | \$ - | \$ 4,000.00 | Transfer - to Water Reserve Fund | \$ - | \$ - | \$ - | 15 |
| 16 | | | | | | | | 16 |
| 17 | \$ 3,934.49 | \$ 3,955.29 | \$ - | Total Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 17 |
| 18 | \$ 3,934.49 | \$ 3,955.29 | \$ 4,000.00 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 83,243.23 | \$ 23,998.89 | \$ 191,714.15 | Beginning Fund Balance - Cash on Hand | \$ 18,706.28 | \$ 18,706.28 | \$ 18,706.28 | 1 |
| 2 | \$ 878.61 | \$ 648.45 | \$ 1,000.00 | Interest | \$ 200.00 | \$ 200.00 | \$ 200.00 | 2 |
| 3 | \$ 923,077.10 | \$ 944,458.24 | \$ 1,106,000.00 | Water Sales Receipts | \$ 945,000.00 | \$ 945,000.00 | \$ 945,000.00 | 3 |
| 4 | \$ - | \$ 24,150.00 | \$ 15,000.00 | Water Meter Install | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 4 |
| 5 | \$ - | \$ - | \$ - | Transferred from Other Funds-Water Reserve | \$ 197,617.50 | \$ 341,705.54 | \$ 341,705.54 | 5 |
| 6 | \$ 2,859.91 | \$ 6,709.77 | \$ - | Other - Miscellaneous | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 6 |
| 7 | \$ - | \$ 41,714.15 | \$ 66,221.63 | Grant - CSLFRF/American Rescue Plan | \$ - | \$ - | \$ - | 7 |
| 8 | \$ 1,010,058.85 | \$ 1,041,679.50 | \$ 1,379,935.78 | TOTAL WATER (OPERATING) RESOURCES | \$ 1,181,523.78 | \$ 1,325,611.82 | \$ 1,325,611.82 | 8 |
| 9 | | | | | | | | 9 |
| 10 | | | | | | | | 10 |
| 11 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) SUMMARY | Budget for Next Year 2023-2024 | | | |
| 12 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 13 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 14 | | | | | | | 14 | |
| 15 | \$ 311,912.43 | \$ 330,831.03 | \$ 421,019.12 | PERSONNEL SERVICES | \$ 431,861.82 | \$ 431,861.82 | \$ 431,861.82 | 15 |
| 16 | \$ 539,328.60 | \$ 571,143.93 | \$ 790,416.66 | MATERIALS & SERVICES | \$ 724,661.96 | \$ 868,750.00 | \$ 868,750.00 | 16 |
| 17 | \$ 14,818.82 | \$ 49,540.51 | \$ 48,500.00 | CAPITAL OUTLAY | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 17 |
| 18 | \$ 120,000.00 | \$ 50,000.00 | \$ 120,000.00 | TRANSFERS | \$ - | \$ - | \$ - | 18 |
| 19 | | | | | | | | 19 |
| 20 | \$ 23,999.00 | \$ 40,164.03 | \$ - | UNAPPROPRIATED ENDING FUND BALANCE | \$ - | \$ - | \$ - | 20 |
| 21 | \$ 1,010,058.85 | \$ 1,041,679.50 | \$ 1,379,935.78 | TOTAL WATER (OPERATING) EXPENDITURES | \$ 1,181,523.78 | \$ 1,325,611.82 | \$ 1,325,611.82 | 21 |
| 22 | | | | | | | | 22 |
| 23 | TRUE | TRUE | TRUE | WATER (OPERATING) FUND BALANCED | TRUE | TRUE | TRUE | 23 |

\$ -

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



| 1 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL | Budget for Next Year 2023-2024 | | | 1 |
|-------------------------------|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| PERSONNEL SERVICES | | | | | | | | |
| 2 | \$ 70,054.16 | \$ 71,101.39 | \$ 90,201.12 | Salary - Public Works Director | \$ 98,049.00 | \$ 98,049.00 | \$ 98,049.00 | 2 |
| 3 | \$ 27,214.71 | \$ 25,251.84 | \$ 28,147.42 | Salary - Water Clerk | \$ 32,127.00 | \$ 32,127.00 | \$ 32,127.00 | 3 |
| 4 | \$ 82,206.77 | \$ 89,608.25 | \$ 107,235.57 | Salary - Utility Workers | \$ 100,390.00 | \$ 100,390.00 | \$ 100,390.00 | 4 |
| 5 | \$ 19,707.22 | \$ 20,622.99 | \$ 22,000.00 | Salary - Overtime | \$ 22,000.00 | \$ 22,000.00 | \$ 22,000.00 | 5 |
| 6 | \$ - | \$ 10,687.00 | \$ 5,000.00 | Salary - Part Time Labor | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 6 |
| 7 | \$ 3,889.50 | \$ 3,076.40 | \$ 5,115.38 | Benefit - Worker's Compensation | \$ 4,426.40 | \$ 4,426.40 | \$ 4,426.40 | 7 |
| 8 | \$ 15,295.98 | \$ 15,989.72 | \$ 19,322.69 | Benefit - Social Security | \$ 19,703.81 | \$ 19,703.81 | \$ 19,703.81 | 8 |
| 9 | \$ 38,262.43 | \$ 35,502.08 | \$ 40,993.10 | Benefit - PERS | \$ 54,973.68 | \$ 54,973.68 | \$ 54,973.68 | 9 |
| 10 | \$ 1,546.86 | \$ 1,767.94 | \$ 2,310.91 | Benefit - Unemployment Insurance | \$ 2,693.82 | \$ 2,693.82 | \$ 2,693.82 | 10 |
| 11 | \$ 53,665.11 | \$ 57,148.14 | \$ 100,597.87 | Benefit - Health/Life/Disability Insurance | \$ 92,400.17 | \$ 92,400.17 | \$ 92,400.17 | 11 |
| 12 | \$ 69.69 | \$ 75.28 | \$ 95.07 | Benefit - WBF Assessment | \$ 97.94 | \$ 97.94 | \$ 97.94 | 12 |
| 13 | \$ 311,912.43 | \$ 330,831.03 | \$ 421,019.12 | TOTAL PERSONNEL SERVICES | \$ 431,861.82 | \$ 431,861.82 | \$ 431,861.82 | 13 |
| 14 | 3.55 | 3.55 | 3.55 | Total Full-Time Equivalent (FTE) | 3.10 | 3.10 | 3.10 | 14 |
| MATERIALS AND SERVICES | | | | | | | | |
| 16 | \$ - | \$ 5,833.37 | \$ 5,300.88 | Postage | \$ 5,500.00 | \$ 5,500.00 | \$ 5,500.00 | 16 |
| 17 | \$ - | \$ - | \$ 3,000.00 | Legal Services | \$ - | \$ - | \$ - | 17 |
| 18 | \$ 8,060.65 | \$ 3,409.23 | \$ 8,500.00 | Consumable Supplies/Materials | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 | 18 |
| 19 | \$ 923.62 | \$ 482.22 | \$ 4,000.00 | Printing & Advertising | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 19 |
| 20 | \$ 7,223.88 | \$ 6,553.60 | \$ 7,500.00 | Telephone | \$ 7,500.00 | \$ 7,500.00 | \$ 7,500.00 | 20 |
| 21 | \$ 39,839.98 | \$ 44,771.32 | \$ 50,000.00 | Utilities - Electricity & Gas | \$ 35,000.00 | \$ 35,000.00 | \$ 35,000.00 | 21 |
| 22 | \$ - | \$ - | \$ 2,000.00 | Audit | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | 22 |
| 23 | \$ 25,696.76 | \$ 23,674.08 | \$ 30,000.00 | Supplies/Services/Chemicals | \$ 30,000.00 | \$ 30,000.00 | \$ 30,000.00 | 23 |
| 24 | \$ 35,000.00 | \$ 16,835.68 | \$ 40,000.00 | Insurance - Property, Liability, Auto | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | 24 |
| 25 | \$ 3,119.20 | \$ 5,427.65 | \$ 6,000.00 | Fuel / Vehicle Maintenance | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | 25 |
| 26 | \$ 1,521.73 | \$ 2,159.47 | \$ 5,000.00 | City Hall Maintenance | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 26 |
| 27 | \$ 1,124.36 | \$ 11.96 | \$ 2,000.00 | Office Equipment Maintenance | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 27 |
| 28 | \$ 8,708.23 | \$ 38,670.80 | \$ 5,000.00 | Water Building Maintenance | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 28 |
| 29 | \$ 2,178.30 | \$ 6,502.61 | \$ 3,000.00 | Professional Development | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 29 |
| 30 | \$ 4,478.34 | \$ 4,171.50 | \$ 5,000.00 | Dues & Fees | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 | 30 |
| 31 | \$ 37,606.40 | \$ 15,798.34 | \$ 40,000.00 | Water Treatment Facility Equip. Maint. | \$ - | \$ - | \$ - | 31 |
| 32 | \$ 64,293.63 | \$ 19,241.36 | \$ 50,000.00 | System Operation & Repair | \$ 105,000.00 | \$ 105,000.00 | \$ 105,000.00 | 32 |

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 33 | \$ 261,884.42 | \$ 255,393.31 | \$ 303,680.00 | Water Purchase | \$ 320,911.96 | \$ 465,000.00 | \$ 465,000.00 | 33 |
| 34 | \$ 4,171.00 | \$ 56,533.38 | \$ 45,000.00 | Chemical Water Analysis | \$ 83,000.00 | \$ 83,000.00 | \$ 83,000.00 | 34 |
| 35 | \$ 12,429.52 | \$ 11,891.25 | \$ 13,000.00 | Purchased Service - Meter Readers | \$ 14,000.00 | \$ 14,000.00 | \$ 14,000.00 | 35 |
| 36 | \$ - | \$ 32,564.58 | \$ 10,000.00 | Pipe & Fittings | \$ - | \$ - | \$ - | 36 |
| 37 | \$ - | \$ - | \$ 5,000.00 | Hydrants | \$ - | \$ - | \$ - | 37 |
| 38 | \$ 2,822.95 | \$ 516.69 | \$ 5,000.00 | Tools & Light Equipment | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 38 |
| 39 | \$ 2,072.50 | \$ - | \$ 1,000.00 | Meters & Meter Boxes | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | 39 |
| 40 | \$ - | \$ 1,432.89 | \$ 500.00 | Meter Repair | \$ 500.00 | \$ 500.00 | \$ 500.00 | 40 |
| 41 | \$ - | \$ 5,000.00 | \$ 10,000.00 | Engineering | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 41 |
| 42 | \$ 991.19 | \$ 470.55 | \$ 5,000.00 | Uniforms / PPE | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 42 |
| 43 | \$ 15,181.94 | \$ 13,542.35 | \$ 18,000.00 | Water Billing Program | \$ 16,000.00 | \$ 16,000.00 | \$ 16,000.00 | 43 |
| 44 | \$ - | \$ 255.74 | \$ - | Utilities - Water | \$ 5,750.00 | \$ 5,750.00 | \$ 5,750.00 | 44 |
| 45 | \$ - | \$ - | \$ 107,935.78 | Grant - American Rescue Plan Projects | \$ - | \$ - | \$ - | 45 |
| 46 | \$ 539,328.60 | \$ 571,143.93 | \$ 790,416.66 | TOTAL MATERIALS AND SERVICES | \$ 724,661.96 | \$ 868,750.00 | \$ 868,750.00 | 46 |
| 47 | CAPITAL OUTLAY | | | | | | | 47 |
| 48 | \$ - | \$ - | \$ 500.00 | Warehouse/Headworks/Fence | \$ - | \$ - | \$ - | 48 |
| 49 | \$ - | \$ 45,029.95 | \$ 5,000.00 | Office Equipment | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 49 |
| 50 | \$ - | \$ - | \$ 3,000.00 | Field Equipment | \$ - | \$ - | \$ - | 50 |
| 51 | \$ 14,818.82 | \$ 4,510.56 | \$ 40,000.00 | Water Meter Replacement | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 51 |
| 52 | \$ 14,818.82 | \$ 49,540.51 | \$ 48,500.00 | TOTAL CAPITAL OUTLAY | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 52 |
| 53 | TRANSFERS | | | | | | | 53 |
| 54 | \$ 100,000.00 | \$ 50,000.00 | \$ 100,000.00 | Transfer - to Water Reserve Fund | \$ - | \$ - | \$ - | 54 |
| 55 | \$ 20,000.00 | \$ - | \$ 20,000.00 | Transfer - to PW Major Equipment Reserve Fund | \$ - | \$ - | \$ - | 55 |
| 56 | \$ 120,000.00 | \$ 50,000.00 | \$ 120,000.00 | TOTAL TRANSFERS | \$ - | \$ - | \$ - | 56 |
| 57 | | | | | | | | 57 |
| 58 | \$ 23,999.00 | \$ 40,164.03 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 58 |
| 59 | \$ 1,010,058.85 | \$ 1,041,679.50 | \$ 1,379,935.78 | TOTAL WATER (OPERATING) EXPENDITURES | \$ 1,181,523.78 | \$ 1,325,611.82 | \$ 1,325,611.82 | 59 |

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 40



BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)

| | Historical Data | | | RESOURCES REQUIREMENT FOR: BUILDING DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ - | \$ - | \$ - | Beginning Fund Balance - Cash on Hand | \$ - | \$ - | \$ - | 1 |
| 2 | \$ - | \$ - | \$ - | Plan Review | \$ 45,000.00 | \$ 45,000.00 | \$ 45,000.00 | 2 |
| 3 | \$ - | \$ - | \$ - | Structural Permits | \$ 215,000.00 | \$ 215,000.00 | \$ 215,000.00 | 3 |
| 4 | \$ - | \$ - | \$ - | Plumbing Permits | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 4 |
| 5 | \$ - | \$ - | \$ - | Mechanical Permits | \$ 18,000.00 | \$ 18,000.00 | \$ 18,000.00 | 5 |
| 6 | \$ - | \$ - | \$ - | Technology Fee | \$ 5,250.18 | \$ 5,250.18 | \$ 5,250.18 | 6 |
| 7 | \$ - | \$ - | \$ - | Miscellaneous | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 7 |
| 8 | \$ - | \$ - | \$ - | TOTAL BUILDING RESOURCES | \$ 318,250.18 | \$ 318,250.18 | \$ 318,250.18 | 8 |
| 9 | | | | | | | | 9 |
| 10 | | | | | | | | 10 |
| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: BUILDING SUMMARY | Budget for Next Year 2023-2024 | | | |
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 15 | \$ - | \$ - | \$ - | PERSONNEL SERVICES | \$ 70,450.50 | \$ 70,450.50 | \$ 70,450.50 | 15 |
| 16 | \$ - | \$ - | \$ - | MATERIALS & SERVICES | \$ 247,799.68 | \$ 247,799.68 | \$ 247,799.68 | 16 |
| 17 | | | | | | | | 17 |
| 18 | \$ - | \$ - | \$ - | UNAPPROPRIATED ENDING FUND BALANCE | \$ - | \$ - | \$ - | 18 |
| 19 | \$ - | \$ - | \$ - | TOTAL BUILDING EXPENDITURES | \$ 318,250.18 | \$ 318,250.18 | \$ 318,250.18 | 19 |
| 20 | | | | | | | | 20 |
| 21 | TRUE | TRUE | TRUE | BUILDING BALANCED | TRUE | TRUE | TRUE | 21 |

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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ - | \$ - | \$ - | Salary - Building Assistant | \$ 39,134.00 | \$ 39,134.00 | \$ 39,134.00 | 2 |
| 3 | \$ - | \$ - | \$ - | Salary - Overtime | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 3 |
| 4 | \$ - | \$ - | \$ - | Benefit - Worker's Compensation | \$ 46.46 | \$ 46.46 | \$ 46.46 | 4 |
| 5 | \$ - | \$ - | \$ - | Benefit - Social Security | \$ 3,223.30 | \$ 3,223.30 | \$ 3,223.30 | 5 |
| 6 | \$ - | \$ - | \$ - | Benefit - PERS | \$ 7,676.75 | \$ 7,676.75 | \$ 7,676.75 | 6 |
| 7 | \$ - | \$ - | \$ - | Benefit - Unemployment Insurance | \$ 363.57 | \$ 363.57 | \$ 363.57 | 7 |
| 8 | \$ - | \$ - | \$ - | Benefit - Health/Life/Disability Insurance | \$ 16,989.71 | \$ 16,989.71 | \$ 16,989.71 | 8 |
| 9 | \$ - | \$ - | \$ - | Benefit - WBF Assessment | \$ 16.71 | \$ 16.71 | \$ 16.71 | 9 |
| 10 | \$ - | \$ - | \$ - | TOTAL PERSONNEL SERVICES | \$ 70,450.50 | \$ 70,450.50 | \$ 70,450.50 | 10 |
| 11 | 0.00 | 0.00 | 0.00 | Total Full-Time Equivalent (FTE) | 0.57 | 0.57 | 0.57 | 11 |
| 12 | MATERIALS AND SERVICES | | | | | | | 12 |
| 13 | \$ - | \$ - | \$ - | Consumable Supplies/Materials | \$ 7,000.00 | \$ 7,000.00 | \$ 7,000.00 | 13 |
| 14 | \$ - | \$ - | \$ - | Professional Development | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 14 |
| 15 | \$ - | \$ - | \$ - | Building Plan Review Purchased Service | \$ 22,500.00 | \$ 22,500.00 | \$ 22,500.00 | 15 |
| 16 | \$ - | \$ - | \$ - | Building Inspector Purchased Service | \$ 150,500.00 | \$ 150,500.00 | \$ 150,500.00 | 16 |
| 17 | \$ - | \$ - | \$ - | Plumbing Inspector Purchased Service | \$ 14,000.00 | \$ 14,000.00 | \$ 14,000.00 | 17 |
| 18 | \$ - | \$ - | \$ - | Mechanical Inspector Purchased Service | \$ 12,600.00 | \$ 12,600.00 | \$ 12,600.00 | 18 |
| 19 | \$ - | \$ - | \$ - | Short-Term Rental Inspections | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | 19 |
| 20 | \$ - | \$ - | \$ - | Technology - Software/Hardware | \$ 21,699.68 | \$ 21,699.68 | \$ 21,699.68 | 20 |
| 21 | \$ - | \$ - | \$ - | Dues & Fees | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 21 |
| 22 | \$ - | \$ - | \$ - | TOTAL MATERIALS AND SERVICES | \$ 247,799.68 | \$ 247,799.68 | \$ 247,799.68 | 22 |
| 23 | | | | | | | | 23 |
| 24 | \$ - | \$ - | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 24 |
| 25 | \$ - | \$ - | \$ - | TOTAL BUILDING EXPENDITURES | \$ 318,250.18 | \$ 318,250.18 | \$ 318,250.18 | 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 SUMMARY

SPECIAL FUND 45

STATE REVENUE SHARING



| | Historical Data | | | RESOURCES REQUIREMENT FOR: STATE REVENUE SHARING DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 58,461.38 | \$ 17,957.42 | \$ 14,365.00 | Beginning Fund Balance - Cash on Hand | \$ 12,750.00 | \$ 12,750.00 | \$ 12,750.00 | 1 |
| 2 | \$ 167.51 | \$ 58.22 | \$ 200.00 | Interest | \$ 100.00 | \$ 100.00 | \$ 100.00 | 2 |
| 3 | \$ 24,183.66 | \$ 33,234.12 | \$ 35,520.00 | State Apportionment | \$ 37,000.00 | \$ 37,000.00 | \$ 37,000.00 | 3 |
| 4 | \$ 82,812.55 | \$ 51,249.76 | \$ 50,085.00 | TOTAL STATE REVENUE SHARE RESOURCES | \$ 49,850.00 | \$ 49,850.00 | \$ 49,850.00 | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: STATE REVENUE SHARING SUMMARY | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | | 10 |
| 11 | \$ 48,577.22 | \$ 30,250.00 | \$ 40,300.00 | MATERIALS & SERVICES | \$ 42,000.00 | \$ 42,000.00 | \$ 42,000.00 | 11 |
| 12 | \$ 16,277.91 | \$ - | \$ - | CAPITAL OUTLAY | \$ - | \$ - | \$ - | 12 |
| 13 | | | | | | | | 13 |
| 14 | \$ 17,957.42 | \$ 20,999.76 | \$ 9,785.00 | UNAPPROPRIATED ENDING FUND BALANCE | \$ 7,850.00 | \$ 7,850.00 | \$ 7,850.00 | 14 |
| 15 | \$ 82,812.55 | \$ 51,249.76 | \$ 50,085.00 | TOTAL STATE REVENUE SHARE EXPENDITURES | \$ 49,850.00 | \$ 49,850.00 | \$ 49,850.00 | 15 |
| 16 | | | | | | | | 16 |
| 17 | TRUE | TRUE | TRUE | STATE REVENUE SHARING FUND BALANCED | TRUE | TRUE | TRUE | 17 |

EXPENDITURES DETAILS
SPECIAL FUND 45
STATE REVENUE SHARING



| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: STATE REVENUE SHARING DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | MATERIALS AND SERVICES | | | | | | | 1 |
| 2 | \$ 9,846.48 | \$ - | \$ - | Fire Station-Building Maintenance | \$ - | \$ - | \$ - | 2 |
| 3 | \$ 7,950.82 | \$ - | \$ - | CERT Team Material & Services | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 465.00 | \$ 250.00 | \$ 500.00 | Celebration & Materials & Services | \$ 500.00 | \$ 1,500.00 | \$ 1,500.00 | 4 |
| 5 | \$ 1,314.92 | \$ - | \$ 1,500.00 | Materials & Services | \$ 1,500.00 | \$ 500.00 | \$ 500.00 | 5 |
| 6 | \$ - | \$ - | \$ - | Grants - Local Organizations | \$ 40,000.00 | \$ - | \$ - | 6 |
| 7 | \$ 500.00 | \$ 500.00 | \$ - | Seaside Scholarships | \$ - | \$ - | \$ - | 7 |
| 8 | \$ 1,000.00 | \$ 1,000.00 | \$ 2,500.00 | Necanicum Watershed Council | \$ - | \$ 1,500.00 | \$ 1,500.00 | 8 |
| 9 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | North Coast Food Web | \$ - | \$ 3,000.00 | \$ 3,000.00 | 9 |
| 10 | \$ 3,000.00 | \$ 3,000.00 | \$ 5,000.00 | South County Food Bank | \$ - | \$ 5,000.00 | \$ 5,000.00 | 10 |
| 11 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | St. Vincent de Paul | \$ - | \$ 3,000.00 | \$ 3,000.00 | 11 |
| 12 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | Clatsop County Court Advocate Program (CASA) | \$ - | \$ 3,000.00 | \$ 3,000.00 | 12 |
| 13 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | Seaside Hall - The Little Yellow House | \$ - | \$ 2,000.00 | \$ 2,000.00 | 13 |
| 14 | \$ - | \$ - | \$ 3,000.00 | Mayors Emergency Grant | \$ - | \$ 500.00 | \$ 500.00 | 14 |
| 15 | \$ 3,000.00 | \$ 3,000.00 | \$ 5,000.00 | Helping Hands | \$ - | \$ 5,000.00 | \$ 5,000.00 | 15 |
| 16 | \$ 3,000.00 | \$ 3,000.00 | \$ - | The Harbor (aka Women's Resource Center) | \$ - | \$ 5,000.00 | \$ 5,000.00 | 16 |
| 17 | \$ 3,000.00 | \$ - | \$ 3,000.00 | Clatsop Economic Develop. Resource (CEDR) | \$ - | \$ 3,000.00 | \$ 3,000.00 | 17 |
| 18 | \$ - | \$ - | \$ 2,000.00 | North Coast Land Conservancy | \$ - | \$ 1,500.00 | \$ 1,500.00 | 18 |
| 19 | \$ 500.00 | \$ 500.00 | \$ 3,000.00 | Sunset Park & Rec Foundation | \$ - | \$ 1,500.00 | \$ 1,500.00 | 19 |
| 20 | \$ 1,000.00 | \$ 5,000.00 | \$ - | Trails End Arts Center | \$ - | \$ 2,000.00 | \$ 2,000.00 | 20 |
| 21 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,800.00 | CCA Regional Food Bank | \$ - | \$ 3,500.00 | \$ 3,500.00 | 21 |
| 22 | \$ 500.00 | \$ 500.00 | \$ 500.00 | Seaside Gearhart Airport Committee | \$ - | \$ 500.00 | \$ 500.00 | 22 |
| 23 | \$ 48,577.22 | \$ 30,250.00 | \$ 40,300.00 | TOTAL MATERIALS AND SERVICES | \$ 42,000.00 | \$ 42,000.00 | \$ 42,000.00 | 23 |
| 24 | CAPITAL OUTLAY | | | | | | | 24 |
| 25 | \$ 16,277.91 | \$ - | \$ - | Equipment | \$ - | \$ - | \$ - | 25 |
| 26 | \$ 16,277.91 | \$ - | \$ - | TOTAL CAPITAL OUTLAY | \$ - | \$ - | \$ - | 26 |
| 27 | | | | | | | | 27 |
| 28 | \$ 17,957.42 | \$ 20,999.76 | \$ 9,785.00 | Unappropriated Ending Fund Balance | \$ 7,850.00 | \$ 7,850.00 | \$ 7,850.00 | 28 |
| 29 | \$ 82,812.55 | \$ 51,249.76 | \$ 50,085.00 | TOTAL STATE REVENUE SHARING EXPENDITURES | \$ 49,850.00 | \$ 49,850.00 | \$ 49,850.00 | 29 |

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 60

STATE STREET



| | Historical Data | | | RESOURCES REQUIREMENT FOR: STATE STREET DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 194,123.32 | \$ 194,816.43 | \$ 269,000.00 | Beginning Fund Balance - Cash on Hand | \$ 290,000.00 | \$ 290,000.00 | \$ 290,000.00 | 1 |
| 2 | \$ 1,209.18 | \$ 1,159.97 | \$ 2,000.00 | Interest | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 | 2 |
| 3 | \$ 118,666.48 | \$ 136,633.63 | \$ 145,853.00 | State Highway Apportionment | \$ 148,384.00 | \$ 148,384.00 | \$ 148,384.00 | 3 |
| 4 | \$ - | \$ - | \$ 100,000.00 | Grant - 2022 Small City Allotment Program | \$ 100,000.00 | \$ 100,000.00 | \$ 100,000.00 | 4 |
| 5 | \$ 313,998.98 | \$ 332,610.03 | \$ 516,853.00 | TOTAL STATE STREET RESOURCES | \$ 542,884.00 | \$ 542,884.00 | \$ 542,884.00 | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: STATE STREET SHARING SUMMARY | Budget for Next Year 2023-2024 | | | |
| 9 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 10 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 11 | | | | | | | 11 | |
| 12 | \$ 34,204.38 | \$ 39,282.35 | \$ 64,260.47 | PERSONNEL SERVICES | \$ 120,436.50 | \$ 120,436.50 | \$ 120,436.50 | 12 |
| 13 | \$ 84,978.17 | \$ 48,553.71 | \$ 449,986.53 | MATERIALS & SERVICES | \$ 412,447.50 | \$ 412,447.50 | \$ 412,447.50 | 13 |
| 14 | \$ - | \$ - | \$ 2,606.00 | CAPITAL OUTLAY | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 14 |
| 15 | | | | | | | | 15 |
| 16 | \$ 194,816.43 | \$ 244,773.97 | \$ - | UNAPPROPRIATED ENDING FUND BALANCE | \$ - | \$ - | \$ - | 16 |
| 17 | \$ 313,998.98 | \$ 332,610.03 | \$ 516,853.00 | TOTAL STATE STREET EXPENDITURES | \$ 542,884.00 | \$ 542,884.00 | \$ 542,884.00 | 17 |
| 18 | | | | | | | | 18 |
| 19 | TRUE | TRUE | TRUE | STATE STREET FUND BALANCED | TRUE | TRUE | TRUE | 19 |

EXPENDITURES DETAILS

SPECIAL FUND 60

STATE STREET



| | Historical Data | | | EXPENDITURES REQUIREMENT FOR: STATE STREET DETAIL | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|---|---|---|--|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | PERSONNEL SERVICES | | | | | | | 1 |
| 2 | \$ 23,487.65 | \$ 25,372.65 | \$ 30,638.74 | Salary - Street Work Labor | \$ 60,703.00 | \$ 60,703.00 | \$ 60,703.00 | 2 |
| 3 | \$ 811.21 | \$ 300.30 | \$ 3,000.00 | Salary - Overtime Pay | \$ 3,000.00 | \$ 3,000.00 | \$ 3,000.00 | 3 |
| 4 | \$ - | \$ - | \$ 5,000.00 | Salary - Part time labor | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | 4 |
| 5 | \$ 2,000.00 | \$ 354.15 | \$ 874.30 | Benefit - Worker's Compensation | \$ 2,643.84 | \$ 2,643.84 | \$ 2,643.84 | 5 |
| 6 | \$ 1,857.10 | \$ 1,961.80 | \$ 2,955.86 | Benefit - Social Security | \$ 5,255.74 | \$ 5,255.74 | \$ 5,255.74 | 6 |
| 7 | \$ 2,032.62 | \$ 3,538.09 | \$ 4,342.76 | Benefit - PERS | \$ 11,606.60 | \$ 11,606.60 | \$ 11,606.60 | 7 |
| 8 | \$ 180.03 | \$ 215.06 | \$ 425.03 | Benefit - Unemployment Insurance | \$ 893.13 | \$ 893.13 | \$ 893.13 | 8 |
| 9 | \$ 3,826.79 | \$ 7,531.07 | \$ 17,002.46 | Benefit - Health/Life/Disability Insurance | \$ 31,296.83 | \$ 31,296.83 | \$ 31,296.83 | 9 |
| 10 | \$ 8.98 | \$ 9.23 | \$ 21.32 | Benefit - WBF Assessment | \$ 37.36 | \$ 37.36 | \$ 37.36 | 10 |
| 11 | \$ 34,204.38 | \$ 39,282.35 | \$ 64,260.47 | TOTAL PERSONNEL SERVICES | \$ 120,436.50 | \$ 120,436.50 | \$ 120,436.50 | 11 |
| 12 | 0.60 | 0.60 | 0.60 | Total Full-Time Equivalent (FTE) | 1.05 | 1.05 | 1.05 | 12 |
| 13 | MATERIALS AND SERVICES | | | | | | | 13 |
| 14 | \$ 62,982.84 | \$ 23,918.84 | \$ 324,954.71 | Materials & Services | \$ 178,447.50 | \$ 178,447.50 | \$ 178,447.50 | 14 |
| 15 | \$ 20,337.00 | \$ 12,592.90 | \$ 91,031.82 | Purchased Services | \$ 203,000.00 | \$ 203,000.00 | \$ 203,000.00 | 15 |
| 16 | \$ 1,658.33 | \$ 9,984.42 | \$ 11,000.00 | Vehicle Maintenance | \$ 11,000.00 | \$ 11,000.00 | \$ 11,000.00 | 16 |
| 17 | \$ - | \$ - | \$ 3,000.00 | Audit | \$ - | \$ - | \$ - | 17 |
| 18 | \$ - | \$ 2,057.55 | \$ 20,000.00 | Building Maintenance | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | 18 |
| 19 | \$ 84,978.17 | \$ 48,553.71 | \$ 449,986.53 | TOTAL MATERIALS AND SERVICES | \$ 412,447.50 | \$ 412,447.50 | \$ 412,447.50 | 19 |
| 20 | CAPITAL OUTLAY | | | | | | | 20 |
| 21 | \$ - | \$ - | \$ 2,606.00 | Equipment | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 21 |
| 22 | \$ - | \$ - | \$ 2,606.00 | TOTAL CAPITAL OUTLAY | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 22 |
| 23 | | | | | | | | 23 |
| 24 | \$ 194,816.43 | \$ 244,773.97 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 24 |
| 25 | \$ 313,998.98 | \$ 332,610.03 | \$ 516,853.00 | TOTAL STATE STREET EXPENDITURES | \$ 542,884.00 | \$ 542,884.00 | \$ 542,884.00 | 25 |

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 71

WATER RESERVE



| Line Item | Historical Data | | | RESOURCES REQUIREMENT FOR: WATER RESERVE DETAIL | Budget for Next Year 2023-2024 | | | Page |
|-----------|------------------------------------|-----------------------------------|--|---|---|---|---|------|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 1,274,602.42 | \$ 1,348,252.48 | \$ 1,471,000.00 | Beginning Fund Balance - Cash on Hand | \$ 1,290,000.00 | \$ 1,290,000.00 | \$ 1,290,000.00 | 1 |
| 2 | \$ 9,650.06 | \$ 7,083.28 | \$ 7,500.00 | Interest | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | 2 |
| 3 | \$ 100,000.00 | \$ 50,000.00 | \$ 100,000.00 | Transfer - from Water (Operating) Fund | \$ - | \$ - | \$ - | 3 |
| 4 | \$ - | \$ - | \$ 4,000.00 | Transfer - from Water Improve Const Fund | \$ - | \$ - | \$ - | 4 |
| 5 | \$ 1,384,252.48 | \$ 1,405,335.76 | \$ 1,582,500.00 | TOTAL WATER RESERVE RESOURCES | \$ 1,305,000.00 | \$ 1,305,000.00 | \$ 1,305,000.00 | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: WATER RESERVE DETAIL | Budget for Next Year 2023-2024 | | | 8 |
| 9 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | 9 |
| 10 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | 10 |
| 11 | | | | | | | 11 | |
| 12 | MATERIALS AND SERVICES | | | | | | | 12 |
| 13 | \$ - | \$ - | \$ - | Materials & Services | \$ 200,000.00 | \$ 200,000.00 | \$ 200,000.00 | 13 |
| 14 | \$ - | \$ - | \$ - | TOTAL MATERIALS AND SERVICES | \$ 200,000.00 | \$ 200,000.00 | \$ 200,000.00 | 14 |
| 15 | CAPITAL OUTLAY | | | | | | | 15 |
| 16 | \$ 36,000.00 | \$ 37,765.89 | \$ 1,582,500.00 | Improving Water System | \$ 799,446.72 | \$ 655,358.68 | \$ 655,358.68 | 16 |
| 17 | \$ - | \$ - | \$ - | Grant - CSLFRF/American Rescue Plan Projects | \$ 107,935.78 | \$ 107,935.78 | \$ 107,935.78 | 17 |
| 18 | \$ 36,000.00 | \$ 37,765.89 | \$ 1,582,500.00 | TOTAL CAPITAL OUTLAY | \$ 907,382.50 | \$ 763,294.46 | \$ 763,294.46 | 18 |
| 19 | TRANSFERS | | | | | | | 19 |
| 20 | \$ - | \$ - | \$ - | Transfer - to Water (Operating) Fund | \$ 197,617.50 | \$ 341,705.54 | \$ 341,705.54 | 20 |
| 21 | \$ - | \$ - | \$ - | TOTAL TRANSFERS | \$ 197,617.50 | \$ 341,705.54 | \$ 341,705.54 | 21 |
| 22 | | | | | | | | 22 |
| 23 | \$ 1,348,252.48 | \$ 1,367,569.87 | | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 23 |
| 24 | \$ 1,384,252.48 | \$ 1,405,335.76 | \$ 1,582,500.00 | TOTAL WATER RESERVE EXPENDITURES | \$ 1,305,000.00 | \$ 1,305,000.00 | \$ 1,305,000.00 | 24 |
| 25 | | | | | | | | 25 |
| 26 | TRUE | TRUE | TRUE | WATER RESERVE FUND BALANCED | TRUE | TRUE | TRUE | 26 |

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



| Line Item | Historical Data | | | RESOURCES REQUIREMENT FOR: POLICE CAR RESERVE DETAIL | Budget for Next Year 2023-2024 | | | |
|-----------|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 56,935.38 | \$ 67,359.71 | \$ 82,632.45 | Beginning Fund Balance - Cash on Hand | \$ 43,489.64 | \$ 43,489.64 | \$ 43,489.64 | 1 |
| 2 | \$ 424.33 | \$ 367.35 | \$ 350.00 | Interest | \$ 285.00 | \$ 285.00 | \$ 285.00 | 2 |
| 3 | \$ 10,000.00 | \$ 15,000.00 | \$ 15,000.00 | Transfer - from General Fund | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 67,359.71 | \$ 82,727.06 | \$ 97,982.45 | TOTAL POLICE CAR RESERVE RESOURCES | \$ 43,774.64 | \$ 43,774.64 | \$ 43,774.64 | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: POLICE CAR RESERVE DETAIL | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | 10 | |
| 11 | CAPITAL OUTLAY | | | | | | | |
| 12 | \$ - | \$ - | \$ 97,982.45 | Police Car Replacement | \$ 43,774.64 | \$ 43,774.64 | \$ 43,774.64 | 12 |
| 13 | \$ - | \$ - | \$ 97,982.45 | TOTAL CAPITAL OUTLAY | \$ 43,774.64 | \$ 43,774.64 | \$ 43,774.64 | 13 |
| 14 | | | | | | | | 14 |
| 15 | \$ 67,359.71 | \$ 82,727.06 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 15 |
| 16 | \$ 67,359.71 | \$ 82,727.06 | \$ 97,982.45 | TOTAL POLICE CAR RESERVE EXPENDITURES | \$ 43,774.64 | \$ 43,774.64 | \$ 43,774.64 | 16 |
| 17 | | | | | | | | 17 |
| 18 | TRUE | TRUE | TRUE | POLICE CAR RESERVE FUND BALANCED | TRUE | TRUE | TRUE | 18 |

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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 215,359.27 | \$ 242,198.46 | \$ 303,000.00 | Beginning Fund Balance - Cash on Hand | \$ 368,197.84 | \$ 368,197.84 | \$ 368,197.84 | 1 |
| 2 | \$ 1,286.57 | \$ 1,325.30 | \$ 1,500.00 | Interest | \$ 4,750.00 | \$ 4,750.00 | \$ 4,750.00 | 2 |
| 3 | \$ 30,000.00 | \$ 60,000.00 | \$ 60,000.00 | Transfer - from General Fund | \$ 60,000.00 | \$ 60,000.00 | \$ 60,000.00 | 3 |
| 4 | \$ 246,645.84 | \$ 303,523.76 | \$ 364,500.00 | TOTAL FIRE APPARATUS/EQUIP RESOURCES | \$ 432,947.84 | \$ 432,947.84 | \$ 432,947.84 | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: FIRE APPARATUS AND EQUIPMENT RESERVE DETAIL | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | 10 | |
| 11 | CAPITAL OUTLAY | | | | | | | 11 |
| 12 | \$ 4,447.38 | \$ - | \$ 364,500.00 | Equipment | \$ 432,947.84 | \$ 432,947.84 | \$ 432,947.84 | 12 |
| 13 | \$ 4,447.38 | \$ - | \$ 364,500.00 | TOTAL CAPITAL OUTLAY | \$ 432,947.84 | \$ 432,947.84 | \$ 432,947.84 | 13 |
| 14 | | | | | | | | 14 |
| 15 | \$ 242,198.46 | \$ 303,523.76 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 15 |
| 16 | \$ 246,645.84 | \$ 303,523.76 | \$ 364,500.00 | TOTAL FIRE APPARATUS/EQUIP EXPENDITURES | \$ 432,947.84 | \$ 432,947.84 | \$ 432,947.84 | 16 |
| 17 | | | | | | | | 17 |
| 18 | TRUE | TRUE | TRUE | FIRE APPARATUS/EQUIP FUND BALANCED | TRUE | TRUE | TRUE | 18 |

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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 46,845.20 | \$ 65,464.63 | \$ 67,000.00 | Beginning Fund Balance - Cash on Hand | \$ 101,387.57 | \$ 101,387.57 | \$ 101,387.57 | 1 |
| 2 | \$ 339.15 | \$ 295.41 | \$ 350.00 | Interest | \$ 710.00 | \$ 710.00 | \$ 710.00 | 2 |
| 3 | \$ 1,574.00 | \$ 1,012.00 | \$ 2,000.00 | Barrel Purchase/Annual Fee | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 3 |
| 4 | \$ 40,536.18 | \$ 20,584.10 | \$ 50,000.00 | Grant - Hazard Mitigation Grant | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | 4 |
| 5 | \$ 10,000.00 | \$ 30,000.00 | \$ 30,000.00 | Transfer - from General Fund | \$ - | \$ - | \$ - | 5 |
| 6 | \$ 99,294.53 | \$ 117,356.14 | \$ 149,350.00 | TOTAL HAZARDOUS MITIGATION RESOURCES | \$ 154,097.57 | \$ 154,097.57 | \$ 154,097.57 | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: HAZARDOUS MITIGATION DETAIL | Budget for Next Year 2023-2024 | | | 9 |
| 10 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | 10 |
| 11 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | 11 |
| 12 | | | | | | | 12 | |
| 13 | MATERIALS AND SERVICES | | | | | | | 13 |
| 14 | \$ 33,829.90 | \$ 42,411.54 | \$ 99,350.00 | Materials & Services | \$ 102,048.78 | \$ 102,048.78 | \$ 102,048.78 | 14 |
| 15 | \$ 33,829.90 | \$ 42,411.54 | \$ 99,350.00 | TOTAL MATERIALS AND SERVICES | \$ 102,048.78 | \$ 102,048.78 | \$ 102,048.78 | 15 |
| 16 | CAPITAL OUTLAY | | | | | | | 16 |
| 17 | \$ - | \$ - | \$ 50,000.00 | Equipment | \$ 52,048.79 | \$ 52,048.79 | \$ 52,048.79 | 17 |
| 18 | \$ - | \$ - | \$ 50,000.00 | TOTAL CAPITAL OUTLAY | \$ 52,048.79 | \$ 52,048.79 | \$ 52,048.79 | 18 |
| 19 | | | | | | | | 19 |
| 20 | \$ 65,464.63 | \$ 74,944.60 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 20 |
| 21 | \$ 99,294.53 | \$ 117,356.14 | \$ 149,350.00 | TOTAL HAZARDOUS MITIGATION EXPENDITURES | \$ 154,097.57 | \$ 154,097.57 | \$ 154,097.57 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 89,771.38 | \$ 110,653.30 | \$ 105,000.00 | Beginning Fund Balance - Cash on Hand | \$ 77,280.00 | \$ 77,280.00 | \$ 77,280.00 | 1 |
| 2 | \$ 881.92 | \$ 513.53 | \$ 1,000.00 | Interest | \$ 770.00 | \$ 770.00 | \$ 770.00 | 2 |
| 3 | \$ 20,000.00 | \$ - | \$ 20,000.00 | Transfer - from Water (Operating) Funds | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 110,653.30 | \$ 111,166.83 | \$ 126,000.00 | TOTAL PW MAJOR EQUIP RESERVE RESOURCES | \$ 78,050.00 | \$ 78,050.00 | \$ 78,050.00 | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: PUBLIC WORKS MAJOR EQUIPMENT RESERVE DETAIL | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | 10 | |
| 11 | MATERIALS AND SERVICES | | | | | | | 11 |
| 12 | \$ - | \$ - | \$ - | Materials & Services | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 12 |
| 13 | \$ - | \$ - | \$ - | TOTAL MATERIALS AND SERVICES | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | 13 |
| 14 | CAPITAL OUTLAY | | | | | | | 14 |
| 15 | \$ - | \$ 36,263.17 | \$ 126,000.00 | Equipment | \$ 68,050.00 | \$ 68,050.00 | \$ 68,050.00 | 15 |
| 16 | \$ - | \$ 36,263.17 | \$ 126,000.00 | TOTAL CAPITAL OUTLAY | \$ 68,050.00 | \$ 68,050.00 | \$ 68,050.00 | 16 |
| 17 | | | | | | | | 17 |
| 18 | \$ 110,653.30 | \$ 74,903.66 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 18 |
| 19 | \$ 110,653.30 | \$ 111,166.83 | \$ 126,000.00 | TOTAL PW MAJOR EQUIP RESERVE EXPENDITURES | \$ 78,050.00 | \$ 78,050.00 | \$ 78,050.00 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|---|----|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 127,845.80 | \$ 138,177.45 | \$ 178,518.00 | Beginning Fund Balance - Cash on Hand | \$ 173,250.00 | \$ 173,250.00 | \$ 173,250.00 | 1 |
| 2 | \$ 1,298.65 | \$ 598.07 | \$ 1,500.00 | Interest | \$ 1,725.00 | \$ 1,725.00 | \$ 1,725.00 | 2 |
| 3 | \$ 10,000.00 | \$ 100,000.00 | \$ 100,000.00 | Transfer - from General Fund | \$ - | \$ - | \$ - | 3 |
| 4 | \$ 139,144.45 | \$ 238,775.52 | \$ 280,018.00 | TOTAL BUILDING RESERVE RESOURCES | \$ 174,975.00 | \$ 174,975.00 | \$ 174,975.00 | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: BUILDING RESERVE DETAIL | Budget for Next Year 2023-2024 | | | |
| 8 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Approved by Governing Body Year 2023-2024 | |
| 9 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 10 | | | | | | | 10 | |
| 11 | MATERIALS AND SERVICES | | | | | | | |
| 12 | \$ - | \$ - | \$ - | Materials & Services | \$ 87,487.50 | \$ 87,487.50 | \$ 87,487.50 | 12 |
| 13 | \$ - | \$ - | \$ - | TOTAL MATERIALS AND SERVICES | \$ 87,487.50 | \$ 87,487.50 | \$ 87,487.50 | 13 |
| 14 | CAPITAL OUTLAY | | | | | | | |
| 15 | \$ - | \$ - | \$ 280,018.00 | Building Expense | \$ 87,487.50 | \$ 87,487.50 | \$ 87,487.50 | 15 |
| 16 | \$ 967.00 | \$ 64,669.75 | \$ - | Fire/Police Relocation Project | \$ - | \$ - | \$ - | 16 |
| 17 | \$ 967.00 | \$ 64,669.75 | \$ 280,018.00 | TOTAL CAPITAL OUTLAY | \$ 87,487.50 | \$ 87,487.50 | \$ 87,487.50 | 17 |
| 18 | | | | | | | | 18 |
| 19 | \$ 138,177.45 | \$ 174,105.77 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 19 |
| 20 | \$ 139,144.45 | \$ 238,775.52 | \$ 280,018.00 | TOTAL BUILDING RESERVE EXPENDITURES | \$ 174,975.00 | \$ 174,975.00 | \$ 174,975.00 | 20 |
| 21 | | | | | | | | 21 |
| 22 | TRUE | TRUE | TRUE | BUILDING RESERVE FUND BALANCED | TRUE | TRUE | TRUE | 22 |

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



| Line Item | Historical Data | | | RESOURCES REQUIREMENT FOR: GEARHART ROAD DISTRICT DETAIL | Budget for Next Year 2023-2024 | | | Line Item |
|-----------|------------------------------------|-----------------------------------|--|--|---|---|--|-----------|
| | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | \$ 167,488.25 | \$ 202,960.78 | \$ 173,652.00 | Beginning Fund Balance - Cash on Hand | \$ 235,000.00 | \$ 235,000.00 | \$ 235,000.00 | 1 |
| 2 | \$ 34,845.03 | \$ 36,333.08 | \$ 38,000.00 | Property Tax* - Current | \$ 39,818.00 | \$ 39,818.00 | \$ 39,818.00 | 2 |
| 3 | \$ 1,802.87 | \$ 1,239.57 | \$ 1,950.00 | Property Tax - Prior | \$ 1,950.00 | \$ 1,950.00 | \$ 1,950.00 | 3 |
| 4 | \$ - | \$ 61.38 | \$ - | County Land Sales | \$ - | \$ - | \$ - | 4 |
| 5 | \$ - | \$ 18.01 | \$ 100.00 | HERTS | \$ 100.00 | \$ 100.00 | \$ 100.00 | 5 |
| 6 | \$ 1,362.03 | \$ 976.27 | \$ 1,400.00 | Interest | \$ 3,300.00 | \$ 3,300.00 | \$ 3,300.00 | 6 |
| 7 | \$ - | \$ 12,695.61 | \$ 12,304.39 | Grant - CSLFRF/American Rescue Plan | \$ - | \$ - | \$ - | 7 |
| 8 | \$ 205,498.18 | \$ 254,284.70 | \$ 227,406.39 | TOTAL ROAD DISTRICT RESOURCES | \$ 280,168.00 | \$ 280,168.00 | \$ 280,168.00 | 8 |
| 9 | | | | | | | | 9 |
| 10 | | | | | | | | 10 |
| 11 | Historical Data | | | EXPENDITURE REQUIREMENT FOR: GEARHART ROAD DISTRICT DETAIL | Budget for Next Year 2023-2024 | | | 11 |
| 12 | Actual | | Adopted Budget this Year 2022-2023 | | Proposed by City Staff Year 2023-2024 | Approved by Budget Committee Year 2023-2024 | Adopted by Governing Body Year 2023-2024 | |
| 13 | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 14 | | | | | | | 14 | |
| 15 | MATERIALS AND SERVICES | | | | | | | 15 |
| 16 | \$ - | \$ 80.00 | \$ 540.00 | Audit | \$ 100.00 | \$ 100.00 | \$ 100.00 | 16 |
| 17 | \$ - | \$ - | \$ 50,000.00 | Supplies and Materials | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | 17 |
| 18 | \$ 302.40 | \$ 474.25 | \$ 450.00 | Printing & Advertising | \$ 500.00 | \$ 500.00 | \$ 500.00 | 18 |
| 19 | \$ - | \$ - | \$ 25,000.00 | Grant - CSLFRF/American Rescue Plan Projects | \$ 25,000.00 | \$ 25,000.00 | \$ 25,000.00 | 19 |
| 20 | \$ 302.40 | \$ 554.25 | \$ 75,990.00 | TOTAL MATERIALS AND SERVICES | \$ 75,600.00 | \$ 75,600.00 | \$ 75,600.00 | 20 |
| 21 | CAPITAL OUTLAY | | | | | | | 21 |
| 22 | \$ 2,235.00 | \$ 73,650.00 | \$ 151,416.39 | General Maintenance, Repair | \$ 204,568.00 | \$ 204,568.00 | \$ 204,568.00 | 22 |
| 23 | \$ 2,235.00 | \$ 73,650.00 | \$ 151,416.39 | TOTAL CAPITAL OUTLAY | \$ 204,568.00 | \$ 204,568.00 | \$ 204,568.00 | 23 |
| 24 | | | | | | | | 24 |
| 25 | \$ 202,960.78 | \$ 180,080.45 | \$ - | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ - | 25 |
| 26 | \$ 205,498.18 | \$ 254,284.70 | \$ 227,406.39 | TOTAL ROAD DISTRICT EXPENDITURES | \$ 280,168.00 | \$ 280,168.00 | \$ 280,168.00 | 26 |
| 27 | | | | | | | | 27 |
| 28 | TRUE | TRUE | TRUE | GEARHART ROAD FUND BALANCED | TRUE | TRUE | TRUE | 28 |

*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



DISTRIBUTION OF ANNUALIZED SALARY

| | Salary | FTE | Fund | | | | | | | | | | |
|-------------------------------------|-----------------|-------|---------|--------|------|-------|----------|------------|---------|----------|--------|------|------|
| | | | General | | | | | Enterprise | Special | | | | |
| | | | Admin | Police | Fire | Court | Planning | Parks | Water | Building | Street | | |
| City Administrator | \$ 107,869.00 | 1.00 | 1.00 | | | | | | | | | | |
| Treasurer/Water Clerk | \$ 71,394.00 | 1.00 | 0.55 | | | | | | | 0.45 | | | |
| Administrative Assistant | \$ 70,144.00 | 1.00 | 1.00 | | | | | | | | | | |
| Building, Court, Planning Assistant | \$ 68,656.00 | 1.00 | | | | 0.11 | 0.32 | | | | | 0.57 | |
| Chief of Police | \$ 106,000.00 | 1.00 | | 1.00 | | | | | | | | | |
| Police Officers | \$ 156,657.00 | 2.00 | | 2.00 | | | | | | | | | |
| Fire Chief | \$ 93,296.00 | 1.00 | | | 1.00 | | | | | | | | |
| Division Chief Training/Operations | \$ 67,586.00 | 1.00 | | | 1.00 | | | | | | | | |
| Public Works Director | \$ 98,049.00 | 1.00 | | | | | | | | 1.00 | | | |
| Public Works Labor | \$ 178,437.00 | 3.00 | | | | | | | | 0.30 | | | 1.05 |
| | \$ 1,018,088.00 | 13.00 | 2.55 | 3.00 | 2.00 | 0.11 | 0.32 | | 0.30 | 3.10 | | 0.57 | 1.05 |

SALARY SCHEDULES

| COLA 1.087 | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 |
|-------------------------------------|-----------|-----------|-----------|-----------|------------|------------|------------|
| City Administrator | \$ 80,494 | \$ 84,518 | \$ 88,744 | \$ 93,182 | \$ 97,841 | \$ 102,733 | \$ 107,869 |
| Treasurer/Water Clerk | \$ 64,135 | \$ 67,342 | \$ 70,709 | \$ 74,245 | \$ 77,957 | \$ 81,855 | \$ 85,948 |
| Administrative Assistant | \$ 55,359 | \$ 58,127 | \$ 61,033 | \$ 64,084 | \$ 67,289 | \$ 70,653 | \$ 74,186 |
| Building, Court, Planning Assistant | \$ 63,312 | \$ 66,478 | \$ 69,802 | \$ 73,292 | \$ 76,957 | \$ 80,804 | \$ 84,845 |
| Chief of Police | \$ 79,099 | \$ 83,054 | \$ 87,206 | \$ 91,567 | \$ 96,145 | \$ 100,952 | \$ 106,000 |
| Police Officer - Sergeant | \$ 67,044 | \$ 70,396 | \$ 73,916 | \$ 77,611 | \$ 81,492 | \$ 85,567 | \$ 89,845 |
| Police Officer | \$ 63,312 | \$ 66,478 | \$ 69,802 | \$ 73,292 | \$ 76,957 | \$ 80,804 | \$ 84,845 |
| Fire Chief | \$ 86,335 | \$ 90,652 | \$ 95,184 | \$ 99,944 | \$ 104,941 | \$ 110,188 | \$ 115,697 |
| Division Chief Training/Operations | \$ 63,312 | \$ 66,478 | \$ 69,802 | \$ 73,292 | \$ 76,957 | \$ 80,804 | \$ 84,845 |
| Public Works Director | \$ 73,165 | \$ 76,824 | \$ 80,665 | \$ 84,698 | \$ 88,933 | \$ 93,380 | \$ 98,049 |
| Public Works Labor III | \$ 51,337 | \$ 53,903 | \$ 56,599 | \$ 59,428 | \$ 62,400 | \$ 65,520 | \$ 68,796 |
| Public Works Labor II | \$ 46,644 | \$ 48,976 | \$ 51,425 | \$ 53,996 | \$ 56,696 | \$ 59,531 | \$ 62,507 |
| Public Works Labor I | \$ 33,073 | \$ 34,726 | \$ 36,463 | \$ 38,286 | \$ 40,200 | \$ 42,210 | \$ 44,321 |

CERTIFICATION/MERIT INCREASE

| | 2022-2023 | 2023-2024 |
|--|------------|------------|
| Public Works Labor - Licencing/Certificate | \$5,000.00 | \$5,000.00 |
| Public Works Labor - Licencing/Certificate | \$5,000.00 | \$0.00 |
| Police Officers - Merit | \$3,500.00 | \$0.00 |

As per the Employee Handbook: A salary schedule will be established for each job. The schedule will include minimum and maximum salary for each job with seven (7) steps. Employees will receive step increases on the anniversary of their date of hire. Employees who attain 10, 15, 20 years of service or additional 5-year increments shall be eligible for a merit increase after evaluation in addition to annual COLA adjustment.



RESOURCES AND EXPENDITURES SUMMARY

| | 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | |
|---|-----------------|-----------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | | Actual | | Adopted | | Adopted | |
| | Resources | Expenditures | Resources | Expenditures | Resources | Expenditures | Resources | Expenditures |
| General Fund | \$ 2,461,281.27 | \$ 2,461,281.27 | \$ 2,775,562.00 | \$ 2,775,562.00 | \$ 2,897,005.13 | \$ 2,897,005.13 | \$ 2,992,179.46 | \$ 2,992,179.46 |
| Debt Service Fund | \$ 837,773.86 | \$ 837,773.86 | \$ 3,449,134.68 | \$ 3,449,134.68 | \$ 821,843.74 | \$ 821,843.74 | \$ 763,825.00 | \$ 763,825.00 |
| Water Improvement Construction Fund | \$ 3,934.49 | \$ 3,934.49 | \$ 3,955.29 | \$ 3,955.29 | \$ 4,000.00 | \$ 4,000.00 | \$ - | \$ - |
| Water (Operating) Fund | \$ 1,010,058.85 | \$ 1,010,058.85 | \$ 1,041,679.50 | \$ 1,041,679.50 | \$ 1,379,935.78 | \$ 1,379,935.78 | \$ 1,325,611.82 | \$ 1,325,611.82 |
| Building (Structural, Mechanical, Plumbing) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 318,250.18 | \$ 318,250.18 |
| State Revenue Share | \$ 82,812.55 | \$ 82,812.55 | \$ 51,249.76 | \$ 51,249.76 | \$ 50,085.00 | \$ 50,085.00 | \$ 49,850.00 | \$ 49,850.00 |
| State Street Fund | \$ 313,998.98 | \$ 313,998.98 | \$ 332,610.03 | \$ 332,610.03 | \$ 516,853.00 | \$ 516,853.00 | \$ 542,884.00 | \$ 542,884.00 |
| Water Reserve Fund Fund | \$ 1,384,252.48 | \$ 1,384,252.48 | \$ 1,405,335.76 | \$ 1,405,335.76 | \$ 1,582,500.00 | \$ 1,582,500.00 | \$ 1,305,000.00 | \$ 1,305,000.00 |
| Police Care Reserve Fund | \$ 67,359.71 | \$ 67,359.71 | \$ 82,727.06 | \$ 82,727.06 | \$ 97,982.45 | \$ 97,982.45 | \$ 43,774.64 | \$ 43,774.64 |
| Fire Apparatus Reserve Fund | \$ 246,645.84 | \$ 246,645.84 | \$ 303,523.76 | \$ 303,523.76 | \$ 364,500.00 | \$ 364,500.00 | \$ 432,947.84 | \$ 432,947.84 |
| Hazard Mitigation Fund | \$ 99,294.53 | \$ 99,294.53 | \$ 117,356.14 | \$ 117,356.14 | \$ 149,350.00 | \$ 149,350.00 | \$ 154,097.57 | \$ 154,097.57 |
| Public Works Equipment Reserve Fund | \$ 110,653.30 | \$ 110,653.30 | \$ 111,166.83 | \$ 111,166.83 | \$ 126,000.00 | \$ 126,000.00 | \$ 78,050.00 | \$ 78,050.00 |
| Building Reserve Fund | \$ 139,144.45 | \$ 139,144.45 | \$ 238,775.52 | \$ 238,775.52 | \$ 280,018.00 | \$ 280,018.00 | \$ 174,975.00 | \$ 174,975.00 |
| City of Gearhart Budget | \$ 6,757,210.31 | \$ 6,757,210.31 | \$ 9,913,076.33 | \$ 9,913,076.33 | \$ 8,270,073.10 | \$ 8,270,073.10 | \$ 8,181,445.51 | \$ 8,181,445.51 |
| Road District Fund | \$ 205,498.18 | \$ 205,498.18 | \$ 254,284.70 | \$ 254,284.70 | \$ 227,406.39 | \$ 227,406.39 | \$ 280,168.00 | \$ 280,168.00 |
| Total of City Budget and Road District | \$ 6,962,708.49 | \$ 6,962,708.49 | \$ 10,167,361.03 | \$ 10,167,361.03 | \$ 8,497,479.49 | \$ 8,497,479.49 | \$ 8,461,613.51 | \$ 8,461,613.51 |
| Balanced | | \$0.00 | | \$0.00 | | \$0.00 | | \$0.00 |

| | 2023-2024 | | | | | | | Resources |
|---|--|-----------------|-----------------|---------------|--------------------|--------------|--------------------|-----------------|
| | Adopted | | | | | | | |
| | Expenditures by Fund and Organizational Unit | | | | | | Total Expenditures | |
| Personnel Services | Materials & Services | Capital Outlay | Other | Transfers | Unappropriated EFB | | | |
| General Fund | \$ 1,440,440.42 | \$ 1,194,239.04 | \$ 297,500.00 | \$ - | \$ 60,000.00 | \$ - | \$ 2,992,179.46 | \$ 2,992,179.46 |
| Debt Service Fund | \$ - | \$ - | \$ - | \$ 725,350.00 | \$ - | \$ 38,475.00 | \$ 763,825.00 | \$ 763,825.00 |
| Water Improvement Construction Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water (Operating) Fund | \$ 431,861.82 | \$ 868,750.00 | \$ 25,000.00 | \$ - | \$ - | \$ - | \$ 1,325,611.82 | \$ 1,325,611.82 |
| Building (Structural, Mechanical, Plumbing) | \$ 70,450.50 | \$ 247,799.68 | \$ - | \$ - | \$ - | \$ - | \$ 318,250.18 | \$ 318,250.18 |
| State Revenue Share | \$ - | \$ 42,000.00 | \$ - | \$ - | \$ - | \$ 7,850.00 | \$ 49,850.00 | \$ 49,850.00 |
| State Street Fund | \$ 120,436.50 | \$ 412,447.50 | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ 542,884.00 | \$ 542,884.00 |
| Water Reserve Fund Fund | \$ - | \$ 200,000.00 | \$ 763,294.46 | \$ - | \$ 341,705.54 | \$ - | \$ 1,305,000.00 | \$ 1,305,000.00 |
| Police Care Reserve Fund | \$ - | \$ - | \$ 43,774.64 | \$ - | \$ - | \$ - | \$ 43,774.64 | \$ 43,774.64 |
| Fire Apparatus Reserve Fund | \$ - | \$ - | \$ 432,947.84 | \$ - | \$ - | \$ - | \$ 432,947.84 | \$ 432,947.84 |
| Hazard Mitigation Fund | \$ - | \$ 102,048.78 | \$ 52,048.79 | \$ - | \$ - | \$ - | \$ 154,097.57 | \$ 154,097.57 |
| Public Works Equipment Reserve Fund | \$ - | \$ 10,000.00 | \$ 68,050.00 | \$ - | \$ - | \$ - | \$ 78,050.00 | \$ 78,050.00 |
| Building Reserve Fund | \$ - | \$ 87,487.50 | \$ 87,487.50 | \$ - | \$ - | \$ - | \$ 174,975.00 | \$ 174,975.00 |
| City of Gearhart Budget | \$ 2,063,189.24 | \$ 3,164,772.50 | \$ 1,780,103.23 | \$ 725,350.00 | \$ 401,705.54 | \$ 46,325.00 | \$ 8,181,445.51 | \$ 8,181,445.51 |
| Road District Fund | \$ - | \$ 75,600.00 | \$ 204,568.00 | \$ - | \$ - | \$ - | \$ 280,168.00 | \$ 280,168.00 |
| Total of City Budget and Road District | \$ 2,063,189.24 | \$ 3,240,372.50 | \$ 1,984,671.23 | \$ 725,350.00 | \$ 401,705.54 | \$ 46,325.00 | \$ 8,461,613.51 | \$ 8,461,613.51 |

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, 2023 to June 30, 2024, 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 18, 2023 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 Thursday, May 4, 2023 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 18, 2023 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: March 21, 2023 and April 11, 2023



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, 2023 to June 30, 2024, 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 18, 2023 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 for the Gearhart Road District 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 Thursday, May 4, 2023 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).

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Publish: March 21, 2023 and April 11, 2023

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

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

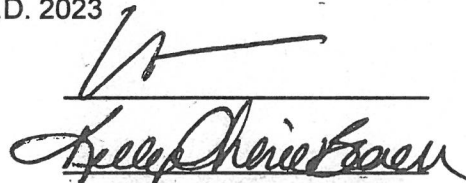
I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB9154 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 2 successive and consecutive issues in the following issues:

3/21/23, 4/11/23

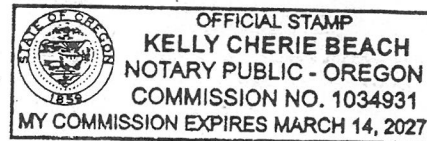
Subscribed and sworn to before me on this 11th day of April, A.D. 2023


Notary Public of Oregon

Add: 368800

PO:

Tagline: AB9154 Budget Committee Hearing



AB9154
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, 2023 to June 30, 2024, 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 18, 2023 at 6:00 pm.

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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 Thursday, May 4, 2023 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 18, 2023 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.

Published: Daily Astorian March 21 and April 11, 2023

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

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

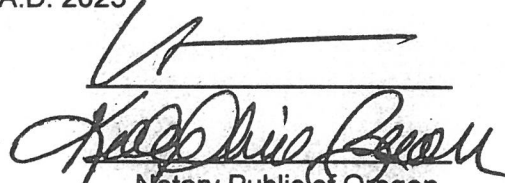
I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB9155 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 2 successive and consecutive issues in the following issues:

3/21/23, 4/11/23

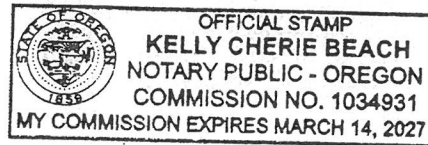
Subscribed and sworn to before me on this 11th day of April, A.D. 2023


Notary Public of Oregon

Add: 368801

PO:

Tagline: AB9155 Road District Hearing



AB9155
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, 2023 to June 30, 2024, 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 18, 2023 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 for the Gearhart Road District 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 Thursday, May 4, 2023 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).

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Published: Daily Astorian March 21 and April 11, 2023

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

THANK YOU KEVIN W NOW IN PDF FORMAT FOR PUBLICATION 3X5 6 IN SIZE -K B

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:

5/20/23

Subscribed and sworn to before me on this 20th day of May, A.D. 2023

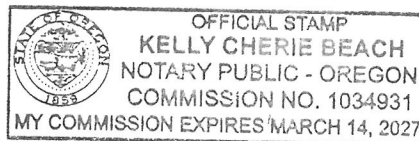


Kelly Cherie Beach
Notary Public of Oregon

Add: 379534

PO:

Tagline: AB9293 Notice of Budget Hearing 1 of 2



AB9293

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Gearhart City Council will be held on June 7, 2023 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, 2023 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 2021-2022 | Adopted Budget This Year 2022-2023 | Approved Budget Next Year 2023-2024 |
|--|----------------------------|---------------------------------------|--|
| 1. Beginning Fund Balance/Net Working Capital | \$ 202,961 | \$ 173,652 | \$ 235,000 |
| 2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | \$ - | \$ - | \$ - |
| 3. Federal, State & all Other Grants, Gifts, Allocations & Donations | \$ 12,696 | \$ 12,304 | \$ - |
| 4. Revenue from Bonds & Other Debt | \$ - | \$ - | \$ - |
| 5. Interfund Transfers / Internal Service Reimbursements | \$ - | \$ - | \$ - |
| 6. All Other Resources Except Current Year Property Taxes | \$ 2,295 | \$ 3,450 | \$ 5,350 |
| 7. Current Year Property Taxes Estimated to be Received | \$ 36,333 | \$ 38,000 | \$ 39,818 |
| 8. Total Resources - add lines 1 through 7 | \$ 254,285 | \$ 227,406 | \$ 280,168 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|------------|------------|------------|
| 9. Personnel Services | \$ - | \$ - | \$ - |
| 10. Materials and Services | \$ 564 | \$ 75,990 | \$ 75,600 |
| 11. Capital Outlay | \$ 73,650 | \$ 151,416 | \$ 204,568 |
| 12. Debt Service | \$ - | \$ - | \$ - |
| 13. Interfund Transfers | \$ - | \$ - | \$ - |
| 14. Contingencies | \$ - | \$ - | \$ - |
| 15. Special Payments | \$ - | \$ - | \$ - |
| 16. Unappropriated Ending Balance and Reserved for Future Expenditure | \$ 180,080 | \$ - | \$ - |
| 17. Total Requirements - add lines 9 through 16 | \$ 254,285 | \$ 227,406 | \$ 280,168 |

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 | \$ 254,285 | \$ 227,406 | \$ 280,168 |
| FTE | 0 | 0 | 0 |
| Total Requirements | \$ 254,285 | \$ 227,406 | \$ 280,168 |
| 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. American Rescue Plan expenditures have been allocated.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed 2021-2022 | Rate or Amount Imposed This Year 2022-2023 | Rate or Amount Approved Next Year 2023-2024 |
|--|-------------------------------------|---|--|
| 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 | \$ - | \$ - |

Published: May 20, 2023

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

THANK YOU KEVIN W NOW IN PDF FORMAT 3X8 25 IN SIZE ~K B

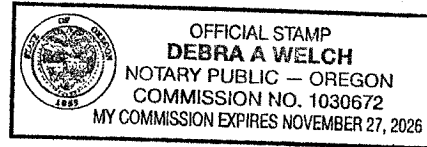
a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

5/20/23

Subscribed and sworn to before me on this 20th day of May, A.D. 2023


Notary Public of Oregon

Add: 379535
PO:
Tagline: AB9294 Notice of Budget Hearing



AB9294

FORM LB-1

NOTICE OF BUDGET HEARING

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Contact: Justine N Hill

Telephone: (503)738-5501

Email: jhill@cityofgearhart.com

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount 2021-2022 | Adopted Budget This Year 2022-2023 | Approved Budget Next Year 2023-2024 |
|---|----------------------------|---------------------------------------|--|
| 1. Beginning Fund Balance/Net Working Capital..... | \$ 2,678,566 | \$ 3,470,810 | \$ 3,285,647 |
| 2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges..... | \$ 2,477,055 | \$ 2,610,325 | \$ 2,659,834 |
| 3. Federal, State & all Other Grants, Gifts, Allocations & Donations..... | \$ 412,624 | \$ 533,766 | \$ 411,851 |
| 4. Revenue from Bonds & Other Debt..... | \$ 2,520,895 | \$ - | \$ - |
| 5. Interfund Transfers / Internal Service Reimbursements..... | \$ 255,000 | \$ 329,000 | \$ 401,706 |
| 6. All Other Resources Except Current Year Property Taxes..... | \$ 108,685 | \$ 123,722 | \$ 140,540 |
| 7. Current Year Property Taxes Estimated to be Received..... | \$ 1,460,252 | \$ 1,202,450 | \$ 1,281,868 |
| 8. Total Resources - add lines 1 through 7..... | \$ 9,913,076 | \$ 8,270,073 | \$ 8,181,446 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|--|--------------|--------------|--------------|
| 9. Personnel Services..... | \$ 1,399,143 | \$ 1,825,442 | \$ 2,063,189 |
| 10. Materials and Services..... | \$ 1,361,916 | \$ 2,609,755 | \$ 3,164,773 |
| 11. Capital Outlay..... | \$ 274,942 | \$ 2,674,247 | \$ 1,780,103 |
| 12. Debt Service..... | \$ 3,209,195 | \$ 721,275 | \$ 725,350 |
| 13. Interfund Transfers..... | \$ 255,000 | \$ 329,000 | \$ 401,706 |
| 14. Contingencies..... | \$ - | \$ - | \$ - |
| 15. Special Payments..... | \$ - | \$ - | \$ - |
| 16. Unappropriated Ending Balance and Reserved for Future Expenditure..... | \$ 3,412,881 | \$ 110,354 | \$ 46,325.00 |
| 17. Total Requirements - add lines 9 through 16..... | \$ 9,913,076 | \$ 8,270,073 | \$ 8,181,446 |

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 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|--------------|--------------|--------------|
| Name General Fund | \$ 2,775,562 | \$ 2,897,005 | \$ 2,992,179 |
| FTE | 7.85 | 8.85 | 8.28 |
| Name Debt Service | \$ 3,449,135 | \$ 821,844 | \$ 763,825 |
| FTE | 0 | 0 | 0 |
| Name Water Improvement Construction | \$ 3,955 | \$ 4,000 | \$ - |
| FTE | 0 | 0 | 0 |
| Name Water (Operating) | \$ 1,041,680 | \$ 1,379,936 | \$ 1,325,612 |
| FTE | 3.55 | 3.55 | 3.10 |
| Name Building (Structural, Plumbing, Mechanical) | \$ - | \$ - | \$ 318,250 |
| FTE | 0 | 0 | 0.57 |
| Name State Revenue Sharing | \$ 51,250 | \$ 50,085 | \$ 49,850 |
| FTE | 0 | 0 | 0 |
| Name State Street | \$ 332,610 | \$ 516,853 | \$ 542,884 |
| FTE | 0.60 | 0.60 | 1.05 |
| Name Water Reserve | \$ 1,405,336 | \$ 1,582,500 | \$ 1,305,000 |
| FTE | 0 | 0 | 0 |
| Name Police Car Reserve | \$ 82,727 | \$ 97,982 | \$ 43,775 |
| FTE | 0 | 0 | 0 |
| Name Fire Apparatus & Equipment Reserve | \$ 303,524 | \$ 364,500 | \$ 432,948 |
| FTE | 0 | 0 | 0 |
| Name Hazardous Mitigation | \$ 117,356 | \$ 149,350 | \$ 154,098 |
| FTE | 0 | 0 | 0 |
| Name Public Works Major Equipment Reserve | \$ 111,167 | \$ 126,000 | \$ 78,050 |
| FTE | 0 | 0 | 0 |
| Name Building Reserve | \$ 238,776 | \$ 280,018 | \$ 174,975 |
| FTE | 0 | 0 | 0 |
| Total Requirements | \$ 9,913,076 | \$ 8,270,073 | \$ 8,181,446 |
| Total FTE | 12.00 | 13.00 | 13.00 |

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

Overall, the General Fund budget has an increase of 3.28%. Property Tax has been budgeted at a 3% increase with a reduction for discounts and other uncollectible amounts. The annual cost-of-living increase is 8.7%, which impacts all salaries and associated payroll costs. The employee handbook dictates that the salary schedule will be adjusted based on the current cost-of-living (COLA). The City uses the COLA rate established each January by the Social Security Administration. General Fund 10-11 Building Department will no longer be used, and transactions will now be in Special Fund 40 Building (Structural, Plumbing, Mechanical). There will be a substantial increase in the Public Employees Retirement System (PERS) employer contribution rates. Effective July 1, 2023, the City will see an increase in all three benefit programs. The One/Tier Two members will increase 4.56% to 25.10%, OPSRP General Service members will increase 5.31% to 18.22%, and OPSRP Police and Fire members will increase 5.74% to 23.01%. This increase will be in effect for the upcoming biennium. There is no change in full-time equivalency (FTE); however, there is a redistribution between Funds for the three public works positions and a fund change for the building position. Because it is projected that the Water (Operating) Fund is on a financially unsustainable course, a transfer of up to \$341,705.54 from the Water Reserve Fund has been added to provide a supplemental revenue source. There have been no appropriations for the Water Improvement Construction Fund. The only transfer in the General Fund is for up to \$60,000 to the Fire Apparatus and Equipment Reserve Fund. American Rescue Plan expenditures have also been allocated in the General Fund and Water Reserve Fund.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed 2021-2022 | Rate or Amount Imposed This Year 2022-2023 | Rate or Amount Approved Next Year 2023-2024 |
|--|-------------------------------------|---|--|
| 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 | \$ 913,939 | \$ 621,119 | \$ 686,000 |

STATEMENT OF INDEBTEDNESS

| Long Term Debt | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, but not Incurred on July 1 |
|--------------------------|---|--|
| General Obligation Bonds | \$ 2,845,000.00 | \$ - |
| Other Bonds | \$ - | \$ - |
| Other Borrowings | \$ - | \$ - |
| Total | \$ 2,845,000.00 | \$ - |

Published: May 20, 2023

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.

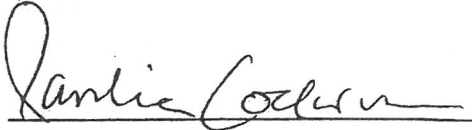
- (7) Undertake to provide continuing disclosure for each series of the Refunding Bonds and to comply with Rule 15c2-12 and any other applicable requirements of the United States Securities and Exchange Commission and any other federal agencies.
- (8) Apply for ratings for each series of the Refunding 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.

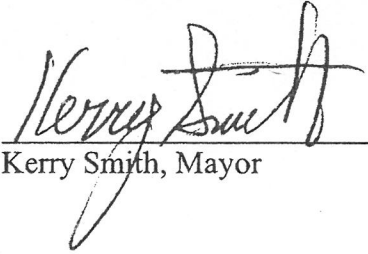
PASSED AND ADOPTED by the City Council and signed by the City Administrator and myself in authentication of its passage this 5th day of April, 2023.

Yeas: 4

Nays: 0

Absent: 1

Abstain: 0


Kerry Smith, Mayor

ATTEST:


Chad Sweet, City Administrator