

CITY OF
GEARHART

City Budget and Road District Budget

2025-2026 Approved

Budget Committee

Jennifer Grey, Community Member

Eric Halperin, Community Member

Robert Lee, Community Member

Karl Leigh, Community Member

Curt Penrod, Community Member

Preston Devereaux, Councilor

Paulina Cockrum, Councilor

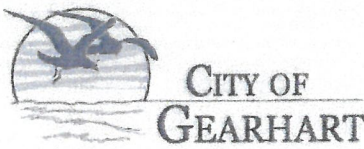
Dana Gould, Councilor

Sharon Kloefer, Councilor

Kerry Smith, Mayor

Table of Contents

| | |
|---|----|
| Budget Calendar | |
| Budget Message | |
| Budget Detail | |
| General Fund | |
| Resources | 1 |
| Expenditures | |
| Administrative | 3 |
| Building..... | 5 |
| Police | 6 |
| Fire | 7 |
| Non-Departmental | 9 |
| Municipal Court..... | 10 |
| Planning | 11 |
| Parks | 12 |
| General Fund Summary by Organizational Unit | 13 |
| Debt Service Fund..... | 15 |
| Water Improvement Construction Fund..... | 17 |
| Water (Operating) Fund | 18 |
| Building (Structural, Plumbing, Mechanical) Fund..... | 21 |
| Bench Program Fund | 23 |
| State Revenue Sharing Fund | 24 |
| State Street Fund..... | 26 |
| Water Reserve Fund..... | 28 |
| Police Care Reserve Fund | 29 |
| Fire Apparatus & Equipment Reserve Fund | 30 |
| Hazardous Mitigation Fund | 31 |
| Public Works Major Equipment Reserve Fund..... | 32 |
| Building Reserve Fund | 33 |
| Budget Detail | |
| Gearhart Road District Fund..... | 34 |
| Supplemental Information | 35 |



Budget Message

Fiscal Year 2025-2026

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

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

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

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

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

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

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


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

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

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

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

Respectfully Submitted,



Justine Hill
City Treasurer
Budget Officer

RESOURCES DETAIL
GENERAL FUND 10



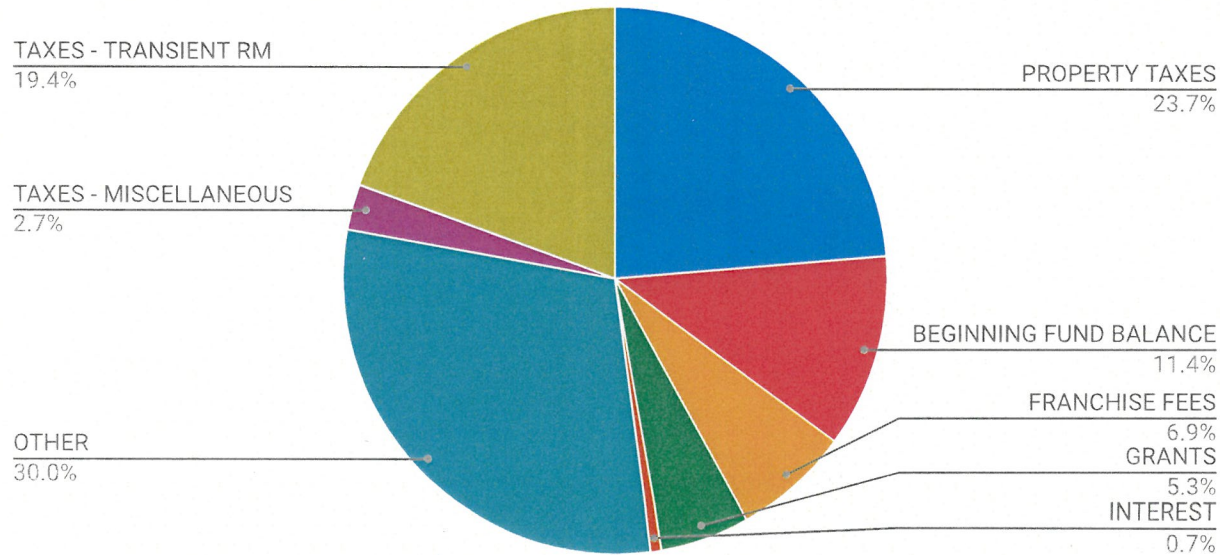
| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2025-2026 | | | |
|----|------------------------------------|-----------------------------------|--|--|---|---|--|----|
| | Actual | | Adopted Budget this Year 2024-2025 | | Proposed by City Staff Year 2025-2026 | Approved by Budget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

RESOURCES DETAIL GENERAL FUND 10



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

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



EXPENDITURES DETAIL
GENERAL FUND 10-10
ADMINISTRATIVE DEPARTMENT



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

EXPENDITURES DETAIL

GENERAL FUND 10-10

ADMINISTRATIVE DEPARTMENT



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

EXPENDITURES DETAIL
GENERAL FUND 10-11
BUILDING DEPARTMENT



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

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

EXPENDITURES DETAIL
GENERAL FUND 10-12
POLICE DEPARTMENT



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

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



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

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



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

EXPENDITURES DETAIL

GENERAL FUND 10-14

NON-DEPARTMENTAL



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

EXPENDITURES DETAIL

GENERAL FUND 10-15

MUNICIPAL COURT DEPARTMENT



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

EXPENDITURES DETAIL
GENERAL FUND 10-17
PLANNING DEPARTMENT



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

EXPENDITURES DETAIL
GENERAL FUND 10-18
PARKS DEPARTMENT



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

SUMMARY
GENERAL FUND
ALL DEPARTMENTS

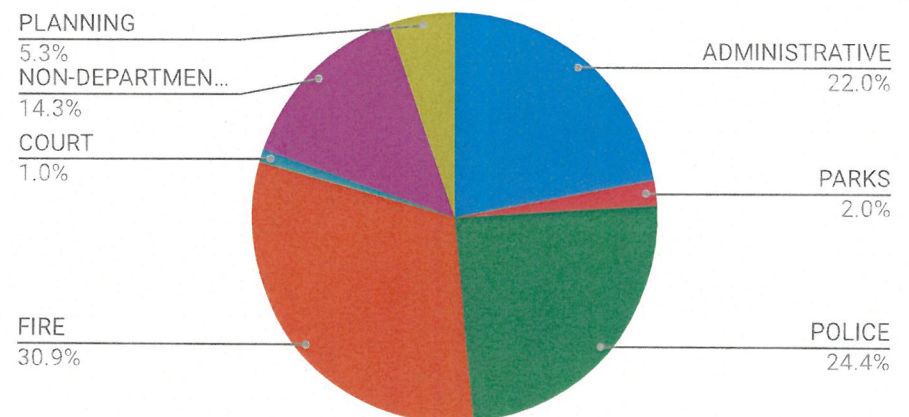
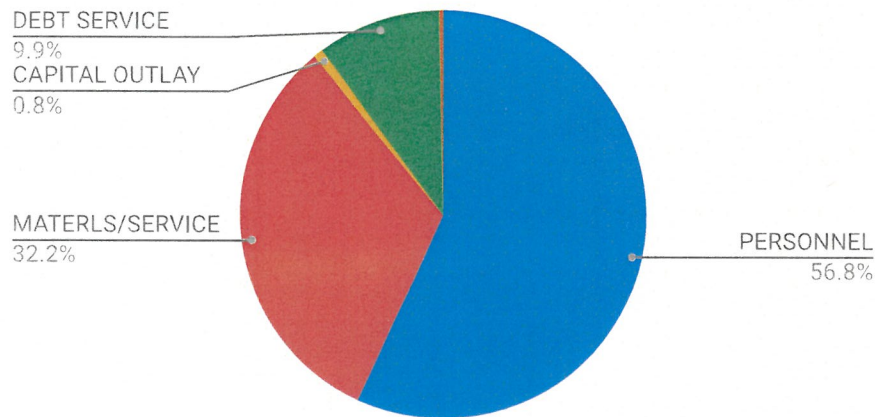


| | Historical Data | | | EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY | FTE | Budget for Next Year 2025-2026 | | | | |
|----|------------------------------------|-----------------------------------|--|---|------|---|---------------|---|------|--|
| | Actual | | Adopted Budget this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

SUMMARY
GENERAL FUND
ALL DEPARTMENTS



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



RESOURCES DETAIL AND EXPENDITURES DETAIL

FUND 20

DEBT SERVICE



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

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



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

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 25

WATER IMPROVEMENT CONSTRUCTION FUND



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

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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

ENTERPRISE FUND 30 WATER (OPERATING)



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

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



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

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



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

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

EXPENDITURES DETAIL

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

SPECIAL FUND 41

BENCH PROGRAM



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

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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 45

STATE REVENUE SHARING



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

EXPENDITURES DETAILS
SPECIAL FUND 45
STATE REVENUE SHARING



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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 60

STATE STREET



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

EXPENDITURES DETAILS

SPECIAL FUND 60

STATE STREET



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

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 71

WATER RESERVE



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 72

POLICE CAR RESERVE



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

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

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



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 75

HAZARDOUS MITIGATION



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

SPECIAL FUND 78

PUBLIC WORKS MAJOR EQUIPMENT RESERVE



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

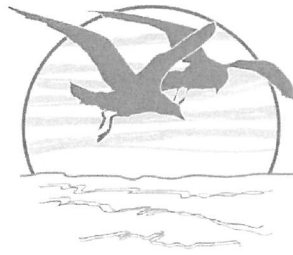
CAPITAL PROJECTS FUND 79

BUILDING RESERVE



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

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



Gearhart
Road District
Budget

RESOURCES DETAIL AND EXPENDITURES DETAIL

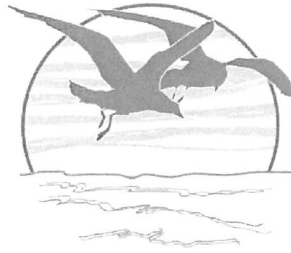
SPECIAL FUND 50

GEARHART ROAD DISTRICT



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

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



Supplemental Information

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



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

SALARY SCHEDULES

COLA 1.025

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

CERTIFICATION/MERIT* INCREASE

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

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

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



RESOURCES AND EXPENDITURES SUMMARY

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

City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING



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

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

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

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

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



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

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

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 Tuesday, May 13, 2025 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

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

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

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

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



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

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

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

4/01/25

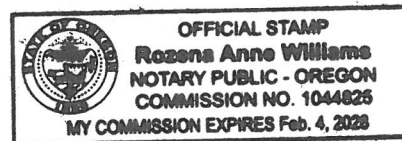
Subscribed and sworn to before me on this 1st day of April, A.D. 2025



Notary Public of Oregon

Add: 473811

PO:

Tagline: AB1176- Notice of Budget Hearing



**AB1176
City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING**

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

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

An additional, separate meeting of the Budget Committee and public hearing for State Revenue Sharing Funds will be held to take public comment. Any person may appear in-person or online/telephonic at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Tuesday, May 13, 2025 at 8:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

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

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

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

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

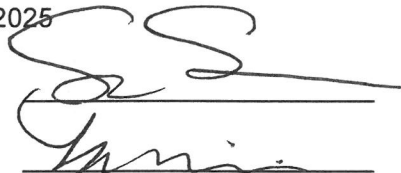
I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of
the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by
ORS 193.010 and 193.020;
that the

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

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

4/01/25

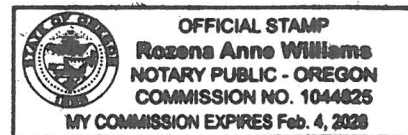
Subscribed and sworn to before me on this 1st day of April, A.D. 2025


Notary Public of Oregon

Add: 473816

PO:

Tagline: AB1177-Notice of Budget Hearing-Road Dis



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

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

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 Tuesday, May 13, 2025 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

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

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

NOTICE OF BUDGET COMMITTEE HEARING/MEETING

1 message

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

Tue, Apr 1, 2025 at 12:04 AM

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

Official City of Gearhart Blog

NOTICE OF BUDGET COMMITTEE HEARING/MEETING

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

City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

**CITY OF
GEARHART**

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

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

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

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

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

**CITY OF
GEARHART**

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

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

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 Tuesday, May 13, 2025 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

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

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

BUDGET COMMITTEE MEETING – April 15, 2025

1 message

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

Fri, Apr 11, 2025 at 12:04 PM

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

Official City of Gearhart Blog

BUDGET COMMITTEE MEETING – April 15, 2025

By **Gearhart City Staff** on April 11, 2025CITY OF
GEARHART**APRIL 15, 2025 BUDGET COMMITTEE AGENDA*******THE BUDGET MEETING IS OPEN TO THE PUBLIC - ZOOM AVAILABLE*******ONLINE ACCESS IS AS FOLLOWS:****Please join my meeting from your computer, tablet or smartphone:****<https://zoom.us/j/5037385501>****Dial in audio only:****1 888 788 0099 US Toll-free ~or~ 1 833 548 0276 US Toll-free****Meeting ID/Passcode: 503 738 5501**

6:00 PM

BUDGET MEETING CALL TO ORDER

DECLARATION OF ANY CONFLICT OF INTEREST

CALL FOR NOMINATIONS AND ELECT A CHAIRPERSON

CALL FOR NOMINATIONS AND ELECT A RECORDER

RECEIVE BUDGET MESSAGE, BUDGET DOCUMENT, AND BUDGET NARRATIVE

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

ANNOUNCE NEXT BUDGET COMMITTEE MEETING WITH PUBLIC COMMENT

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

ADJOURNMENT

Budget Committee Meeting & Public Hearing

1 message

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

Wed, May 7, 2025 at 5:04 PM

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



Official City of Gearhart Blog

Budget Committee Meeting & Public Hearing



By Gearhart City Staff on May 7, 2025



CITY OF
GEARHART

MAY 13, 2025 BUDGET COMMITTEE AGENDA

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

ONLINE ACCESS IS AS FOLLOWS:

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

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

Dial in audio only:

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

Meeting ID/Passcode: 503 738 5501

6:00 PM

BUDGET MEETING CALL TO ORDER

DECLARATION OF ANY CONFLICT OF INTEREST

APPROVE MINUTES - TUESDAY, APRIL 15, 2025

OPEN PUBLIC HEARING

➤ STATE REVENUE SHARING PRESENTATIONS TO CONSIDER POSSIBLE FUNDING OPTIONS

CLOSE PUBLIC HEARING

OPEN PUBLIC COMMENT ON PROPOSED BUDGET PROGRAMS/SERVICES

CLOSE PUBLIC COMMENT

BUDGET COMMITTEE DISCUSSION ON PROPOSED PROGRAMS/SERVICES

➤ ADDITIONAL CITY STAFF INPUT

➤ ALLOCATIONS OF THE STATE REVENUE SHARING GRANT DONATIONS

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

➤ APPROVE AND SEND TO CITY COUNCIL FOR ADOPTION

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

➤ SCHEDULE ANOTHER BUDGET COMMITTEE MEETING

ADJOURNMENT

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.

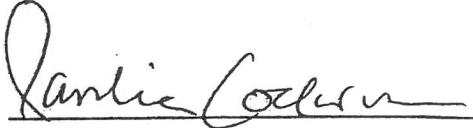
- (7) Undertake to provide continuing disclosure for each series of the Refunding Bonds and to comply with Rule 15c2-12 and any other applicable requirements of the United States Securities and Exchange Commission and any other federal agencies.
- (8) Apply for ratings for each series of the Refunding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

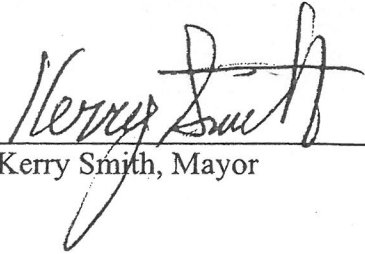
PASSED AND ADOPTED by the City Council and signed by the City Administrator and myself in authentication of its passage this 5th day of April, 2023.

Yeas: 4

Nays: 0

Absent: 1

Abstain: 0


Kerry Smith, Mayor

ATTEST:


Chad Sweet, City Administrator