

# CITY OF GEARHART

## Revenue & Expenditure Budget vs. Actual

### July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>10- General Fund</b>				
10-0000 · Beginning Fund Balance	726,614.00	650,195.00	76,419.00	111.8%
10-0001 · Property Taxes - Current	599,163.49	689,305.00	-90,141.51	86.9%
10-0002 · Property Taxes - Prior Years	16,619.33	26,800.00	-10,180.67	62.0%
10-0003 · Charter Communications	23,682.62	51,000.00	-27,317.38	46.4%
10-0004 · NW Natural Gas	0.00	45,465.00	-45,465.00	0.0%
10-0005 · Pacific Power & Light	35,628.89	71,000.00	-35,371.11	50.2%
10-0006 · Recology Western Oregon	13,351.82	23,000.00	-9,648.18	58.1%
10-0008 · CenturyLink/Qwest	0.00	2,000.00	-2,000.00	0.0%
10-0013 · Fines & Forfeitures	9,418.00	35,000.00	-25,582.00	26.9%
10-0014 · City Business License	3,168.21	23,000.00	-19,831.79	13.8%
10-0017 · OLCC	14,678.89	38,500.00	-23,821.11	38.1%
10-0018 · GRFD	0.00	253,811.00	-253,811.00	0.0%
10-0038 · Technology Fee	154.80	200.00	-45.20	77.4%
<b>10-0021 · Miscellaneous</b>				
10-0043 · OLCC Local Permit	125.00			
10-0022 · LUC (Land Use Compatibility)Fee	225.00			
10-0024 · Parking Tickets	30.00			
10-0025 · Court Miscellaneous	2,078.07			
10-0026 · Vegetation/Grading Permit Fee	75.00			
10-0027 · Grants	5,000.00			
10-0030 · Copies of reports & documents	45.00			
10-0032 · Sign Permit	500.00			
10-0033 · Police Report - copies	110.00			
10-0021 · Miscellaneous - Other	10,403.67	20,000.00	-9,596.33	52.0%
<b>Total 10-0021 · Miscellaneous</b>	<b>18,591.74</b>	<b>20,000.00</b>	<b>-1,408.26</b>	<b>93.0%</b>
10-0034 · Marijuana Tax	20,613.48	52,000.00	-31,386.52	39.6%
10-0035 · Cigarette Tax	621.80	1,351.00	-729.20	46.0%
10-0039 · Interest	7,918.35	24,000.00	-16,081.65	33.0%
10-0042 · Planning Permits & Fees	7,370.00	15,000.00	-7,630.00	49.1%
10-0050 · HERT Tax	188.97	500.00	-311.03	37.8%
10-0051 · Dog Control	15.00	200.00	-185.00	7.5%
10-0053 · Transient Room Tax	395,988.06	589,000.00	-193,011.94	67.2%
10-0054 · Short-Term Rental Permit Fees	12,200.00	37,000.00	-24,800.00	33.0%
10-0065 · Conflagration/Mobilization	163,723.95	185,000.00	-21,276.05	88.5%
10-0088 · Grants - Restricted	16,400.00	125,000.00	-108,600.00	13.1%
10-0089 · Grant- Restricted Fire/Staffing	31,533.00	35,000.00	-3,467.00	90.1%
<b>Total 10- General Fund</b>	<b>2,117,644.40</b>	<b>2,993,327.00</b>	<b>-875,682.60</b>	<b>70.7%</b>
<b>20- Debt Service Fund</b>				
20-0001 · Beginning Fund Balance	87,307.91	68,000.00	19,307.91	128.4%
20-0002 · Property Taxes - Current	584,639.17	647,821.00	-63,181.83	90.2%
20-0003 · Property Taxes - Prior Years	16,960.20	26,556.00	-9,595.80	63.9%
20-0039 · Interest	3,785.19	5,998.00	-2,212.81	63.1%
<b>Total 20- Debt Service Fund</b>	<b>692,692.47</b>	<b>748,375.00</b>	<b>-55,682.53</b>	<b>92.6%</b>
<b>30- Water Fund Resources</b>				
30-0001 · Beginning Fund Balance	328,795.04	300,000.00	28,795.04	109.6%
30-0039 · Interest	5,289.81	2,500.00	2,789.81	211.6%
30-0040 · Other	0.00	5,000.00	-5,000.00	0.0%
30-0090 · Water Sales Receipts	756,363.75	1,265,000.00	-508,636.25	59.8%
30-0091 · Water Meter Install	5,819.00	15,000.00	-9,181.00	38.8%
<b>Total 30- Water Fund Resources</b>	<b>1,096,267.60</b>	<b>1,587,500.00</b>	<b>-491,232.40</b>	<b>69.1%</b>

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>40 - Building</b>				
40-0001 · Beginning Fund Balance	12,707.67	10,000.00	2,707.67	127.1%
40-0002 · Plan Review	23,922.81	93,700.00	-69,777.19	25.5%
40-0003 · Structural Permits	47,696.35	137,000.00	-89,303.65	34.8%
40-0004 · Plumbing Permit	7,342.00	20,000.00	-12,658.00	36.7%
40-0005 · Mechanical Permit	7,426.41	20,000.00	-12,573.59	37.1%
40-0006 · Technology Fee	1,887.89	5,500.00	-3,612.11	34.3%
40-0007 · Miscellaneous	195.00	6,300.00	-6,105.00	3.1%
40-0039 · Interest	510.30	598.50	-88.20	85.3%
<b>Total 40 - Building</b>	<b>101,688.43</b>	<b>293,098.50</b>	<b>-191,410.07</b>	<b>34.7%</b>
<b>41 · Bench Program</b>				
41-0002 · Bench Purchase/Maintenance	0.00	110,000.00	-110,000.00	0.0%
41-0039 · Interest	374.51	200.00	174.51	187.3%
41-0099 · Transfer From General Fund	18,600.00	18,600.00	0.00	100.0%
<b>Total 41 · Bench Program</b>	<b>18,974.51</b>	<b>128,800.00</b>	<b>-109,825.49</b>	<b>14.7%</b>
<b>45- State Revenue Sharing</b>				
45-0001 · Beginning Fund Balance	13,220.98	15,000.00	-1,779.02	88.1%
45-0018 · State Apportionment	14,831.25	38,000.00	-23,168.75	39.0%
45-0019 · Miscellaneous	70.00	0.00	70.00	100.0%
45-0039 · Interest	376.31	210.00	166.31	179.2%
<b>Total 45- State Revenue Sharing</b>	<b>28,498.54</b>	<b>53,210.00</b>	<b>-24,711.46</b>	<b>53.6%</b>
<b>50- Road District</b>				
50-0001 · Beginning Fund Balance	289,922.73	285,020.00	4,902.73	101.7%
50-0002 · Property Taxes - Current	36,688.84	41,275.00	-4,586.16	88.9%
50-0003 · Property Taxes - Prior Years	995.15	1,500.00	-504.85	66.3%
50-0005 · HERT Tax	5.80	10.00	-4.20	58.0%
50-0039 · Interest	5,511.52	4,850.00	661.52	113.6%
<b>Total 50- Road District</b>	<b>333,124.04</b>	<b>332,655.00</b>	<b>469.04</b>	<b>100.1%</b>
<b>60- State Street</b>				
60-0001 · Beginning Fund Balance	248,160.87	201,000.00	47,160.87	123.5%
60-0020 · State Hwy Apportionment	77,865.01	156,000.00	-78,134.99	49.9%
60-0039 · Interest	5,027.83	5,800.00	-772.17	86.7%
<b>Total 60- State Street</b>	<b>331,053.71</b>	<b>362,800.00</b>	<b>-31,746.29</b>	<b>91.2%</b>
<b>71- Water Reserve Fund</b>				
71-0001 · Beginning Fund Balance	1,174,814.12	955,000.00	219,814.12	123.0%
71-0039 · Interest	27,371.45	28,500.00	-1,128.55	96.0%
71-0096 · Transfer From Road District	25,000.00	25,000.00	0.00	100.0%
71-0098 · Transfer From Water Fund	0.00	40,000.00	-40,000.00	0.0%
71-0099 · Transfer From General Fund	230,000.00	230,000.00	0.00	100.0%
<b>Total 71- Water Reserve Fund</b>	<b>1,457,185.57</b>	<b>1,278,500.00</b>	<b>178,685.57</b>	<b>114.0%</b>
<b>72- Police Car Reserve Fund</b>				
72-0001 · Beginning Fund Balance	27,700.07	27,835.00	-134.93	99.5%
72-0039 · Interest	557.76	450.00	107.76	123.9%
72-0099 · Transfer General Fund	0.00	10,500.00	-10,500.00	0.0%
<b>Total 72- Police Car Reserve Fund</b>	<b>28,257.83</b>	<b>38,785.00</b>	<b>-10,527.17</b>	<b>72.9%</b>
<b>74- Fire Apparatus Reserve Fund</b>				
74-0001 · Beginning Fund Balance	442,899.28	442,000.00	899.28	100.2%
74-0039 · Interest	8,917.97	6,750.00	2,167.97	132.1%
74-0099 · Transfer From General Fund	0.00	30,000.00	-30,000.00	0.0%
<b>Total 74- Fire Apparatus Reserve Fund</b>	<b>451,817.25</b>	<b>478,750.00</b>	<b>-26,932.75</b>	<b>94.4%</b>

## CITY OF GEARHART

### Revenue & Expenditure Budget vs. Actual

July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>75- Hazard Mitigation Fund</b>				
75-0001 · Beginning Fund Balance	107,229.75	105,000.00	2,229.75	102.1%
75-0038 · Barrel Purchase/Annual Fee	450.00	2,000.00	-1,550.00	22.5%
75-0039 · Interest	2,038.33	1,625.00	413.33	125.4%
75-0040 · Hazard Mitigation Grant	0.00	50,000.00	-50,000.00	0.0%
<b>Total 75- Hazard Mitigation Fund</b>	109,718.08	158,625.00	-48,906.92	69.2%
<b>78- Publ Works Equip. Reserve</b>				
78-0001 · Beginning Fund Balance	80,629.75	80,470.00	159.75	100.2%
78-0039 · Interest	1,245.61	1,225.00	20.61	101.7%
78-0098 · Transfer From Water Fund	0.00	7,500.00	-7,500.00	0.0%
<b>Total 78- Publ Works Equip. Reserve</b>	81,875.36	89,195.00	-7,319.64	91.8%
<b>79-Building Reserve Fund</b>				
79-0001 · Beginning Fund Balance	282,743.29	288,000.00	-5,256.71	98.2%
79-0039 · Interest	5,381.51	3,500.00	1,881.51	153.8%
79-0099 · Transfer From General Fund	0.00	20,000.00	-20,000.00	0.0%
<b>Total 79-Building Reserve Fund</b>	288,124.80	311,500.00	-23,375.20	92.5%
<b>Total Income</b>	7,136,922.59	8,855,120.50	-1,718,197.91	80.6%
<b>Gross Profit</b>	7,136,922.59	8,855,120.50	-1,718,197.91	80.6%
<b>Expense</b>				
<b>10- General Fund Expenditures</b>				
<b>10- Administrative</b>				
<b>10- Personnel Services</b>				
<b>Compensation</b>				
10-1000 · City Administrator	55,516.72	111,321.00	-55,804.28	49.9%
10-1001 · Treasurer	21,016.73	42,556.00	-21,539.27	49.4%
10-1003 · Administrative Assistant	35,728.93	76,008.00	-40,279.07	47.0%
10-1009 · Overtime	1,146.65	2,500.00	-1,353.35	45.9%
<b>Total Compensation</b>	113,409.03	232,385.00	-118,975.97	48.8%
10-1004 · Worker's Compensation	987.35	1,621.28	-633.93	60.9%
10-1005 · Social Security	8,660.53	17,777.45	-9,116.92	48.7%
10-1006 · PERS	22,188.11	45,268.05	-23,079.94	49.0%
10-1007 · Unemployment Insurance	331.10	1,370.40	-1,039.30	24.2%
10-1008 · Health/Lfe/Disability Insurance	37,028.11	82,773.00	-45,744.89	44.7%
10-1013 · WBF Assessment Tax	27.49	69.74	-42.25	39.4%
<b>Total 10- Personnel Services</b>	182,631.72	381,264.92	-198,633.20	47.9%
<b>10- Material &amp; Services</b>				
10-1039 · Postage	1,889.80	5,500.00	-3,610.20	34.4%
10-1041 · Legal Services	21,724.50	49,000.00	-27,275.50	44.3%
10-1042 · Consumable Supplies/Materials	2,091.14	10,000.00	-7,908.86	20.9%
10-1043 · Printing & Advertising	607.67	5,000.00	-4,392.33	12.2%
10-1044 · Telephone	1,092.77	3,500.00	-2,407.23	31.2%
10-1045 · Utilities - Electricity & Gas	2,281.17	4,000.00	-1,718.83	57.0%
10-1046 · Audit	11,350.00	15,000.00	-3,650.00	75.7%
10-1048 · Insurance - Property, Liability	58,037.18	55,000.00	3,037.18	105.5%
10-1050 · Election Expense	436.39	8,000.00	-7,563.61	5.5%
10-1051 · City Hall Maintenance	3,932.56	14,305.00	-10,372.44	27.5%
10-1052 · Professional Development	756.98	2,500.00	-1,743.02	30.3%
10-1053 · Office Machine Expense	4,292.31	8,000.00	-3,707.69	53.7%
10-1054 · Purchased Services	5,885.58	20,000.00	-14,114.42	29.4%
10-1055 · Elected Official Expense	3,399.47	4,000.00	-600.53	85.0%
10-1059 · Dues & Fees	3,923.31	8,000.00	-4,076.69	49.0%
10-1060 · Tech - Software/Hardware	29,296.29	50,000.00	-20,703.71	58.6%
10-1099 · Payroll Processing Fees	1,363.32	3,000.00	-1,636.68	45.4%
<b>Total 10- Material &amp; Services</b>	152,360.44	264,805.00	-112,444.56	57.5%

## CITY OF GEARHART Revenue & Expenditure Budget vs. Actual July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
10- Capital Outlay				
10-1081 · Equipment	0.00	2,500.00	-2,500.00	0.0%
<b>Total 10- Capital Outlay</b>	<b>0.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>0.0%</b>
<b>Total 10- Administrative</b>	<b>334,992.16</b>	<b>648,569.92</b>	<b>-313,577.76</b>	<b>51.7%</b>
12- Police Department				
12- Personnel Services				
Compensation				
10-1200 · Chief of Police	59,505.77	119,401.00	-59,895.23	49.8%
10-1201 · Police Officers	82,866.55	164,401.00	-81,534.45	50.4%
10-1209 · Overtime Pay	18,246.49	55,000.00	-36,753.51	33.2%
<b>Total Compensation</b>	<b>160,618.81</b>	<b>338,802.00</b>	<b>-178,183.19</b>	<b>47.4%</b>
10-1204 · Worker's Compensation	3,878.56	8,526.90	-4,648.34	45.5%
10-1205 · Social Security	12,265.60	25,918.31	-13,652.71	47.3%
10-1206 · PERS	36,958.39	80,453.66	-43,495.27	45.9%
10-1207 · Unemployment Insurance	458.81	2,112.00	-1,653.19	21.7%
10-1208 · Health/Lfe/Disability Insurance	38,986.02	97,380.00	-58,393.98	40.0%
10-1213 · WBF Assessment Tax	39.13	82.39	-43.26	47.5%
<b>Total 12- Personnel Services</b>	<b>253,205.32</b>	<b>553,275.26</b>	<b>-300,069.94</b>	<b>45.8%</b>
12- Material & Services				
10-1242 · Consumable Supply/Material	486.62	1,500.00	-1,013.38	32.4%
10-1244 · Telephone	1,163.83	2,850.00	-1,686.17	40.8%
10-1247 · PD Investigation	1,117.63	5,000.00	-3,882.37	22.4%
10-1249 · Fuel/Vehicle Maintenance	5,052.18	16,000.00	-10,947.82	31.6%
10-1250 · Radio Maintenance	0.00	1,000.00	-1,000.00	0.0%
10-1252 · Professional Development	1,205.67	8,000.00	-6,794.33	15.1%
10-1257 · Uniforms / PPE	490.81	2,500.00	-2,009.19	19.6%
10-1259 · Dispatch	10,257.12	25,000.00	-14,742.88	41.0%
10-1263 · Purchased Services	22,090.01	62,500.00	-40,409.99	35.3%
10-1262 · Community Care Service	0.00	2,000.00	-2,000.00	0.0%
10-1270 · Tech - Software/Hardware	14,266.88	36,000.00	-21,733.12	39.6%
10-1264 · Dues & Fees	0.00	1,500.00	-1,500.00	0.0%
<b>Total 12- Material &amp; Services</b>	<b>56,130.75</b>	<b>163,850.00</b>	<b>-107,719.25</b>	<b>34.3%</b>
12- Capital Outlay				
10-1281 · Equipment	2,737.97	6,000.00	-3,262.03	45.6%
<b>Total 12- Capital Outlay</b>	<b>2,737.97</b>	<b>6,000.00</b>	<b>-3,262.03</b>	<b>45.6%</b>
<b>Total 12- Police Department</b>	<b>312,074.04</b>	<b>723,125.26</b>	<b>-411,051.22</b>	<b>43.2%</b>
13- Fire Department				
13- Personnel Services				
Compensation				
10-1300 · Fire Chief	43,054.02	101,096.00	-58,041.98	42.6%
10-1302 · Division Chief	41,940.93	86,202.00	-44,261.07	48.7%
10-1303 · Part-time Labor	0.00	13,000.00	-13,000.00	0.0%
10-1309 · Overtime Pay	20,108.00	35,000.00	-14,892.00	57.5%
10-1311 · Conflagration Pay	15,785.84	60,000.00	-44,214.16	26.3%
10-1312 · Conflagration Overtime Pay	60,252.80	60,000.00	252.80	100.4%
10-1314 · Temporary Grant Labor	26,875.72	28,500.00	-1,624.28	94.3%
<b>Total Compensation</b>	<b>208,017.31</b>	<b>383,798.00</b>	<b>-175,780.69</b>	<b>54.2%</b>
10-1304 · Worker's Compensation	11,111.20	15,349.23	-4,238.03	72.4%
10-1305 · Social Security	15,887.13	29,361.00	-13,473.87	54.1%
10-1306 · PERS	38,507.38	67,673.00	-29,165.62	56.9%
10-1307 · State Unemployment	732.93	2,747.00	-2,014.07	26.7%
10-1308 · Health/Lfe/Disability Insurance	25,511.64	64,920.00	-39,408.36	39.3%
10-1313 · WBF Assessment Tax	51.07	91.00	-39.93	56.1%
<b>Total 13- Personnel Services</b>	<b>299,818.66</b>	<b>563,939.23</b>	<b>-264,120.57</b>	<b>53.2%</b>

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>13- Material &amp; Services</b>				
10-1342 · Consumable Supply/Material	224.96	3,000.00	-2,775.04	7.5%
10-1344 · Telephone	396.40	1,000.00	-603.60	39.6%
10-1345 · Utilities - Electricity & Gas	2,919.21	8,300.00	-5,380.79	35.2%
10-1380 · Utilities - Water	738.04	2,000.00	-1,261.96	36.9%
10-1348 · Accident Insurance	3,060.54	3,500.00	-439.46	87.4%
10-1349 · Fuel/Vehicle Maintenance	10,024.80	48,000.00	-37,975.20	20.9%
10-1350 · Radio Maintenance	187.64	1,500.00	-1,312.36	12.5%
10-1351 · Fire Hall Maintenance	3,813.36	20,000.00	-16,186.64	19.1%
10-1352 · Professional Development	4,403.37	10,000.00	-5,596.63	44.0%
10-1360 · Gas & Clothing Maintenance	59,173.72	110,000.00	-50,826.28	53.8%
10-1361 · EMS Standing Orders	0.00	1,500.00	-1,500.00	0.0%
10-1362 · Medical Examinations	0.00	2,500.00	-2,500.00	0.0%
10-1363 · EMS Equip & Operations	0.00	8,000.00	-8,000.00	0.0%
10-1364 · Dispatch	10,257.12	25,000.00	-14,742.88	41.0%
10-1365 · Student Intern Program	3,926.70	15,000.00	-11,073.30	26.2%
10-1366 · CERT Materials & Services	0.00	3,000.00	-3,000.00	0.0%
10-1370 · Conflagration Expenses	17,948.54	36,600.00	-18,651.46	49.0%
10-1371 · Tech - Software/Hardware	4,867.03	8,000.00	-3,132.97	60.8%
10-1372 · Purchased Service	10,365.05	25,000.00	-14,634.95	41.5%
10-1373 · Dues & Fees	500.00	620.00	-120.00	80.6%
<b>Total 13- Material &amp; Services</b>	<b>132,806.48</b>	<b>332,520.00</b>	<b>-199,713.52</b>	<b>39.9%</b>
<b>13- Capital Outlay</b>				
10-1381 · Equipment	10,411.32	20,000.00	-9,588.68	52.1%
<b>Total 13- Capital Outlay</b>	<b>10,411.32</b>	<b>20,000.00</b>	<b>-9,588.68</b>	<b>52.1%</b>
<b>Total 13- Fire Department</b>	<b>443,036.46</b>	<b>916,459.23</b>	<b>-473,422.77</b>	<b>48.3%</b>
<b>14- Non Departmental</b>				
<b>14- Materials &amp; Services</b>				
10-1461 · Street Lights	11,272.22	28,000.00	-16,727.78	40.3%
10-1463 · Beach Access Maintenance	0.00	5,000.00	-5,000.00	0.0%
10-1465 · Grant - Restricted	0.00	125,000.00	-125,000.00	0.0%
10-1498 · Operate/Repair Material & Ser	2,702.60	7,500.00	-4,797.40	36.0%
<b>Total 14- Materials &amp; Services</b>	<b>13,974.82</b>	<b>165,500.00</b>	<b>-151,525.18</b>	<b>8.4%</b>
<b>14- Transfers</b>				
10-1488 · Transfer To Water Reserve	230,000.00	230,000.00	0.00	100.0%
10-1491 · Transfer to Building Reserve	0.00	20,000.00	-20,000.00	0.0%
10-1492 · Transfer to Bench Program	18,600.00	18,600.00	0.00	100.0%
10-1494 · Transfer Fire Apparatus	0.00	30,000.00	-30,000.00	0.0%
10-1495 · Transfer to Police Car	0.00	10,500.00	-10,500.00	0.0%
<b>Total 14- Transfers</b>	<b>248,600.00</b>	<b>309,100.00</b>	<b>-60,500.00</b>	<b>80.4%</b>
<b>Total 14- Non Departmental</b>	<b>262,574.82</b>	<b>474,600.00</b>	<b>-212,025.18</b>	<b>55.3%</b>
<b>15- Court</b>				
<b>15- Personnel Services</b>				
<b>Compensation</b>				
10-1500 · Court Clerk	3,666.20	7,442.00	-3,775.80	49.3%
10-1501 · Overtime	1,133.00	3,000.00	-1,867.00	37.8%
<b>Total Compensation</b>	<b>4,799.20</b>	<b>10,442.00</b>	<b>-5,642.80</b>	<b>46.0%</b>
10-1504 · Worker's Compensation	5.24	12.28	-7.04	42.7%
10-1505 · Social Security	366.52	798.84	-432.32	45.9%
10-1506 · PERS	874.41	1,902.59	-1,028.18	46.0%
10-1507 · Unemployment Insurance	14.74	82.80	-68.06	17.8%
10-1508 · Health/Lfe/Disability Insurance	1,302.71	3,246.00	-1,943.29	40.1%
10-1513 · WBF Assessment Tax	1.17	3.39	-2.22	34.5%
<b>Total 15- Personnel Services</b>	<b>7,363.99</b>	<b>16,487.90</b>	<b>-9,123.91</b>	<b>44.7%</b>

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
 July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>15- Material &amp; Services</b>				
10-1539 · Postage	650.73	0.00	650.73	100.0%
10-1542 · Consumable Supply/Material	718.53	1,500.00	-781.47	47.9%
10-1545 · Jury & Witness Fees	150.00	350.00	-200.00	42.9%
10-1546 · Legal Services	0.00	500.00	-500.00	0.0%
10-1548 · DMV	0.00	300.00	-300.00	0.0%
10-1540 · Purchased Services- Judge	4,773.75	8,000.00	-3,226.25	59.7%
10-1552 · Dues & Fees	200.00	500.00	-300.00	40.0%
10-1561 · Professional Development	28.50	1,500.00	-1,471.50	1.9%
<b>Total 15- Material &amp; Services</b>	<b>6,521.51</b>	<b>12,650.00</b>	<b>-6,128.49</b>	<b>51.6%</b>
<b>Total 15- Court</b>	<b>13,885.50</b>	<b>29,137.90</b>	<b>-15,252.40</b>	<b>47.7%</b>
<b>17- Planning</b>				
<b>17 - Personnel Services</b>				
<b>Compensation</b>				
10-1700 · Planning Commission Assistant	16,347.38	33,490.00	-17,142.62	48.8%
10-1709 · Overtime	803.33	3,000.00	-2,196.67	26.8%
<b>Total Compensation</b>	<b>17,150.71</b>	<b>36,490.00</b>	<b>-19,339.29</b>	<b>47.0%</b>
10-1704 · Worker's Compensation	23.59	42.91	-19.32	55.0%
10-1705 · Social Security	1,309.69	2,791.51	-1,481.82	46.9%
10-1706 · PERS	3,176.18	6,648.54	-3,472.36	47.8%
10-1707 · Unemployment	46.79	267.60	-220.81	17.5%
10-1708 · Health/Lfe/Disability Insurance	5,766.12	14,607.00	-8,840.88	39.5%
10-1713 · WBF Assessment Tax	4.15	11.40	-7.25	36.4%
<b>Total 17 - Personnel Services</b>	<b>27,477.23</b>	<b>60,858.96</b>	<b>-33,381.73</b>	<b>45.1%</b>
<b>17- Material &amp; Sevices</b>				
10-1739 · Postage	1,584.78	1,000.00	584.78	158.5%
10-1740 · Purchased Services - Planning	32,870.00	32,500.00	370.00	101.1%
10-1741 · Legal Services	6,000.00	25,500.00	-19,500.00	23.5%
10-1742 · Planning Commission Expense	1,461.56	8,000.00	-6,538.44	18.3%
10-1744 · Code Enforcement	0.00	1,500.00	-1,500.00	0.0%
10-1745 · Mapping	3,000.00	6,500.00	-3,500.00	46.2%
10-1757 · Tech - Software/Hardware	233.30	2,000.00	-1,766.70	11.7%
<b>Total 17- Material &amp; Sevices</b>	<b>45,149.64</b>	<b>77,000.00</b>	<b>-31,850.36</b>	<b>58.6%</b>
<b>Total 17- Planning</b>	<b>72,626.87</b>	<b>137,858.96</b>	<b>-65,232.09</b>	<b>52.7%</b>
<b>18- Parks</b>				
<b>18- Personnel Services</b>				
<b>Compensation</b>				
10-1801 · Public Works Labor	8,599.18	18,351.00	-9,751.82	46.9%
<b>Total Compensation</b>	<b>8,599.18</b>	<b>18,351.00</b>	<b>-9,751.82</b>	<b>46.9%</b>
10-1804 · Worker's Compensation	338.85	549.07	-210.22	61.7%
10-1805 · Social Security	656.68	1,403.82	-747.14	46.8%
10-1806 · PERS	1,566.78	3,343.47	-1,776.69	46.9%
10-1807 · State Unemployment	24.27	183.51	-159.24	13.2%
10-1808 · Health/Lfe/Disability Insurance	2,770.24	9,738.00	-6,967.76	28.4%
10-1813 · WBF Assessment Tax	2.09	6.86	-4.77	30.5%
<b>Total 18- Personnel Services</b>	<b>13,958.09</b>	<b>33,575.73</b>	<b>-19,617.64</b>	<b>41.6%</b>
<b>18- Materials &amp; Services</b>				
10-1847 · Parks Maintenance & Repair	5,505.51	10,000.00	-4,494.49	55.1%
10-1849 · Fuel/Vehicle Maintenance	831.24	3,500.00	-2,668.76	23.7%
10-1850 · Restroom Maintenance	9,399.74	15,000.00	-5,600.26	62.7%
10-1880 · Utilities - Water	183.03	500.00	-316.97	36.6%
<b>Total 18- Materials &amp; Services</b>	<b>15,919.52</b>	<b>29,000.00</b>	<b>-13,080.48</b>	<b>54.9%</b>

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>18- Capital Outlay</b>				
10-1881 · Equipment	0.00	1,000.00	-1,000.00	0.0%
10-1882 · Grant - Parks	21,500.00	0.00	21,500.00	100.0%
<b>Total 18- Capital Outlay</b>	<b>21,500.00</b>	<b>1,000.00</b>	<b>20,500.00</b>	<b>2,150.0%</b>
<b>Total 18- Parks</b>	<b>51,377.61</b>	<b>63,575.73</b>	<b>-12,198.12</b>	<b>80.8%</b>
<b>Total 10- General Fund Expenditures</b>	<b>1,490,567.46</b>	<b>2,993,327.00</b>	<b>-1,502,759.54</b>	<b>49.8%</b>
<b>20 - Debt Service Fund</b>				
20-2010 · 2015 Bond Interest	9,499.40	19,000.00	-9,500.60	50.0%
20-2011 · 2015 Bond Principal	0.00	475,000.00	-475,000.00	0.0%
20-2014 · 2021 Refunding Bond Interest	28,974.79	57,950.00	-28,975.21	50.0%
20-2015 · 2021 Refunding Bond Principal	0.00	170,000.00	-170,000.00	0.0%
2099 · Unappropriated Fund Balance	0.00	26,425.00	-26,425.00	0.0%
<b>Total 20 - Debt Service Fund</b>	<b>38,474.19</b>	<b>748,375.00</b>	<b>-709,900.81</b>	<b>5.1%</b>
<b>30- Water Fund Expenditures</b>				
<b>30- Personnel Services</b>				
<b>Compensation</b>				
30-3000 · Public Works Director	50,461.38	101,184.00	-50,722.62	49.9%
30-3001 · Water Clerk	17,194.31	34,818.00	-17,623.69	49.4%
30-3002 · Public Works	52,280.39	105,928.00	-53,647.61	49.4%
30-3009 · Overtime	7,306.97	22,000.00	-14,693.03	33.2%
30-3003 · Part Time Help	5,796.00	5,000.00	796.00	115.9%
<b>Total Compensation</b>	<b>133,039.05</b>	<b>268,930.00</b>	<b>-135,890.95</b>	<b>49.5%</b>
30-3004 · Worker's Compensation	3,206.33	5,087.27	-1,880.94	63.0%
30-3005 · Social Security	10,159.51	20,573.33	-10,413.82	49.4%
30-3006 · PERS	28,077.84	57,445.57	-29,367.73	48.9%
30-3007 · Unemployment Insurance	397.87	2,205.46	-1,807.59	18.0%
30-3008 · Health/Life/Disability Insurance	31,285.92	100,626.00	-69,340.08	31.1%
30-3013 · WBF Assessment Tax	32.50	85.37	-52.87	38.1%
<b>Total 30- Personnel Services</b>	<b>206,199.02</b>	<b>454,953.00</b>	<b>-248,753.98</b>	<b>45.3%</b>
<b>30- Materials &amp; Services</b>				
30-3039 · Postage	2,512.10	5,500.00	-2,987.90	45.7%
30-3042 · Consumable Supply/Material	113.19	4,500.00	-4,386.81	2.5%
30-3043 · Printing & Advertising	0.00	1,000.00	-1,000.00	0.0%
30-3044 · Telephone	396.40	2,000.00	-1,603.60	19.8%
30-3045 · Utilities - Electricity & Gas	20,722.04	39,000.00	-18,277.96	53.1%
30-3080 · Utilities - Water	1,647.52	5,750.00	-4,102.48	28.7%
30-3046 · Audit	1,500.00	1,500.00	0.00	100.0%
30-3047 · Supplies/Srvcs/Chemicals	12,349.09	41,000.00	-28,650.91	30.1%
30-3048 · Insurance - Property, Liability	24,000.00	24,000.00	0.00	100.0%
30-3049 · Fuel/Vehicle Maintenance	10,959.34	21,000.00	-10,040.66	52.2%
30-3050 · City Hall Maintenance	1,307.77	5,000.00	-3,692.23	26.2%
30-3052 · Office Equipment Maintenance	0.00	2,000.00	-2,000.00	0.0%
30-3053 · Water Building Maintenance	13,169.78	25,000.00	-11,830.22	52.7%
30-3054 · Professional Development	1,717.95	5,000.00	-3,282.05	34.4%
30-3055 · Dues & Fees	1,185.28	4,500.00	-3,314.72	26.3%
30-3061 · System Operations & Repair	40,154.27	140,000.00	-99,845.73	28.7%
30-3063 · Chemical Water Analysis	54,664.06	93,000.00	-38,335.94	58.8%
30-3064 · Water Purchase	436,491.74	465,000.00	-28,508.26	93.9%
30-3065 · Purchased Service Meter Readers	7,084.80	15,120.00	-8,035.20	46.9%
30-3068 · Tools & Light Equipment	399.38	5,000.00	-4,600.62	8.0%
30-3069 · Meters & Meter Boxes	0.00	1,000.00	-1,000.00	0.0%
30-3070 · Meter Repair	0.00	500.00	-500.00	0.0%
30-3072 · Engineering	0.00	5,000.00	-5,000.00	0.0%
30-3075 · Uniforms / PPE	2,663.74	5,000.00	-2,336.26	53.3%
30-3082 · Water Billing Program	5,966.72	19,000.00	-13,033.28	31.4%
30-3077 · Tech - Software/Hardware	2,129.65	5,000.00	-2,870.35	42.6%
<b>Total 30- Materials &amp; Services</b>	<b>641,134.82</b>	<b>940,370.00</b>	<b>-299,235.18</b>	<b>68.2%</b>

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
**July through December 2024**

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>30- Capital Outlay</b>				
30-3083 · Office Equipment	0.00	5,000.00	-5,000.00	0.0%
30-3085 · Water Meter Replacement	0.00	20,000.00	-20,000.00	0.0%
<b>Total 30- Capital Outlay</b>	0.00	25,000.00	-25,000.00	0.0%
<b>30 · Transfers</b>				
30-3098 · Transfer to Public Work Reserve	0.00	7,500.00	-7,500.00	0.0%
30-3094 · Transfer to Water Reserve	0.00	40,000.00	-40,000.00	0.0%
<b>Total 30 · Transfers</b>	0.00	47,500.00	-47,500.00	0.0%
30-3097 · Unappropriated Fund Balance	0.00	119,677.00	-119,677.00	0.0%
<b>Total 30- Water Fund Expenditures</b>	847,333.84	1,587,500.00	-740,166.16	53.4%
<b>40- Building Expenditures</b>				
<b>40- Personnel Services</b>				
Compensation				
40-4000 · Building Assistant	16,347.30	33,490.00	-17,142.70	48.8%
40-4001 · Overtime	1,013.95	3,000.00	-1,986.05	33.8%
<b>Total Compensation</b>	17,361.25	36,490.00	-19,128.75	47.6%
40-4004 · Worker's Compensation	23.59	42.91	-19.32	55.0%
40-4005 · Social Security	1,325.78	2,791.51	-1,465.73	47.5%
40-4006 · PERS	3,111.92	6,648.54	-3,536.62	46.8%
40-4007 · Unemployment	47.75	267.60	-219.85	17.8%
40-4008 · Health/Lfe/Disability Insurance	5,744.76	14,607.00	-8,862.24	39.3%
40-4013 · WBF Assessment Tax	4.23	11.44	-7.21	37.0%
<b>Total 40- Personnel Services</b>	27,619.28	60,859.00	-33,239.72	45.4%
<b>40- Materials &amp; Services</b>				
40-4020 · Consumable Supply/Material	726.87	2,591.00	-1,864.13	28.1%
40-4021 · Professional Development	0.00	2,000.00	-2,000.00	0.0%
40-4022 · Bld Plan Review Purchased Ser	17,464.66	70,000.00	-52,535.34	24.9%
40-4023 · Bld Inspector Purchased Serv	34,925.21	103,000.00	-68,074.79	33.9%
40-4024 · Plumb Inspect Purchased Serv	4,965.00	15,000.00	-10,035.00	33.1%
40-4025 · Mechanic Inspect Purchased Serv	5,013.31	15,000.00	-9,986.69	33.4%
40-4026 · Short-Term Rental Inspections	0.00	2,500.00	-2,500.00	0.0%
40-4027 · Tech - Software/Hardware	528.69	12,148.50	-11,619.81	4.4%
40-4028 · Dues & Fees	2,105.97	10,000.00	-7,894.03	21.1%
<b>Total 40- Materials &amp; Services</b>	65,729.71	232,239.50	-166,509.79	28.3%
<b>Total 40- Building Expenditures</b>	93,348.99	293,098.50	-199,749.51	31.8%
<b>41- Bench Program Expenditures</b>				
<b>41- Materials &amp; Services</b>				
41-4120 · Materials & Supplies	0.00	25,000.00	-25,000.00	0.0%
41-4121 · Purchased Services	0.00	33,600.00	-33,600.00	0.0%
<b>Total 41- Materials &amp; Services</b>	0.00	58,600.00	-58,600.00	0.0%
<b>41- Capital Outlay</b>				
41-4180 · Bench Purchase	0.00	22,200.00	-22,200.00	0.0%
<b>Total 41- Capital Outlay</b>	0.00	22,200.00	-22,200.00	0.0%
41-4190 · Unappropriated Fund Balance	0.00	48,000.00	-48,000.00	0.0%
<b>Total 41- Bench Program Expenditures</b>	0.00	128,800.00	-128,800.00	0.0%



## CITY OF GEARHART

### Revenue & Expenditure Budget vs. Actual

July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>45- State Revenue Sharing Expen</b>				
<b>45- Materials &amp; Services</b>				
45-4550 · Celebration Materials/Services	1,324.06	2,910.00	-1,585.94	45.5%
45-4557 · Necanicum Watershed Council	0.00	2,000.00	-2,000.00	0.0%
45-4558 · North Coast Food Web	0.00	4,000.00	-4,000.00	0.0%
45-4559 · South County Food Bank	0.00	5,750.00	-5,750.00	0.0%
45-4560 · St. Vincent de Paul	0.00	5,250.00	-5,250.00	0.0%
45-4564 · Court Advocate Program	0.00	5,000.00	-5,000.00	0.0%
45-4565 · Seaside Hall	0.00	2,500.00	-2,500.00	0.0%
45-4567 · Mayor's Emergency Grant	0.00	1,500.00	-1,500.00	0.0%
45-4570 · Helping Hands	0.00	5,000.00	-5,000.00	0.0%
45-4572 · North Coast Land Conservancy	0.00	2,000.00	-2,000.00	0.0%
45-4577 · Sunset Park & Rec Foundation	0.00	3,000.00	-3,000.00	0.0%
45-4578 · Trails End Arts Center	0.00	1,800.00	-1,800.00	0.0%
45-4579 · CCA Regional Food Bank	0.00	4,000.00	-4,000.00	0.0%
45-4580 · Seaside Municipal Airport	0.00	500.00	-500.00	0.0%
45-4582 · Wildlife Center of North Coast	0.00	3,000.00	-3,000.00	0.0%
<b>Total 45- Materials &amp; Services</b>	1,324.06	48,210.00	-46,885.94	2.7%
45-4590 · Unappropriated Fund Balance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 45- State Revenue Sharing Expen</b>	1,324.06	53,210.00	-51,885.94	2.5%
<b>50- Road District Expenditures</b>				
<b>50 - Materials &amp; Services</b>				
50-5045 · Materials & Supplies	0.00	250.00	-250.00	0.0%
50-5046 · Audit	40.00	100.00	-60.00	40.0%
50-5047 · Dues & Fees	151.31			
50-5043 · Printing & Advertising	0.00	600.00	-600.00	0.0%
<b>Total 50 - Materials &amp; Services</b>	191.31	950.00	-758.69	20.1%
<b>50 - Capital Outlay</b>				
50-5080 · General Maintenance/Repair	0.00	306,705.00	-306,705.00	0.0%
<b>Total 50 - Capital Outlay</b>	0.00	306,705.00	-306,705.00	0.0%
<b>50 - Transfers</b>				
50-5090 · Transfer To Water Reserve	25,000.00	25,000.00	0.00	100.0%
<b>Total 50 - Transfers</b>	25,000.00	25,000.00	0.00	100.0%
<b>Total 50- Road District Expenditures</b>	25,191.31	332,655.00	-307,463.69	7.6%
<b>60- State Street Fund</b>				
<b>60- Personnel Services</b>				
<b>Compensation</b>				
60-6001 · Street Labor	30,082.23	64,227.00	-34,144.77	46.8%
60-6009 · Overtime	0.00	3,000.00	-3,000.00	0.0%
60-6010 · Part Time Labor	0.00	5,000.00	-5,000.00	0.0%
<b>Total Compensation</b>	30,082.23	72,227.00	-42,144.77	41.6%
60-6004 · Worker's Compensation	1,135.75	3,379.00	-2,243.25	33.6%
60-6005 · Social Security	2,297.21	5,525.36	-3,228.15	41.6%
60-6006 · PERS	5,480.99	12,248.75	-6,767.76	44.7%
60-6007 · Unemployment Insurance	84.92	722.27	-637.35	11.8%
60-6008 · Health/Lfe/Disability Insurance	9,695.81	34,083.00	-24,387.19	28.4%
60-6013 · WBF Assessment Tax	7.33	31.62	-24.29	23.2%
<b>Total 60- Personnel Services</b>	48,784.24	128,217.00	-79,432.76	38.0%

## CITY OF GEARHART

### Revenue & Expenditure Budget vs. Actual

July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>60- Materials &amp; Services</b>				
60-6048 · Building Maintenance	5,515.00	20,000.00	-14,485.00	27.6%
60-6049 · Fuel/Vehicle Maintenance	4,663.68	18,500.00	-13,836.32	25.2%
60-6065 · Purchased Services	800.00	105,800.00	-105,000.00	0.8%
60-6070 · Materials & Services	10,685.13	65,283.00	-54,597.87	16.4%
<b>Total 60- Materials &amp; Services</b>	21,663.81	209,583.00	-187,919.19	10.3%
<b>60- Capital Outlay</b>				
60-6081 · Equipment	0.00	25,000.00	-25,000.00	0.0%
<b>Total 60- Capital Outlay</b>	0.00	25,000.00	-25,000.00	0.0%
<b>Total 60- State Street Fund</b>	70,448.05	362,800.00	-292,351.95	19.4%
<b>71- Water Reserve Expenditure</b>				
<b>71- Materials &amp; Services</b>				
71-7120 · Materials & Services	51,301.25	160,000.00	-108,698.75	32.1%
<b>Total 71- Materials &amp; Services</b>	51,301.25	160,000.00	-108,698.75	32.1%
<b>71- Capital Outlay</b>				
71-7199 · Improving Water - Supply/Mater	0.00	755,564.22	-755,564.22	0.0%
71-7190 · Grant - CSLFRF/American Rescue	221,673.08	362,935.78	-141,262.70	61.1%
<b>Total 71- Capital Outlay</b>	221,673.08	1,118,500.00	-896,826.92	19.8%
<b>Total 71- Water Reserve Expenditure</b>	272,974.33	1,278,500.00	-1,005,525.67	21.4%
<b>72- Police Car Reserve Expendit</b>				
<b>72- Capital Outlay</b>				
72-7299 · Police Car Replacement Expenses	0.00	38,785.00	-38,785.00	0.0%
<b>Total 72- Capital Outlay</b>	0.00	38,785.00	-38,785.00	0.0%
<b>Total 72- Police Car Reserve Expendit</b>	0.00	38,785.00	-38,785.00	0.0%
<b>74- Fire Apparatus Expenditure</b>				
<b>74- Capital Outlay</b>				
74-7499 · Equipment	0.00	478,750.00	-478,750.00	0.0%
<b>Total 74- Capital Outlay</b>	0.00	478,750.00	-478,750.00	0.0%
<b>Total 74- Fire Apparatus Expenditure</b>	0.00	478,750.00	-478,750.00	0.0%
<b>75- Hazard Mitigation Expenditu</b>				
<b>75- Materials &amp; Services</b>				
75-7530 · Materials & Services	0.00	101,625.00	-101,625.00	0.0%
<b>Total 75- Materials &amp; Services</b>	0.00	101,625.00	-101,625.00	0.0%
<b>75- Capital Outlay</b>				
75-7599 · Equipment	22,626.78	57,000.00	-34,373.22	39.7%
<b>Total 75- Capital Outlay</b>	22,626.78	57,000.00	-34,373.22	39.7%
<b>Total 75- Hazard Mitigation Expenditu</b>	22,626.78	158,625.00	-135,998.22	14.3%
<b>78- Public Works Expenditure</b>				
<b>78- Materials &amp; Supplies</b>				
78-7820 · Materials & Services	0.00	10,000.00	-10,000.00	0.0%
<b>Total 78- Materials &amp; Supplies</b>	0.00	10,000.00	-10,000.00	0.0%
<b>78- Capital Outlay</b>				
78-7899 · Equipment	48,804.92	79,195.00	-30,390.08	61.6%
<b>Total 78- Capital Outlay</b>	48,804.92	79,195.00	-30,390.08	61.6%
<b>Total 78- Public Works Expenditure</b>	48,804.92	89,195.00	-40,390.08	54.7%

**CITY OF GEARHART**  
**Revenue & Expenditure Budget vs. Actual**  
 July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
<b>79- Building Reserve Expenditur</b>				
<b>79- Materials &amp; Services</b>				
79-7920 · Materials & Supplies	0.00	71,500.00	-71,500.00	0.0%
<b>Total 79- Materials &amp; Services</b>	0.00	71,500.00	-71,500.00	0.0%
<b>79- Capital Outlay</b>				
79-7900 · Public Safety Facility Project	55,267.32	150,000.00	-94,732.68	36.8%
79-7999 · Building Expense	0.00	90,000.00	-90,000.00	0.0%
<b>Total 79- Capital Outlay</b>	55,267.32	240,000.00	-184,732.68	23.0%
<b>Total 79- Building Reserve Expenditur</b>	55,267.32	311,500.00	-256,232.68	17.7%
<b>Total Expense</b>	2,966,361.25	8,855,120.50	-5,888,759.25	33.5%
<b>Net Ordinary Income</b>	4,170,561.34	0.00	4,170,561.34	100.0%
<b>Net Income</b>	<b>4,170,561.34</b>	<b>0.00</b>	<b>4,170,561.34</b>	<b>100.0%</b>

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

*For Confidentiality, pages 10-25 have been removed.*

2:03 PM  
 01/02/25

Date	Name	Account	Paid Amount
12/02/24	VERIZON	<b>Checking - Umpqua</b>	
		10-1270 · Tech - Software/Hardware	-131.71
		10-1244 · Telephone	-127.98
TOTAL			-259.69
12/02/24	VERIZON	<b>Checking - Umpqua</b>	
		30-3077 · Tech - Software/Hardware	-122.43
TOTAL			-122.43
12/02/24	CENTURY LINK	<b>Checking - Umpqua</b>	
		10-1060 · Tech - Software/Hardware	-116.99
TOTAL			-116.99
12/02/24	SPECTRUM BUSINESS	<b>Checking - Umpqua</b>	
		30-3077 · Tech - Software/Hardware	-124.98
TOTAL			-124.98
12/02/24	PITNEY BOWES BANK INC PURCHASE POWER	<b>Checking - Umpqua</b>	
		10-1539 · Postage	-102.85
		10-1039 · Postage	-244.02
		10-1739 · Postage	-24.84
		30-3039 · Postage	-128.29
TOTAL			-500.00
12/02/24	ELAN FINANCIAL SERVICES	<b>Checking - Umpqua</b>	
		30-3077 · Tech - Software/Hardware	-450.95
		10-1242 · Consumable Supply/Material	-14.20
		10-1042 · Consumable Supplies/Materials	-424.89
		10-1247 · PD Investigation	-203.99
		10-1046 · Audit	-350.00
		10-1039 · Postage	-160.78
		30-3044 · Telephone	-79.34
		10-1244 · Telephone	-79.34

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM  
 01/02/25

Date	Name	Account	Paid Amount
		10-1344 · Telephone	-79.34
		10-1044 · Telephone	-158.68
		10-1060 · Tech - Software/Hardware	-37.50
		10-1060 · Tech - Software/Hardware	-46.68
		10-1757 · Tech - Software/Hardware	-46.66
		10-1371 · Tech - Software/Hardware	-46.66
		10-1052 · Professional Development	-281.98
		30-3075 · Uniforms / PPE	-354.72
		10-1060 · Tech - Software/Hardware	-626.40
		10-1042 · Consumable Supplies/Materials	-94.00
		10-1252 · Professional Development	-292.84
			<hr/>
TOTAL			-3,828.95
<b>12/02/24</b>	<b>METEREADERS, LLC</b>	<b>Checking - Umpqua</b>	
		30-3065 · Purchased Service Meter Readers	-1,195.20
			<hr/>
TOTAL			-1,195.20
<b>12/02/24</b>	<b>BLUEFIN PAYMENT SYSTEMS</b>	<b>Checking - Umpqua</b>	
		30-3082 · Water Billing Program	-497.89
			<hr/>
TOTAL			-497.89
<b>12/02/24</b>	<b>US BANK CONVERGE</b>	<b>Checking - Umpqua</b>	
		40-4028 · Dues & Fees	-184.06
			<hr/>
TOTAL			-184.06
<b>12/04/24</b>	<b>PITNEY BOWES BANK INC PURCHASE POWER</b>	<b>Checking - Umpqua</b>	
		10-1539 · Postage	-9.64
		10-1039 · Postage	-490.36
			<hr/>
TOTAL			-500.00

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM  
 01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/05/24	<b>QuickBooks Payroll Service</b>	<b>Checking - Umpqua</b>	
		10-1099 · Payroll Processing Fees	-32.50
		10-1099 · Payroll Processing Fees	-120.00
	QuickBooks Payroll Service	Federal Withholding	-5,300.00
	QuickBooks Payroll Service	Medicare	-728.21
	QuickBooks Payroll Service	Medicare	-728.21
	QuickBooks Payroll Service	FICA Social Security	-3,113.74
	QuickBooks Payroll Service	FICA Social Security	-3,113.74
	QuickBooks Payroll Service	State Withholding	-3,158.00
	QuickBooks Payroll Service	State Unemployment	-20.96
	QuickBooks Payroll Service	Statewide Transit Tax	-46.75
	QuickBooks Payroll Service	WBF Assessment	-11.50
	QuickBooks Payroll Service	WBF Assessment	-11.50
	QuickBooks Payroll Service	Direct Deposit Liabilities	-33,757.97
	QuickBooks Payroll Service	Payroll Liabilities	-301.31
TOTAL			-50,444.39
12/05/24	<b>VOYA- STATE OF OREGON PLAN</b>	<b>Checking - Umpqua</b>	
		OSGP Payable	-450.00
TOTAL			-450.00
12/05/24	<b>ASIFLEX</b>	<b>Checking - Umpqua</b>	
		Supplemental Insurance	-100.00
TOTAL			-100.00
12/05/24	<b>SUN LIFE FINANCIAL</b>	<b>Checking - Umpqua</b>	
		10-1348 · Accident Insurance	-20.10
		10-1208 · Health/Lfe/Disability Insurance	-2.01
TOTAL			-22.11
12/05/24	<b>UMPQUA BANK</b>	<b>Checking - Umpqua</b>	
		30-0090 · Water Sales Receipts	-35.00
TOTAL			-35.00

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM  
 01/02/25

Date	Name	Account	Paid Amount
12/05/24	UMPQUA BANK	<b>Checking - Umpqua</b>	
		10-1059 · Dues & Fees	-15.00
TOTAL			-15.00
12/06/24	KEITH KERANEN EXCAVATING, INC	<b>Checking - Umpqua</b>	
		60-6070 · Materials & Services	-872.00
TOTAL			-872.00
12/09/24	CIS	<b>Checking - Umpqua</b>	
		10-1308 · Health/Lfe/Disability Insurance	-4,251.94
		40-4008 · Health/Lfe/Disability Insurance	-961.02
		10-1508 · Health/Lfe/Disability Insurance	-213.56
		10-1708 · Health/Lfe/Disability Insurance	-961.02
		10-1008 · Health/Lfe/Disability Insurance	-5,608.30
		10-1208 · Health/Lfe/Disability Insurance	-6,495.66
		10-1808 · Health/Lfe/Disability Insurance	-477.18
		30-3008 · Health/Lfe/Disability Insurance	-5,299.41
		60-6008 · Health/Lfe/Disability Insurance	-1,670.12
		10-1008 · Health/Lfe/Disability Insurance	0.04
		CIS Supplemental Ins	-669.68
TOTAL			-26,607.85
12/09/24	NW NATURAL GAS	<b>Checking - Umpqua</b>	
		10-1045 · Utilities - Electricity & Gas	-113.99
TOTAL			-113.99
12/09/24	NW NATURAL GAS	<b>Checking - Umpqua</b>	
		30-3045 · Utilities - Electricity & Gas	-856.66
TOTAL			-856.66

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/09/24	NW NATURAL GAS	Checking - Umpqua	
		10-1345 · Utilities - Electricity & Gas	-266.85
TOTAL			-266.85
12/09/24	PACIFIC POWER	Checking - Umpqua	
		10-1045 · Utilities - Electricity & Gas	-462.51
TOTAL			-462.51
12/09/24	PACIFIC POWER	Checking - Umpqua	
		10-1345 · Utilities - Electricity & Gas	-311.73
TOTAL			-311.73
12/09/24	PACIFIC POWER	Checking - Umpqua	
		30-3045 · Utilities - Electricity & Gas	-55.10
TOTAL			-55.10
12/09/24	PACIFIC POWER	Checking - Umpqua	
		10-1461 · Street Lights	-1,889.35
TOTAL			-1,889.35
12/09/24	PACIFIC POWER	Checking - Umpqua	
		30-3045 · Utilities - Electricity & Gas	-64.49
TOTAL			-64.49
12/09/24	PACIFIC POWER	Checking - Umpqua	
		30-3045 · Utilities - Electricity & Gas	-2,437.06
TOTAL			-2,437.06



**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM  
01/02/25

Date	Name	Account	Paid Amount
12/10/24	ASIFLEX	Checking - Umpqua	
		10-1059 · Dues & Fees	-3.75
TOTAL			-3.75
12/10/24	UMPQUA BANK MERCHANT SERVICES	Checking - Umpqua	
		10-1059 · Dues & Fees	-290.63
TOTAL			-290.63
12/11/24	AT&T MOBILITY	Checking - Umpqua	
		40-4027 · Tech - Software/Hardware	-43.24
		10-1371 · Tech - Software/Hardware	-389.16
TOTAL			-432.40
12/11/24	HOME DEPOT CREDIT SERVICES	Checking - Umpqua	
		10-1051 · City Hall Maintenance	-57.46
		30-3050 · City Hall Maintenance	-101.36
		30-3053 · Water Building Maintenance	-177.92
		30-3053 · Water Building Maintenance	-31.24
		30-3053 · Water Building Maintenance	-189.00
		30-3050 · City Hall Maintenance	-269.69
		30-3050 · City Hall Maintenance	107.87
		30-3075 · Uniforms / PPE	-103.87
TOTAL			-822.67
12/12/24	OREGON PERS	Checking - Umpqua	
		10-1006 · PERS	-0.03
		PERS Payable	-621.80
		PERS Payable	-2,107.86
		PERS Payable	-3,374.07
		PERS Payable	-2,155.65
		PERS Payable	-625.59
		PERS Payable	-2,596.37
		PERS Payable	-879.81
		PERS Payable	-562.10

**CITY OF GEARHART**  
**Check Detail 1**  
**December 2024**

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
		PERS Payable	-749.56
		PERS Payable	-206.01
TOTAL			-13,878.85
<b>12/16/24</b>	<b>SPRINGBROOK SOFTWARE, LLC</b>	<b>Checking - Umpqua</b>	
		30-3082 · Water Billing Program	-153.07
TOTAL			-153.07
<b>12/17/24</b>	<b>ELAN FINANCIAL SERVICES</b>	<b>Checking - Umpqua</b>	
		30-3049 · Fuel/Vehicle Maintenance	-79.99
		30-3050 · City Hall Maintenance	-1,025.61
		10-1060 · Tech - Software/Hardware	-1,439.40
		10-1371 · Tech - Software/Hardware	-1,079.88
		60-6049 · Fuel/Vehicle Maintenance	-199.00
		30-3044 · Telephone	-79.34
		10-1244 · Telephone	-79.34
		10-1344 · Telephone	-79.34
		10-1044 · Telephone	-158.68
		10-1060 · Tech - Software/Hardware	-37.50
		10-1060 · Tech - Software/Hardware	-46.68
		10-1757 · Tech - Software/Hardware	-46.66
		10-1371 · Tech - Software/Hardware	-46.66
		30-3054 · Professional Development	-580.30
		10-1060 · Tech - Software/Hardware	-626.40
		79-7900 · Public Safety Facility Project	-14.98
		30-3077 · Tech - Software/Hardware	-19.98
		30-3077 · Tech - Software/Hardware	-27.99
		30-3055 · Dues & Fees	-300.00
		10-1552 · Dues & Fees	-200.00
		40-4028 · Dues & Fees	-40.00
		30-3077 · Tech - Software/Hardware	-5.98
		30-3061 · System Operations & Repair	-16.15
		30-3049 · Fuel/Vehicle Maintenance	-2,197.58
TOTAL			-8,427.44

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
12/20/24	<b>QuickBooks Payroll Service</b>	<b>Checking - Umpqua</b>	
		10-1099 · Payroll Processing Fees	-32.50
	QuickBooks Payroll Service	Federal Withholding	-4,848.00
	QuickBooks Payroll Service	Medicare	-700.02
	QuickBooks Payroll Service	Medicare	-700.02
	QuickBooks Payroll Service	FICA Social Security	-2,993.17
	QuickBooks Payroll Service	FICA Social Security	-2,993.17
	QuickBooks Payroll Service	State Withholding	-2,979.00
	QuickBooks Payroll Service	State Unemployment	-20.97
	QuickBooks Payroll Service	Statewide Transit Tax	-44.93
	QuickBooks Payroll Service	WBF Assessment	-10.36
	QuickBooks Payroll Service	WBF Assessment	-10.36
	QuickBooks Payroll Service	Direct Deposit Liabilities	-32,543.47
	QuickBooks Payroll Service	Payroll Liabilities	-289.66
TOTAL			-48,165.63
12/23/24	<b>ASIFLEX</b>	<b>Checking - Umpqua</b>	
		Supplemental Insurance	-100.00
TOTAL			-100.00
12/23/24	<b>VOYA- STATE OF OREGON PLAN</b>	<b>Checking - Umpqua</b>	
		OSGP Payable	-450.00
TOTAL			-450.00
12/23/24	<b>SPECTRUM BUSINESS</b>	<b>Checking - Umpqua</b>	
		10-1060 · Tech - Software/Hardware	-199.99
		10-1044 · Telephone	-49.99
TOTAL			-249.98
12/24/24	<b>KLOSH GROUP, INC</b>	<b>Checking - Umpqua</b>	
		79-7900 · Public Safety Facility Project	-4,130.31
TOTAL			-4,130.31

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM  
01/02/25

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/24/24	TUFF SHED INC	Checking - Umpqua	
		75-7599 · Equipment	-5,439.80
TOTAL			-5,439.80
12/30/24	DIRECTV	Checking - Umpqua	
		10-1351 · Fire Hall Maintenance	-112.99
		10-1351 · Fire Hall Maintenance	-6.25
TOTAL			-119.24

*For Confidentiality, this page has been modified and pages 10-25 have been removed.*

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
<i>For Confidentiality, this page has been modified.</i>			
12/04/24	LEONARD D BROGDEN	Checking - Umpqua	
		40-4022 · Bld Plan Review Purchased Ser	-1,607.21
		40-4023 · Bld Inspector Purchased Serv	-1,474.20
		40-4024 · Plumb Inspect Purchased Serv	-396.00
		40-4025 · Mechanic Inspect Purchased Serv	-325.58
			<hr/> -3,802.99
TOTAL			
12/05/24	CARSON BATES	Checking - Umpqua	
		10-1365 · Student Intern Program	-200.00
			<hr/> -200.00
TOTAL			
12/05/24	CHANCE MCKEOWN	Checking - Umpqua	
		10-1365 · Student Intern Program	-200.00
			<hr/> -200.00
TOTAL			

**CITY OF GEARHART**  
**Check Detail 1**  
**December 2024**

2:03 PM

01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/05/24	POWER SYSTEMS PLUS	Checking - Umpqua	
		71-7190 · Grant - CSLFRF/American Rescue	-25,865.00
TOTAL			-25,865.00
12/06/24	ROBERT CARSON	Checking - Umpqua	
		10-0054 · Short-Term Rental Permit Fees	-100.00
TOTAL			-100.00
12/11/24	3-D LANDSCAPE INC	Checking - Umpqua	
		30-3053 · Water Building Maintenance	-510.00
TOTAL			-510.00
12/11/24	911 SUPPLY PUBLIC SAFETY GEAR	Checking - Umpqua	
		10-1365 · Student Intern Program	-1,926.70
TOTAL			-1,926.70
12/11/24	A+ PLUMBERS INC	Checking - Umpqua	
		10-1051 · City Hall Maintenance	-545.00
TOTAL			-545.00
12/11/24	ADRIENNE PARK	Checking - Umpqua	
		10-1352 · Professional Development	-293.25
		10-1352 · Professional Development	-128.50
		10-1352 · Professional Development	-318.00
		10-1352 · Professional Development	-146.16
		10-1252 · Professional Development	-17.37
TOTAL			-903.28

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
12/11/24	ALSCO - PORTLAND LINEN	Checking - Umpqua	
		10-1051 · City Hall Maintenance	-98.89
		10-1051 · City Hall Maintenance	-98.89
TOTAL			-197.78
12/11/24	AXON ENTERPRISE, INC	Checking - Umpqua	
		10-1263 · Purchased Services	-2,537.79
TOTAL			-2,537.79
12/11/24	C AND S AUTO LLC	Checking - Umpqua	
		10-1370 · Conflagration Expenses	-1,533.91
TOTAL			-1,533.91
12/11/24	CITY OF GEARHART	Checking - Umpqua	
		30-3080 · Utilities - Water	-328.90
TOTAL			-328.90
12/11/24	CENTRAL WELDING SUPPLY CO INC	Checking - Umpqua	
		10-1342 · Consumable Supply/Material	-16.78
TOTAL			-16.78
12/11/24	CITY OF SEASIDE	Checking - Umpqua	
		10-1364 · Dispatch	-1,709.52
		10-1259 · Dispatch	-1,709.52
TOTAL			-3,419.04

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM  
01/02/25

Date	Name	Account	Paid Amount
12/11/24	CITY OF WARRENTON	Checking - Umpqua	
		30-3064 · Water Purchase	-708.73
		30-3064 · Water Purchase	-458.13
TOTAL			-1,166.86
12/11/24	CMI SOFTWARE CORP	Checking - Umpqua	
		10-1270 · Tech - Software/Hardware	-150.00
TOTAL			-150.00
12/11/24	CONSOLIDATED SUPPLY CO	Checking - Umpqua	
		30-3061 · System Operations & Repair	-3,897.11
		30-3061 · System Operations & Repair	-1,268.28
TOTAL			-5,165.39
12/11/24	CORRPRO COMPANIES INC	Checking - Umpqua	
		30-3061 · System Operations & Repair	-870.00
TOTAL			-870.00
12/11/24	DCBS FISCAL SERVICES	Checking - Umpqua	
		Oregon 12% Building Tax In/Out	-351.32
TOTAL			-351.32
12/11/24	DMT AUTO PARTS, INC	Checking - Umpqua	
		60-6049 · Fuel/Vehicle Maintenance	-1.71
		60-6049 · Fuel/Vehicle Maintenance	-80.15
		60-6049 · Fuel/Vehicle Maintenance	18.00
		10-1249 · Fuel/Vehicle Maintenance	-132.20
		10-1249 · Fuel/Vehicle Maintenance	-637.33
		10-1249 · Fuel/Vehicle Maintenance	-62.36
TOTAL			-895.75



**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
12/11/24	ENGLUND MARINE	Checking - Umpqua	
		30-3075 · Uniforms / PPE	-332.42
TOTAL			-332.42
12/11/24	EO MEDIA GROUP	Checking - Umpqua	
		10-1742 · Planning Commission Expense	-199.50
		79-7900 · Public Safety Facility Project	-35.95
TOTAL			-235.45
12/11/24	RE INVESTMENT COMPANY LLC	Checking - Umpqua	
		10-1051 · City Hall Maintenance	-355.00
		10-1051 · City Hall Maintenance	-12.00
		10-1051 · City Hall Maintenance	-10.65
		10-1051 · City Hall Maintenance	-7.10
		10-1051 · City Hall Maintenance	-120.00
		10-1051 · City Hall Maintenance	-49.70
TOTAL			-554.45
12/11/24	FFA ARCHITECTURE AND INTERIORS, INC	Checking - Umpqua	
		79-7900 · Public Safety Facility Project	-4,377.16
TOTAL			-4,377.16
12/11/24	GVFD	Checking - Umpqua	
		10-1360 · Gas & Clothing Maintenance	-20,520.00
TOTAL			-20,520.00

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM  
01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/11/24	GVFD	<b>Checking - Umpqua</b>	
		10-1352 · Professional Development	-298.00
		10-1352 · Professional Development	-149.00
		10-1370 · Conflagration Expenses	-91.49
		10-1370 · Conflagration Expenses	-6.99
		10-1371 · Tech - Software/Hardware	-164.89
		10-1371 · Tech - Software/Hardware	-5.00
TOTAL			-715.37
12/11/24	GVFD	<b>Checking - Umpqua</b>	
		10-1381 · Equipment	-4,799.00
TOTAL			-4,799.00
12/11/24	IFOCUS CONSULTING, INC	<b>Checking - Umpqua</b>	
		10-1270 · Tech - Software/Hardware	-417.50
		10-1060 · Tech - Software/Hardware	-1,590.00
TOTAL			-2,007.50
12/11/24	M & N WORKWEAR	<b>Checking - Umpqua</b>	
		10-1370 · Conflagration Expenses	-165.70
TOTAL			-165.70
12/11/24	OLSON ASPHALT MAINTENANCE, LLC	<b>Checking - Umpqua</b>	
		60-6065 · Purchased Services	-800.00
TOTAL			-800.00
12/11/24	ONE CALL CONCEPTS, INC	<b>Checking - Umpqua</b>	
		30-3047 · Supplies/Srvcs/Chemicals	-17.60
TOTAL			-17.60

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM

01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/11/24	PETTY CASH	<b>Checking - Umpqua</b>	
		10-1042 · Consumable Supplies/Materials	-40.98
		10-1561 · Professional Development	-28.50
TOTAL			-69.48
12/11/24	THE SHERWIN-WILLIAMS CO.	<b>Checking - Umpqua</b>	
		10-1360 · Gas & Clothing Maintenance	-100.41
TOTAL			-100.41
12/11/24	SPRINGBROOK HOLDING COMPANY LLC	<b>Checking - Umpqua</b>	
		30-3082 · Water Billing Program	-374.00
TOTAL			-374.00
12/11/24	SHRED-IT	<b>Checking - Umpqua</b>	
		10-1542 · Consumable Supply/Material	-90.05
		10-1542 · Consumable Supply/Material	-12.61
		10-1542 · Consumable Supply/Material	-3.60
		10-1542 · Consumable Supply/Material	-12.97
TOTAL			-119.23
12/11/24	STEVE'S MAINTENANCE	<b>Checking - Umpqua</b>	
		10-1054 · Purchased Services	-40.00
TOTAL			-40.00
12/11/24	TAYLOR RAE COSNER	<b>Checking - Umpqua</b>	
		10-1054 · Purchased Services	-500.00
TOTAL			-500.00

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM  
01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/11/24	TAYLOR RAE COSNER	Checking - Umpqua	
		10-1054 · Purchased Services	-550.00
TOTAL			-550.00
12/11/24	TMG SERVICES, INC	Checking - Umpqua	
		71-7190 · Grant - CSLFRF/American Rescue	-8,596.00
		71-7190 · Grant - CSLFRF/American Rescue	-273.00
TOTAL			-8,869.00
12/11/24	TODD GROUNDWATER	Checking - Umpqua	
		71-7120 · Materials & Services	-2,350.00
TOTAL			-2,350.00
12/11/24	TROY L BAIN	Checking - Umpqua	
		10-1054 · Purchased Services	-225.00
TOTAL			-225.00
12/11/24	TRANSUNION RISK & ALTERNATIVE	Checking - Umpqua	
		10-1247 · PD Investigation	-75.00
TOTAL			-75.00
12/11/24	UNITED SITE SERVICES, INC	Checking - Umpqua	
		10-1498 · Operate/Repair Material & Ser	-540.52
TOTAL			-540.52
12/11/24	USABLUBOOK	Checking - Umpqua	
		30-3061 · System Operations & Repair	-2,499.26
		30-3061 · System Operations & Repair	-605.70
TOTAL			-3,104.96

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM

01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/11/24	WILCOX & FLEGEL	<b>Checking - Umpqua</b>	
		10-1349 · Fuel/Vehicle Maintenance	-800.36
		10-1249 · Fuel/Vehicle Maintenance	-613.76
		60-6049 · Fuel/Vehicle Maintenance	-304.13
		30-3049 · Fuel/Vehicle Maintenance	-477.92
		10-1849 · Fuel/Vehicle Maintenance	-86.89
	TOTAL		<u>-2,283.06</u>
12/12/24	JOHN F ORR, PC	<b>Checking - Umpqua</b>	
		10-1540 · Purchased Services- Judge	-3,348.75
	TOTAL		<u>-3,348.75</u>
12/20/24	CARSON BATES	<b>Checking - Umpqua</b>	
		10-1365 · Student Intern Program	-200.00
	TOTAL		<u>-200.00</u>
12/20/24	CHANCE MCKEOWN	<b>Checking - Umpqua</b>	
		10-1365 · Student Intern Program	-200.00
	TOTAL		<u>-200.00</u>
12/23/24	KIMBERLY'S KLEANING SERVICE LLC	<b>Checking - Umpqua</b>	
		10-1850 · Restroom Maintenance	-1,050.00
		10-1850 · Restroom Maintenance	50.00
	TOTAL		<u>-1,000.00</u>
12/23/24	KIWI GLASS, INC	<b>Checking - Umpqua</b>	
		10-1051 · City Hall Maintenance	-968.00
	TOTAL		<u>-968.00</u>

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM  
 01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/23/24	RHINO ONE LLC	Checking - Umpqua 79-7900 · Public Safety Facility Project	-18,916.46
TOTAL			-18,916.46
12/23/24	JOSEPH LITTLE	Checking - Umpqua 30-3054 · Professional Development	-192.65
TOTAL			-192.65
12/30/24	ALEXIN ANAYTICAL LABORATORIES, INC	Checking - Umpqua 30-3063 · Chemical Water Analysis	-1,365.00
TOTAL			-1,365.00
12/30/24	CARTOMATION, INC	Checking - Umpqua 10-1745 · Mapping 10-1745 · Mapping	-500.00 -500.00
TOTAL			-1,000.00
12/30/24	CITY OF GEARHART	Checking - Umpqua Bail Trust Liability In/Out	-1,728.00
TOTAL			-1,728.00
12/30/24	CLATSOP COUNTY.	Checking - Umpqua Bail Trust Liability In/Out	-160.00
TOTAL			-160.00
12/30/24	CLATSOP COUNTY SHERIFF'S OFFICE	Checking - Umpqua 10-1263 · Purchased Services	-3,000.00
TOTAL			-3,000.00

**CITY OF GEARHART**  
**Check Detail 1**  
 December 2024

2:03 PM  
 01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/30/24	CLATSOP COUNTY CLERK	Checking - Umpqua	-436.39
TOTAL			-436.39
12/30/24	CONSOLIDATED SUPPLY CO	Checking - Umpqua	
		71-7190 · Grant - CSLFRF/American Rescue	-8,085.46
TOTAL			-8,085.46
12/30/24	CREST	Checking - Umpqua	
		10-1740 · Purchased Services - Planning	-5,865.00
TOTAL			-5,865.00
12/30/24	DMT AUTO PARTS, INC	Checking - Umpqua	
		60-6049 · Fuel/Vehicle Maintenance	-83.90
TOTAL			-83.90
12/30/24	FAST LUBE AND OIL	Checking - Umpqua	
		10-1249 · Fuel/Vehicle Maintenance	-177.90
TOTAL			-177.90
12/30/24	GVFD	Checking - Umpqua	
		10-1352 · Professional Development	-42.90
TOTAL			-42.90
12/30/24	LASER PRINT & COPY	Checking - Umpqua	
		10-1742 · Planning Commission Expense	-50.80
		40-4020 · Consumable Supply/Material	-24.00
		40-4020 · Consumable Supply/Material	-16.50
		10-1055 · Elected Official Expense	-28.80
TOTAL			-120.10

**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM

01/02/25

<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/30/24	NATIONAL BAND & TAG CO.	Checking - Umpqua	
		10-1042 · Consumable Supplies/Materials	-92.89
TOTAL			-92.89
12/30/24	OLSON ASPHALT MAINTENANCE, LLC	Checking - Umpqua	
		60-6070 · Materials & Services	-460.00
TOTAL			-460.00
12/30/24	PETER O WATTS, P.C.	Checking - Umpqua	
		10-1041 · Legal Services	-3,500.00
		10-1740 · Purchased Services - Planning	-1,500.00
TOTAL			-5,000.00
12/30/24	SEASIDE ACE HARDWARE	Checking - Umpqua	
		30-3050 · City Hall Maintenance	-18.98
TOTAL			-18.98
12/30/24	OR DEPARTMENT OF REVENUE	Checking - Umpqua	
		Bail Trust Liability In/Out	-500.00
TOTAL			-500.00
12/30/24	SHRED-IT	Checking - Umpqua	
		10-1542 · Consumable Supply/Material	-90.05
		10-1542 · Consumable Supply/Material	-12.61
		10-1542 · Consumable Supply/Material	-3.60
		10-1542 · Consumable Supply/Material	-12.97
TOTAL			-119.23



**CITY OF GEARHART**  
**Check Detail 1**  
December 2024

2:03 PM

01/02/25

Date	Name	Account	Paid Amount
12/30/24	SOUND EARTH STRATEGIES, INC	<b>Checking - Umpqua</b>	
		30-3063 · Chemical Water Analysis	-3,005.82
		30-3063 · Chemical Water Analysis	-1,574.50
		30-3063 · Chemical Water Analysis	-967.50
TOTAL			-5,547.82
12/30/24	GRAINGER	<b>Checking - Umpqua</b>	
		71-7190 · Grant - CSLFRF/American Rescue	-3,561.96
		71-7190 · Grant - CSLFRF/American Rescue	-323.80
		30-3061 · System Operations & Repair	-26.98
		71-7190 · Grant - CSLFRF/American Rescue	-5.22
		71-7190 · Grant - CSLFRF/American Rescue	-454.38
		71-7190 · Grant - CSLFRF/American Rescue	-1,694.00
TOTAL			-6,066.34
12/30/24	GRAINGER	<b>Checking - Umpqua</b>	
		30-3061 · System Operations & Repair	-67.05
		30-3053 · Water Building Maintenance	-868.79
		30-3068 · Tools & Light Equipment	-90.84
		30-3061 · System Operations & Repair	-164.23
		30-3061 · System Operations & Repair	-220.23
		30-3061 · System Operations & Repair	-316.73
TOTAL			-1,727.87
12/31/24	CLATSOP COUNTY LAWN & TRACTOR	<b>Checking - Umpqua</b>	
		10-1381 · Equipment	-3,885.96
TOTAL			-3,885.96
12/31/24	KUSTOM KREATIONS OF OREGON	<b>Checking - Umpqua</b>	
		10-1360 · Gas & Clothing Maintenance	-5,454.33
TOTAL			-5,454.33

CITY OF GEARHART  
**Check Detail 1**  
December 2024

2:03 PM

01/02/25

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<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
12/31/24	GVFD	Checking - Umpqua	
		10-1381 · Equipment	-690.82
TOTAL			-690.82

# CITY OF GEARHART

## Gross Wages by Department

December 2024

	Dec 24
Ordinary Income/Expense	
Expense	
10- General Fund Expenditures	
10- Administrative	
10- Personnel Services	
Compensation	
10-1000 · City Administrator	9,276.76
10-1001 · Treasurer	3,511.86
10-1003 · Administrative Assistant	4,626.73
10-1009 · Overtime	124.34
Total Compensation	17,539.69
Total 10- Personnel Services	17,539.69
Total 10- Administrative	17,539.69
12- Police Department	
12- Personnel Services	
Compensation	
10-1200 · Chief of Police	10,524.08
10-1201 · Police Officers	14,448.60
10-1209 · Overtime Pay	1,929.33
Total Compensation	26,902.01
Total 12- Personnel Services	26,902.01
Total 12- Police Department	26,902.01
13- Fire Department	
13- Personnel Services	
Compensation	
10-1300 · Fire Chief	8,390.59
10-1302 · Division Chief	7,008.26
10-1309 · Overtime Pay	3,962.22
Total Compensation	19,361.07
Total 13- Personnel Services	19,361.07
Total 13- Fire Department	19,361.07
15- Court	
15- Personnel Services	
Compensation	
10-1500 · Court Clerk	630.52
Total Compensation	630.52
Total 15- Personnel Services	630.52
Total 15- Court	630.52
17- Planning	
17 - Personnel Services	
Compensation	
10-1700 · Planning Commission Assistant	2,836.28
10-1709 · Overtime	309.24
Total Compensation	3,145.52
Total 17 - Personnel Services	3,145.52
Total 17- Planning	3,145.52

**CITY OF GEARHART**  
**Gross Wages by Department**  
December 2024

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	<u>Dec 24</u>
18- Parks	
18- Personnel Services	
Compensation	
10-1801 · Public Works Labor	1,437.70
Total Compensation	<u>1,437.70</u>
Total 18- Personnel Services	<u>1,437.70</u>
Total 18- Parks	<u>1,437.70</u>
Total 10- General Fund Expenditures	69,016.51
30- Water Fund Expenditures	
30- Personnel Services	
Compensation	
30-3000 · Public Works Director	8,432.00
30-3001 · Water Clerk	2,873.14
30-3002 · Public Works	8,738.16
30-3009 · Overtime	1,491.12
Total Compensation	<u>21,534.42</u>
Total 30- Personnel Services	<u>21,534.42</u>
Total 30- Water Fund Expenditures	21,534.42
40- Building Expenditures	
40- Personnel Services	
Compensation	
40-4000 · Building Assistant	2,836.28
40-4001 · Overtime	281.97
Total Compensation	<u>3,118.25</u>
Total 40- Personnel Services	<u>3,118.25</u>
Total 40- Building Expenditures	3,118.25
60- State Street Fund	
60- Personnel Services	
Compensation	
60-6001 · Street Labor	5,029.46
Total Compensation	<u>5,029.46</u>
Total 60- Personnel Services	<u>5,029.46</u>
Total 60- State Street Fund	<u>5,029.46</u>
Total Expense	<u>98,698.64</u>
Net Ordinary Income	-98,698.64
Net Income	<u><u>-98,698.64</u></u>

# RatingsDirect®

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## Summary:

# Gearhart, Oregon; General Obligation

### Primary Credit Analyst:

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## Table Of Contents

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Credit Highlights

Outlook

## Summary:

# Gearhart, Oregon; General Obligation

### Credit Profile

Gearhart GO rfdg bnds ser 2021 due 03/01/2031

*Long Term Rating*

A/Stable

Downgraded

Gearhart GO (AGM)

*Unenhanced Rating*

A(SPUR)/Stable

Downgraded

Many issues are enhanced by bond insurance.

## Credit Highlights

- S&P Global Ratings lowered its long-term rating and underlying rating (SPUR) on Gearhart, Ore.'s general obligation (GO) debt one notch to 'A' from 'A+' and removed it from under criteria observation.
- The outlook is stable.
- The rating action reflects the application of its criteria, "Methodology For Rating U.S. Governments," published Sept. 9, 2024, on RatingsDirect, specifically the city's nominally thin reserves and smaller economy relative to higher-rated peers.

## Security

The city's full-faith-and-credit pledge secures the bonds, including an agreement to levy an ad valorem tax on all taxable property within the city without limitation as to rate or amount.

## Credit overview

The 'A' rating reflects our view of the city's limited economic base, including a small full-time resident population and regional reliance on tourism; a history of stable financial performance, albeit with cash reserves consistently below levels we consider nominally low; and a manageable long-term liability profile. Although cash-based reserves remain nominally smaller than similar-rated peers, we acknowledge the city's record of stable finances with cash-based reserves steadily improving as a proportion of operating revenue during the past several fiscal years.

Gearhart has reported balanced-to-positive general fund results during the past several fiscal years, supporting an ability to grow general fund cash-based reserves to about \$716,000 as of fiscal 2024 from less than \$200,000 in fiscal 2017. In addition, the city continues to allocate resources to its capital-projects-reserve funds, totaling \$725,000 across the fire-apparatus and building-reserve funds in fiscal 2024, for future capital needs, potentially limiting downside risk to operating reserves. While the fiscal 2025 operating budget remains largely unchanged from fiscal 2024, city officials expect cash-based reserves to decrease by roughly \$230,000 after it transfers residual American Rescue Plan Act of 2021 funds from the general fund for water-improvement projects. Primary operating revenue sources are property and transient-room taxes.

The 1.9-square-mile Gearhart is a very small coastal residential community in Oregon's northwestern tip. The city is in Clatsop County, approximately 15 miles south of the county seat of Astoria.

The rating reflects our view of the city's:

- Stable economy with below-average measures of countywide income and economic output relative to the nation--In addition, the relatively limited economy's tourism industry serves as a notable foundation for regional activity, somewhat offset by above-average local income and per capita property wealth;
- History of stable general fund results and improving cash-based reserves that remain nominally thinner than similar-rated peers, which could limit the city's ability to address large unexpected contingencies--However, we view reserves relative to budget size as comparable with similar-rated peers;
- Standard budgeting practices, including its monthly budget reviews and informal target of maintaining cash-based reserves at 10% of the budget--The city follows state investment- and debt-management guidelines with no formally established long-term budget forecasting or capital planning practices; and
- Manageable debt burden with no additional debt plans and a modest net pension liability--Our analysis acknowledges the potential for the city's annual fixed carrying charge to decrease in fiscal 2026 after series 2015 GO bonds mature on March 1, 2025; the series 2021 GO bonds mature March 1, 2031.
- We have adjusted our institutional framework assessment from the baseline for Oregon cities to reflect Gearhart's use of modified cash-based accounting, which we view as weaker than generally accepted accounting principles, which is widely used across the portfolio. (For more information on our institutional framework assessment for Oregon cities, see "Institutional Framework Assessment: Oregon Local Governments," published Sept. 11, 2024.)

**Environmental, social, and governance**

In our opinion, Gearhart has exposure to certain environmental risks due to regional susceptibility to earthquakes and wildfires that could have an effect on the property tax base or local demographic trends. We view social and governance factors as neutral within our credit analysis.

**Outlook**

The stable outlook reflects S&P Global Ratings' expectation that Gearhart's operating budget will likely remain structurally balanced, supported by a growing tax base and continued demand for tourism activity that supports the city's primary revenue source.

**Downside scenario**

We could lower the rating further if Gearhart were to experience significant budgetary imbalance that materially lowers cash-based reserves on a sustained basis.

**Upside scenario**

We could raise the rating if cash-based reserves were to grow materially, supported by a demonstrated commitment of maintaining higher reserves.

**Table 1**

<b>Gearhart, Oregon--credit summary</b>	
Institutional framework	3
Individual credit profile	2.90
Economy	4.0

**Table 1**

**Gearhart, Oregon--credit summary (cont.)**

Financial performance	2
Reserves and liquidity	3
Management	3.00
Debt and liabilities	2.50

**Table 2**

**Gearhart, Oregon--key credit metrics**

	Most recent	2024	2023	2022
<b>Economy</b>				
Real GCP per capita % of U.S.	72.0	--	--	72.0
County PCPI % of U.S.	84.0	--	--	84.0
Market value (\$000s)	1,403,959	1,403,959	1,228,889	952,552
Market value per capita (\$)	754,006	754,006	659,983	609,828
Top 10 taxpayers % of taxable value	4.3	--	4.3	5.3
County unemployment rate (%)	3.7	--	3.7	4.3
Local median household EBI % of U.S.	114.0	114.0	98.0	104.0
Local per capita EBI % of U.S.	120.0	120.0	108.0	110.0
Local population	1,862	--	1,862	1,562
<b>Financial performance</b>				
Operating fund revenues (\$000s)	--	2,992	2,342	2,355
Operating fund expenditures (\$000s)	--	2,992	2,069	1,802
Net transfers and other adjustments (\$000s)	--	(60)	(205)	(205)
Operating result (\$000s)	--	(60)	68	348
Operating result % of revenues	--	(2.0)	2.9	14.8
Operating result three-year average %	--	5.2	8.2	7.3
<b>Reserves and liquidity</b>				
Available reserves % of operating revenues	--	23.9	36.0	32.8
Available reserves (\$000s)	--	716	843	772
<b>Debt and liabilities</b>				
Debt service cost % of revenues	--	22.0	22.4	22.2
Net direct debt per capita (\$)	1,192	1,192	1,528	2,209
Net direct debt (\$000s)	2,220	2,220	2,845	3,450
Direct debt 10-year amortization (%)	100.0	100.0	--	--
Pension and OPEB cost % of revenues	--	7.0	5.0	4.0
NPLs per capita (\$)	920	--	920	533
Combined NPLs (\$000s)	1,713	--	1,713	833

Financial data may reflect analytical adjustments and is sourced from issuer audit reports or other annual disclosures. Economic data is generally sourced from S&P Global Market Intelligence, the Bureau of Labor Statistics, Claritas, and issuer audits and other disclosures. GCP--Gross county product. PCPI--Per capita personal income. EBI--Effective buying income. OPEB--Other postemployment benefits. NPLs--Net pension liabilities.

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed



## Summary: Gearhart, Oregon; General Obligation

to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.spglobal.com/ratings](http://www.spglobal.com/ratings) for further information. Complete ratings information is available to RatingsDirect subscribers at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating action can be found on S&P Global Ratings' public website at [www.spglobal.com/ratings](http://www.spglobal.com/ratings).

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