

CITY OF

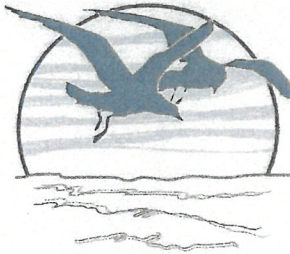
GEARHART

Budget
and
Road District

2023-2024 Approved

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City of Gearhart

BUDGET CALENDAR

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

- February 1, 2023** Governing body appoints a Budget Officer, who shall prepare or supervise the preparation of the Budget (ORS 294.331).
- March 21, 2023** Publish "***Notice of Budget Committee Meeting***" of the Regular City of Gearhart Budget Committee and the Gearhart Road District Budget Committee in the local newspaper (ORS 294.426). The Regular City of Gearhart Budget Committee members also serve as the Gearhart Road District Budget Committee members.
- ❖ First Budget Committee Meeting at 6:00 pm on Tuesday, April 18, 2023.
 - ❖ Second Budget Committee Meeting at 6:00 pm on Thursday, May 4, 2023.
- April 11, 2023** Publish second "***Notice of Budget Committee Meeting***" of the Regular City of Gearhart Budget Committee and the Gearhart Road District Budget Committee in the local newspaper (ORS 294.426).
- April 18, 2023** First Meeting of the Budget Committee at 6:00 pm. Presentation of the Budget Message and Budget Document by the Budget Officer (ORS 294.426).
- May 4, 2023** Second Meeting of the Budget Committee and Public Hearing on State Revenue Sharing Funds at 6:00 pm. Target date for approval of Budget Document by Budget Committee. Public comment will be heard (ORS 294.426).
- If subsequent meetings are deemed necessary, all meetings of the Budget Committee will be public and notice will be given.*
- May 19, 2023** Publish "***Notice of Budget Hearing and Financial Summary***" in the local newspaper (ORS 294.438). Publish "***Notice of Public Hearing***" for the State Revenue Sharing Funds at City Hall and in the local USPS office (ORS 221.770).
- ❖ Both hearings will be during the Regular City Council Meeting at 7:00 pm on Wednesday, June 7, 2023.
- June 2, 2023** Publish second "***Notice of Public Hearing***" for the State Revenue Sharing Funds at City Hall and in the local USPS office.
- June 7, 2023** Budget Hearing on the 2023-2024 Budget as approved by the Budget Committee (ORS 294.453). Enact resolutions to adopt the Budget, make appropriations, impose taxes, and categorize taxes (ORS 294.456).
- ❖ Regular City Council Meeting at 7:00 pm.



Budget Message

Fiscal Year 2023-2024

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

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

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

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

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

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

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

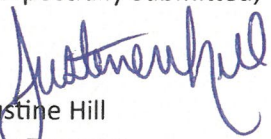
The City feels strongly about maintaining adequate reserve funds; however, not at the risk of impacting current services and programs. Adjustments have been made to reserve transfer amounts to maintain stability. The only transfer in the General Fund is for up to \$60,000 to the Fire Apparatus and Equipment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

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

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

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

Respectfully Submitted,


Justine Hill
City Treasurer
Budget Officer

RESOURCES DETAIL
GENERAL FUND 10



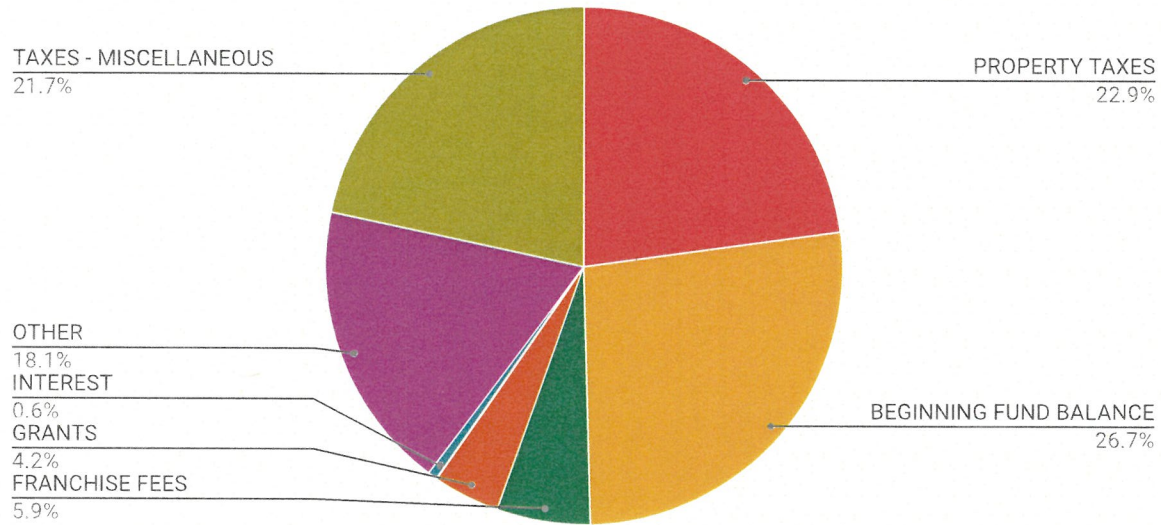
	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 282,771.48	\$ 419,716.63	\$ 563,726.52	Beginning Fund Balance - Cash on Hand	\$ 798,628.46	\$ 798,628.46	\$ -	1
2	\$ 594,613.40	\$ 606,733.25	\$ 631,000.00	Property Tax* - Current	\$ 661,000.00	\$ 661,000.00	\$ -	2
3	\$ 21,356.82	\$ 20,672.07	\$ 20,000.00	Property Tax - Prior	\$ 23,000.00	\$ 23,000.00	\$ -	3
4	\$ 311,816.03	\$ 196,143.54	\$ 207,000.00	Building - Structural Permits	\$ -	\$ -	\$ -	4
5	\$ 21,786.44	\$ 13,707.88	\$ 18,469.86	Building - Plumbing Permits	\$ -	\$ -	\$ -	5
6	\$ -	\$ -	\$ -	Building - Mechanical Permits	\$ -	\$ -	\$ -	6
7	\$ 2,743.03	\$ 2,662.13	\$ 3,500.00	Franchise - CenturyLink/Qwest	\$ 2,500.00	\$ 2,500.00	\$ -	7
8	\$ 43,433.35	\$ 45,461.11	\$ 45,000.00	Franchise - Charter Communication	\$ 51,000.00	\$ 51,000.00	\$ -	8
9	\$ 25,287.80	\$ 27,857.87	\$ 28,000.00	Franchise - NW Natural Gas	\$ 35,000.00	\$ 35,000.00	\$ -	9
10	\$ 56,649.11	\$ 59,619.72	\$ 65,000.00	Franchise - Pacific Power & Light	\$ 65,000.00	\$ 65,000.00	\$ -	10
11	\$ 16,945.80	\$ 18,576.95	\$ 17,000.00	Franchise - Recology Western Oregon	\$ 22,000.00	\$ 22,000.00	\$ -	11
12	\$ -	\$ 127,058.13	\$ 103,000.00	Grant - CSLFRF/American Rescue Plan	\$ -	\$ -	\$ -	12
13	\$ 5,150.00	\$ -	\$ -	Grant - DLCDC Local Wetlands Inventory Grant	\$ -	\$ -	\$ -	13
14	\$ -	\$ 15,000.00	\$ -	Grant - Parks Grant Master Plan	\$ -	\$ -	\$ -	14
15	\$ -	\$ -	\$ 4,524.66	Grant - Police Grants	\$ -	\$ -	\$ -	15
16	\$ 36,683.27	\$ 1,983.07	\$ 75,000.00	Grant - Restricted	\$ 125,000.00	\$ 125,000.00	\$ -	16
17	\$ 2,564.55	\$ 4,311.96	\$ 5,000.00	Interest	\$ 18,000.00	\$ 18,000.00	\$ -	17
18	\$ 12,547.52	\$ 20,032.00	\$ 18,000.00	Other - City Business License	\$ 21,000.00	\$ 21,000.00	\$ -	18
19	\$ 196,006.71	\$ 104,054.44	\$ 184,482.09	Other - Conflagration/Mobilization - Firefighter	\$ 185,000.00	\$ 185,000.00	\$ -	19
20	\$ 165.00	\$ 137.00	\$ 500.00	Other - Dog Control License	\$ 200.00	\$ 200.00	\$ -	20
21	\$ 27,090.24	\$ 6,785.50	\$ 40,000.00	Other - Fines & Forfeitures	\$ 35,000.00	\$ 35,000.00	\$ -	21
22	\$ 217,000.00	\$ 224,000.00	\$ 230,720.00	Other - G.R.F.P.D.	\$ 240,000.00	\$ 240,000.00	\$ -	22
23	\$ 88,587.34	\$ 8,672.54	\$ 38,280.00	Other - Miscellaneous	\$ 20,000.00	\$ 20,000.00	\$ -	23
24	\$ 2,000.00	\$ 19,580.00	\$ 5,000.00	Other - Planning Permits & Fees	\$ 5,000.00	\$ 5,000.00	\$ -	24
25	\$ 36,225.92	\$ 37,725.00	\$ 43,800.00	Other - Short-Term Rental Permit Fees	\$ 34,500.00	\$ 34,500.00	\$ -	25
26	\$ 1,665.21	\$ 2,324.36	\$ 1.00	Other- County Land Sales	\$ -	\$ -	\$ -	26
27	\$ -	\$ 385.00	\$ 1.00	Other- Surplus Property Sales	\$ -	\$ -	\$ -	27
28	\$ 1,461.96	\$ 1,361.70	\$ 1,500.00	Tax - Cigarette Tax	\$ 1,351.00	\$ 1,351.00	\$ -	28
29	\$ 484.63	\$ 703.58	\$ 500.00	Tax - HERT Tax	\$ 500.00	\$ 500.00	\$ -	29
30	\$ 7,192.01	\$ 140,322.16	\$ 70,000.00	Tax - Marijuana Tax	\$ 60,500.00	\$ 60,500.00	\$ -	30
31	\$ 27,540.60	\$ 31,366.75	\$ 28,000.00	Tax - Oregon Liquor Control Commission Tax	\$ 38,000.00	\$ 38,000.00	\$ -	31
32	\$ 421,513.05	\$ 618,607.66	\$ 450,000.00	Tax - Transient Room Tax	\$ 550,000.00	\$ 550,000.00	\$ -	32
33	\$ 2,461,281.27	\$ 2,775,562.00	\$ 2,897,005.13	TOTAL RESOURCES	\$ 2,992,179.46	\$ 2,992,179.46	\$ -	33

RESOURCES DETAIL
GENERAL FUND 10



	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
34								34
35	\$ 2,461,281.27	\$ 2,775,562.00	\$ 2,897,005.13	TOTAL EXPENDITURES	\$ 2,992,179.46	\$ 2,992,179.46	\$ -	35
36								36
37	TRUE	TRUE	TRUE	GENERAL FUND BALANCED	TRUE	TRUE	TRUE	37

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



EXPENDITURES DETAIL
GENERAL FUND 10-10
ADMINISTRATIVE



1	Historical Data			EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE	Budget for Next Year 2023-2024			1
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
	PERSONNEL SERVICES							
2	\$ 92,443.71	\$ 93,656.93	\$ 99,235.68	Salary - City Administrator	\$ 107,869.00	\$ 107,869.00	\$ -	2
3	\$ 33,262.42	\$ 30,865.53	\$ 34,402.41	Salary - Treasurer	\$ 39,267.00	\$ 39,267.00	\$ -	3
4	\$ 48,152.31	\$ 54,386.20	\$ 61,432.47	Salary - Administrative Assistant	\$ 70,144.00	\$ 70,144.00	\$ -	4
5	\$ -	\$ -	\$ 2,000.00	Salary - Temporary/Part-Time	\$ -	\$ -	\$ -	5
6	\$ -	\$ 555.64	\$ 2,500.00	Salary - Overtime Pay	\$ 2,500.00	\$ 2,500.00	\$ -	6
7	\$ 1,583.02	\$ 821.32	\$ 1,387.27	Benefit - Worker's Compensation	\$ 1,306.98	\$ 1,306.98	\$ -	7
8	\$ 13,286.76	\$ 13,726.88	\$ 15,267.15	Benefit - Social Security	\$ 16,813.19	\$ 16,813.19	\$ -	8
9	\$ 24,321.48	\$ 25,307.05	\$ 28,131.26	Benefit - PERS	\$ 42,745.52	\$ 42,745.52	\$ -	9
10	\$ 1,294.09	\$ 1,514.29	\$ 1,387.49	Benefit - Unemployment Insurance	\$ 1,613.76	\$ 1,613.76	\$ -	10
11	\$ 64,376.71	\$ 87,660.06	\$ 72,260.44	Benefit - Health/Life/Disability Insurance	\$ 76,006.59	\$ 76,006.59	\$ -	11
12	\$ 68.47	\$ 64.59	\$ 82.32	Benefit - WBF Assessment	\$ 97.29	\$ 97.29	\$ -	12
13	\$ (16,450.97)	\$ -	\$ -	Benefit - Auditors Adjustments	\$ -	\$ -	\$ -	13
14	\$ 262,338.00	\$ 308,558.49	\$ 318,086.49	TOTAL PERSONNEL SERVICES	\$ 358,363.33	\$ 358,363.33	\$ -	14
15	2.55	2.55	2.55	Total Full-Time Equivalent (FTE)	2.55	2.55	0.00	15
	MATERIALS AND SERVICES							
17	\$ -	\$ 3,623.68	\$ 6,231.01	Postage	\$ 6,000.00	\$ 6,000.00	\$ -	17
18	\$ 12,538.98	\$ 17,968.66	\$ 15,000.00	Consumable Supplies/Materials	\$ 15,000.00	\$ 15,000.00	\$ -	18
19	\$ 31,153.00	\$ 4,320.00	\$ 37,500.00	Legal Services	\$ 70,000.00	\$ 70,000.00	\$ -	19
20	\$ 2,854.71	\$ 3,071.75	\$ 5,000.00	Printing & Advertising	\$ 5,000.00	\$ 5,000.00	\$ -	20
21	\$ 8,348.41	\$ 6,737.11	\$ 8,500.00	Telephone	\$ 8,500.00	\$ 8,500.00	\$ -	21
22	\$ 3,377.67	\$ 3,410.85	\$ 6,000.00	Utilities - Electricity & Gas	\$ 6,000.00	\$ 6,000.00	\$ -	22
23	\$ 6,000.00	\$ 11,250.00	\$ 12,000.00	Audit	\$ 15,000.00	\$ 15,000.00	\$ -	23
24	\$ 11,735.07	\$ 6,416.23	\$ 15,471.00	Materials & Consumable Supplies - General	\$ 15,000.00	\$ 15,000.00	\$ -	24
25	\$ 5,737.49	\$ 35,493.03	\$ 40,000.00	Insurance - Property, Liability, Auto	\$ 50,376.00	\$ 50,376.00	\$ -	25
26	\$ 13,536.91	\$ 2,694.27	\$ 20,000.00	City Hall Maintenance	\$ 30,000.00	\$ 30,000.00	\$ -	26
27	\$ 4,253.90	\$ 8,078.35	\$ 4,500.00	Purchased Services	\$ 40,000.00	\$ 40,000.00	\$ -	27
28	\$ 220.56	\$ -	\$ 8,000.00	Election Expense	\$ 8,000.00	\$ 8,000.00	\$ -	28
29	\$ 845.16	\$ 115.00	\$ 2,500.00	Professional Development	\$ 2,500.00	\$ 2,500.00	\$ -	29
30	\$ 6,684.45	\$ 5,039.21	\$ 8,000.00	Office Machine Maintenance	\$ 8,000.00	\$ 8,000.00	\$ -	30
31	\$ 735.00	\$ 548.82	\$ 3,000.00	Elected Official Expense	\$ 3,000.00	\$ 3,000.00	\$ -	31
32	\$ 3,856.13	\$ 7,239.55	\$ 3,500.00	Professional Services	\$ -	\$ -	\$ -	32
33	\$ -	\$ -	\$ 35,000.00	Technology - Software/Hardware	\$ 42,000.00	\$ 42,000.00	\$ -	33
34	\$ -	\$ 1,870.15	\$ 3,000.00	Assist Payroll Processing	\$ 3,000.00	\$ 3,000.00	\$ -	34
35	\$ 13,507.37	\$ 10,760.22	\$ 14,000.00	Dues & Fees	\$ 10,000.00	\$ 10,000.00	\$ -	35

EXPENDITURES DETAIL
GENERAL FUND 10-10
ADMINISTRATIVE



	Historical Data			EXPENDITURE REQUIREMENT FOR: ADMINISTRATIVE	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
36	\$ 125,384.81	\$ 128,636.88	\$ 247,202.01	TOTAL MATERIALS AND SERVICES	\$ 337,376.00	\$ 337,376.00	\$ -	36
37	CAPITAL OUTLAY							37
38	\$ 999.98	\$ -	\$ 5,000.00	Equipment	\$ 2,500.00	\$ 2,500.00	\$ -	38
39	\$ 999.98	\$ -	\$ 5,000.00	TOTAL CAPITAL OUTLAY	\$ 2,500.00	\$ 2,500.00	\$ -	39
40								40
41	\$ 388,722.79	\$ 437,195.37	\$ 570,288.50	TOTAL ADMINISTRATIVE EXPENDITURES	\$ 698,239.33	\$ 698,239.33	\$ -	41

EXPENDITURES DETAIL
GENERAL FUND 10-11
BUILDING DEPARTMENT



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

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

EXPENDITURES DETAIL
GENERAL FUND 10-12
POLICE DEPARTMENT



1	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT	Budget for Next Year 2023-2024			1	
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024		2
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	PERSONNEL SERVICES							1	
2	\$ 84,732.50	\$ 85,845.27	\$ 90,958.80	Salary - Chief of Police	\$ 106,000.00	\$ 106,000.00	\$ -	2	
3	\$ 131,928.09	\$ 67,761.02	\$ 128,753.48	Salary - Police Officers	\$ 156,657.00	\$ 156,657.00	\$ -	3	
4	\$ 48,720.19	\$ 58,795.49	\$ 55,000.00	Salary - Overtime Pay	\$ 55,000.00	\$ 55,000.00	\$ -	4	
5	\$ -	\$ -	\$ 1.00	Salary - Relief Police	\$ -	\$ -	\$ -	5	
6	\$ -	\$ -	\$ 2,500.00	Salary - Cop's Grant	\$ -	\$ -	\$ -	6	
7	\$ -	\$ -	\$ 1,000.00	Salary - Traffic Safety Grant Overtime	\$ -	\$ -	\$ -	7	
8	\$ 13,202.00	\$ 5,610.41	\$ 8,340.14	Benefit - Worker's Compensation	\$ 7,587.26	\$ 7,587.26	\$ -	8	
9	\$ 20,282.43	\$ 16,220.90	\$ 21,283.32	Benefit - Social Security	\$ 24,300.84	\$ 24,300.84	\$ -	9	
10	\$ 47,722.10	\$ 41,066.62	\$ 51,021.61	Benefit - PERS	\$ 73,092.88	\$ 73,092.88	\$ -	10	
11	\$ 1,966.16	\$ 1,798.57	\$ 1,887.61	Benefit - Unemployment Insurance	\$ 2,185.31	\$ 2,185.31	\$ -	11	
12	\$ 57,613.11	\$ 41,054.07	\$ 85,012.28	Benefit - Health/Life/Disability Insurance	\$ 89,419.52	\$ 89,419.52	\$ -	12	
13	\$ 98.04	\$ 76.04	\$ 83.71	Benefit - WBF Assessment	\$ 98.93	\$ 98.93	\$ -	13	
14	\$ 406,264.62	\$ 318,228.39	\$ 445,841.95	TOTAL PERSONNEL SERVICES	\$ 514,341.74	\$ 514,341.74	\$ -	14	
15	3.00	2.00	3.00	Total Full-Time Equivalent (FTE)	3.00	3.00	0.00	15	
16	MATERIALS AND SERVICES							16	
17	\$ 135.00	\$ -	\$ 1,500.00	Legal Services	\$ 1,000.00	\$ 1,000.00	\$ -	17	
18	\$ 1,810.93	\$ 2,635.68	\$ 2,500.00	Consumable Supplies/Materials	\$ 2,500.00	\$ 2,500.00	\$ -	18	
19	\$ 1,532.36	\$ 1,440.36	\$ 2,500.00	Telephone	\$ 2,500.00	\$ 2,500.00	\$ -	19	
20	\$ 2,860.16	\$ 2,473.34	\$ 5,500.00	PD & Investigation Expense	\$ 5,500.00	\$ 5,500.00	\$ -	20	
21	\$ 7,893.81	\$ 12,988.37	\$ 16,000.00	Fuel / Vehicle Maintenance	\$ 16,000.00	\$ 16,000.00	\$ -	21	
22	\$ 80.00	\$ -	\$ 1,000.00	Radio Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -	22	
23	\$ 1,276.28	\$ 1,798.84	\$ 3,500.00	Professional Development	\$ 52,000.00	\$ 12,000.00	\$ -	23	
24	\$ 4,206.95	\$ 225.00	\$ 5,000.00	Educational Materials	\$ 4,000.00	\$ 4,000.00	\$ -	24	
25	\$ 1,547.48	\$ 1,650.68	\$ 3,500.00	Uniforms / PPE	\$ 3,500.00	\$ 3,500.00	\$ -	25	
26	\$ -	\$ -	\$ 150.00	Uniform Cleaning	\$ -	\$ -	\$ -	26	
27	\$ 24,292.20	\$ 19,725.24	\$ 25,000.00	Dispatch	\$ 25,000.00	\$ 25,000.00	\$ -	27	
28	\$ -	\$ -	\$ 2,000.00	Clatsop County Drug Task Force	\$ -	\$ -	\$ -	28	
29	\$ -	\$ -	\$ -	Purchased Services	\$ 13,000.00	\$ 53,000.00	\$ -	29	
30	\$ -	\$ 83.00	\$ 5,000.00	Community Care Services	\$ 5,000.00	\$ 5,000.00	\$ -	30	
31	\$ 12,280.65	\$ 12,766.19	\$ 16,000.00	Technology - Software/Hardware	\$ 16,000.00	\$ 16,000.00	\$ -	31	
32	\$ -	\$ -	\$ -	Dues & Fees	\$ 1,500.00	\$ 1,500.00	\$ -	32	
33	\$ 57,915.82	\$ 55,786.70	\$ 89,150.00	TOTAL MATERIALS AND SERVICES	\$ 148,500.00	\$ 148,500.00	\$ -	33	

EXPENDITURES DETAIL
GENERAL FUND 10-12
POLICE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: POLICE DEPARTMENT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
34	CAPITAL OUTLAY							34
35	\$ 2,519.97	\$ -	\$ 15,000.00	Equipment	\$ 15,000.00	\$ 15,000.00	\$ -	35
36	\$ 2,519.97	\$ -	\$ 15,000.00	TOTAL CAPITAL OUTLAY	\$ 15,000.00	\$ 15,000.00	\$ -	36
37								37
38	\$ 466,700.41	\$ 374,015.09	\$ 549,991.95	TOTAL POLICE EXPENDITURES	\$ 677,841.74	\$ 677,841.74	\$ -	38

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: FIRE DEPARTMENT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 98,865.70	\$ 74,478.77	\$ 81,741.56	Salary - Fire Chief	\$ 93,296.00	\$ 93,296.00	\$ -	2
3	\$ 54,672.35	\$ 43,115.29	\$ 59,215.84	Salary - Division Chief Training/Operations	\$ 67,586.00	\$ 67,586.00	\$ -	3
4	\$ 38,045.13	\$ 9,407.78	\$ 13,000.00	Salary - Part Time Labor	\$ 13,000.00	\$ 13,000.00	\$ -	4
5	\$ 108,892.85	\$ 30,660.21	\$ 25,000.00	Salary - Overtime Pay	\$ 25,000.00	\$ 25,000.00	\$ -	5
6	\$ 7,500.00	\$ -	\$ -	Salary - Firefighters Incentive Plan	\$ -	\$ -	\$ -	6
7	\$ -	\$ 14,236.35	\$ 120,000.00	Salary - Conflagration/Mobilization Labor	\$ 60,000.00	\$ 60,000.00	\$ -	7
8	\$ -	\$ 45,200.59	\$ -	Salary - Conflagration/Mobilization Overtime	\$ 60,000.00	\$ 60,000.00	\$ -	8
9	\$ 18,189.41	\$ 11,644.55	\$ 19,814.04	Benefit - Worker's Compensation	\$ 15,739.96	\$ 15,739.96	\$ -	9
10	\$ 22,964.67	\$ 16,608.40	\$ 22,870.24	Benefit - Social Security	\$ 24,394.43	\$ 24,394.43	\$ -	10
11	\$ 41,229.69	\$ 31,306.46	\$ 39,022.84	Benefit - PERS	\$ 56,577.33	\$ 56,577.33	\$ -	11
12	\$ 2,226.17	\$ 1,842.91	\$ 2,516.80	Benefit - Unemployment Insurance	\$ 2,974.40	\$ 2,974.40	\$ -	12
13	\$ 21,504.27	\$ 33,019.54	\$ 56,674.86	Benefit - Health/Life/Disability Insurance	\$ 59,613.01	\$ 59,613.01	\$ -	13
14	\$ 111.00	\$ 81.31	\$ 89.72	Benefit - WBF Assessment	\$ 96.55	\$ 96.55	\$ -	14
15	\$ 414,201.24	\$ 311,602.16	\$ 439,945.90	TOTAL PERSONNEL SERVICES	\$ 478,277.68	\$ 478,277.68	\$ -	15
16	2.00	2.00	2.00	Total Full-Time Equivalent (FTE)	2.00	2.00	0.00	16
17	MATERIALS AND SERVICES							17
18	\$ 3,736.40	\$ 4,230.75	\$ 4,000.00	Consumable Supplies/Materials	\$ 3,000.00	\$ 3,000.00	\$ -	18
19	\$ 907.83	\$ 375.00	\$ 2,500.00	Convention & Administrative Expense	\$ -	\$ -	\$ -	19
20	\$ 6,499.15	\$ 7,262.51	\$ 6,000.00	Telephone	\$ 7,000.00	\$ 7,000.00	\$ -	20
21	\$ 5,321.85	\$ 6,605.17	\$ 6,000.00	Utilities - Electricity & Gas	\$ 8,300.00	\$ 8,300.00	\$ -	21
22	\$ -	\$ 513.48	\$ -	Utilities - Water	\$ 1,900.00	\$ 1,900.00	\$ -	22
23	\$ 2,863.40	\$ 3,229.98	\$ 4,000.00	Supplemental Accident Insurance	\$ 3,500.00	\$ 3,500.00	\$ -	23
24	\$ 35,100.32	\$ 43,393.06	\$ 40,000.00	Equipment Operation & Repair Services	\$ 45,000.00	\$ 45,000.00	\$ -	24
25	\$ 317.30	\$ 460.00	\$ 3,000.00	Radio Maintenance	\$ 1,500.00	\$ 1,500.00	\$ -	25
26	\$ 6,017.01	\$ 7,748.38	\$ 20,000.00	Fire Hall Maintenance	\$ 20,000.00	\$ 20,000.00	\$ -	26
27	\$ 3,611.35	\$ 6,293.42	\$ 11,000.00	Professional Development	\$ 13,500.00	\$ 13,500.00	\$ -	27
28	\$ 76,362.60	\$ 99,466.40	\$ 120,000.00	Gas & Clothing Maintenance	\$ 120,000.00	\$ 120,000.00	\$ -	28
29	\$ 240.00	\$ -	\$ 1,500.00	EMS Standing Orders	\$ 1,500.00	\$ 1,500.00	\$ -	29
30	\$ 870.00	\$ 1,320.69	\$ 4,000.00	Medical Examinations	\$ 4,000.00	\$ 4,000.00	\$ -	30
31	\$ 3,958.96	\$ 3,416.93	\$ 5,000.00	EMS Equipment & Operation	\$ 5,000.00	\$ 5,000.00	\$ -	31
32	\$ 14,575.32	\$ 19,725.24	\$ 22,000.00	Dispatch	\$ 25,000.00	\$ 25,000.00	\$ -	32
33	\$ 3,503.64	\$ 10,424.31	\$ 20,000.00	Student Intern Program	\$ 20,000.00	\$ 20,000.00	\$ -	33
34	\$ -	\$ 1,594.00	\$ 3,000.00	CERT Team Materials and Services	\$ 3,000.00	\$ 3,000.00	\$ -	34
35	\$ -	\$ 14,837.96	\$ -	Conflagration/Mobilization Expenses	\$ 37,317.04	\$ 37,317.04	\$ -	35

EXPENDITURES DETAIL
GENERAL FUND 10-13
FIRE DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: FIRE DEPARTMENT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
36	\$ -	\$ -	\$ -	Technology - Software/Hardware	\$ 1,000.00	\$ 1,000.00	\$ -	36
37	\$ 163,885.13	\$ 230,897.28	\$ 272,000.00	TOTAL MATERIALS AND SERVICES	\$ 320,517.04	\$ 320,517.04	\$ -	37
38	CAPITAL OUTLAY							38
39	\$ 16,927.58	\$ 19,162.34	\$ 35,000.00	Equipment	\$ 35,000.00	\$ 35,000.00	\$ -	39
40	\$ 7,234.89	\$ 4,072.03	\$ -	Grant - Restricted	\$ -	\$ -	\$ -	40
41	\$ 24,162.47	\$ 23,234.37	\$ 35,000.00	TOTAL CAPITAL OUTLAY	\$ 35,000.00	\$ 35,000.00	\$ -	41
42								42
43	\$ 602,248.84	\$ 565,733.81	\$ 746,945.90	TOTAL FIRE EXPENDITURES	\$ 833,794.72	\$ 833,794.72	\$ -	43

EXPENDITURES DETAIL
GENERAL FUND 10-14
NON-DEPARTMENTAL



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

EXPENDITURES DETAIL

GENERAL FUND 10-15

MUNICIPAL COURT DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: MUNICIPAL COURT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 10,345.81	\$ 6,374.10	\$ 6,615.59	Salary - Court Clerk	\$ 7,552.00	\$ 7,552.00	\$ -	2
3	\$ -	\$ -	\$ -	Salary - Overtime	\$ 3,000.00	\$ 3,000.00	\$ -	3
4	\$ -	\$ 13.32	\$ 8.68	Benefit - Worker's Compensation	\$ 11.63	\$ 11.63	\$ -	4
5	\$ 790.71	\$ 487.68	\$ 506.09	Benefit - Social Security	\$ 807.24	\$ 807.24	\$ -	5
6	\$ -	\$ 39.87	\$ 854.07	Benefit - PERS	\$ 1,922.59	\$ 1,922.59	\$ -	6
7	\$ 76.65	\$ 51.17	\$ 53.00	Benefit - Unemployment Insurance	\$ 101.63	\$ 101.63	\$ -	7
8	\$ -	\$ 1,578.61	\$ 3,117.12	Benefit - Health/Life/Disability Insurance	\$ 3,278.72	\$ 3,278.72	\$ -	8
9	\$ 3.82	\$ 2.25	\$ 2.51	Benefit - WBF Assessment	\$ 4.27	\$ 4.27	\$ -	9
10	\$ 11,216.99	\$ 8,547.00	\$ 11,157.06	TOTAL PERSONNEL SERVICES	\$ 16,678.08	\$ 16,678.08	\$ -	10
11	0.11	0.11	0.11	Total Full-Time Equivalent (FTE)	0.11	0.11	0.00	11
12	MATERIALS AND SERVICES							12
13	\$ 1,667.46	\$ 1,082.00	\$ 2,500.00	Consumable Supplies/Materials	\$ 1,500.00	\$ 1,500.00	\$ -	13
14	\$ -	\$ -	\$ 500.00	Printing & Advertising	\$ 500.00	\$ 500.00	\$ -	14
15	\$ 335.50	\$ (30.00)	\$ 350.00	Jury & Witness Fees	\$ 350.00	\$ 350.00	\$ -	15
16	\$ -	\$ -	\$ 500.00	Legal Services	\$ 500.00	\$ 500.00	\$ -	16
17	\$ -	\$ -	\$ 300.00	Department of Motor Vehicles	\$ 300.00	\$ 300.00	\$ -	17
18	\$ 6,125.00	\$ 1,350.00	\$ 8,000.00	Purchased Services - Judge	\$ 8,000.00	\$ 8,000.00	\$ -	18
19	\$ 35.00	\$ 275.00	\$ 200.00	Dues & Fees	\$ 500.00	\$ 500.00	\$ -	19
20	\$ 180.00	\$ -	\$ 500.00	Prosecution Fees	\$ 500.00	\$ 500.00	\$ -	20
21	\$ -	\$ -	\$ 5,000.00	Technology - Software/Hardware	\$ 5,000.00	\$ 5,000.00	\$ -	21
22	\$ -	\$ -	\$ 1,000.00	Professional Development	\$ 1,000.00	\$ 1,000.00	\$ -	22
23	\$ 8,342.96	\$ 2,677.00	\$ 18,850.00	TOTAL MATERIALS AND SERVICES	\$ 18,150.00	\$ 18,150.00	\$ -	23
24								24
25	\$ 19,559.95	\$ 11,224.00	\$ 30,007.06	TOTAL MUNICIPAL COURT EXPENDITURES	\$ 34,828.08	\$ 34,828.08	\$ -	25

EXPENDITURES DETAIL
GENERAL FUND 10-17
PLANNING DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: PLANNING DEPARTMENT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 9,935.92	\$ 18,502.48	\$ 19,245.36	Salary - Planning Commission Secretary	\$ 21,970.00	\$ 21,970.00	\$ -	2
3	\$ -	\$ 4,799.25	\$ 3,000.00	Salary - Overtime	\$ 3,000.00	\$ 3,000.00	\$ -	3
4	\$ -	\$ 49.67	\$ 29.20	Benefit - Worker's Compensation	\$ 27.53	\$ 27.53	\$ -	4
5	\$ 759.38	\$ 1,814.29	\$ 1,701.77	Benefit - Social Security	\$ 1,910.19	\$ 1,910.19	\$ -	5
6	\$ -	\$ 115.97	\$ 2,871.88	Benefit - PERS	\$ 4,549.49	\$ 4,549.49	\$ -	6
7	\$ 73.61	\$ 198.74	\$ 244.70	Benefit - Unemployment Insurance	\$ 324.61	\$ 324.61	\$ -	7
8	\$ -	\$ 4,592.27	\$ 9,067.98	Benefit - Health/Life/Disability Insurance	\$ 9,538.08	\$ 9,538.08	\$ -	8
9	\$ 3.67	\$ 8.46	\$ 8.42	Benefit - WBF Assessment	\$ 9.95	\$ 9.95	\$ -	9
10	\$ 10,772.58	\$ 30,081.13	\$ 36,169.31	TOTAL PERSONNEL SERVICES	\$ 41,329.85	\$ 41,329.85	\$ -	10
11	0.32	0.32	0.32	Total Full-Time Equivalent (FTE)	0.32	0.32	0.00	11
12	MATERIALS AND SERVICES							12
13	\$ -	\$ 850.00	\$ 3,500.00	Postage	\$ 1,500.00	\$ 1,500.00	\$ -	13
14	\$ 50,787.36	\$ 52,026.32	\$ 75,000.00	Purchased Services - Planning Consultant	\$ 75,000.00	\$ 75,000.00	\$ -	14
15	\$ 14,895.00	\$ 3,150.00	\$ 30,000.00	Land Use Attorney	\$ 30,000.00	\$ 30,000.00	\$ -	15
16	\$ 8,169.84	\$ 5,588.34	\$ 20,000.00	Planning Commission Expense	\$ 19,000.00	\$ 19,000.00	\$ -	16
17	\$ -	\$ 668.74	\$ -	Easement Purchase	\$ -	\$ -	\$ -	17
18	\$ 500.00	\$ -	\$ 5,000.00	Code Enforcement	\$ 2,500.00	\$ 2,500.00	\$ -	18
19	\$ 6,500.00	\$ 5,000.00	\$ 25,000.00	Mapping	\$ 10,000.00	\$ 10,000.00	\$ -	19
20	\$ 438.75	\$ -	\$ -	Professional Services	\$ -	\$ -	\$ -	20
21	\$ -	\$ -	\$ -	Technology - Software/Hardware	\$ 1,000.00	\$ 1,000.00	\$ -	21
22	\$ 81,290.95	\$ 67,283.40	\$ 158,500.00	TOTAL MATERIALS AND SERVICES	\$ 139,000.00	\$ 139,000.00	\$ -	22
23								23
24	\$ 92,063.53	\$ 97,364.53	\$ 194,669.31	TOTAL PLANNING EXPENDITURES	\$ 180,329.85	\$ 180,329.85	\$ -	24

EXPENDITURES DETAIL
GENERAL FUND 10-18
PARKS DEPARTMENT



	Historical Data			EXPENDITURE REQUIREMENT FOR: PARKS DEPARTMENT	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 11,743.82	\$ 12,693.73	\$ 15,319.37	Salary - Parks Public Works Labor	\$ 17,344.00	\$ 17,344.00	\$ -	2
3	\$ -	\$ 143.94	\$ -	Salary - Parks Public Works Overtime	\$ -	\$ -	\$ -	3
4	\$ 1,200.00	\$ 191.46	\$ 346.64	Benefit - Worker's Compensation	\$ 443.43	\$ 443.43	\$ -	4
5	\$ 897.55	\$ 1,575.75	\$ 1,171.93	Benefit - Social Security	\$ 1,326.78	\$ 1,326.78	\$ -	5
6	\$ 1,016.31	\$ 1,769.07	\$ 1,977.73	Benefit - PERS	\$ 3,160.00	\$ 3,160.00	\$ -	6
7	\$ 87.01	\$ 177.69	\$ 168.51	Benefit - Unemployment Insurance	\$ 225.47	\$ 225.47	\$ -	7
8	\$ -	\$ 3,765.52	\$ 8,501.23	Benefit - Health/Life/Disability Insurance	\$ 8,941.95	\$ 8,941.95	\$ -	8
9	\$ 4.34	\$ 7.90	\$ 6.86	Benefit - WBF Assessment	\$ 8.11	\$ 8.11	\$ -	9
10	\$ 14,949.03	\$ 20,325.06	\$ 27,492.27	TOTAL PERSONNEL SERVICES	\$ 31,449.74	\$ 31,449.74	\$ -	10
11	0.30	0.30	0.30	Total Full-Time Equivalent (FTE)	0.30	0.30	0.00	11
12	MATERIALS AND SERVICES							12
13	\$ 11,666.56	\$ 14,472.53	\$ 50,000.00	Parks Maintenance and Repair	\$ 23,072.00	\$ 23,072.00	\$ -	13
14	\$ 118.98	\$ 716.81	\$ 5,000.00	Vehicle/Equipment Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -	14
15	\$ 3,887.65	\$ 1,095.77	\$ 5,000.00	Restroom Maintenance	\$ 15,000.00	\$ 15,000.00	\$ -	15
16	\$ -	\$ 111.63	\$ -	Utilities - Water	\$ 500.00	\$ 500.00	\$ -	16
17	\$ -	\$ -	\$ -	Grant - Park and Bench Project	\$ 20,000.00	\$ 20,000.00	\$ -	17
18	\$ 15,673.19	\$ 16,396.74	\$ 60,000.00	TOTAL MATERIALS AND SERVICES	\$ 59,572.00	\$ 59,572.00	\$ -	18
19	CAPITAL OUTLAY							19
20	\$ -	\$ 63,468.00	\$ 57,140.28	Equipment	\$ 5,000.00	\$ 5,000.00	\$ -	20
21	\$ -	\$ 63,468.00	\$ 57,140.28	TOTAL CAPITAL OUTLAY	\$ 5,000.00	\$ 5,000.00	\$ -	21
22								22
23	\$ 30,622.22	\$ 100,189.80	\$ 144,632.55	TOTAL PARKS EXPENDITURES	\$ 96,021.74	\$ 96,021.74	\$ -	23

SUMMARY
GENERAL FUND
ALL DEPARTMENTS

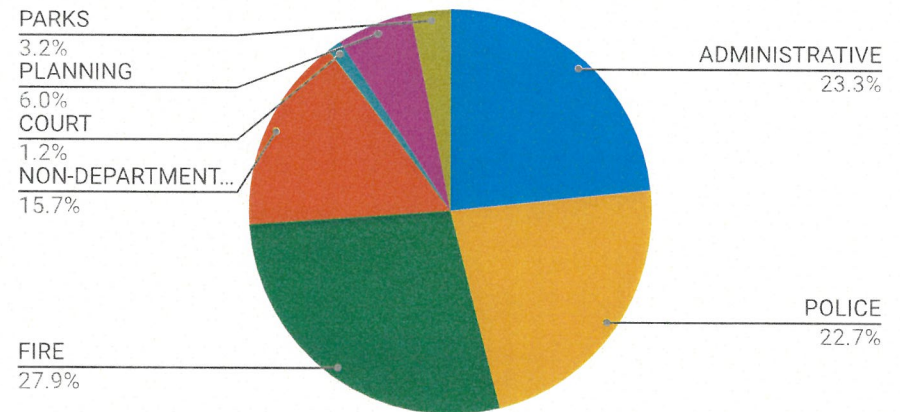
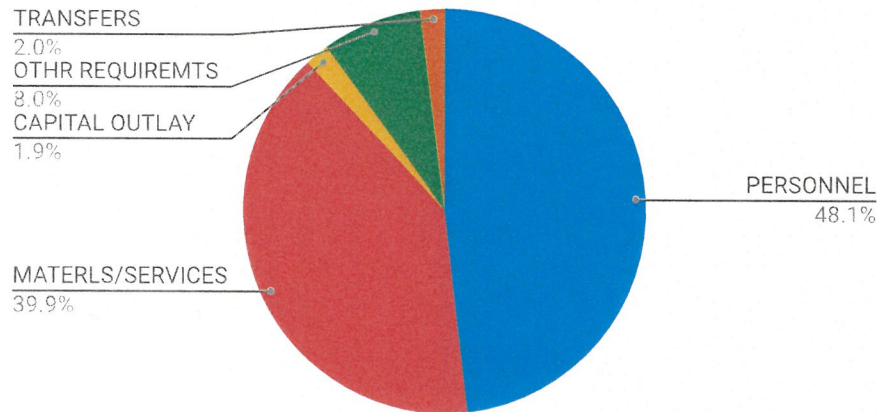


	Historical Data			EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY	FTE	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023			Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
1	ADMINISTRATIVE								1
2	\$ 262,338.00	\$ 308,558.49	\$ 318,086.49	PERSONNEL SERVICES	2.55	\$ 358,363.33	\$ 358,363.33	\$ -	2
3	\$ 125,384.81	\$ 128,636.88	\$ 247,202.01	MATERIALS AND SERVICES		\$ 337,376.00	\$ 337,376.00	\$ -	3
4	\$ 999.98	\$ -	\$ 5,000.00	CAPITAL OUTLAY		\$ 2,500.00	\$ 2,500.00	\$ -	4
5	\$ 388,722.79	\$ 437,195.37	\$ 570,288.50	TOTAL ADMINISTRATIVE	2.55	\$ 698,239.33	\$ 698,239.33	\$ -	5
6	BUILDING								6
7	\$ -	\$ 31,687.14	\$ 61,469.86	PERSONNEL SERVICES	0.00	\$ -	\$ -	\$ -	7
8	\$ 259,571.82	\$ 147,839.21	\$ 164,000.00	MATERIALS AND SERVICES		\$ -	\$ -	\$ -	8
9	\$ 259,571.82	\$ 179,526.35	\$ 225,469.86	TOTAL BUILDING		0.00	\$ -	\$ -	\$ -
10	POLICE								10
11	\$ 406,264.62	\$ 318,228.39	\$ 445,841.95	PERSONNEL SERVICES	3.00	\$ 514,341.74	\$ 514,341.74	\$ -	11
12	\$ 57,915.82	\$ 55,786.70	\$ 89,150.00	MATERIALS AND SERVICES		\$ 148,500.00	\$ 148,500.00	\$ -	12
13	\$ 2,519.97	\$ -	\$ 15,000.00	CAPITAL OUTLAY		\$ 15,000.00	\$ 15,000.00	\$ -	13
14	\$ 466,700.41	\$ 374,015.09	\$ 549,991.95	TOTAL POLICE	3.00	\$ 677,841.74	\$ 677,841.74	\$ -	14
15	FIRE								15
16	\$ 414,201.24	\$ 311,602.16	\$ 439,945.90	PERSONNEL SERVICES	2.00	\$ 478,277.68	\$ 478,277.68	\$ -	16
17	\$ 163,885.13	\$ 230,897.28	\$ 272,000.00	MATERIALS AND SERVICES		\$ 320,517.04	\$ 320,517.04	\$ -	17
18	\$ 24,162.47	\$ 23,234.37	\$ 35,000.00	CAPITAL OUTLAY		\$ 35,000.00	\$ 35,000.00	\$ -	18
19	\$ 602,248.84	\$ 565,733.81	\$ 746,945.90	TOTAL FIRE	2.00	\$ 833,794.72	\$ 833,794.72	\$ -	19
20	NON-DEPARTMENTAL								20
21	\$ 105,625.71	\$ 20,039.30	\$ 220,000.00	MATERIALS AND SERVICES		\$ 171,124.00	\$ 171,124.00	\$ -	21
22	\$ -	\$ -	\$ 10,000.00	CAPITAL OUTLAY		\$ 240,000.00	\$ 240,000.00	\$ -	22
23	\$ 60,000.00	\$ 205,000.00	\$ 205,000.00	TRANSFERS		\$ 60,000.00	\$ 60,000.00	\$ -	23
24	\$ 165,625.71	\$ 225,039.30	\$ 435,000.00	TOTAL NON-DEPARTMENTAL		\$ 471,124.00	\$ 471,124.00	\$ -	24
25	MUNICIPAL COURT								25
26	\$ 11,216.99	\$ 8,547.00	\$ 11,157.06	PERSONNEL SERVICES	0.11	\$ 16,678.08	\$ 16,678.08	\$ -	26
27	\$ 8,342.96	\$ 2,677.00	\$ 18,850.00	MATERIALS AND SERVICES		\$ 18,150.00	\$ 18,150.00	\$ -	27
28	\$ 19,559.95	\$ 11,224.00	\$ 30,007.06	TOTAL MUNICIPAL COURT	0.11	\$ 34,828.08	\$ 34,828.08	\$ -	28
29	PLANNING DEPARTMENT								29

SUMMARY
GENERAL FUND
ALL DEPARTMENTS



	Historical Data			EXPENDITURE REQUIREMENT FOR: ALL GENERAL FUND DEPARTMENTS SUMMARY	FTE	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023			Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
30	\$ 10,772.58	\$ 30,081.13	\$ 36,169.31	PERSONNEL SERVICES	0.32	\$ 41,329.85	\$ 41,329.85	\$ -	30
31	\$ 81,290.95	\$ 67,283.40	\$ 158,500.00	MATERIALS AND SERVICES		\$ 139,000.00	\$ 139,000.00	\$ -	31
32	\$ 92,063.53	\$ 97,364.53	\$ 194,669.31	TOTAL PLANNING DEPARTMENT	0.32	\$ 180,329.85	\$ 180,329.85	\$ -	32
33	PARKS								33
34	\$ 14,949.03	\$ 20,325.06	\$ 27,492.27	PERSONNEL SERVICES	0.30	\$ 31,449.74	\$ 31,449.74	\$ -	34
35	\$ 15,673.19	\$ 16,396.74	\$ 60,000.00	MATERIALS AND SERVICES		\$ 59,572.00	\$ 59,572.00	\$ -	35
36	\$ -	\$ 63,468.00	\$ 57,140.28	CAPITAL OUTLAY		\$ 5,000.00	\$ 5,000.00	\$ -	36
37	\$ 30,622.22	\$ 100,189.80	\$ 144,632.55	TOTAL PARKS	0.30	\$ 96,021.74	\$ 96,021.74	\$ -	37
38									
39	\$ 436,166.00	\$ 785,273.75	\$ -	UNAPPROPRIATED ENDING FUND BALANCE		\$ -	\$ -	\$ -	39
40									
41	\$ 2,461,281.27	\$ 2,775,562.00	\$ 2,897,005.13	TOTAL EXPENDITURES	8.28	\$ 2,992,179.46	\$ 2,992,179.46	\$ -	41
42									
43	\$ 2,461,281.27	\$ 2,775,562.00	\$ 2,897,005.13	TOTAL RESOURCES		\$ 2,992,179.46	\$ 2,992,179.46	\$ -	43
44									
45	TRUE	TRUE	TRUE	GENERAL FUND BALANCED		TRUE	TRUE	TRUE	45



RESOURCES DETAIL AND EXPENDITURES DETAIL

FUND 20
DEBT SERVICE



	Historical Data			RESOURCES REQUIREMENT FOR: DEBT SERVICE DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 55,679.34	\$ 46,036.20	\$ 220,854.24	Beginning Fund Balance - Cash on Hand	\$ 111,957.00	\$ 111,957.00	\$ -	1
2	\$ 754,522.46	\$ 853,518.45	\$ 571,450.00	Property Tax - Current	\$ 620,868.00	\$ 620,868.00	\$ -	2
3	\$ 26,699.22	\$ 27,233.45	\$ 27,039.50	Property Tax - Prior	\$ 28,000.00	\$ 28,000.00	\$ -	3
4	\$ 872.84	\$ 1,452.08	\$ 2,500.00	Interest	\$ 3,000.00	\$ 3,000.00	\$ -	4
5	\$ -	\$ 2,215,000.00	\$ -	Bond Proceeds	\$ -	\$ -	\$ -	5
6	\$ -	\$ 305,894.50	\$ -	Bond Premium	\$ -	\$ -	\$ -	6
7	\$ 837,773.86	\$ 3,449,134.68	\$ 821,843.74	TOTAL DEBT SERVICE RESOURCES	\$ 763,825.00	\$ 763,825.00	\$ -	7
8								8
9								9
10	Historical Data			EXPENDITURE REQUIREMENT FOR: DEBT SERVICE DETAIL	Budget for Next Year 2023-2024			
11	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	
12	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
13								13
14	\$ 460,687.50	\$ 440,000.00	\$ 445,000.00	2015 Water Refinance GO Bond Principal	\$ 465,000.00	\$ 465,000.00	\$ -	14
15	\$ 240,190.63	\$ -	\$ -	2011 Water GO Bond Principal	\$ -	\$ -	\$ -	15
16	\$ -	\$ 150,000.00	\$ 160,000.00	2021 Water Refinance GO Bond Principal	\$ 160,000.00	\$ 160,000.00	\$ -	16
17	\$ 700,878.13	\$ 590,000.00	\$ 605,000.00	TOTAL PRINCIPAL	\$ 625,000.00	\$ 625,000.00	\$ -	17
18								18
19	\$ 35,668.90	\$ 58,624.39	\$ 48,725.00	2015 Water Refinance GO Bond Interest	\$ 37,600.00	\$ 37,600.00	\$ -	19
20	\$ 55,190.63	\$ -	\$ -	2011 Water GO Bond Interest	\$ -	\$ -	\$ -	20
21	\$ -	\$ 41,628.89	\$ 67,550.00	2021 Water Refinance GO Bond Interest	\$ 62,750.00	\$ 62,750.00	\$ -	21
22	\$ 90,859.53	\$ 100,253.28	\$ 116,275.00	TOTAL INTEREST	\$ 100,350.00	\$ 100,350.00	\$ -	22
23								23
24	\$ -	\$ 84,740.00	\$ -	Bond Issuance Costs	\$ -	\$ -	\$ -	24
25	\$ -	\$ 2,434,202.15	\$ -	Bond Refunding Escrow	\$ -	\$ -	\$ -	25
26	\$ -	\$ 2,518,942.15	\$ -	TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	26
27								27
28	\$ 46,036.20	\$ 239,939.25	\$ 100,568.74	Total Unappropriated Ending Fund Balance	\$ 38,475.00	\$ 38,475.00	\$ -	28
29	\$ 837,773.86	\$ 3,449,134.68	\$ 821,843.74	TOTAL DEBT SERVICE EXPENDITURES	\$ 763,825.00	\$ 763,825.00	\$ -	29
30								30
31	TRUE	TRUE	TRUE	DEBT SERVICE FUND BALANCED	TRUE	TRUE	TRUE	31

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



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

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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 25

WATER IMPROVEMENT CONSTRUCTION FUND



	Historical Data			RESOURCES REQUIREMENT FOR: WATER IMPROVEMENT CONSTRUCTION DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 3,905.69	\$ 3,934.49	\$ 4,000.00	Beginning Fund Balance - Cash on Hand	\$ -	\$ -	\$ -	1
2	\$ 28.80	\$ 20.80	\$ -	Interest	\$ -	\$ -	\$ -	2
3	\$ -	\$ -	\$ -	Transferred - other funds	\$ -	\$ -	\$ -	3
4	\$ 3,934.49	\$ 3,955.29	\$ 4,000.00	TOTAL WATER IMPROVEMENT RESOURCES	\$ -	\$ -	\$ -	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER IMPROVEMENT CONSTRUCTION DETAIL	Budget for Next Year 2023-2024			
8	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	
9	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
10							10	
11	CAPITAL OUTLAY							11
12	\$ -	\$ -	\$ -	Improving Water System	\$ -	\$ -	\$ -	12
13	\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	13
14								14
15	\$ -	\$ -	\$ 4,000.00	Transfer - to Water Reserve Fund	\$ -	\$ -	\$ -	15
16								16
17	\$ 3,934.49	\$ 3,955.29	\$ -	Total Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	17
18	\$ 3,934.49	\$ 3,955.29	\$ 4,000.00	TOTAL WATER IMPROVEMENT EXPENDITURES	\$ -	\$ -	\$ -	18
19								19
20	TRUE	TRUE	TRUE	WATER IMPROVEMENT FUND BALANCED	TRUE	TRUE	TRUE	20

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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

ENTERPRISE FUND 30

WATER (OPERATING)



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

\$ -

EXPENDITURES DETAILS

ENTERPRISE FUND 30

WATER (OPERATING)



1	Historical Data			EXPENDITURE REQUIREMENT FOR: WATER (OPERATING) DETAIL	Budget for Next Year 2023-2024			1
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 70,054.16	\$ 71,101.39	\$ 90,201.12	Salary - Public Works Director	\$ 98,049.00	\$ 98,049.00	\$ -	2
3	\$ 27,214.71	\$ 25,251.84	\$ 28,147.42	Salary - Water Clerk	\$ 32,127.00	\$ 32,127.00	\$ -	3
4	\$ 82,206.77	\$ 89,608.25	\$ 107,235.57	Salary - Utility Workers	\$ 100,390.00	\$ 100,390.00	\$ -	4
5	\$ 19,707.22	\$ 20,622.99	\$ 22,000.00	Salary - Overtime	\$ 22,000.00	\$ 22,000.00	\$ -	5
6	\$ -	\$ 10,687.00	\$ 5,000.00	Salary - Part Time Labor	\$ 5,000.00	\$ 5,000.00	\$ -	6
7	\$ 3,889.50	\$ 3,076.40	\$ 5,115.38	Benefit - Worker's Compensation	\$ 4,426.40	\$ 4,426.40	\$ -	7
8	\$ 15,295.98	\$ 15,989.72	\$ 19,322.69	Benefit - Social Security	\$ 19,703.81	\$ 19,703.81	\$ -	8
9	\$ 38,262.43	\$ 35,502.08	\$ 40,993.10	Benefit - PERS	\$ 54,973.68	\$ 54,973.68	\$ -	9
10	\$ 1,546.86	\$ 1,767.94	\$ 2,310.91	Benefit - Unemployment Insurance	\$ 2,693.82	\$ 2,693.82	\$ -	10
11	\$ 53,665.11	\$ 57,148.14	\$ 100,597.87	Benefit - Health/Life/Disability Insurance	\$ 92,400.17	\$ 92,400.17	\$ -	11
12	\$ 69.69	\$ 75.28	\$ 95.07	Benefit - WBF Assessment	\$ 97.94	\$ 97.94	\$ -	12
13	\$ 311,912.43	\$ 330,831.03	\$ 421,019.12	TOTAL PERSONNEL SERVICES	\$ 431,861.82	\$ 431,861.82	\$ -	13
14	3.55	3.55	3.55	Total Full-Time Equivalent (FTE)	3.10	3.10	0.00	14
15	MATERIALS AND SERVICES							15
16	\$ -	\$ 5,833.37	\$ 5,300.88	Postage	\$ 5,500.00	\$ 5,500.00	\$ -	16
17	\$ -	\$ -	\$ 3,000.00	Legal Services	\$ -	\$ -	\$ -	17
18	\$ 8,060.65	\$ 3,409.23	\$ 8,500.00	Consumable Supplies/Materials	\$ 4,500.00	\$ 4,500.00	\$ -	18
19	\$ 923.62	\$ 482.22	\$ 4,000.00	Printing & Advertising	\$ 1,000.00	\$ 1,000.00	\$ -	19
20	\$ 7,223.88	\$ 6,553.60	\$ 7,500.00	Telephone	\$ 7,500.00	\$ 7,500.00	\$ -	20
21	\$ 39,839.98	\$ 44,771.32	\$ 50,000.00	Utilities - Electricity & Gas	\$ 35,000.00	\$ 35,000.00	\$ -	21
22	\$ -	\$ -	\$ 2,000.00	Audit	\$ 1,500.00	\$ 1,500.00	\$ -	22
23	\$ 25,696.76	\$ 23,674.08	\$ 30,000.00	Supplies/Services/Chemicals	\$ 30,000.00	\$ 30,000.00	\$ -	23
24	\$ 35,000.00	\$ 16,835.68	\$ 40,000.00	Insurance - Property, Liability, Auto	\$ 21,000.00	\$ 21,000.00	\$ -	24
25	\$ 3,119.20	\$ 5,427.65	\$ 6,000.00	Fuel / Vehicle Maintenance	\$ 21,000.00	\$ 21,000.00	\$ -	25
26	\$ 1,521.73	\$ 2,159.47	\$ 5,000.00	City Hall Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	26
27	\$ 1,124.36	\$ 11.96	\$ 2,000.00	Office Equipment Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	27
28	\$ 8,708.23	\$ 38,670.80	\$ 5,000.00	Water Building Maintenance	\$ 25,000.00	\$ 25,000.00	\$ -	28
29	\$ 2,178.30	\$ 6,502.61	\$ 3,000.00	Professional Development	\$ 3,000.00	\$ 3,000.00	\$ -	29
30	\$ 4,478.34	\$ 4,171.50	\$ 5,000.00	Dues & Fees	\$ 4,500.00	\$ 4,500.00	\$ -	30
31	\$ 37,606.40	\$ 15,798.34	\$ 40,000.00	Water Treatment Facility Equip. Maint.	\$ -	\$ -	\$ -	31
32	\$ 64,293.63	\$ 19,241.36	\$ 50,000.00	System Operation & Repair	\$ 105,000.00	\$ 105,000.00	\$ -	32
33	\$ 261,884.42	\$ 255,393.31	\$ 303,680.00	Water Purchase	\$ 320,911.96	\$ 465,000.00	\$ -	33
34	\$ 4,171.00	\$ 56,533.38	\$ 45,000.00	Chemical Water Analysis	\$ 83,000.00	\$ 83,000.00	\$ -	34
35	\$ 12,429.52	\$ 11,891.25	\$ 13,000.00	Purchased Service - Meter Readers	\$ 14,000.00	\$ 14,000.00	\$ -	35

EXPENDITURES DETAILS
ENTERPRISE FUND 30
WATER (OPERATING)



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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



	Historical Data			RESOURCES REQUIREMENT FOR: BUILDING DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ -	\$ -	\$ -	Beginning Fund Balance - Cash on Hand	\$ -	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	Plan Review	\$ 45,000.00	\$ 45,000.00	\$ -	2
3	\$ -	\$ -	\$ -	Structural Permits	\$ 215,000.00	\$ 215,000.00	\$ -	3
4	\$ -	\$ -	\$ -	Plumbing Permits	\$ 20,000.00	\$ 20,000.00	\$ -	4
5	\$ -	\$ -	\$ -	Mechanical Permits	\$ 18,000.00	\$ 18,000.00	\$ -	5
6	\$ -	\$ -	\$ -	Technology Fee	\$ 5,250.18	\$ 5,250.18	\$ -	6
7	\$ -	\$ -	\$ -	Miscellaneous	\$ 15,000.00	\$ 15,000.00	\$ -	7
8	\$ -	\$ -	\$ -	TOTAL BUILDING RESOURCES	\$ 318,250.18	\$ 318,250.18	\$ -	8
9								9
10								10
11	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING SUMMARY	Budget for Next Year 2023-2024			
Actual		Adopted Budget this Year 2022-2023	Proposed by City Staff Year 2023-2024		Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022							
12								12
13								13
14								14
15	\$ -	\$ -	\$ -	PERSONNEL SERVICES	\$ 70,450.50	\$ 70,450.50	\$ -	15
16	\$ -	\$ -	\$ -	MATERIALS & SERVICES	\$ 247,799.68	\$ 247,799.68	\$ -	16
17								17
18	\$ -	\$ -	\$ -	UNAPPROPRIATED ENDING FUND BALANCE	\$ -	\$ -	\$ -	18
19	\$ -	\$ -	\$ -	TOTAL BUILDING EXPENDITURES	\$ 318,250.18	\$ 318,250.18	\$ -	19
20								20
21	TRUE	TRUE	TRUE	BUILDING BALANCED	TRUE	TRUE	TRUE	21

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

EXPENDITURES DETAIL

SPECIAL FUND 40

BUILDING (STRUCTURAL, PLUMBING, MECHANICAL)



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

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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 45

STATE REVENUE SHARING



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

EXPENDITURES DETAILS
SPECIAL FUND 45
STATE REVENUE SHARING



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

RESOURCES DETAIL AND EXPENDITURES SUMMARY

SPECIAL FUND 60

STATE STREET



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

EXPENDITURES DETAILS

SPECIAL FUND 60

STATE STREET



	Historical Data			EXPENDITURES REQUIREMENT FOR: STATE STREET DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	PERSONNEL SERVICES							1
2	\$ 23,487.65	\$ 25,372.65	\$ 30,638.74	Salary - Street Work Labor	\$ 60,703.00	\$ 60,703.00	\$ -	2
3	\$ 811.21	\$ 300.30	\$ 3,000.00	Salary - Overtime Pay	\$ 3,000.00	\$ 3,000.00	\$ -	3
4	\$ -	\$ -	\$ 5,000.00	Salary - Part time labor	\$ 5,000.00	\$ 5,000.00	\$ -	4
5	\$ 2,000.00	\$ 354.15	\$ 874.30	Benefit - Worker's Compensation	\$ 2,643.84	\$ 2,643.84	\$ -	5
6	\$ 1,857.10	\$ 1,961.80	\$ 2,955.86	Benefit - Social Security	\$ 5,255.74	\$ 5,255.74	\$ -	6
7	\$ 2,032.62	\$ 3,538.09	\$ 4,342.76	Benefit - PERS	\$ 11,606.60	\$ 11,606.60	\$ -	7
8	\$ 180.03	\$ 215.06	\$ 425.03	Benefit - Unemployment Insurance	\$ 893.13	\$ 893.13	\$ -	8
9	\$ 3,826.79	\$ 7,531.07	\$ 17,002.46	Benefit - Health/Life/Disability Insurance	\$ 31,296.83	\$ 31,296.83	\$ -	9
10	\$ 8.98	\$ 9.23	\$ 21.32	Benefit - WBF Assessment	\$ 37.36	\$ 37.36	\$ -	10
11	\$ 34,204.38	\$ 39,282.35	\$ 64,260.47	TOTAL PERSONNEL SERVICES	\$ 120,436.50	\$ 120,436.50	\$ -	11
12	0.60	0.60	0.60	Total Full-Time Equivalent (FTE)	1.05	1.05	0.00	12
13	MATERIALS AND SERVICES							13
14	\$ 62,982.84	\$ 23,918.84	\$ 324,954.71	Materials & Services	\$ 178,447.50	\$ 178,447.50	\$ -	14
15	\$ 20,337.00	\$ 12,592.90	\$ 91,031.82	Purchased Services	\$ 203,000.00	\$ 203,000.00	\$ -	15
16	\$ 1,658.33	\$ 9,984.42	\$ 11,000.00	Vehicle Maintenance	\$ 11,000.00	\$ 11,000.00	\$ -	16
17	\$ -	\$ -	\$ 3,000.00	Audit	\$ -	\$ -	\$ -	17
18	\$ -	\$ 2,057.55	\$ 20,000.00	Building Maintenance	\$ 20,000.00	\$ 20,000.00	\$ -	18
19	\$ 84,978.17	\$ 48,553.71	\$ 449,986.53	TOTAL MATERIALS AND SERVICES	\$ 412,447.50	\$ 412,447.50	\$ -	19
20	CAPITAL OUTLAY							20
21	\$ -	\$ -	\$ 2,606.00	Equipment	\$ 10,000.00	\$ 10,000.00	\$ -	21
22	\$ -	\$ -	\$ 2,606.00	TOTAL CAPITAL OUTLAY	\$ 10,000.00	\$ 10,000.00	\$ -	22
23								23
24	\$ 194,816.43	\$ 244,773.97	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	24
25	\$ 313,998.98	\$ 332,610.03	\$ 516,853.00	TOTAL STATE STREET EXPENDITURES	\$ 542,884.00	\$ 542,884.00	\$ -	25

RESOURCES DETAIL AND EXPENDITURES DETAIL

ENTERPRISE FUND 71

WATER RESERVE



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 72

POLICE CAR RESERVE



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 74

FIRE APPARATUS AND EQUIPMENT RESERVE



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

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

CAPITAL PROJECTS FUND 75

HAZARDOUS MITIGATION



	Historical Data			RESOURCES REQUIREMENT FOR: HAZARDOUS MITIGATION DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 46,845.20	\$ 65,464.63	\$ 67,000.00	Beginning Fund Balance - Cash on Hand	\$ 101,387.57	\$ 101,387.57	\$ -	1
2	\$ 339.15	\$ 295.41	\$ 350.00	Interest	\$ 710.00	\$ 710.00	\$ -	2
3	\$ 1,574.00	\$ 1,012.00	\$ 2,000.00	Barrel Purchase/Annual Fee	\$ 2,000.00	\$ 2,000.00	\$ -	3
4	\$ 40,536.18	\$ 20,584.10	\$ 50,000.00	Grant - Hazard Mitigation Grant	\$ 50,000.00	\$ 50,000.00	\$ -	4
5	\$ 10,000.00	\$ 30,000.00	\$ 30,000.00	Transfer - from General Fund	\$ -	\$ -	\$ -	5
6	\$ 99,294.53	\$ 117,356.14	\$ 149,350.00	TOTAL HAZARDOUS MITIGATION RESOURCES	\$ 154,097.57	\$ 154,097.57	\$ -	6
7								7
8								8
9	Historical Data			EXPENDITURE REQUIREMENT FOR: HAZARDOUS MITIGATION DETAIL	Budget for Next Year 2023-2024			
10	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	
11	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
12								12
13				MATERIALS AND SERVICES				13
14	\$ 33,829.90	\$ 42,411.54	\$ 99,350.00	Materials & Services	\$ 102,048.78	\$ 102,048.78	\$ -	14
15	\$ 33,829.90	\$ 42,411.54	\$ 99,350.00	TOTAL MATERIALS AND SERVICES	\$ 102,048.78	\$ 102,048.78	\$ -	15
16				CAPITAL OUTLAY				16
17	\$ -	\$ -	\$ 50,000.00	Equipment	\$ 52,048.79	\$ 52,048.79	\$ -	17
18	\$ -	\$ -	\$ 50,000.00	TOTAL CAPITAL OUTLAY	\$ 52,048.79	\$ 52,048.79	\$ -	18
19								19
20	\$ 65,464.63	\$ 74,944.60	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	20
21	\$ 99,294.53	\$ 117,356.14	\$ 149,350.00	TOTAL HAZARDOUS MITIGATION EXPENDITURES	\$ 154,097.57	\$ 154,097.57	\$ -	21
22								22
23	TRUE	TRUE	TRUE	HAZARDOUS MITIGATION FUND BALANCED	TRUE	TRUE	TRUE	23

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

SPECIAL FUND 78

PUBLIC WORKS MAJOR EQUIPMENT RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: PUBLIC WORKS MAJOR EQUIPMENT RESERVE DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 89,771.38	\$ 110,653.30	\$ 105,000.00	Beginning Fund Balance - Cash on Hand	\$ 77,280.00	\$ 77,280.00	\$ -	1
2	\$ 881.92	\$ 513.53	\$ 1,000.00	Interest	\$ 770.00	\$ 770.00	\$ -	2
3	\$ 20,000.00	\$ -	\$ 20,000.00	Transfer - from Water (Operating) Funds	\$ -	\$ -	\$ -	3
4	\$ 110,653.30	\$ 111,166.83	\$ 126,000.00	TOTAL PW MAJOR EQUIP RESERVE RESOURCES	\$ 78,050.00	\$ 78,050.00	\$ -	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: PUBLIC WORKS MAJOR EQUIPMENT RESERVE DETAIL	Budget for Next Year 2023-2024			
8	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	
9	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
10								10
11				MATERIALS AND SERVICES				11
12	\$ -	\$ -	\$ -	Materials & Services	\$ 10,000.00	\$ 10,000.00	\$ -	12
13	\$ -	\$ -	\$ -	TOTAL MATERIALS AND SERVICES	\$ 10,000.00	\$ 10,000.00	\$ -	13
14				CAPITAL OUTLAY				14
15	\$ -	\$ 36,263.17	\$ 126,000.00	Equipment	\$ 68,050.00	\$ 68,050.00	\$ -	15
16	\$ -	\$ 36,263.17	\$ 126,000.00	TOTAL CAPITAL OUTLAY	\$ 68,050.00	\$ 68,050.00	\$ -	16
17								17
18	\$ 110,653.30	\$ 74,903.66	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	18
19	\$ 110,653.30	\$ 111,166.83	\$ 126,000.00	TOTAL PW MAJOR EQUIP RESERVE EXPENDITURES	\$ 78,050.00	\$ 78,050.00	\$ -	19
20								20
21	TRUE	TRUE	TRUE	PW MAJOR EQUIP RESERVE FUND BALANCED	TRUE	TRUE	TRUE	21

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

RESOURCES DETAIL AND EXPENDITURES DETAIL

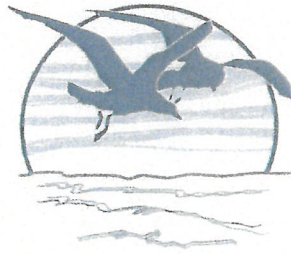
CAPITAL PROJECTS FUND 79

BUILDING RESERVE



	Historical Data			RESOURCES REQUIREMENT FOR: BUILDING RESERVE DETAIL	Budget for Next Year 2023-2024			
	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Adopted by Governing Body Year 2023-2024	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						
1	\$ 127,845.80	\$ 138,177.45	\$ 178,518.00	Beginning Fund Balance - Cash on Hand	\$ 173,250.00	\$ 173,250.00	\$ -	1
2	\$ 1,298.65	\$ 598.07	\$ 1,500.00	Interest	\$ 1,725.00	\$ 1,725.00	\$ -	2
3	\$ 10,000.00	\$ 100,000.00	\$ 100,000.00	Transfer - from General Fund	\$ -	\$ -	\$ -	3
4	\$ 139,144.45	\$ 238,775.52	\$ 280,018.00	TOTAL BUILDING RESERVE RESOURCES	\$ 174,975.00	\$ 174,975.00	\$ -	4
5								5
6								6
7	Historical Data			EXPENDITURE REQUIREMENT FOR: BUILDING RESERVE DETAIL	Budget for Next Year 2023-2024			7
8	Actual		Adopted Budget this Year 2022-2023		Proposed by City Staff Year 2023-2024	Approved by Budget Committee Year 2023-2024	Approved by Governing Body Year 2023-2024	8
9	Second Preceding Year 2020-2021	First Preceding Year 2021-2022						9
10							10	
11	MATERIALS AND SERVICES							
12	\$ -	\$ -	\$ -	Materials & Services	\$ 87,487.50	\$ 87,487.50	\$ -	12
13	\$ -	\$ -	\$ -	TOTAL MATERIALS AND SERVICES	\$ 87,487.50	\$ 87,487.50	\$ -	13
14	CAPITAL OUTLAY							
15	\$ -	\$ -	\$ 280,018.00	Building Expense	\$ 87,487.50	\$ 87,487.50	\$ -	15
16	\$ 967.00	\$ 64,669.75	\$ -	Fire/Police Relocation Project	\$ -	\$ -	\$ -	16
17	\$ 967.00	\$ 64,669.75	\$ 280,018.00	TOTAL CAPITAL OUTLAY	\$ 87,487.50	\$ 87,487.50	\$ -	17
18								18
19	\$ 138,177.45	\$ 174,105.77	\$ -	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ -	19
20	\$ 139,144.45	\$ 238,775.52	\$ 280,018.00	TOTAL BUILDING RESERVE EXPENDITURES	\$ 174,975.00	\$ 174,975.00	\$ -	20
21								21
22	TRUE	TRUE	TRUE	BUILDING RESERVE FUND BALANCED	TRUE	TRUE	TRUE	22

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



Gearhart
Road District
Budget

RESOURCES DETAIL AND EXPENDITURES DETAIL

SPECIAL FUND 50

GEARHART ROAD DISTRICT



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

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



Supplemental Information

SUPPLEMENTAL SALARY INFORMATION

PERSONNEL SERVICES



DISTRIBUTION OF ANNUALIZED SALARY

	Salary	FTE	Fund										
			General							Enterprise	Special		
			Admin	Building	Police	Fire	Court	Planning	Parks	Water	Street		
City Administrator	\$ 107,869.00	1.00	1.00										
Treasurer/Water Clerk	\$ 71,394.00	1.00	0.55								0.45		
Administrative Assistant	\$ 70,144.00	1.00	1.00										
Building, Court, Planning Assistant	\$ 68,656.00	1.00		0.57				0.11	0.32				
Chief of Police	\$ 106,000.00	1.00			1.00								
Police Officers	\$ 156,657.00	2.00			2.00								
Fire Chief	\$ 93,296.00	1.00				1.00							
Division Chief Training/Operations	\$ 67,586.00	1.00				1.00							
Public Works Director	\$ 98,049.00	1.00									1.00		
Public Works Labor	\$ 178,437.00	3.00								0.30		1.65	1.05
	\$ 1,018,088.00	13.00	2.55	0.57	3.00	2.00	0.11	0.32	0.30	3.10		1.05	1.05

SALARY SCHEDULES

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

CERTIFICATION/MERIT INCREASE

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

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



City of Gearhart
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

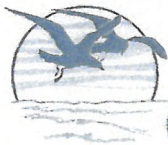
A public meeting of the Budget Committee of the City of Gearhart, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 18, 2023 at 6:00 pm.

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

An additional, separate meeting of the Budget Committee and public hearing for State Revenue Sharing Funds will be held to take public comment. Any person may appear in-person or online/telephonic at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Thursday, May 4, 2023 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

A copy of the budget document may be inspected or obtained on or after 6:00 pm on Tuesday, April 18, 2023 at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138, between the hours of 8:00 am and 5:00 pm or online at www.cityofgearhart.com.

Publish: March 21, 2023 and April 11, 2023



CITY OF
GEARHART

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

A public meeting of the Budget Committee of the Gearhart Road District, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 18, 2023 at 6:00 pm.

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

An additional, separate meeting of the Budget Committee for the Gearhart Road District will be held to take public comment. Any person may appear in-person or online/telephonic at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Thursday, May 4, 2023 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

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Publish: March 21, 2023 and April 11, 2023

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

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

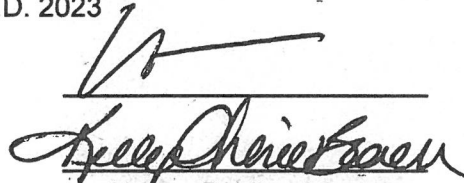
I, Sarah Silver being duly sworn, depose and say that I am the principal clerk of the publisher of the The Astorian, Seaside Signal, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

AB9154 CITY OF GEARHART NOTICE OF BUDGET COMMITTEE HEARING MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF GEARHART CLATSOP COUNTY STATE OF OREGON ON THE BUDGET FOR THE FISCAL YEAR JU

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

3/21/23, 4/11/23

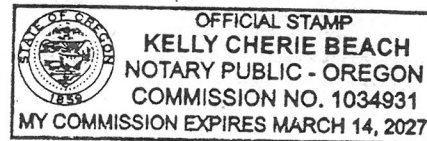
Subscribed and sworn to before me on this 11th day of April, A.D. 2023


Notary Public of Oregon

AdId: 368800

PO:

Tagline: AB9154 Budget Committee Hearing



AB9154

City of Gearhart

NOTICE OF BUDGET COMMITTEE HEARING/MEETING

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Published: Daily Astorian March 21 and April 11, 2023

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

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
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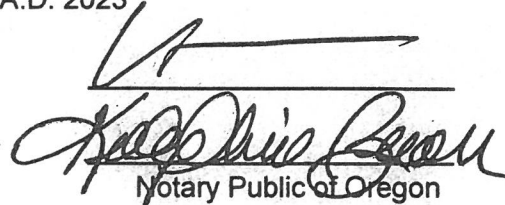
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AB9155 CITY OF GEARHART ROAD DISTRICT NOTICE OF BUDGET COMMITTEE HEARING MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE GEARHART ROAD DISTRICT CLATSOP COUNTY STATE OF OREGON ON THE BUDGET FO

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

3/21/23, 4/11/23

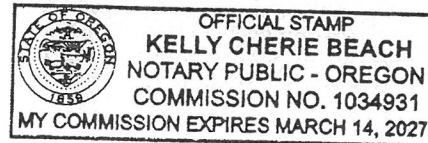
Subscribed and sworn to before me on this 11th day of April, A.D. 2023


Notary Public of Oregon

Add: 368801

PO:

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AB9155
City of Gearhart Road District
NOTICE OF BUDGET COMMITTEE HEARING/MEETING

A public meeting of the Budget Committee of the Gearhart Road District, Clatsop County, State of Oregon, on the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held in-person and online/telephonic at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. The meeting will take place on Tuesday, April 18, 2023 at 6:00 pm.

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

An additional, separate meeting of the Budget Committee for the Gearhart Road District will be held to take public comment. Any person may appear in-person or online/telephonic at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on Thursday, May 4, 2023 at 6:00 pm at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138. Online meeting access information is available on the City's website (www.cityofgearhart.com/calendar).

A copy of the Gearhart Road District budget document may be inspected or obtained on or after 6:00 pm on Tuesday, April 18, 2023 at Gearhart City Hall, 698 Pacific Way, Gearhart, Oregon 97138, between the hours of 8:00 am and 5:00 pm or online at www.cityofgearhart.com.

Published: Daily Astorian March 21 and April 11, 2023

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.

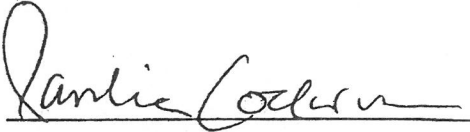
- (7) Undertake to provide continuing disclosure for each series of the Refunding Bonds and to comply with Rule 15c2-12 and any other applicable requirements of the United States Securities and Exchange Commission and any other federal agencies.
- (8) Apply for ratings for each series of the Refunding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

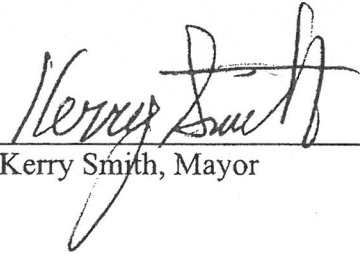
PASSED AND ADOPTED by the City Council and signed by the City Administrator and myself in authentication of its passage this 5th day of April, 2023.

Yeas: 4

Nays: 0

Absent: 1

Abstain: 0


Kerry Smith, Mayor

ATTEST:


Chad Sweet, City Administrator