

City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

GARIBALDI CITY COUNCIL REGULAR MEETING

Via Zoom	https://us02web.zoom.us/j/83170105200	Meeting ID:	831 7010 5200
Via Phone	253-215-8782	Password:	738741

FRIDAY, JUNE 13, 2025: 12:00 PM

AGENDA SESSION – Informal question and answer session with the City Manager. Members of the public are invited to attend and participate. (A quorum of the City Council may be present, but no vote will be taken, decision made, nor deliberation held on any City matter at this meeting.) Any person wishing to attend remotely should contact the City Manager.

MONDAY, JUNE 16, 2025: 5:30 PM

- A. CONVENING OF MEETING/PLEDGE OF ALLEGIANCE
- **B. PRESENTATIONS**
- C. ITEMS TO BE ADDED TO THE AGENDA
- D. PUBLIC HEARINGS
 - 1. State Revenue Sharing
 - 2. 2025-26 Budget
- E. CONSENT CALENDAR
 - 1. City Council Meeting Minutes
 - a. May 19, 2025 Regular City Council Meeting
 - 2. Checks issued.
- **F. PUBLIC COMMENTS ON AGENDA ITEMS** Members of the public will each get up to three minutes (maximum may be lowered with Council approval) to comment on items <u>on this agenda</u> (except for public hearing items, which may only receive comment at that public hearing). The Council will not engage in back-and-forth conversation during this meeting. If you wish to speak, please sign up on the provided roster.
- **G. OLD BUSINESS**
 - 1. Ordinance Establishing a Transportation Utility Fee
 - 2. Ordinance Establishing Responsibility for Sewer Line Maintenance
 - 3. Resolution Setting Water Rates and Charges
 - 4. Resolution Setting Sewer Rates and Charges

H. NEW BUSINESS

- 1. OLCC Special Event License Application
- 2. 2020-21 City of Garibaldi Financial Audit
- 3. Supplemental Budget
- 4. Resolution to Receive State Revenues
- 5. 2025-26 Budget Adoption
- 6. Job Descriptions
- 7. City "Swag" Discussion

I. ITEMS REMOVED FROM CONSENT AGENDA

J. CITY MANAGER'S REPORT

- 1. City Manager
- 2. Finance
- 3. Sheriff
- 4. Public Works
- 5. Fire
- 6. Planning
- 7. Library

K. COUNCIL REPORTS AND COMMENTS

L. PUBLIC COMMENTS ON NON-AGENDA ITEMS – Members of the public will each get up to three minutes (maximum may be lowered with Council approval) to comment on items <u>not</u> appearing on this agenda (except for public hearing items, which may only receive comment at that public hearing). The Council will not engage in back-and-forth conversation during this meeting. If you wish to speak, please sign up on the provided roster.

M. ADJOURNMENT



City Hall, PO Box 708, Garibaldi, OR 97118 Office (503) 322-3327 | Fax (503) 322-3737 City Email: city@garibaldi.gov

REGULAR CITY COUNCIL MEETING MINUTES

Monday, May 19, 2025 – 5:30 p.m. 106 7th Street Garibaldi, Oregon and via Zoom

A. CONVENING OF MEETING/PLEDGE OF ALLEGIANCE

Mayor Findling called the meeting to order at 5:32 p.m. Present were Councilors Cheryl Gierga, Sandy Tyrer, Linda Bade, Norman "Bud" Shattuck, and Mayor Katie Findling. Staff in attendance were City Manager Jake Boone, Finance Officer Becca Harth, Public Works Superintendent Nick Theoharis, Fire Chief Jay Marugg, and Deputy Fire Chief Blake Paulsen.

B. PRESENTATIONS

1. MIDDLE HOUSING PRESENTATION AND WORKSESSION (3J CONSULTING)

Heather Austin, Senior Planner, for 3J Consulting gave a presentation on middle housing to help Garibaldi implement middle housing code updates to meet state requirements. Discussion was encouraged and the Council was allowed to ask questions. Mayor Findling then opened the floor to questions from the public. Paul Daniels, Valerie Schumann, Shirley Peters, and David Laine spoke during this time.

- C. ITEMS TO BE ADDED TO THE AGENDA None
- D. PUBLIC HEARINGS None

E. CONSENT CALENDAR

- 1. CITY COUNCIL MEETING MINUTES
 - A. MARCH 31, 2025, CITY COUNCIL WORKSESSION
 - **B. APRIL 21, 2025 REGULAR CITY COUNCIL MEETING**

2. CHECKS ISSUED

Cn Shattuck asked why the April 18, 2025, minutes were not included. He was told it was not a Council meeting therefore it is not required to be approved by the city council.

MOTION made by Cn Bade to approve the consent calendar as presented. Seconded by Cn Gierga. Discussion took place as to how minutes should be presented to the public that are from a public meeting according to the law but is not a Council Meeting. CM Boone recommended discussion follow on this under item K on this agenda, Council reports and comments.

Vote was taken on the MOTION made by Cn Bade to approve the consent calendar as presented and seconded by Cn Gierga. Motion passed unanimously.

F. PUBLIC COMMENTS ON AGENDA ITEMS

David Laine – Spoke on resolution delegating public meeting law grievance response authority to the city manager and that he has filed two grievances. He also had questions about the Executive

Regular City Council Meeting Minutes 05/19/2025 Page 1 of 4

Session that is scheduled for this meeting and the City Manager's report.

G. OLD BUSINESS

1. PLANNING COMMISSION APPOINTMENTS

CM Boone told the Council that four applications had been received for Planning Commission appointments, but one has since been withdrawn. Three are included in the packet but through basic checking they believe one applicant does not live in Garibaldi, but does own a business here which does make them eligible to serve on the committee. There is already a commissioner serving on the committee who lives outside Garibaldi and by code only one member can live outside Garibaldi, so if they appointed someone tonight who lives outside Garibaldi, it would replace the member currently serving on the committee. The Council was then given the opportunity to ask the applicants questions.

MOTION made by Cn Bade to approve the applications of Paul Daniels and Carolee North for the Planning Commission. Seconded by Cn Gierga. Motion passed unanimously.

H. NEW BUSINESS

1. EXECUTIVE SESSION HELD PURSUANT TO ORS 192-660(2)(f) TO CONSIDER INFORMATION OR RECORDS THAT ARE EXEMPT BY LAW FROM PUBLIC INSPECTION

Mayor Finding said the Council will go into Executive Session at 6:40 p.m. pursuant to ORS 192-660(2)(f) to consider information or records that are exempt by law from public inspection.

The Council returned and Mayor Findling reconvened the Council meeting at 7:29 p.m.

2. RESOLUTION DELEGATING PUBLIC MEETING LAW GRIEVANCE RESPONSE AUTHORITY TO CITY MANAGER

CM Boone said in 2023 the state amended the process by which public meetings must be handled. Part of the change is how grievances must be handled. It is possible, due to the council meeting schedule, that the required timeline in which a grievance must be handled, the deadline could pass before the next scheduled council meeting.

MOTION made by Cn Tyrer to adopt Resolution 2025-05 delegating public meeting law grievance response authority to the City Manager. Seconded by Cn Bade.

Cn Bade asked if an amendment could be made to add to page two that the City Manager will notify City Council of all activity undertaken under his delegation of authority.

MOTION made by Cn Bade to amend Resolution 2025-05 to include the new wording. Seconded by Cn Shattuck. Motion passed unanimously.

Mayor Findling called for vote on the original motion as amended. Motion passed unanimously.

I. ITEMS REMOVED FROM CONSENT CALENDAR - None

J. CITY MANAGER'S REPORT

1. CITY MANAGER

CM Boone said a resident came to the Friday agenda session and said she had called CARE and was told they were no longer administering our utility program. He followed up with CARE who said they are still administering the program; CARE has new staff and there was some confusion. The person asking for assistance has been contacted to let them know.

CM Boone informed the Council of a Regional President's LOC meeting on August 1st in Tillamook and said he would make reservations for Council if they would like to attend.

CM Boone said he would be signing the contract for the fireworks for Garibaldi Days tomorrow.

- 2. FINANCE Hoping to be caught up with audits this fall.
- **3. SHERIFF** In packet.

4. PUBLIC WORKS

PWS Theoharis said his report is in packet and asked if anyone had questions. No one did.

5. FIRE

Deputy Chief Paulsen said there was a structure fire yesterday and the crew did amazing work. They had mutual aid assistance from three other agencies. Cn Bade said she is impressed with our guys receiving the Meritorious Award.

- **6. PLANNING –** No additional report.
- 7. LIBRARY Included in packet.

K. COUNCIL REPORTS AND COMMENTS

Shattuck – Cn Shattuck made a motion that the City of Garibaldi donate \$3,000 to the Lion's Club Crab Races that took place on March 8 and 9, 2025. Motion seconded by Cn Bade so discussion could follow. Vote taken: AYE – Shattuck. NAYS - Bade, Tyrer, Gierga, Findling. Motion failed.

Bade – Said she reread the minutes from the workshop and came up with an idea about Garibaldi swag. She gave some ideas about what could be done. Mayor Findling asked for this to be an agenda item for next month's meeting.

Tyrer – None

Gierga - None

Findling - None

L. PUBLIC COMMENTS ON NON-AGENDA ITEMS

Jay Marugg – Said it is 7:58 p.m. and effective immediately he resigned his position as Chief of the Garibaldi Fire Department.

Laurie Wandell – Asked for clarification regarding reimbursement for money spent on the Coast Guard appreciation event.

Valerie Schumann – Gave an update on the Garibaldi Business Association and the Garibaldi Cultural Heritage Initiative opening for the season and the new exhibit they have this year. Ms. Schumann she is paying more attention to the budget and talked about the proposed Street Fee. She will email her questions. She feels like we are going to lose our fire department.

Martin McCormick – He is tendering his resignation as the Assistant Chief of the Garibaldi Fire Department.

Meaghan Martenson – She is a firefighter and EMT with Garibaldi Fire and read a statement she prepared.

David Laine – He talked about the police department budget being zero.

Larry Oswald – Talked about the Planning Commission and said he had sent an email to Councilors.

Lettie Buchanan – Talked about the things the Fire Department does that people might not understand. It terrifies her that we are down half a department in one night.

M. ADJOURNN	MENT			
Mayor Find	lling adjourned the med	eting at 8:25 p.m.		
-				
			Katie Findling, Mayor	
ATTEST:			Ratie i manng, iviayor	
AITEST.				
Jake Boone, Cit	tv Manager			

5/1/2025 to 5/31/2025

	nt Number Account Amount
5/30/202	5 Check / Ref #: 16508 Payee: Oregon Treasury
6250	Bank Charges & 0.10
	Fees Check Amount \$0.10
	1020 City LGIP Savings Totals \$0.10
	Check / Ref #: 20344 Payee: 3J Consulting, Inc.
6305	Contracted Services 5,047.90
0303	PLANNER ——————
	Check Amount \$5,047.90
5/1/2025	Check / Ref #: 20345 Payee: TCCA Farm Store
6660	Treatment 400.00
	Chemicals Check Amount \$400.00
5/1/2025	Check / Ref #: 20346 Payee: Oregon Coast Wireless
6680	Utilities 65.00
	Check Amount \$65.00
5/1/2025	Check / Ref #: 20347 Payee: Orkin
6260	Building & Grounds 275.00
	Check Amount \$275.00
5/1/2025	Check / Ref #: 20348 Payee: Ferreligas
6680	Utilities <u>363.83</u>
	Check Amount \$363.83
	Check / Ref #: 20349 Payee: SeaWestern Fire Fighting Equipment
6470	Minor Equipment 1,412.89
	Check Amount \$1,412.89
	Check / Ref #: 20350 Payee: Mikael Hesse
6455	Janitorial Services 1,400.00
E /4 /202E	Check Amount \$1,400.00
6330	Check / Ref #: 20351 Payee: Day Management Corporation Equipment Repair 672.50
0330	Check Amount \$672.50
5/8/2025	Check / Ref #: 20352 Payee: Rosenberg Builders Supply
6260	Building & Grounds 49.12
0200	Maint.
6620	System 370.28
	Maintenance &
	Check Amount \$419.40
5/8/2025	Check / Ref #: 20353 Payee: United Skid Tracks
6300	Contracted Services 1,895.00
6330	Equipment Repair 1,895.00
	Check Amount \$3,790.00
	Check / Ref #: 20354 Payee: Local Government Law Group
6410	Legal Services 694.00
6520	Printing, Advertising 50.00 & Notice
	Check Amount \$744.00
5/8/2025	Check / Ref #: 20355 Payee: IDEXX Distribution, Inc
6640	Testing & Sampling 320.15
	Check Amount \$320.15
5/8/2025	Check / Ref #: 20356 Payee: Grainger
6620	System 114.49
	Maintenance &
	Renair

5/1/2025 to 5/31/2025

5/8/2025 Check / Ref #: 20357	Payee: Civil West Engineering Services, Inc.
6705 Grants	8,550.50
Check Am	ount \$8,550.50
5/8/2025 Check / Ref #: 20358	Payee: Hallowell Logging Supply
6610 Supplies & Ser	vices 45.95
Check Am	ount \$45.95
5/8/2025 Check / Ref #: 20359	Payee: Consolidated Supply Co.
6620 System	160.46
Maintenance &	
Renair Check Am	ount \$160.46
5/8/2025 Check / Ref #: 20360	•
6610 Supplies & Ser	
Check Am	
	Payee: Civil West Engineering Services, Inc.
6750 Grants Expense	
Check Am	
5/8/2025 Check / Ref #: 20362	Payee: Tillamook County Sheriff
6315 Contracted Ser	
POLICE	
Check Am	1 -7
5/8/2025 Check / Ref #: 20363	- · · · · · · · · · · · · · · · · · · ·
6400 IT Services	1,027.60
6420 Licenses, Dues Subscriptions	& 36.25
Check Am	sount \$1,063.85
5/8/2025 Check / Ref #: 20364	Payee: Tillamook PUD
6590 Street Lighting	736.98
6680 Utilities	4,799.57
Check Am	ount \$5,536.55
5/8/2025 Check / Ref #: 20365	Payee: HASCO Stations, LLC
6380 Fuel & Oil	7,246.05
Check Am	ount \$7,246.05
5/8/2025 Check / Ref #: 20366	Payee: Country Media
6415 Legal Notices	46.50
6520 Printing, Adver	tising 164.30
& Notice Check Am	ount \$210.80
5/12/2025 Check / Ref #: 2036	
6320 Dues, Licenses	
Subscriptions	
Check Am	sount \$1,521.00
5/12/2025 Check / Ref #: 2036	8 Payee: Verizon
6630 Telephone/VOI	
Check Am	+
5/12/2025 Check / Ref #: 2036	•
6400 IT Services	100.00
Check Am	
	vee: Cardmember Service
6500 Office Supplies	
6630 Telephone/VOI	
Check Am	+
	O Payee: Allison Power Systems Company
6330 Equipment Rep	
Check Am	• •
5/21/2025 Check / Ref #: 2037	1 Payee: Correct Equipment

5/1/2025 to 5/31/2025

6610		Supplies & Service		1,249.92	
		Check Amou		\$1,249.92	
	Check /		Payee:		splay Fireworks, LTD
6360		Fireworks	_	2,375.00	
= /24 /202=	a	Check Amou		\$2,375.00	
	Check /		Payee:		Say Community College
6650		Travel & Training		844.90	
E /24 /2025	OlI- /	Check Amou		\$844.90	
	Cneck /	Ref #: 20374	Payee:	929.28	ce Automation
6470		Minor Equipment			
E/21/202E	Chock /	Check Amou Ref #: 20375	_	\$929.28	Tnc
6400	CHECK /	IT Services	Payee:	108.75	, IIIC.
0400		Check Amou		\$108.75	
5/21/2025	Chack /	Ref #: 20376			
6460	CHECK /	Meeting	rayee.	286.86	
0 100		Expense/Admin		200.00	
6760		Sunnlies		5 000 00	
6760		Office		5,000.00	
		Equipment/Softwa			
		Check Amou		\$5,286.86	
5/21/2025	Check /	Ref #: 20377	Payee:	League of C	regon Cities
6650		Travel & Training		375.00	
		Check Amou	_	\$375.00	
	Check /	Ref #: 20378	-		rth
6300		Contracted Service		193.06	
		Check Amou	nt	\$193.06	
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	Check /	Ref #: 20379	Payee:	_	
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6680 5/21/2025		Utilities Check Amou Ref #: 20380	nt	242.27 \$242.27 HASCO Stat	tions, LLC
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Repair

5/1/2025 to 5/31/2025

6610	Supplies & Services 49.15
	Check Amount \$332.65
	Check / Ref #: Payee: Meritain Health, Inc.
6010	Personnel Costs 2,500.00
	Check Amount \$2,500.00
5/28/2025	Check / Ref #: Payee: OR State Withholding Tax Divisioon
	OR State Taxes 4,708.90
	Check Amount \$4,708.90
5/28/2025	Check / Ref #: Payee: OR PERS
	PERS Payable 17,869.88
	Check Amount \$17,869.88
5/28/2025	Check / Ref #: Payee: OR State Workers Comp
	Workers Benefit 0.66
	Fund Pavable Check Amount \$0.66
5/28/2025	Check / Ref #: Payee: OR State Transit Tax
5, 25, 2525	OR State Transit 3.02
	Tax
	Check Amount \$3.02
5/28/2025	Check / Ref #: Payee: OR State Withholding Tax Divisioon
	OR State Taxes 275.23
	Check Amount \$275.23
5/28/2025	Check / Ref #: Payee: EFTPS
	EFTPS Payable 924.88
- /20 /202	Check Amount \$924.88
5/28/2025	Check / Ref #: Payee: OR State Workers Comp
	Workers Benefit 36.92 Fund Payable
	Check Amount \$36.92
5/28/2025	Check / Ref #: Payee: OR State Transit Tax
	OR State Transit 63.14
	Tax Check Amount \$63.14
E/20/202E	Check / Ref #: Payee: EFTPS
3/28/2023	EFTPS Payable 16,325.10
	Check Amount \$16,325.10
5/28/2025	Check / Ref #: 20390 Payee: Oregon AFSCME
3/20/2023	OR AFSCME Payable 132.71
	·
	Check Amount \$132.71
	Check / Ref #: GJ-00022 Payee: Interfund Payroll Entries
2050	Payroll Due to 23,149.02
	General Fund Check Amount \$23,149.02
5/28/2025	Check / Ref #: GJ-00023 Payee: Interfund Payroll Entries
2050	Payroll Due to 21,253.38
	General Fund
E /20 /202E	Check Amount \$21,253.38
	Check / Ref #: GJ-00026 Payee: Interfund Payroll Entries
2050	Payroll Due to 7,604.49 General Fund
	Check Amount \$7,604.49
5/28/2025	Check / Ref #: GJ-00026 Payee: Interfund Payroll Entries
2050	Payroll Due to 11,353.48
	General Fund Check Amount \$11,353.48
5/30/2025	Check / Ref #: Payee: OR State Transit Tax
3/30/2025	CHECK / REI #: Payee: OR State Ifansit lax

5/1/2025 to 5/31/2025

	OR State Transit	68.19
	Tax Check Amount	\$68.19
5/30/2025 Check	/ Ref #: Payee: 1st	
6240	Auditing &	298.14
	Accounting Services	
	Check Amount	\$298.14
	/ Ref #: Payee: 1st	<u>-</u>
6650	Travel & Training	801.56
	Check Amount	\$801.56
5/30/2025 Check	/ Ref #: Payee: 1st	: Security Bank
6650	Travel & Training	16.04
	Check Amount	\$16.04
5/30/2025 Check	/ Ref #: Payee: 1st	Security Bank
6320	Dues, Licenses &	199.97
6500	Subscriptions Office Supplies	47.46
6650	• • • • • • • • • • • • • • • • • • • •	447.50
0000	Travel & Training Check Amount	
E /20 /202E Charle		\$694.93
5/30/2025 Check	•	ce Payment Systems
6300	Contracted Services	624.61
	Check Amount	\$624.61
5/30/2025 Check	/ Ref #: Payee: CIS	
	CIS Payable =	17,945.36
	Check Amount	\$17,945.36
5/30/2025 Check	•	Unemployment Department
	OR SUTA Taxes	1,352.41
	Check Amount	\$1,352.41
5/30/2025 Check	/ Ref #: 20394 Pay	ee: EFTPS
6010	Personnel Costs	436.17
	Check Amount	\$436.17
1050 1st Secu	rity Checking Totals	\$253,627.09
	Report Totals	\$253,627.19
Records inc	luded in total = 101	

Report Options

Check Date: 5/1/2025 to 5/31/2025

Display Notation: No



City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: Ordinance Establishing a Transportation Utility Fee

DATE: 11 June 2025

BACKGROUND

At the April 2025 Council meeting, a Street Maintenance Fee ordinance was brought before the Council. After discussion, the Council decided to wait on this item to allow the Budget Committee to weigh in.

The Budget Committee passed the proposed 2025-26 budget with a modification relevant to this item; that the proposed Street Maintenance Fee be lowered to ten dollars per month instead of nineteen.

In the meanwhile, the proposed ordinance has been further refined to better distinguish it as a utility fee as opposed to a tax; these changes specifically include levying the fee against individual addresses as opposed to tax lots, thus removing the issue with properties comprised of multiple "splinter" tax lots potentially having to pay multiple fees. The ordinance has also been renamed to better reflect the fact that the revenue collected from this fee would be usable for the maintenance of all transportation infrastructure (sidewalks, for example). This ordinance allows for the setting and modification of the fee by resolution. Should this ordinance be adopted, the resolution setting the fee will be brought back at the next Council meeting.

The text of this ordinance has been duly posted and available for viewing at City Hall for at least one week prior to this meeting.

RECOMMENDATION

Staff recommends that Council:

- 1) by motion, have Ordinance 337 be read twice by title only, and then
- 2) by motion, adopt Ordinance 337.

COST

None.

Jake Boone, City Manager

CITY OF GARIBALDI

ORDINANCE NO. 337

AN ORDINANCE ADOPTING NEW GARIBALDI MUNICIPAL CODE CHAPTER 3.30, TRANSPORTATION UTILITY FEE, ESTABLISHING A TRANSPORTATION UTILITY FEE FOR THE CITY OF GARIBALDI.

WHEREAS, Section L of Chapter 13.05.040 ("Rule 12") of the Garibaldi Municipal Code currently provides that the City of Garibaldi is responsible for the ownership, operation, maintenance, and replacement of the sewer service connection between the main and property lines or curb lines; and

WHEREAS, the City of Garibaldi (City) recognizes the necessity of maintaining, repairing, and installing local streets, sidewalks, and parking areas to ensure public safety and the continued viability of transportation within the City; and

WHEREAS, the City Council finds that a dedicated funding source is essential to provide necessary street maintenance and improvements in an equitable and sustainable manner; and

WHEREAS, in order to finance critical transportation improvements and infrastructure, the City Council has determined that funding from a transportation utility fee is required in addition to existing sources of street funding; and

WHEREAS, the proposed Chapter 3.30 is consistent with other Chapters of the Garibaldi Municipal Code (GMC) Title 3, Revenue and Finance.

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF GARIBALDI ORDAINS AS FOLLOWS:

Section 1. Adoption. GMC Chapter 3.30, establishing a Transportation Utility Fee for GMC Title 3, Revenue and Finance, as set forth on Exhibit A, attached hereto and incorporated herein by this reference, is hereby adopted.

Section 2. Continued Effect. All unamended provisions of GMC Title 3 shall remain unchanged and in full force and effect.

Section 3. Severability. The sections, subsections, paragraphs and clauses of this ordinance and the attached Code provisions are severable. The invalidity of one section, subsection, paragraph, or clause shall not affect the validity of the remaining sections, subsections, paragraphs and clauses.

Section 4. Codification. Provisions of this Ordinance shall be incorporated into the City Code, and the words "ordinance" or "section" may be changed to "code," "article," "chapter," "division," or another word, and the sections of this Ordinance may be renumbered or re-lettered, provided however, that any recital clause and boilerplate provisions of this Ordinance (i.e., Section Nos. 2 through 5) need not be codified, and the City Recorder is authorized to correct any cross-references and any typographical errors.

Section 5. Effective Date. This ordinance will go into full force and effect thirty 30 days after its passage by the City Council and approval by the Mayor.

READ FOR A FIRST TIME, BY TITLE ONLY, this in attendance having requested that it be read in	·
READ FOR A SECOND TIME, BY TITLE ONLY, AN of, 2025, no Council person present havin	•
PASSED BY THE CITY COUNCIL AND APPROVE 2025.	D BY THE MAYOR, this day of,
ATTEST:	Katie Findling, Mayor

Jake Boone, City Manager

ORDINANCE NO. 338 Page 2/2

Exhibit A ORDINANCE No. 337

Chapter 3.30 TRANSPORTATION UTILITY FEE

- 3.30.010 Creation and Purpose.
- 3.30.020 Definitions.
- 3.30.030 Administrative Officers Designated
- 3.30.040 Transportation Utility Fees Allocated to the Transportation Utility Fee Fund.
- 3.30.050 Determination of Transportation Utility Fee.
- 3.30.060 Determination of Amount, Billing and Collection of Fee.
- 3.30.070 Exemption.
- 3.30.080 Waiver of Fees in Case of Vacancy.
- 3.30.090 Reduction of Fees for Low Income Households.
- 3.30.100 Appeals.
- 3.30.110 Penalty.
- 3.30.120 Severability.

3.30.010 Creation and Purpose.

A transportation utility fee is created and imposed for the purpose of maintaining the City of Garibaldi's streets. The transportation utility fee shall be paid by the Responsible Party for each Occupied Unit of real property. The purposes of the transportation utility fee are to charge users for the service the City provides in maintaining public streets and to ensure that maintenance occurs in a timely fashion, thereby reducing increased costs that result when maintenance is deferred.

3.30.020 Definitions.

As used in this chapter, the following shall mean:

- A. "City" means the City of Garibaldi.
- B. "City Manager" means the City's Manager or the City Manager's designee.
- C. "Developed Property" means a parcel or legal portion of real property, on which an improvement exists or has been constructed. Improvement on Developed Property includes, but is not limited to buildings, parking lots, landscaping and outside storage.
- D. "Finance Director" means the City Finance Director or the Finance Director's designee.
- E. "Nonresidential Property" means property that is not primarily used for personal domestic accommodation. Nonresidential Property includes industrial, commercial, institutional, hotel and motel, and other nonresidential uses.

- F. "Occupied Unit" means any structure or any portion of any structure occupied for residential, commercial, industrial, or other purposes. For example, in a multi-family residential development, each dwelling unit shall be considered a separate Occupied Unit when occupied, and each retail outlet in a shopping mall shall be considered a separate Occupied Unit. An Occupied Unit may include more than one structure if all structures are part of the same dwelling unit or commercial or industrial operation. For example, an industrial site with several structures that form an integrated manufacturing process operated by a single manufacturer constitutes one Occupied Unit. Property that is undeveloped or, if developed, is not in current use is not considered an Occupied Unit.
- G. "Parking Space Requirement" means the minimum off-street vehicle parking requirement as stated in the Off-Street Parking Requirements within the Garibaldi Land Development Code.
- H. "Public Works Director" means the City Public Works Director or the Public Works Director's designee.
- I. "Residential Property" means property that is used primarily for personal domestic accommodation, including single-family, multi-family Residential Property and group homes, but not including hotels and motels.
- J. "Responsible Party" means the person or persons who by occupancy or contractual arrangement are responsible to pay for utility and other services provided to an Occupied Unit. Unless another party has agreed in writing to pay and a copy of the writing is filed with the City, the person(s) paying the City's water or sewer bill for an Occupied Unit shall be deemed the Responsible Party as to that Occupied Unit. For any Occupied Unit not otherwise required to pay a City utility bill, "Responsible Party" shall mean the person or persons legally entitled to occupancy of the Occupied Unit, unless another Responsible Party has agreed in writing to pay and a copy of the writing is filed with the City. Any person who has agreed in writing to pay is considered the Responsible Party if a copy of the writing is filed with the City.
- K. "Street Maintenance" means any action to maintain City streets, including repair, renewal, resurfacing, replacement and reconstruction. Street Maintenance does not include the construction of new streets or street lighting. Street Maintenance shall include resurfacing of existing streets, repair or replacement of curb and gutter where they exist, repair or replacement of the entire existing street structural section, repair or replacement of existing street shoulders, pavement markers, striping and other street markings, repair or replacement of existing channelization devices, adjustment of existing utilities to match finish grades, and any other related work within the existing streets.

3.30.030 Administrative Officers Designated.

- A. Except as provided in subsections (B) and (C) of this section, the City Manager shall be responsible for the administration of this chapter. The City Manager shall be responsible for developing administrative procedures for this chapter, administration of fees, and for the purposes of establishing the fee for a specific Occupied Unit, the consideration and assignment of categories of use, and Parking Space Requirements subject to appeal in accordance with this chapter.
- B. The Public Works Director shall be responsible for developing and maintaining Street Maintenance programs for the maintenance of City streets and, subject to City Budget Committee review and City Council approval, allocation and expenditure of budget resources for street system maintenance in accordance with this chapter.
- C. The Finance Director shall be responsible for the collection and calculation of fees.

3.30.040 Transportation Utility Fees Allocated to the Transportation Utility Fee Fund.

- A. All transportation utility fees received shall be deposited into the transportation utility fee fund or other fund dedicated to the operation and maintenance of the City street system. The transportation utility fee fund shall be used solely for Street Maintenance of streets identified in the Plan. Other revenue sources may also be used for Street Maintenance. Amounts in the transportation utility fee fund may be invested by the Finance Director in accordance with State law. Earnings from such investments shall be dedicated to the transportation utility fee fund.
- B. The transportation utility fee fund shall not be used for other governmental or proprietary purposes of the City, except to pay for an equitable share of the City's overhead costs including accounting, management and other costs related to management and operation of the Street Maintenance program. Engineering design, pavement evaluation, construction management, and other related costs, including project advertisements for bid, in the implementation of the Street Maintenance projects shall also be considered as being used for Street Maintenance.

3.30.050 Determination of Transportation Utility Fee.

- A. The transportation utility fee shall be established based on the following:
 - 1. The City's Plan for corrective and preventative maintenance of the City's street infrastructure.
 - 2. For Residential Property, the fee shall be charged on a per unit basis.
 - For Nonresidential Property, the fee shall be charged on a per unit basis.

- B. The transportation utility fee rates shall be established by Council resolution.
- C. The transportation utility fee will be adjusted annually according to the Engineering News Record 20-City Construction Cost index ("Index") average based on a two-year rolling average of the indices.
- D. The transportation utility fee program shall be reviewed annually as part of the City's budget process.
- E. Following each review of the program, the Finance Director shall review the revenue received from the new rates after a full year of collection to determine if the annual revenues meet the annual funding level set by the Plan. The Finance Director shall report the findings of that review to City Council and may make recommendations on any potential fee increases or decreases based on that review. Any unspent funds will be placed in a reserve fund.

3.30.060 Billing and Collection of Fee.

- A. The per unit transportation utility fee shall be billed to and collected from the Responsible Party for each Occupied Unit. Billings shall be included as part of the water and sewer bill for Occupied Units utilizing either or both of these City services. All such bills shall be rendered regularly by the Finance Director and shall become due and payable upon receipt.
- B. Collections from utility customers will be applied first to interest and penalties, then to the transportation utility fee, then to sewer, then water utility fees.
- C. An account is delinquent if the transportation utility fee is not paid by the due date shown on the utility bill. The City may follow the procedures for collection of delinquent accounts, including termination of water *and/or* sanitary sewer service. Transportation utility fee delinquencies will not be included within amounts liened to properties in the event of non-payment.
- D. For newly developed properties, the fees imposed under this chapter shall become due and payable from and after the date when the Developed Property is occupied and connected to the public water or sanitary sewer system.
- E. If an Occupied Unit of Nonresidential Property is used for more than one use with different minimum parking requirements, the transportation utility fee shall be based on the required parking for the total of the various uses.
- F. The determination or assignment of a use category and minimum number of parking spaces under the provisions of this chapter are strictly for the purpose of establishing a fee and are not statutory land use decisions.

3.30.070 Exemption.

Transportation utility fees imposed under this chapter shall apply to all Occupied Units, including property which may be entitled to exemption from or deferral of ad valorem property taxation. Occupied Units owned by local, state and federal governments and Occupied Units occupied by local, state and federal governments are exempt from the transportation utility fee.

3.30.080 Waiver of Fees in Case of Vacancy.

- A. When any Developed Property within the City becomes vacant as described in subsection (F) of this section, upon written application by the Responsible Party and approval by the Finance Director, the transportation utility fee shall thereafter not be billed until such time as the property is no longer vacant.
- B. The Finance Director is authorized to cause an investigation of any property for which an application for determination of vacancy is submitted to verify any of the information contained in the application. The Finance Director is further authorized to develop and use a standard form of application, provided it shall contain a space for verification of the information and the person signing such form affirms under penalty for false swearing the accuracy of the information provided therein.
- C. When any Developed Property within the City has the utilities shut-off due to vacancy, the transportation utility fee shall be waived for the duration of the vacancy as described in subsection (F) of this section.
- D. When any multi-occupied Developed Property within the City has one or more vacancies as described in subsection (F) of this section, the Responsible Party may request, in writing, a waiver of a portion of the transportation utility fee applicable to the vacant units.
- E. When a change of use occurs, a vacancy has been filled, or a property is developed, it is the Responsible Party's responsibility to inform the City of any change so the proper transportation utility fees may be assessed. If the Responsible Party does not inform the City of any change, the City shall cancel the vacancy waiver and charge the Responsible Party as per subsection (F) of this section.
- F. For purposes of this section, a unit of property is vacant when it has been continuously unoccupied and unused for at least thirty (30) days. Fees shall be waived in accordance with this section only while the property remains vacant. The waiver duration is for six (6) months. After six (6) months, the Responsible Party must re-apply for the waiver if the property continues to be unoccupied and unused. The Responsible Party has thirty (30) days to re-apply for the vacancy waiver after the expiration of the six (6) month waiver. Any occupancy or use of the property terminates the waiver. As a penalty for not reporting a change in property vacancy, the City may charge any property two times the appropriate transportation utility fee that would have been due

without the vacancy waiver for prior billing periods, upon determining, in City's sole discretion, that the property did not qualify for waiver of charges during the relevant time. The decision of the Finance Director under subsections (A), (B), and (F) of this Section is final.

3.30.090 Reduction of Fees for Low Income Households.

Upon written application by the Responsible Party, and approval by the Finance Director, Occupied Units receiving a reduction in water and sewer base fees per the City's low-income eligibility policy shall receive a commensurate reduction in the transportation utility fee charged. The Finance Director's decision under this Section is final.

3.30.100 Appeals.

- A. The City Manager shall have the initial authority and responsibility to interpret all terms, provisions and requirements of this chapter and to determine the appropriate charges thereunder. The Responsible Party for an Occupied Unit may request reconsideration of the Public Work Director's determination of the amount of the fee by submission of a written application to the City Manager. The application shall be supported with sufficient factual details to enable the City Manager to render a decision.
- B. Within thirty (30) days of the submission of a complete application requesting reconsideration of the amount of the transportation utility fee to be charged to an Occupied Unit, the City Manager shall render a decision on the application. The decision shall be written and shall include findings of fact and conclusions for the particular aspects of the decision, based upon applicable criteria, which may include a land use decision following appropriate procedures that modifies the minimum required vehicle parking for an Occupied Unit. A copy of the decision shall be mailed to the person submitting the request.
- C. For the purpose of reviewing the fee, the City Manager may determine that the land use category is proper and that the fee charged is appropriate. However, if the decision of the City Manager results in a change in the category of land use, the City Manager shall, for the purpose of establishing the fee, assign a new use category, determine the appropriate fee for the category, and notify the Finance Director so that the appropriate change may be made in the applicable fee to be charged in the future. No back charges or refunds are required.
- D. The Responsible Party may appeal the City Manager's determination to the Council. The notice of appeal must be filed in writing within ten (10) days of the date notice of change of category of land use and determination of fee is sent and must be filed with the office of the City Manager in writing, stating:
 - 1. The name and address of the appellant.

- 2. The address of the affected premises.
- 3. The nature of the determination being appealed.
- 4. The reason the determination is incorrect.
- 5. What the correct determination of the appeal should be.

A Responsible Party who fails to file such a statement within the time permitted waives his or her objections and the appeal shall be dismissed. If notice of appeal is properly filed, except in an emergency, the City shall take no enforcement action regarding the Responsible Party's failure to pay the transportation utility fee until the Council renders a final determination on the appeal.

At its next available meeting, the Council shall hear and determine the appeal on the basis of the written statement and such additional evidence as the Council deems appropriate. The appellant shall be allowed at least ten (10) days' written notice of the hearing on appeal. At the hearing the appellant may present testimony and oral argument personally or by counsel, and additional evidence. The rules of evidence as used by courts of law do not apply. The decision of the Council shall be in writing and shall contain findings of fact that substantiate the Council's decision. The decision shall be mailed to the appellant within ten (10) days of the completion of the appeal hearing. The decision of the Council shall be final.

3.30.110 Penalty.

In addition to any other remedy, violation of any provision of this chapter shall, upon conviction, constitute a violation punishable by a maximum fine of \$50. Each day of delinquency in paying the transportation utility fee constitutes a separate violation.

3.30.120 Severability.

A. In the event any section, subsection, paragraph, sentence or phrase of this chapter or any administrative policy adopted herein is determined by a court of competent jurisdiction to be invalid or unenforceable, the validity of the remainder of the chapter shall continue to be effective. If a court of competent jurisdiction determines that this chapter imposes a tax or charge, which is therefore unlawful as to certain but not all affected parties, then as to those certain properties, an exception or exceptions from the imposition of the transportation utility fee shall thereby be created and the remainder of the chapter and the fees imposed thereunder shall continue to apply to the remaining properties without interruption.

B. Nothing contained herein shall be construed as limiting the City's authority to levy special assessments in connection with public improvements pursuant to applicable law.



City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: Ordinance Establishing Responsibility for Sewer Line Maintenance

DATE: 11 June 2025

BACKGROUND

The City of Garibaldi code currently places the responsibility for sewer line maintenance beyond a property line upon the City. This runs contrary to common procedure around the state, in which property owners are generally responsible for their sewer lines to the point where they meet the main.

At the April City Council meeting, the Council decided to delay this matter until the proposed ordinance could be modified such that the City would be specifically obligated to cover the cost of street repairs when the street is cut or damaged incident to homeowner sewer lateral maintenance or replacement.

Unfortunately, staff and legal counsel could find no way to craft such language that would not fall afoul of the prohibition on using public money for private benefit. As a result, this ordinance is presented without that obligation; homeowners who need to cut into the street will be responsible to cover the City's cost of repair.

This ordinance has been posted and available for viewing at City Hall for at least seven days.

RECOMMENDATION

Staff recommends that Council:

- 1) by motion, have Ordinance 338 be read twice by title only, and then
- 2) by motion, adopt Ordinance 338.

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None.

Jake Boone, City Manager

CITY OF GARIBALDI

ORDINANCE NO. 338

AN ORDINANCE AMENDING CHAPTER 13.05 OF THE GARIBALDI MUNICIPAL CODE TO ESTABLISH PROPERTY OWNER RESPONSIBILITY FOR THE UPKEEP, MAINTENANCE, AND REPAIR OF SEWER SERVICE LINES AND CONNECTIONS TO THE SEWER MAIN.

WHEREAS, Section L of Chapter 13.05.040 ("Rule 12") of the Garibaldi Municipal Code currently provides that the City of Garibaldi is responsible for the ownership, operation, maintenance, and replacement of the sewer service connection between the main and property lines or curb lines; and

WHEREAS, the City Council finds that responsibility for sewer laterals, in contrast to water laterals, should be a property owner responsibility;

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF GARIBALDI ORDAINS AS FOLLOWS:

Section 1. Adoption.

- A. Section 13.05.040.L, "Rule 12, Service Pipes and Main Connections" of the Garibaldi Municipal Code is hereby amended as follows:
 - "L. Rule 12 Service Pipes and Main Connections.
 - a. Water Laterals. On streets where water mains are laid, the city shall own, furnish, operate, and maintain the replacement of the water service connection between the main and the property lines or curb lines.
 - b. Sewer Laterals.
 - 1. It shall be the responsibility of the property owner to repair or replace any sewer lateral showing any defect including, but not limited to, leaks, breaks, settlement, or stoppages. Any loss or damage to any public facility caused either by improper installation or maintenance procedures will also be the property owner's responsibility.
 - 2. The City reserves the right to cease water and/or sewer service to the property owner in the event that a significant deficiency is either not corrected or

ORDINANCE NO. 338

City costs incurred under Subsection 2.b, above, are not paid in a timely manner by the property owner after notice.

c. Fees. A fee shall be charged for renewal of a service line. Fees shall be charged for water and sewer service connections, which are payable in advance. Additional charges may be added as incurred by the connection project. Such fees constitute reimbursement to the city for its costs for providing such service."

Section 2. Effective Date.

Jake Boone, City Manager

A.	This ordinance shall take effect thirty (30) days after its passage by the City Council
	and approval by the Mayor.

READ FOR A FIRST TIME, BY TITLE ONLY, this in attendance having requested that it be read in	
READ FOR A SECOND TIME, BY TITLE ONLY, AN of, 2025, no Council person present havin	•
PASSED BY THE CITY COUNCIL AND APPROVE 2025.	D BY THE MAYOR, this day of
ATTEST:	Katie Findling, Mayor

ORDINANCE NO. 338 Page 2/2



City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: Resolution Setting Water Rates and Charges

DATE: 11 June 2025

BACKGROUND

It has been clear for several years that Garibaldi's water system is not recouping anywhere near the costs of its operation. With annual inflationary pressures, increasing regulatory requirements, and the looming threat of significant tariffs from the federal government, decisive action will be necessary to ensure the safe and effective operation of our water treatment plant and distribution system going forward.

The attached resolution will significantly increase water bills for Garibaldi's residents and businesses, and is not a recommendation I make lightly. Unfortunately, decades of insufficient collections and deferred maintenance on the water system are not going to be repaired without significantly increasing revenue. This resolution includes a Consumer Price Index-based automatic annual increase to keep revenues in step with inflation to stave off this problem recurring in future.

This item was brought before the Council at the April City Council meeting, and the Council decided to wait until the Budget Committee could weigh in on the necessity for such a measure. The Budget Committee ultimately recommended approval of the proposed budget with this fee increase included.

RECOMMENDATION

Staff recommends that Council adopt Resolution 2025-03.

COST

None.

Jake Boone, City Manager

CITY OF GARIBALDI

RESOLUTION NO. 2025-03

A RESOLUTION SETTING RATES AND CHARGES RELATING TO WATER SERVICE EFFECTIVE JULY 1, 2025, AND REPEALING RESOLUTION 2024-04

WHEREAS, the City of Garibaldi provides and maintains water utility service for its citizens and businesses; and

WHEREAS, the City of Garibaldi passed Resolution 2024-04 on May 20, 2024, which raised water rates for the second time since July 19, 2010, by Resolution 2010-22; and

WHEREAS, the City of Garibaldi Water Fund Operating and Maintenance (O&M) expenses are determined by adding the Water Department Personnel Services and Water Department Materials & Services, Capital Outlay, Payroll liability transfers and Public Works Equipment Reserves line items; and

WHEREAS, the US Department of Labor and Statistics' Consumer Price index for all Urban Consumers (CPI-U) for 2025 is 3%; and

WHEREAS, the 3% CPI-U will not be sufficient to maintain solvency in the water fund;

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF GARIBALDI RESOLVES AS FOLLOWS:

SECTION 1. REPEAL

A. Effective July 1, 2025, all Resolutions providing for Water System charges are hereby repealed, specifically including 2024-04.

SECTION 2. FEES AND CHARGES

- A. Effective July 1, 2025, Water System charges shall increase by 30%.
- B. Effective July 1, 2025, Water System charges shall be \$48.91/4,000 gallons of water for both residential and commercial accounts and includes the rate increase in 2(A)

above.

- C. The water base rate shall be increased by the Consumer Price Index for all Urban Consumers (CPI-U) starting in the 2026/2027 fiscal year.
- D. Effective July 1, 2025, the residential and commercial overage rate per 1,000 gallon will increase to \$5.98.
- E. Effective July 1, 2025, the reconnection fee for turn on and turn off shall be \$100.00 per occurance.
- F. Effective July 1, 2025, the connection fee shall be the actual cost to the City for labor, materials, and equipment plus a 10% administration fee.

Type of Account	ld Base Rate s. No 2024-04	Inc	rease 30%	Ne	w Base Rate	Base Gallons	Rat	Overage e Res. No 024-04	Increa	ıse 30%	Ov	New verage Rate
Residential 3/4"	\$ 37.62	\$	11.29	\$	48.91	4,000	\$	4.60	\$	1.38	\$	5.98
Commercial 3/4"	\$ 37.62	\$	11.29	\$	48.91	4,000	\$	4.60	\$	1.38	\$	5.98
Commercial 1"	\$ 75.24	\$	22.57	\$	97.81	8,000	\$	4.60	\$	1.38	\$	5.98
Commercial 1.5"	\$ 112.86	\$	33.85	\$	146.71	12,000	\$	4.60	\$	1.38	\$	5.98
Commercial 2"	\$ 150.48	\$	45.14	\$	195.62	16,000	\$	4.60	\$	1.38	\$	5.98
Commercial 3"	\$ 300.97	\$	90.29	\$	397.26	32,000	\$	4.60	\$	1.38	\$	5.98
Commercial 4"	\$ 601.95	\$	180.58	\$	782.53	64,000	\$	4.60	\$	1.38	\$	5.98
Commercial 6"	\$ 1,203.90	\$	361.17	\$	1,565.07	128,000	\$	4.60	\$	1.38	\$	5.98

2025.	D APPROVED BY THE MAYOR, this day of
ATTEST:	Katie Findling, Mayor
Jake Boone, City Manager	

RESOLUTION 2025-03 Page 3/3



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City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: Resolution Setting Sewer Rates and Charges

DATE: 11 June 2025

BACKGROUND

Much like Garibaldi's water system, its wastewater system has also suffered for years from insufficient funding. And, like the water system, it would be imprudent to continue collecting revenue at our current, artificially low rates.

The attached resolution is a sibling to the previous resolution regarding water charges. It will bring sewer charges in line with costs, and also includes a Consumer Price Index-based automatic annual increase.

This item was brought before the Council at the April City Council meeting, and the Council decided to wait until the Budget Committee could weigh in on the necessity for such a measure. The Budget Committee ultimately recommended approval of the proposed budget with this fee increase included.

RECOMMENDATION

Staff recommends that Council adopt Resolution 2025-04.

COST

None.

Jake Boone, City Manager

CITY OF GARIBALDI

RESOLUTION NO. 2025-04

A RESOLUTION ESTABLISHING RESIDENTIAL, COMMERCIAL SEWER USER RATES, AND OTHER FEES AND CHARGES EFFECTIVE JULY 1, 2025, AND REPEALING GARIBALDI RESOLUTION 2024-05

WHEREAS, the City of Garibaldi Municipal Code 13.10 prescribes that sewer rates be adopted through resolution and rates were last revised by Resolution 2024-05; and

WHEREAS, prior to Resolution 2024-05 rates were last adopted by Resolution 2023-08 on June 20, 2023; and

WHEREAS, the City of Garibaldi collects, transports, treats, and discharges sewage that enters the system; and

WHEREAS, the US Department of Labor and Statistics' Consumer Price index for all Urban Consumers (CPI-U) for 2025 is 3%; and

WHEREAS, the 3% CPI-U will not be sufficient to maintain solvency in the wastewater fund;

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF GARIBALDI RESOLVES AS FOLLOWS:

SECTION 1. REPEAL

A. Effective July 1, 2025, all Resolutions providing for Sewer System charges are hereby repealed, specifically including 2024-05.

SECTION 2. FEES AND CHARGES

- A. Effective July 1, 2025, Sewer System charges shall increase by 30%.
- B. Effective July 1, 2025, Sewer System base rate charges shall be \$81.52 for both residential and commercial accounts and includes the rate increase in 2(A) above.

- C. The sewer base rate shall be increased by the Consumer Price Index for all Urban Consumers (CPI-U) starting in the 2026/2027 fiscal year.
- D. Effective July 1, 2025, the residential and commercial overage rate per 1,000 gallon will increase to \$6.50.

	Current Rate Res. No. 2024-05 08/REU	Increase by 30%	New Rate by Res No 2025-	New Charge for overage of base/1,000 gallons
Residential	\$62.71	\$18.81	\$81.52	\$6.50
Commercial	\$62.71	\$18.81	\$81.52	\$6.50

SECTION 3. APPEAL

A. Commercial users may appeal staff interpretation of the methodology as was applied to their account to the City Manager no later than August 1, 2025.

SECTION 4. EXEMPTIONS

A. Water-only meters not contributing to the sewer system and designated as such by the Public Works Superintendent are exempt from paying sewer rates.

PASSED BY THE CITY COUNCIL AND APP	PROVED BY THE MAYOR, this	day of
2025.		
	Katie Findling, Mayor	
ATTEST:		
Jake Boone, City Manager		



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AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: OLCC Special Event License Application

DATE: 11 June 2025

BACKGROUND

Whenever a restaurant, tavern, or other purveyor of alcoholic beverages wishes to get a short term license to serve alcohol at a special event in the state of Oregon, the city in which the special event will be located has an opportunity to recommend to the Oregon Liquor Control Commission (OLCC) whether the license should be granted or denied. A third option – taking no stance whatsoever – is also possible.

Olea Vineyards has applied for an OLCC Special Event License. Staff is unaware of any reason to recommend anything but approval.

RECOMMENDATION

Staff recommends that Council recommend approval of the liquor license for Olea Vineyards to the OLCC.

COST

None.

Jake Boone, City Manager



OREGON LIQUOR & CANNABIS COMMISSION Instructions for Local Government Recommendation – Special Events License

The local government is as follows:

- (a) If the address of the event is within a city's limits, the local government is the city.
- (b) If the address of the event is not within a city's limits, the local government is the county.

The OLCC will accept local government recommendations for alcohol special events in two formats: the commission produced form, or a written endorsement produced by the local government that meets our standards described below. Annual Liquor License applications must have their recommendation given on their specific form, which is different from this special event form.

FORM INSTRUCTIONS:

- <u>Section 1:</u> Applicant completes Section 1 of this form and submits it to the appropriate city or county jurisdiction. Applicant verifies with the local government whether additional forms or fees are required. Applicant completes payment to local jurisdiction for processing application if they require fees. This does not include OLCC license fees.
- <u>Section 2:</u> <u>Local government</u> completes Section 2 of this form and returns it to the applicant. **Applicant** uploads the complete form and any supporting information provided by the city or county to CAMP.

WRITTEN RECOMMENDATION INSTRUCTIONS:

Instead of using this form, The OLCC will accept a written recommendation produced by the Local Government and given to the applicant to submit. The recommendation must be in written format such as letter or email, and includes the required information described below. Applicant uploads this recommendation and any supporting information provided by the city or county to CAMP.

Required Recommendation Information: The written recommendation must include the event applicant name, event name, event address, event license type, event dates, name of local government, name & title of reviewing official, date of review, and the recommendation outcome. Recommendation outcomes can be: Recommend Granting License, No Recommendation given/Neutral, or Recommend Denial. If recommending denial, please explain as to why it would meet the denial criteria in OAR 845-005-0308.

Special Event License Types					
Temporary Sales License, For Profit (TSL-FP) Temporary Sales License, Non-Profit 1 (TSL-NP1) Temporary Sales License, Non-Profit 2 (TSL-NP2) Temporary Use of Annual License – Limited (TUAL-L) Temporary Use of Annual License – Full (TUAL-F)	Special Event Brewery-Public House (SEBPH) Special Event Brewery (SEB) Special Event Distillery (SED) Special Event Grower Sales Privilege (SEG) Special Event Winery (SEW)				



OREGON LIQUOR & CANNABIS COMMISSION

Local Government Recommendation – Special Event License

Section 1 – Submission - To be completed by Applicant:						
License Information						
Applicant Name(s):		Annual Licensee				
Event Name:						
Event Address:		Ste:				
City:	County:	Zip:				
License Type:		At Existing Licensed Premises				
Арр	lication Contact Informatio	n				
Contact Name: Phone:						
Mailing Address:						
City:	State:	Zip:				
Email Address:						
Event Details						
Event Dates:						
Event Times:						
Expected Daily Attendance: Peak Expected Attendance:						
To the best of your knowledge, is this the only special event application for this event? Y/N?						
Please check all that apply to your proposed event:						
Off-Premises Sales:	Beer/Wine/Cider	Distilled Spirits				
Tastings only:	Beer/Wine/Cider	Distilled Spirits				
On-Premises Consumption:	Beer/Wine/Cider	Distilled Spirits				
Indoor Consumption	Indoor Consumption Outdoor Consumption					
Food Service Available:						
Proposing to Allow Minors						
Secti	on 1 Continued on next page	g _A				



OREGON LIQUOR & CANNABIS COMMISSION

Local Government Recommendation – Special Event License

Section 1 Continued – Submission - To be	e completed by Applicant:
Applicant Name/Legal Entity Name:	
Event Name:	
After completing section 1, please submit your application to	the local government for recommendation
Section 2 – Recommendation - To be comp	pleted by Local Government:
Local Government Recommendation	n Proof of Acceptance
After accepting this form, please return a copy to the applica	ant with received and accepted information
City or County Name:	Optional Date Received Stamp
Date Application Received:	
Received by:	
Recommend this license be granted	
Recommend this license be denied (Please include of	documentation that meets OAR 845-005-0308)
No Recommendation/Neutral	
Name of Reviewing	; Official:
	Title:
	Date:
	Date.
Signature:	
After providing your recommendation and signature, pl	ease return this form to the applicant.



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AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: 2020-21 City of Garibaldi Financial Audit

DATE: 11 June 2025

BACKGROUND

Despite state law requiring annual financial audits of local governments, Garibaldi has not had an audit completed since the audit for the 2019-20 fiscal year. The City has been working to rectify this situation by contracting an outside, independent auditor to work through the back audits and get the City caught up and back into legal compliance.

The City has recently received the completed audit document for the 2020-21 fiscal year, and presents it herein.

RECOMMENDATION

No action necessary at this time.

COST

None.

Jake Boone, City Manager

CERTIFIED PUBLIC ACCOUNTANTS

May 16, 2025

City Council City of Garibaldi Garibaldi, Oregon 97118

We have audited the financial statements of the City of Garibaldi as of and for the year ended June 30, 2021, and have issued our report thereon dated May 16, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 29, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City of Garibaldi solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, material weaknesses, material noncompliance, and other matters noted during our audit in a separate letter to you dated May 16, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Garibaldi is included in Note I to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are management's estimates of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Garibaldi's financial statements relate to retirement benefits.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures are summarized in the attached schedule and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the City of Garibaldi's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated May 16, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Garibaldi, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the city council and management of the City of Garibaldi and is not intended to be and should not be used by anyone other than these specified parties.

Debra L. Blasquez, CPA

Koontz, Blasquez & Associates, P.C.

Slma L. Rasquez

City of Garibaldi Proposed Audit Adjustments to be Recorded by Client June 30, 2021

Description	Assets	Liak	oilities	Rev	enues	Expens	es	Equity
To adjust fund balance to actual: Wastewater Debt Fund	\$ -	\$	-	\$	845	\$	- \$	(845)
To adjust principal and interest paid to correct amounts (net effect of zero): General Fund	-		-		-		-	-
Wastewater Fund Wastewater Debt Fund	-		-		-		-	-
To adjust transfers to correct amount (net effect of zero): System Development Fund	-		-		-		-	-
To adjust utility revenues: Water Wastewater Fund	(53,679 53,679	•	-	,	(3,679) (3,679		- -	



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May 6, 2025

Koontz, Blasquez & Associates, P.C. P.O. Box 605 Albany, Oregon 97321

This representation letter is provided in connection with your audit of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Garibaldi as of June 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City of Garibaldi in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of signature of this letter:

Financial Statements

- 1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 29, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with the modified cash basis of accounting.
- 2. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

- 5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- 6. We have a process to track the status of audit findings and recommendations.
- 7. We have provided to you our views on reported audit findings, conclusions, and recommendations, as well as planned corrective actions.
- 8. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 9. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the modified cash basis of accounting.
- 10. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
- 11. All events subsequent to the date of the financial statements and for which the modified cash basis of accounting require adjustment or disclosure have been adjusted or disclosed.
- 12. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- 13. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- 14. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the modified cash basis of accounting.
- 15. All funds and activities are properly classified.
- 16. All funds that meet the quantitative criteria in Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, GASB Statement No. 37, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus, as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 17. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- 18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.

- 19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 21. All interfund and intra-entity transactions and balances have been properly classified and reported.
- 22. Deposit and investment risks have been properly and fully disclosed.
- 23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- 24. The possibility exists that the value of specific significant capital assets or certain identifiable intangibles may be impaired. We have reviewed capital assets, including certain identifiable intangibles, for impairment, whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable, and have appropriately recorded the adjustment.
- 25. All supplementary information is measured and presented within the prescribed guidelines.
- 26. With respect to the supplementary information accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the modified cash basis of accounting.
- b. We believe the supplementary information, including form and content, is measured and fairly presented in accordance with the modified cash basis of accounting.
- c. The methods of measurement or presentation have not changed from those used in the prior year.
- 27. With regard to investments and other instruments reported at fair value:
- a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
- b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- c. The disclosures related to fair value are complete, adequate, and in accordance with the modified cash basis of accounting.
- d. There are no subsequent events that require adjustments to the fair value

measurements and disclosures included in the financial statements.

- 28. With respect to the preparation of financial statements and calculation of depreciation performed by you, we have performed the following:
- a. Made all management decisions and performed all management functions;
- b. Assigned a competent individual to oversee the services;
- Evaluated the adequacy of the services performed;
- d. Evaluated and accepted responsibility for the results of the services performed; and
- e. Established and maintained internal controls, including a process to monitor the system of internal control.
- 29. We have adequately considered the qualifications of specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records related to pensions. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- 30. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Information Provided

- 31. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
- b. Additional information that you have requested from us for the purpose of the audit; and
- c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
- 32. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 33. We have disclosed to you the results of our assessment of the risk that the financial

statements may be materially misstated as a result of fraud.

- 34. We have provided to you our evaluation of the City's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- 35. We have no knowledge of any fraud or suspected fraud that affects the City and involves management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
- 36. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.
- 37. We have disclosed to you the identity of all the City's related parties and the nature of all the related party relationships and transactions of which we are aware.
- 38. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting, internal control, or financial reporting practices.
- 39. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 40. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- 41. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- 42. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

43. There are no:

a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62.
- c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
- 44. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- 45. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Jake Boone, City Manager

Date

Becca Harth, Finance Director Date

CERTIFIED PUBLIC ACCOUNTANTS

May 16, 2025

Management and City Council City of Garibaldi Garibaldi, Oregon 97118

In planning and performing our audit of the basic financial statements of the City of Garibaldi as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Garibaldi's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Garibaldi's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent misstatements, or to detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible: The chance of the future event or events occurring is more than remote but less than likely.
- Probable: The future event or events are likely to occur.

We consider the following deficiencies in the City's internal control to be material weaknesses:

Cash Balances

During our audit, we noted that the ending reconciled cash balance was higher than the amount recorded in the City's general ledger. Bank Reconciliations were not performed timely. Failure to timely reconcile cash accounts to monthly statements and the general ledger could result in a material misstatement of cash due to error or fraud.

Controls Not in Place During Audit Period

During our audit, we noted that bank reconciliations, reviews of credit cards and other expenditures along with other similar controls were completed after year end. We recommend that controls are performed timely, and policies are updated to reflect adequate controls.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City's internal control to be significant deficiencies:

Recording of Capital Assets

During our audit, we noted that the City failed to identify and track all capital asset additions. This can result in misstated capital asset totals. We recommend that the City maintain accurate and up-to-date records regarding all capital asset purchases and improvements.

Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting

Auditing standards require us to assess the internal control system of the City. In addition, the standards require us to extend this assessment of controls over financial statement preparation. Proper controls over financial statement preparation require adequate knowledge and involvement to detect errors and omissions in the financial statements. The City relies on us, as the auditor, to assist them in drafting the financial statements. In addition, we verify that the financial statements, including note disclosures, contain all of the elements required to comply with the modified cash basis of accounting. We do believe that the City has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards; however, our assistance in drafting the financial statements described above does produce a significant deficiency in the City's internal control system. We do not recommend any change in the preparation of the financial statements, but the city council should be aware of this deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

Segregation of Duties

Due to the limited number of staff, many critical accounting duties have been combined. Presently, a single individual prepares checks, handles all aspects of making and recording deposits and payroll, reconciles bank accounts, and maintains the general ledger, which could lead to possible fraud or errors. We recommend that the board analyze revenue expectations more closely and include the City Manager with increased oversight over the financials in order to maintain a high level of monitoring and to ensure appropriate checks and balances are in place to mitigate assumed risks.

Oregon Minimum Standards

During the audit we noted that compliance with Oregon budget law was limited. The City was not able to provide evidence of the Garibaldi Urban Renewal budget resolution, the budget committee having an elected officer, or sufficient budget publications. We also noted the lack of tracking the use of highway revenues. We recommend that the City implement policies, so the Oregon required laws are followed.

We believe that the implementation of these recommendations will provide the city with a stronger system of internal accounting control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you and assist in any way possible with their implementation.

This communication is intended solely for the information and use of management, the city council, others within the City, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Debra L. Blasquez, CPA

Koontz, Blasquez & Associates, P.C.

Semac. Rasguer

ANNUAL FINANCIAL REPORT

June 30, 2021



CITY OFFICIALS

June 30, 2021

MAYOR

Tim Hall P.O. Box 777 Garibaldi, Oregon 97118

CITY COUNCIL

Whitey Forsman, President P.O. Box 906 Garibaldi, Oregon 97118

Katie Findling, Vice President P.O. Box 294 Garibaldi, Oregon 97118

Judy Riggs P.O. Box 8 Garibaldi, Oregon 97118

Laurie Wandell P.O. Box 871 Garibaldi, Oregon 97118

CITY MANAGER

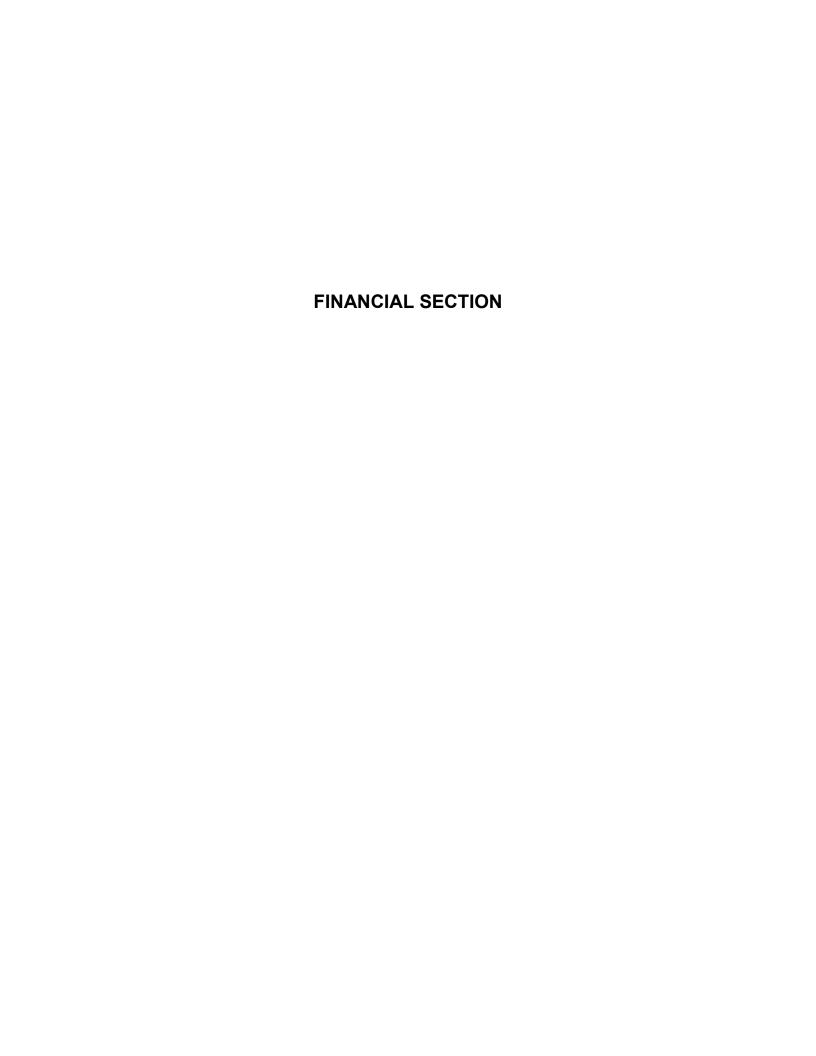
Juliet Hyams P.O. Box 708 Garibaldi, Oregon 97118

TABLE OF CONTENTS

June 30, 2021

INTRODUCTORY SECTION	Page <u>Number</u>
Title Page City Officials Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3 4-10
Statement of Net Position – Modified Cash BasisStatement of Activities – Modified Cash Basis	11 12
Fund Financial Statements Balance Sheet – Modified Cash Basis – Governmental Funds Reconciliation of Total Governmental Fund Balances to Net Position of	13
Governmental Activities Statement of Revenues, Expenditures, and Changes in Fund Balances –	14
Modified Cash Basis – Governmental FundsReconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15 16
Statement of Revenues, Expenses, and Changes in Fund Net Position – Statement of Revenues, Expenses, and Changes in Fund Net Position –	17
Modified Cash Basis – Proprietary FundsStatement of Cash Flows – Modified Cash Basis – Proprietary Funds Notes to Basic Financial Statements	18 19-20 21-45
Supplementary Information Schedule of Contributions	46
Combining Balance Sheet – Modified Cash Basis – Nonmajor Governmental Funds	47
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Nonmajor Governmental Funds Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	48
General FundStreet Fund	49-50 51
Transient Room Tax Fund	52 53
Payroll Liabilities FundSewer Discount FundGURA Debt Fund	54 55 56
Public Safety Equipment Reserve Fund Public Works Equipment Reserve Fund	57 58

	Page <u>Number</u>
Schedule of Revenues, Expenses, and Changes in Fund Net Position – Budget and Actual –	
System Development Fund	59
Wastewater Fund	60
Water Fund	61
Wastewater Debt Fund	62
OTHER FINANCIAL SCHEDULES	
Schedule of Property Tax Transactions	63 64
AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS	
Independent Auditor's Report Required by Oregon State Regulations	65-66



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Tim Hall, Mayor and Members of the City Council City of Garibaldi Garibaldi, Oregon 97118

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Garibaldi, Tillamook County, Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City of Garibaldi's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note I-C; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Garibaldi as of June 30, 2021, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note I-C.

Basis of Accounting

We draw attention to Note I-C of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Garibaldi's basic financial statements. The management's discussion and analysis, schedule of contributions, combining statements, budgetary comparison information, schedule of property tax transactions, and schedule of future requirements for retirement of federal long-term debt are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements and budgetary comparison information presented on pages 47 through 62 are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and budgetary comparison information are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the modified cash basis of accounting described in Note I-C.

The management's discussion and analysis, schedule of contributions, schedule of property tax transactions, and schedule of future requirements for retirement of federal long-term debt on pages 4 through 10, 46, 63, and 64, respectively, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated May 16, 2025 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Koontz, Blasquez & Associates, P.C.

By:

Debra L. Blasquez, CPA

Albany, Oregon May 16, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of the City of Garibaldi, Tillamook County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021, within the limitations of the City's modified cash basis of accounting. It should be read in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2021, total net position of the City of Garibaldi amounted to \$9,695,657. Of this amount, \$5,944,723 was invested in capital assets, net of related debt. The remaining balance included \$1,660,534 restricted for various purposes and \$2,090,400 of unrestricted net position.
- At June 30, 2021, the City's governmental funds reported combined ending fund balances of \$2,195,780.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Garibaldi's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves

Basis of Accounting

The City has elected to present its financial statements on the modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the City's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The statement of net position presents information on all of the City's assets and liabilities resulting from the use of the modified cash basis of accounting, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the cash flow related to the underlying event is received or expended.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include administration, police, fire protection, streets and roads, planning, and community development. The business-type activities of the City include water services and wastewater services.

The City's financial statements include the financial information for a blended component unit, Garibaldi Urban Renewal Agency (GURA).

The government-wide financial statements can be found on pages 11 through 12 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City of Garibaldi can be divided into two categories: governmental funds and proprietary funds.

□ Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements focus on near-term inflows and outflows of available resources, as well as on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City maintains nine governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Street, Transient Room Tax, and GURA Debt Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Garibaldi adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

□ Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains four enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its water and wastewater utility operations.

Information is presented separately in the proprietary funds statement of net position, proprietary funds statement of revenues, expenses, and changes in fund net position, and the proprietary funds statement of cash flows for the System Development, Wastewater, and Water Funds, all of which are considered to be major proprietary funds, as well as for the Wastewater Debt Fund, which is considered to be a nonmajor proprietary fund.

The City of Garibaldi adopts an annual appropriated budget for all of its proprietary funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic proprietary fund financial statements can be found on pages 17 through 20 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 21 through 45 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, which includes the schedule of contributions, combining statements, and budgetary comparison information for each fund. This supplementary information can be found on pages 46 through 64 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2021, the City's assets exceeded liabilities by \$9,695,657.

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City's Net Position - Modified Cash Basis

At the end of the current fiscal year, the City was able to report positive balances in all categories of net position. The City's net position increased by \$78,858 during the current fiscal year.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position - Modified Cash Basis

	Governmen	tal Activities	Business-Ty	pe Activities	Totals			
	2021	2020	2021	2020	2021	2020		
Assets			,					
Current assets	\$ 1,567,226	\$ 1,528,620	\$ 523,174	\$ 544,590	\$ 2,090,400	\$ 2,073,210		
Restricted assets	628,554	508,054	1,031,980	905,666	1,660,534	1,413,720		
Net capital assets	2,194,286	2,312,286	5,487,090	5,662,972	7,681,376	7,975,258		
Total assets	4,390,066	4,348,960	7,042,244	7,113,228	11,432,310	11,462,188		
Liabilities								
Current liabilities	18,089	16,756	93,879	91,960	111,968	108,716		
Noncurrent liabilities	38,944	57,033	1,585,741	1,679,640	1,624,685	1,736,673		
Total liabilities	57,033	73,789	1,679,620	1,771,600	1,736,653	1,845,389		
Net position								
Net investment in								
capital assets	2,137,253	2,238,497	3,807,470	3,897,370	5,944,723	6,135,867		
Restricted for various								
purposes	628,554	508,054	1,031,980	905,666	1,660,534	1,413,720		
Unrestricted	1,567,226	1,528,620	523,174	538,592	2,090,400	2,067,212		
Total net position	\$ 4,333,033	\$ 4,275,171	\$ 5,362,624	\$ 5,341,628	\$ 9,695,657	\$ 9,616,799		

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Changes in Net Position – Modified Cash Basis

The condensed statement of activities information shown below explains changes in net position resulting from modified cash basis transactions.

Condensed Statement of Activities - Modified Cash Basis

	Governmen	tal Activities	Business-Ty	ype Activities	То	tals
	2021	2020	2021	2020	2021	2020
Program revenues					,	
Charges for services	\$ 22,650	\$ 26,873	\$ 752,307	\$ 815,404	\$ 774,957	\$ 842,277
Operating grants and						
contributions	12,915	151,000	-	-	12,915	151,000
Capital grants and						
contributions		-	87,491	-	87,491	-
Total program revenues	35,565	177,873	839,798	815,404	875,363	993,277
General revenues						
Property taxes	542,013	536,010	70,267	44,363	612,280	580,373
Transient room taxes	198,456	175,911	-	-	198,456	175,911
Alcohol, cigarette, and						
other taxes	181,541	164,922	-	_	181,541	164,922
Investment earnings	15,772	42,835	12,730	32,223	28,502	75,058
Miscellaneous	59,195	57,254	6,934	3,230	66,129	60,484
Total general revenues	996,977	976,932	89,931	79,816	1,086,908	1,056,748
Total revenues	1,032,542	1,154,805	929,729	895,220	1,962,271	2,050,025
Program expenses						
General government	356,805	273,590	_	_	356,805	273,590
Police	112,756	108,166	_	_	112,756	108,166
Fire protection	213,772	233,657	_	_	213,772	233,657
Roads and streets	158,914	90,238	_	_	158,914	90,238
Planning	55,228	50,618	_	_	55,228	50,618
Community development	86,465	139,445	_	_	86,465	139,445
Water service	-	-	354,251	500,791	354,251	500,791
Wastewater service	_	_	545,222	613,198	545,222	613,198
System development				297	<u>-</u>	297
Total program expenses	983,940	895,714	899,473	1,114,286	1,883,413	2,010,000
Transfers	9,260	9,260	(9,260)	(9,260)		
Change in net position	57,862	268,351	20,996	(228,326)	78,858	40,025
Not position beginning of						
Net position - beginning of year	4,275,171	4,006,820	5,341,628	5,569,954	9,616,799	9,576,774
Net position - end of year	\$ 4,333,033	\$ 4,275,171	\$ 5,362,624	\$ 5,341,628	\$ 9,695,657	\$ 9,616,799

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the City's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's major governmental funds reported combined fund balances of \$1,387,778. This amount included \$364,642 restricted for debt service and \$459,034 committed to special projects. The remaining \$564,102 constitutes unassigned fund balance, which is available for spending at the City's discretion.

Significant Changes in Major Governmental Fund Balances

• GURA Debt Fund: The 46.4% increase in restricted fund balance can be attributed to a lack of a transfer out of the GURA Debt Fund to the GURA General fund.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

At the end of the current fiscal year, the City's major proprietary funds reported combined net position of \$5,186,187. Of this amount, \$3,807,470 was invested in capital assets, net of related debt. The remaining balance included \$855,543 restricted for system development and \$523,174 of unrestricted net position.

Significant Changes in Proprietary Fund Net Position

Water Fund: The 48.1% increase in unrestricted net position can be attributed to a combination
of not using contingency funds and saving from the lack of Utility II/Lead worker for part of the
year.

BUDGETARY HIGHLIGHTS: GENERAL FUND

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30. 2021 include:

• Alcohol and Marijuana taxes were budgeted for \$15,000. Actual revenue was \$20,930 (39.5% over budget) due to an underestimation of revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Grant revenue was budgeted for \$18,875. Actual revenue was \$7,875 (58.3% under budget) due to an overestimation of revenue.
- Investment earnings were budgeted for \$14,696. Actual revenue was \$2,581 (82.4% under budget) due to an overestimation of revenue.

CAPITAL ASSETS

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2021 amounted to \$2,194,286 and \$5,487,090, net of accumulated depreciation, respectively. This investment in capital assets includes land, land improvements, buildings, equipment and vehicles, infrastructure, buildings and wastewater system, and buildings and water system. The total depreciation expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year amounted to \$118,000 and \$225,988, respectively.

Additional information on the City's capital assets can be found in Note III-B on pages 33 through 35 of this report.

DEBT ADMINISTRATION

At the end of the current fiscal year, the City had total debt outstanding of \$1,736,653. This amount is comprised of loans and bonds payable. The City's total debt decreased by \$102,738 during the current fiscal year.

Additional information on the City's long-term debt can be found in Note III-D on pages 37 through 39 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the City was aware of the following circumstances that could affect its future financial health:

- Health insurance benefit costs will continue to increase.
- PERS rates are expected to increase in the coming years.

These factors were considered in preparing the City's budget for fiscal year 2021-2022.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the Finance Officer at the following address: P.O. Box 708, Garibaldi, Oregon 97118.



STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 1,567,226	\$ 523,174	\$ 2,090,400
Restricted assets			
Cash and cash equivalents	628,554	1,031,980	1,660,534
Capital assets			
Land	484,203	23,583	507,786
Capital assets, net of accumulated depreciation	1,710,083	5,463,507	7,173,590
Total capital assets	2,194,286	5,487,090	7,681,376
Total assets	4,390,066	7,042,244	11,432,310
LIABILITIES			
Current liabilities			
Long-term debt payable, current portion	18,089	93,879	111,968
Noncurrent liabilities			
Long-term debt payable, less current portion	38,944	1,585,741	1,624,685
Total liabilities	57,033	1,679,620	1,736,653
NET POSITION			
Net investment in capital assets	2,137,253	3,807,470	5,944,723
Restricted for:	0.40.007		0.40.007
Urban renewal	249,367	470 407	249,367
Debt service	364,642	176,437	541,079
Sewer discount program	14,545	-	14,545
System development	4 507 000	855,543	855,543
Unrestricted	1,567,226	523,174	2,090,400
Total net position	\$ 4,333,033	\$ 5,362,624	\$ 9,695,657

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2021

			Program Revenues					
			Operating			perating	Capital	
			Ch	narges for	Grants and		Grants and	
Functions/Programs	E	Expenses Services		Contributions		Contributions		
Governmental activities								
Administration	\$	356,805	\$	-	\$	7,875	\$	-
Police		112,756		4,687		-		-
Fire protection		213,772		-		5,040		-
Streets and roads		158,914		-		-		-
Planning		55,228		17,963		-		-
Community development		86,465		<u>-</u>				
Total governmental activities	\$	983,940	\$	22,650	\$	12,915	\$	<u> </u>
Business-type activities								
Water service	\$	354,251	\$	301,459	\$	_	\$	_
Wastewater service		545,222		450,848		_		_
System development		<u>-</u>		<u>-</u>		<u>-</u>		87,491
Total business-type activities	\$	899,473	\$	752,307	\$	<u>-</u>	\$	87,491

General revenues

Property taxes levied for general purposes

Property taxes levied for debt service

Transient room taxes

Franchise fees

State highway taxes

State liquor taxes

State cigarette taxes

State revenue sharing

Investment earnings

Miscellaneous

Total general revenues

Transfers

Change in net position

Net position - beginning

Net position - ending

Net (Expense) Revenue and Changes in Net Position

Changes in Net Position						
Governmental						
Activities	Activities	Totals				
\$ (348,930) (108,069) (208,732)	\$ - - -	\$ (348,930) (108,069) (208,732)				
(158,914)	-	(158,914)				
(37,265)	-	(37,265)				
(86,465)		(86,465)				
(948,375)		(948,375)				
_	(52,792)	(52,792)				
_	(94,374)	(94,374)				
_	87,491	87,491				
	(59,675)	(59,675)				
418,546	70,267	488,813				
123,467	70,207	123,467				
198,456	<u>-</u>	198,456				
87,743	_	87,743				
59,714	_	59,714				
20,930	_	20,930				
941	-	941				
12,213	-	12,213				
15,772	12,730	28,502				
59,195	6,934	66,129				
996,977	89,931	1,086,908				
9,260	(9,260)					
57,862	20,996	78,858				
4,275,171	5,341,628	9,616,799				
\$ 4,333,033	\$ 5,362,624	\$ 9,695,657				

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2021

			 Special Revenue Funds			
	General Fund		 Street		ransient oom Tax	
ASSETS						
Cash and cash equivalents	\$	795,874	\$ <u>-</u>	\$	459,034	
LIABILITIES AND FUND BALANCES						
Book overdraft	\$		\$ 231,772	\$	<u>-</u>	
Fund balances (deficit)						
Restricted		-	-		-	
Committed		-	-		459,034	
Unassigned		795,874	 (231,772)		<u>-</u>	
Total fund balances (deficit)		795,874	 (231,772)		459,034	
Total liabilities and fund balances (deficit)	\$	795,874	\$ _	\$	459,034	

Debt Service Fund	Nonmajor Governmental	Total Governmental
GURA Debt	Funds	<u>Funds</u>
\$ 364,642	\$ 808,002	\$ 2,427,552
<u>\$</u>	<u> </u>	\$ 231,772
364,642 - -	263,912 544,090 	628,554 1,003,124 564,102
364,642	808,002	2,195,780
\$ 364,642	\$ 808,002	\$ 2,427,552

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2021

Total fund balances		\$ 2,195,780
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds. Cost Accumulated depreciation	3,722,085 (1,527,799)	2,194,286
Long-term liabilities are not due or payable in the current period and are therefore not reported in the governmental funds.		
Loan payable		 (57,033)
Net position of governmental activities		\$ 4,333,033

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

			Special Revenue Funds			unds	
	General			•		Transient	
		Fund		Street	Ro	om Tax	
REVENUES							
Property taxes	\$	418,546	\$	-	\$	-	
State liquor taxes		20,930		-		-	
State cigarette taxes		941		-		-	
Franchise fees		87,743		-		-	
Transient room taxes		-		-		198,456	
Fire protection		55,469		-		-	
Intergovernmental		12,213		59,714		-	
Licenses, fees, and permits		17,963		-		-	
Police		4,687		-		-	
Donations		-		-		-	
Investment earnings		2,581		456		837	
Miscellaneous		8,157		<u>-</u>			
Total revenues		629,230		60,170		199,293	
EXPENDITURES							
Current							
Administration		155,851		-		-	
Police		112,756		-		-	
Fire protection		207,832		-		-	
Planning		59,922		-		-	
GURA funds		-		-		-	
Streets and roads		-		158,914		-	
Property management		70,385		-		-	
Community development		-		-		86,465	
Debt Service		22,696		<u>-</u>		<u>-</u>	
Total expenditures		629,442		158,914	-	86,465	
Excess (deficiency) of revenues over (under) expenditures		(212)		(98,744)		112,828	
OTHER FINANCING SOURCES (USES)							
Transfers in		7,600		91,000		-	
Transfers out		(92,670)		(3,140)		(7,600)	
Total other financing sources (uses)		(85,070)		87,860		(7,600)	
Net change in fund balances		(85,282)		(10,884)		105,228	
Fund balances (deficit) - beginning		881,156		(220,888)		353,806	
Fund balances (deficit) - ending	\$	795,874	\$	(231,772)	\$	459,034	

	bt Service Fund JRA Debt		lonmajor vernmental Funds	Go	Total Governmental Funds	
\$	123,467	\$	_	\$	542,013	
Ψ	120,407	Ψ	_	Ψ	20,930	
	_		_		941	
	_		_		87,743	
	_		_		198,456	
	_		5,040		60,509	
	_		-		71,927	
	_		_		17,963	
	_		_		4,687	
	_		3,444		3,444	
	-		11,898		15,772	
_		_	<u> </u>		8,157	
	100 107		00.000			
	123,467		20,382		1,032,542	
					1EE 0E1	
	-		-		155,851	
	-		-		112,756	
	-		-		207,832	
	- 7,875		-		59,922 7,875	
	7,075		-		158,914	
	_		_		70,385	
	_		_		86,465	
	-		-		22,696	
-					22,000	
	7,875		<u>-</u> ,		882,696	
	115,592		20,382		149,846	
			47.070		445.070	
	-		17,070		115,670	
			(3,000)		(106,410)	
			14,070		9,260	
	115,592		34,452		159,106	
	249,050		773,550		2,036,674	
\$	364,642	\$	808,002	\$	2,195,780	

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Net change in fund balances	\$ 159,106
Amounts reported for governmental activities on the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. Current year depreciation expense	(118,000)
Long-term debt proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the	
statement of net position. Debt principal paid	 16,756
Change in net position	\$ 57,862

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

PROPRIETARY FUNDS

June 30, 2021

	Business-Type Activities						
	Enterprise Funds						
	System	·					
	Development	Wastewater	Water				
ASSETS							
Current assets							
Cash and cash equivalents	\$ -	\$ 395,893	\$ 127,281				
Restricted assets							
Cash and cash equivalents	855,543						
Capital assets							
Land	-	12,697	10,886				
Capital assets, net of accumulated depreciation		3,961,284	1,502,223				
Total capital assets	-	3,973,981	1,513,109				
Total assets	855,543	4,369,874	1,640,390				
LIABILITIES							
Current liabilities							
Long-term debt, current portion	-	88,668	5,211				
Noncurrent liabilities							
Long-term debt, less current portion	_	1,444,564	141,177				
Total liabilities	<u>-</u>	1,533,232	146,388				
NET POSITION							
Net investment in capital assets	-	2,440,749	1,366,721				
Restricted for:							
Debt service	-	-	-				
System development	855,543	-	-				
Unrestricted		395,893	127,281				
Total net position	\$ 855,543	\$ 2,836,642	\$ 1,494,002				

Business-Type Activities						
Enterpri	se Funds					
Nonmajor Wastewater Debt	Total					
\$ -	\$ 523,174					
176,437	1,031,980					
	23,583 5,463,507					
	5,487,090					
176,437	7,042,244					
-	93,879					
<u>-</u>	1,585,741					
	1,679,620					
-	3,807,470					
176,437 - 	176,437 855,543 523,174					
\$ 176,437	\$ 5,362,624					

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

	Business-Type Activities				
	Enterprise Funds				
	System				
	Development	Wastewater	Water		
Operating revenues					
Charges for sales and services	\$ -	\$ 450,848	\$ 300,836		
Miscellaneous	_	_	6,775		
Total operating revenues	_	450,848	307,611		
Operating expenses					
Payroll and related costs	-	223,203	208,955		
Plant operations	-	86,650	82,815		
Depreciation		175,334	50,654		
Total operating expenses	<u>-</u> _	485,187	342,424		
Operating income (loss)	<u>-</u> _	(34,339)	(34,813)		
Nonoperating revenues (expenses)					
System development charges	87,491	_	-		
Finance charges	, -	159	623		
Property taxes	-	<u>-</u>	-		
Investment earnings	5,947	3,427	1,029		
Interest expense		(60,035)	(1,515)		
Total nonoperating revenues (expenses)	93,438	(56,449)	137		
Income (loss) before transfers	93,438	(90,788)	(34,676)		
Transfers in	_	32,406	_		
Transfers out		(6,520)	(5,740)		
Total transfers	<u>-</u> _	25,886	(5,740)		
Change in net position	93,438	(64,902)	(40,416)		
Total net position - beginning	762,105	2,901,544	1,534,418		
Total net position - ending	\$ 855,543	\$ 2,836,642	\$ 1,494,002		

Business-Type Activities						
Enterprise Funds						
	Nonmajor					
W	astewater					
	Debt		Total			
\$	-	\$	751,684			
	<u>-</u>		6,775			
	<u>-</u>		758,459			
	_		432,158			
	_		169,465			
	-		225,988			
			220,000			
	_		827,611			
	.		027,011			
	_		(69,152)			
-			(00,102)			
	-		87,491			
	-		782			
	70,267		70,267			
	2,327		12,730			
	(10,312)		(71,862)			
	62,282		99,408			
	62,282		30,256			
	-		32,406			
_	(29,406)	_	(41,666)			
	(29,406)		(9,260)			
	32,876		20,996			
	1/2 EG4		E 244 620			
	143,561		5,341,628			
\$	176,437	\$	5,362,624			
<u>~</u>	,	7	- , - ,			

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

	Business-Type Activities						
	Enterprise Funds						
	System	·					
	Development	Wastewater	Water				
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash receipts from customers	\$ -	\$ 450,848	\$ 301,613				
Cash payments to employees	-	(223,203)	(208,955)				
Cash payments to suppliers		(86,650)	(82,815)				
Net cash provided (used) by operating activities		140,995	9,843				
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment earnings	5,947	3,427	1,029				
Net cash provided (used) by investing activities	5,947	3,427	1,029				
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers to other funds	-	(6,520)	(5,740)				
Transfers from other funds	-	32,406	-				
Other income (expense)		159	623				
Net cash provided (used) by noncapital financing							
activities		26,045	(5,117)				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
System development charges	87,491	-	-				
Property taxes for debt activity	-	-	-				
Principal paid on capital debt	-	(80,823)	(5,159)				
Interest paid on capital debt	-	(60,035)	(1,515)				
Purchase of capital assets		(50,106)					
Net cash provided (used) by capital and related							
financing activities	87,491	(190,964)	(6,674)				

Business-Type Activities

Enterprise Funds						
Nonmajor						
Wastewater	Tatal					
Debt	Total					
\$ -	\$ 752,461					
-	(432,158)					
	(169,465)					
	150,838					
2,327	12,730					
2 227	10 720					
2,327	12,730					
(29,406)	(41,666)					
-	32,406					
	782					
(29,406)	(8,478)					
-	87,491					
70,267	70,267					
- (10,312)	(85,982) (71,862)					
(10,312)	(50,106)					
59,955	(50,192)					
	(Continued)					

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

(Continued)

	Business-Type Activities					
	Enterprise Funds					
		System				
	Dev	velopment	Wastewater		Water	
Net increase (decrease) in cash and cash equivalents	\$	93,438	\$	(20,497)	\$	(919)
Cash and cash equivalents - beginning (including \$762,105 and \$143,561 for the System Development Fund and Wastewater Debt Fund,		700 405		440.000		400.000
respectively reported in restricted accounts)		762,105		416,390		128,200
Cash and cash equivalents - ending (including \$855,543 and \$176,437 for the System Development Fund and Wastewater Debt Fund, respectively reported in restricted accounts)	\$	855,543	\$	395,893	\$	127,281
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss) Adjustments to reconcile operating income to net cash provided (used) by operating activities:	\$	-	\$	(34,339)	\$	(34,813)
Depreciation		-		175,334		50,654
Increase (decrease) in customer deposits	_	<u> </u>		<u>-</u>		(5,998)
Net cash provided (used) by operating activities	\$	_	\$	140,995	\$	9,843

	Business-Ty		
	Enterpris	e Fur	nds
	onmajor		
Wa	astewater		
	Debt		Total
\$	32,876	\$	104,898
	440.504		4 450 050
	143,561		1,450,256
\$	176,437	\$	1,555,154
<u>·</u>	<u>, </u>	<u>-</u>	,
\$	-	\$	(69,152)
			225,988
	-		(5,998)
		-	(0,000)
\$	-	\$	150,838

NOTES TO BASIC FINANCIAL STATEMENTS

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Garibaldi have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

Control of the City of Garibaldi is vested in a mayor and four council members elected from the City at large. The City Manager is appointed by a majority vote of the city council. The City operates under the 1992 City of Garibaldi Charter, which provides that the City has all powers that the constitution, statute, and common law of the United States and the State of Oregon expressly or impliedly by grant allow. The charter is to be liberally construed so that the City shall have all powers necessary or convenient for the conduct of its municipal affairs as though the charter specifically enumerated each of those powers.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and therefore, data from these units are combined with data of the primary government. Garibaldi Urban Renewal Agency is reported as a blended component unit of the City of Garibaldi. In 2006, the Agency was formed to have urban renewal authority under Oregon law. The City is not financially responsible for the Agency, but the nature and significance of its financial relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Unless noted otherwise in this report, accounting policies of the component unit are consistent with those described for the primary government.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges for goods and services provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for the governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

1. Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period.

Proprietary fund financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, and cash flows.

2. Basis of Accounting

In the government-wide and fund financial statements, governmental and business-type activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund balance, revenues, and expenditures when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable, expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

If the City utilized the basis of accounting recognized as generally accepted, the government-wide and proprietary fund financial statements would be presented on the accrual basis of accounting. The governmental fund financial statements would be presented on the modified accrual basis of accounting.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

3. Financial Statement Presentation

The City reports the following major governmental funds:

<u>General Fund</u> – The General Fund accounts for all financial resources of the City, except those required to be accounted for in another fund. The primary sources of revenue are property taxes and franchise fees.

Special Revenue Funds

Street Fund – The Street Fund accounts for the receipt and expenditure of financial resources generally restricted for use on the City's streets.

Transient Room Tax Fund – The Transient Room Tax Fund accounts for the receipt and expenditure of the City's transient lodging room tax and for expenditures consistent with the room tax ordinance.

Debt Service Fund

GURA Debt Fund – The GURA Debt Fund accounts for the accumulation of funds for the specific purpose of extinguishing Garibaldi Urban Renewal Agency's long-term debt.

The City reports the following major proprietary funds:

Enterprise Funds

System Development Fund – The System Development Fund accumulates resources from the City's system development charges for expenditures on major system improvements.

Wastewater Fund – The Wastewater Fund accounts for the operation and maintenance of the City's wastewater collection and treatment system, the construction of related new systems, and the payment of related debt.

Water Fund – The Water Fund accounts for the operation and maintenance of the City's water system operations.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

3. Financial Statement Presentation (Continued)

The City reports the following non-major governmental funds:

Special Revenue Funds

GURA General Fund – The GURA General Fund is the general operating fund of Garibaldi Urban Renewal Agency. It accounts for all financial resources of the Agency, except for those required to be accounted for in another fund.

Payroll Liabilities Fund – The Payroll Liabilities Fund accounts for the payroll expenditures of the governmental funds.

Sewer Discount Fund – The Sewer Discount Fund accounts for donations to the sewer discount program.

Capital Projects Funds

Public Safety Equipment Reserve Fund – The Public Safety Equipment Reserve Fund accounts for the accumulation of funds for the specific purpose of replacing public safety equipment. Reserve funds must be reviewed no less than every 10 years after establishment to be continued or abolished. This fund was reviewed for the 2011-2012 budget.

Public Works Equipment Reserve Fund – The Public Works Equipment Reserve Fund accounts for the accumulation of funds for the specific purpose of replacing public works equipment.

The City reports the following non-major proprietary fund:

Enterprise Fund

Wastewater Debt Fund – The Wastewater Debt Fund accounts for payments on the City's general obligation bonded debt incurred in connection with the wastewater inflow and infiltration project completed in prior years.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transfers between the governmental funds and the proprietary funds. Elimination of these transactions would distort their respective financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

3. Financial Statement Presentation (Continued)

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating expenses of proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

D. Assets, Liabilities, Net Position, and Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Net Position, and Fund Balance (Continued)

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

3. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental and business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment and vehicles	3-20
Buildings and structures	10-75
Infrastructure	15-50
Land improvements	25

4. Long-Term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Net Position, and Fund Balance (Continued)

4. Long-Term Liabilities (Continued)

The face amounts of debt issued are reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

5. Retirement Plan

The City's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions are made on a current basis as required by the plan and are recorded as expenses or expenditures.

6. Fund Balance

The City reports governmental fund balance in accordance with GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., city council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
- Assigned fund balance amounts the City intends to use for a specific purpose. Intent
 can be expressed by the city council or by an official or body to which the city council
 delegates the authority.
- Unassigned fund balance amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Net Position, and Fund Balance (Continued)

6. Fund Balance (Continued)

Commitment of fund balance is accomplished through adoption of a resolution or ordinance by the city council. Further, commitments of fund balance may be modified or rescinded only through approval of the city council via resolution or ordinance. Authority to assign fund balances has been granted to the City Manager with council approval.

The City has not formally adopted a minimum fund balance policy.

E. Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and enterprise funds. All funds are budgeted on the cash basis of accounting.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the city council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, transfers, and contingency are the levels of control for the funds established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the city council at a regular council meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the city council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the city council. During the year, there were no supplemental budgets. The City does not use encumbrances and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

B. Inadequate Spending of Oregon Department of Transportation Funding

The City did not expend the required 1% of funds received from Oregon Department of Transportation on maintenance of footpaths and bicycle trails, which is in violation of ORS 366.514.

C. Debt Covenant Violations

The City did not provide financial statements within the required timeline after the prior fiscal year end for two loans, which is in violation of debt covenants. No remedy has been requested by either obligor as of May 16, 2025.

D. Deficit Fund Balance

At June 30, 2021, the Street Fund reported a deficit fund balance of \$231,772 due to starting with a negative fund balance of \$220,888 and subsequently spending beyond revenues.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

The City of Garibaldi maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the City's position in the LGIP is the same as the value of the pool shares.

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the LGIP. The City has not adopted an investment policy regarding credit risk; however, investments comply with the state statutes.

Investments

As of June 30, 2021, the City had the following investments:

	Credit Quality		
	Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated		\$ 3,691,895

Interest Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The City holds accounts at Umpqua Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2021, the City's total deposits of \$102,886 were fully insured by the FDIC.

Deposits

The City's deposits and investments at June 30, 2021, are as follows:

Checking accounts	\$ 59,039
Total investments	3,691,895
Total deposits and investments	\$ 3,750,934

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Deposits (Continued)

Cash and investments by fund:

Governmental activities - unrestricted General Fund Street Fund - book overdraft Transient Room Tax Fund Nonmajor governmental funds	\$ 795,874 (231,772) 459,034 544,090
Total governmental activities - unrestricted	1,567,226
Business-type activities - unrestricted Wastewater Fund Water Fund	395,893 127,281
Total business-type activities - unrestricted	523,174
Total unrestricted cash and investments	2,090,400
Governmental activities - restricted GURA Debt Fund Nonmajor governmental funds	364,642 263,912
Total governmental activities - restricted	628,554
Business-type activities - restricted System Development Fund Wastewater Debt Fund	855,543 176,437
Total business-type activities - restricted	1,031,980
Total restricted cash and investments	1,660,534
Total cash and investments	\$ 3,750,934

Restricted cash represents monies required to be restricted for streets and paths, urban renewal, the sewer discount program, debt service, maintenance, and improvements in accordance with bond covenants.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 484,203	<u> </u>	<u>\$ -</u>	<u>\$ 484,203</u>
Capital assets being depreciated				
Land improvements	140,650	-	-	140,650
Buildings	688,819	-	-	688,819
Equipment and vehicles	1,172,127	-	-	1,172,127
Infrastructure	1,236,286			1,236,286
Total capital assets being depreciated	3,237,882	<u>-</u>		3,237,882
Less accumulated depreciation for				
Land improvements	(28,250)	(7,563)	_	(35,813)
Buildings	(329,864)	(22,285)	_	(352,149)
Equipment and vehicles	(755,746)	(43,789)	_	(799,535)
Infrastructure	(295,939)	(44,363)		(340,302)
Total accumulated depreciation	(1,409,799)	(118,000)	<u> </u>	(1,527,799)
Total capital assets being depreciated, net	1,828,083	(118,000)		1,710,083
Governmental activities capital assets, net	\$ 2,312,286	<u>\$ (118,000</u>)	<u> </u>	\$ 2,194,286
				(Continued)

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
(Continued)				
Business-type activities				
Capital assets not being depreciated Land	\$ 23,583	<u>\$</u>	<u>\$</u>	\$ 23,583
Capital assets being depreciated Buildings and wastewater system Buildings and water system Equipment and vehicles	6,410,253 2,169,996 463,229	44,261 - 5,845	- - -	6,454,514 2,169,996 469,074
Total capital assets being depreciated	9,043,478	50,106		9,093,584
Less accumulated depreciation for Buildings and wastewater system Buildings and water system Equipment and vehicles	(2,469,677) (665,651) (268,761)	(148,307) (42,212) (35,469)	- - -	(2,617,984) (707,863) (304,230)
Total accumulated depreciation	(3,404,089)	(225,988)	_	(3,630,077)
Total capital assets being depreciated, net	5,639,389	(175,882)		5,463,507
Business-type activities capital assets, net	\$ 5,662,972	<u>\$ (175,882</u>)	<u>\$</u> _	\$ 5,487,090

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets (Continued)

Capital assets are reported on the statement of net position as follows:

	Capital Assets		Accumulated Depreciation		Net Capital Assets	
Governmental activities				_		
Land	\$	484,203	\$	-	\$	484,203
Land improvements		140,650		(35,813)		104,837
Buildings		688,819		(352,149)		336,670
Equipment and vehicles		1,172,127		(799,535)		372,592
Infrastructure		1,236,286		(340,302)		895,984
Total governmental activities capital assets		3,722,085		(1,527,799)		2,194,286
Business-type activities						
Land		23,583		-		23,583
Buildings and wastewater system		6,454,514		(2,617,984)		3,836,530
Buildings and water system		2,169,996		(707,863)		1,462,133
Equipment and vehicles		469,074		(304,230)		164,844
Total business-type activities capital assets		9,117,167		(3,630,077)		5,487,090
Total capital assets	\$	12,839,252	\$	(5,157,876)	\$	7,681,376

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities Administration Fire protection Streets and roads	\$	25,036 39,672 53,292
Total governmental activities	<u>\$</u>	118,000
Business-type activities Water Service Wastewater Service	\$	50,654 175,334
Total business-type activities	<u>\$</u>	225,988

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental and proprietary funds. Interfund transfers during the year consisted of:

	Transfers in:						
	Nonmajor						
	General	General Street Governmen		Wastewater			
	Fund	Fund	Funds	Fund	Total		
Transfers out:							
Governmental activities							
General Fund	\$ -	\$ 91,000	\$ 1,670	\$ -	\$ 92,670		
Street Fund	-	-	3,140	-	3,140		
Transient Room Tax Fund	7,600	-	-	-	7,600		
Nonmajor governmental funds			_	3,000	3,000		
Total governmental activities	7,600	91,000	4,810	3,000	106,410		
Business-type activities							
Wastewater Fund	-	-	6,520	-	6,520		
Water Fund	-	-	5,740	-	5,740		
Wastewater Debt Fund		_	<u>-</u>	29,406	29,406		
Total business-type activities		<u>-</u>	12,260	29,406	41,666		
Total	\$ 7,600	\$ 91,000	\$ 17,070	\$ 32,406	\$ 148,076		

The principal purposes of the interfund transfers in are summarized below by fund:

General Fund: To fund general governmental operations.

Street Fund: To subsidize the maintenance of the City's transportation infrastructure.

Nonmajor Governmental Funds

<u>Payroll Liabilities Fund</u>: To fund foreseeable personnel costs proportionate to the percentage of time and labor expended within the purposes of each fund.

<u>Public Works Equipment Reserve Fund</u>: To fund the acquisition of large capital equipment for the public works department.

<u>Wastewater Fund</u>: Transfer from the Sewer Discount Fund to cover utility assistance to low-income utility customers.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Loan payable							
Oregon Coast Bank Ioan	5.0 - 7.75%	\$ 165,000	\$ 73,789	<u>\$ -</u>	\$ 16,756	\$ 57,033	\$ 18,089
Business-type activities							
Bonds payable							
USDA general obligation sewer bonds	5.125%	670,000	219,811	-	29,406	190,405	30,913
USDA revenue installment sewer bonds	4.125%	1,494,900	1,212,994	-	26,858	1,186,136	27,966
Loans payable							
OECDD water/wastewater							
Financing program loan	5.367%	500,000	181,250	-	24,559	156,691	29,789
Infrastructure finance loan	1%	172,256	151,547		5,159	146,388	5,211
Total business-type activities		2,837,156	1,765,602		85,982	1,679,620	93,879
Total long-term liabilities		\$ 3,002,156	\$ 1,839,391	<u> </u>	\$ 102,738	\$ 1,736,653	\$ 111,968

2. Governmental Activity Oregon Coast Bank Loan

The Oregon Coast Bank loan represents funds for the purchase of real property, which is pledged as collateral. The terms of the original loan required four annual payments of \$20,772, followed by one balloon payment of \$110,520, including interest at 5% per annum. The loan was refinanced on January 31, 2019, which now requires five annual payments of \$22,697, including interest ranging from 5% to 7.75% per annum. The General Fund has traditionally been used to liquidate long-term debt related to this loan. If the City is unable to make payments, the loan contains an event of default; the lender may increase the interest rate of the loan by 3%, not to exceed limitations under applicable law.

3. Governmental Activity Future Maturities of Long-Term Liabilities

Year Ending	Loan				
June 30	Pi	Principal			
2022	\$	18,089	\$	4,608	
2023		19,510		3,187	
2024		19,434		1,653	
Total	\$	57,033	\$	9,448	

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Long-Term Liabilities (Continued)

4. Business-Type Activity USDA General Obligation Sewer Bonds

The USDA general obligation sewer bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The terms of the bonds require annual payments of \$16,970, including interest at 5.125% per annum. The Wastewater Debt Fund has traditionally been used to liquidate the liability.

5. Business-Type Activity USDA Revenue Installment Sewer Bonds

The City's outstanding USDA revenue installment sewer bonds represent funds for improving and expanding the City's wastewater treatment plant; its disposal, pumping, and transmission lines; and related improvement costs. The terms of the bonds require annual payments of \$17,217, including interest at 4.125% per annum. The City is required to reserve \$76,943 in accordance with bond covenants. The Wastewater Fund has traditionally been used to liquidate the liability.

6. Business-Type Activity Loans Payable

Loans are direct obligations that pledge the full faith and credit of the City and are payable from a combination of General Fund revenues, tax increment revenues, and other user fees. The City issues loans to provide funds for wastewater capital projects, which are pledged as collateral. The Water and Wastewater Funds have traditionally been used to liquidate the liabilities.

a. OECDD Water/Wastewater Financing Program Loan

The OECDD water/wastewater financing program loan requires annual payments, including interest at 5.367% per annum.

b. Infrastructure Finance Loan

The Infrastructure Finance Authority loan requires annual payments of \$6,675, including interest at 1% per annum.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Long-Term Liabilities (Continued)

7. Business-Type Activity Future Maturities of Long-Term Liabilities

Year Ending	Во	nds	Loa	ins	Total		
June 30	Principal	Interest	Principal	Interest	Principal	Interest	
2022	\$ 58,879	\$ 57,751	\$ 35,000	\$ 10,084	\$ 93,879	\$ 67,835	
2023	61,616	55,014	35,315	8,394	96,931	63,408	
2024	64,484	52,146	35,646	6,689	100,130	58,835	
2025	67,485	49,145	35,994	4,967	103,479	54,112	
2026	70,628	46,002	41,356	3,229	111,984	49,231	
2027-2031	205,028	199,402	27,936	5,439	232,964	204,841	
2032-2036	227,493	157,067	29,361	4,014	256,854	161,081	
2037-2041	278,448	106,112	30,858	2,517	309,306	108,629	
2042-2046	342,480	44,082	31,613	942	374,093	45,024	
Total	\$ 1,376,541	\$ 766,721	\$ 303,079	\$ 46,275	\$ 1,679,620	\$ 812,996	

E. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund		Street Fund		Transient Room Tax Fund		GURA Debt Fund		Nonmajor Governmental Funds		Total Governmental Funds	
Fund balances:												
Restricted for:												
Urban renewal	\$	-	\$	-	\$	-	\$	-	\$	249,367	\$	249,367
Debt service	_		-		-		364,642		-			364,642
Sewer discount program		-		-		-		-		14,545		14,545
Committed to:												
Equipment purchases		-		-		-		-		445,784		445,784
Special projects		-		-	459	9,034		-		-		459,034
Payroll liabilities		-		-		-		-		98,306		98,306
Unassigned	795	<u>,874</u>	(231	,772)		<u>-</u>						564,102
Total fund balances	\$ 795	<u>,874</u>	\$ (231	<u>,772</u>)	\$ 45	9,034	\$ 364	1,642	\$	808,002	\$	2,195,780

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Pension Plan

1. Plan Description

Employees of the City are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available comprehensive annual financial report and actuarial valuation, both of which can be obtained at: http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx.

2. Benefits Provided

a. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049 passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

a. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Pension Benefits (Continued)

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

a. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). The COLA is capped at 2.0%.

b. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

Under Senate Bill 1049 passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, or, if the pension program is terminated, the date on which termination becomes effective.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

b. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit) (Continued)

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

c. OPSRP Individual Account Program (IAP) (Defined Contribution)

Benefit Terms

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution stipulation.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives, in a lump sum, the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

c. OPSRP Individual Account Program (IAP) (Defined Contribution) (Continued)

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

3. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. Effective January 1, 2020, Senate Bill 1049 requires employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2021 were \$105,999, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2021 were 27.9% for Tier One/Tier Two general service members, 27.9% for Tier One/Tier Two police and fire members, 21.49% for OPSRP Pension Program general service members, 26.12% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

C. Tax Abatements

The City had no tax abatements for the year ended June 30, 2021.

D. Commitments

The City has five employees that are covered under collective bargaining agreements.

E. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 87, *Leases*, will be effective for the City beginning with its fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting of leases by governments.

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

VI. OTHER INFORMATION (Continued)

E. New Pronouncements (Continued)

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, will be effective for the City beginning with its fiscal year ending June 30, 2022. The objective of this statement is to simplify accounting for interest cost incurred before the end of a construction period, and enhance the relevance and comparability of capital asset information.

GASB Statement No. 92, *Omnibus 2020*, will be effective for the City beginning with its fiscal year ending June 30, 2022. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation of certain GASB statements.

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for the City beginning with its fiscal year ending June 30, 2023. The objective of this statement clarifies the definition of a conduit debt obligation and improves required note disclosures.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements, will be effective for the City beginning with its fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments.

F. Subsequent Events

Management has evaluated subsequent events through May 16, 2025, which was the date that the financial statements were available to be issued.



SCHEDULE OF CONTRIBUTIONS

Pension Plan	<u>n</u>			(b)					(b/c)			
		(a)	Conf	tributions in		(a-b)		(c)	Contributions			
Year Statutorily			rela	tion to the	C	ontribution		City's	as a percent			
Ended required			statut	orily required	C	leficiency		covered	of covered			
June 30	CO	ntribution	СО	ntribution		(excess)		payroll	payroll			
2021	\$	105,999	\$	105,999	\$	-	\$	589,581	17.98%			
2020		92,761		92,761		-		257,095	36.08%			

^{*}This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

COMBINING BALANCE SHEET - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

	Special Revenue Funds									
		GURA General		Payroll iabilities		Sewer iscount				
ASSETS		 								
Cash and cash equivalents	<u>\$</u>	249,367	\$	98,306	\$	14,545				
LIABILITIES AND FUND BALANCES										
Liabilities	\$	<u>-</u>	\$	<u>-</u>	\$					
Fund balances										
Restricted for:										
Urban renewal		249,367		-		-				
Sewer discount program		-		-		14,545				
Committed to:										
Equipment purchases		-		-		-				
Payroll liabilities		<u>-</u>		98,306						
Total fund balances		249,367		98,306		14,545				
Total liabilities and fund balances	\$	249,367	\$	98,306	\$	14,545				

	Capital Pro	Total							
Pul	blic Safety	Pu	blic Works	Nonmajor					
E	quipment	E	quipment	Governmental					
	Reserve		Reserve	Funds					
\$	199,831	\$	245,953	\$ 808,00					
\$	_	\$	-	\$	_				
		<u></u>		<u></u>					
	-		-		249,367				
	-		-		14,545				
	199,831		245,953		445,784				
	_		_		98,306				
					23,000				
	199,831		245,953		808,002				
	100,001	-	2-10,000	-	000,002				
\$	199,831	\$	245,953	\$	808,002				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

	Special Revenue Funds									
	GURA	·	Payroll	,	Sewer					
	General	Li	abilities	Discount						
REVENUES Fire protection Donations	\$ -	\$	-	\$	- 3,444					
Investment earnings	4,285		1,059		179					
Total revenues	4,285		1,059		3,623					
EXPENDITURES			<u>-</u>		<u>-</u>					
Excess (deficiency) of revenues over (under) expenditures	4,285		1,059		3,623					
OTHER FINANCING SOURCES (USES) Transfers in Transfers out			12,530 <u>-</u>		(3,000)					
Total other financing sources (uses)	-		12,530		(3,000)					
Net change in fund balances	4,285		13,589		623					
Fund balances - beginning	245,082		84,717		13,922					
Fund balances - ending	\$ 249,367	\$	98,306	\$	14,545					

	Capital Pro	Total			
Pu	blic Safety	Pu	blic Works	N	onmajor
E	quipment	Ε	quipment	Go۱	/ernmental
F	Reserve	ı	Reserve		Funds
\$	5,040	\$	-	\$	5,040
	-		-		3,444
	4,003		2,372		11,898
	9,043		2,372		20,382
	<u>-</u>		<u>-</u>		<u>-</u>
	9,043		2,372		20,382
	9,043		2,372		20,302
	_		4,540		17,070
	_		-		(3,000)
	,				(0,000)
	-		4,540		14,070
-			<u> </u>		
	9,043		6,912		34,452
	190,788		239,041		773,550
\$	199,831	\$	245,953	\$	808,002
φ	199,001	φ	240,900	φ	000,002

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

	Original and	Variance with	Actual							
	Final	Final Budget	Budget		Modified					
	Budget	Over (Under)	Basis	Adjustments	Cash Basis					
REVENUES										
Taxes										
Property	\$ 431,000	\$ (12,454)	\$ 418,546	\$ -	\$ 418,546					
Alcohol & marijuana	15,000	5,930	20,930	-	20,930					
Cigarette	850	91	941	-	941					
Franchise fees	84,000	3,743	87,743	-	87,743					
Planning fees	8,500	904	9,404	-	9,404					
Fire protection	57,000	(1,531)	55,469	-	55,469					
State revenue sharing	10,000	2,213	12,213	-	12,213					
Business licenses	6,000	2,559	8,559	-	8,559					
Fines and forfeitures	8,000	(3,313)	4,687	-	4,687					
Grants	18,875	(11,000)	7,875	-	7,875					
Hall rental income	1,000	(1,000)	-	-	-					
Investment earnings	14,696	(12,115)	2,581	-	2,581					
Miscellaneous revenue	600	(318)	282		282					
Total revenues	655,521	(26,291)	629,230	_	629,230					
EXPENDITURES										
Administration										
Current										
Personnel services	93,957	(5,496)	88,461	-	88,461					
Materials and services	68,516	(1,126)	67,390	-	67,390					
Capital outlay	15,057	(15,057)								
Total Administration	177,530	(21,679)	155,851	_	155,851					
Police Department										
Current										
Materials and services	114,805	(2,049)	112,756		112,756					
Fire Department Current										
Personnel services	188,951	(34,230)	154,721	_	154,721					
Materials and services	68,590	(15,479)	53,111		53,111					
Total Fire Department	257,541	(49,709)	207,832	<u>-</u>	207,832					

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

	Of the real El	ided Julie 30, A	2021			
(Continued)	Original and	Variance with	Actual			
	Original and Final	Variance with Final Budget	Budget	Actual	Modified	
	Budget	Over (Under)	Basis	Adjustments	Cash Basis	
EXPENDITURES (Continued)		<u> </u>		7.10,0.01		
Planning Department						
Current						
Personnel services	\$ 55,648	\$ (879)	\$ 54,769	\$ -	\$ 54,769	
Materials and services	9,821	(4,668)	5,153		5,153	
Total Planning Department	65,469	(5,547)	59,922		59,922	
Property Department Current						
Personnel services	60,609	(11,542)	49,067	-	49,067	
Materials and services	21,324	(6)	21,318	-	21,318	
Debt service	22,697	(1)	22,696		22,696	
Total Property Department	104,630	(11,549)	93,081		93,081	
Contingency	102,333	(102,333)				
Total expenditures	822,308	(90,533)	629,442		629,442	
Excess (deficiency) of revenues over (under) expenditures	(166,787)	64,242	(212)		(212)	
OTHER FINANCING SOURCES (USES)						
Transfers in	7,600	-	7,600	-	7,600	
Transfers out	(92,670)		(92,670)		(92,670)	
Total other financing sources (uses)	(85,070)		(85,070)		(85,070)	
Net change in fund balance	(251,857)	64,242	(85,282)	-	(85,282)	
Fund balance - beginning	263,263	617,893	881,156		881,156	
Fund balance - ending	\$ 11,406	\$ 784,468	\$ 795,874	<u>\$ -</u>	\$ 795,874	

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

STREET FUND

	Original and	Variance with	Actual							
	Final	Final Budget	Budget		Modified					
	Budget	Over (Under)	Basis	Adjustments	Cash Basis					
REVENUES										
State revenue sharing	\$ 55,500	\$ 4,214	\$ 59,714	\$ -	\$ 59,714					
Grants	100,000	(100,000)	-	-	-					
Investment earnings	1,900	(1,444)	456		<u>456</u>					
Total revenues	157,400	(97,230)	60,170		60,170					
EXPENDITURES										
Current										
Personnel services	132,627	(3,630)	128,997	-	128,997					
Materials and services	41,947	(12,030)	29,917	-	29,917					
Capital outlay	102,950	(102,950)								
Contingency	26,190	(26,190)								
Total expenditures	303,714	(144,800)	158,914		158,914					
Excess (deficiency) of revenues										
over (under) expenditures	(146,314)	47,570	(98,744)		(98,744)					
OTHER FINANCING SOURCES (USES)										
Transfers in	91,000	-	91,000	_	91,000					
Transfers out	(3,140)		(3,140)		(3,140)					
Total other financing sources (uses)	87,860		87,860		87,860					
Net change in fund balance	(58,454)	47,570	(10,884)	-	(10,884)					
Fund balance (deficit) - beginning	46,479	(267,367)	(220,888)		(220,888)					
Fund balance (deficit) - ending	\$ (11,975)	\$ (219,797)	\$ (231,772)	<u> </u>	\$ (231,772)					

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TRANSIENT ROOM TAX FUND

	Original and	Variance with		Actual			
	Final	Final Budget	Budget		Modified		
REVENUES	Budget	Over (Under)	Basis	<u>Adjustments</u>	Cash Basis		
Transient room taxes	\$ 175,911	\$ 22,545	\$ 198,456	\$ -	\$ 198,456		
Event revenue	6,709	(6,709)	-	-	-		
Investment earnings	4,000	(3,163)	837		837		
Total revenues	186,620	12,673	199,293		199,293		
EXPENDITURES							
Tourism Promotion Department Current							
Personnel services	82,565	(4,988)	77,577	-	77,577		
Materials and services	40,000	(34,260)	5,740		5,740		
Total Tourism Promotion Department	122,565	(39,248)	83,317		83,317		
Community Expense Department Current							
Materials and services	28,000	(24,852)	3,148		3,148		
Contingency	22,590	(22,590)					
Total expenditures	173,155	(64,100)	86,465		86,465		
Excess (deficiency) of revenues over (under) expenditures	13,465	76,773	112,828	-	112,828		
OTHER FINANCING SOURCES (USES) Transfers out	(7,600)		(7,600)		(7,600)		
Net change in fund balance	5,865	99,363	105,228	-	105,228		
Fund balance - beginning	85,267	268,539	353,806	<u> </u>	353,806		
Fund balance - ending	\$ 91,132	\$ 367,902	\$ 459,034	<u>\$ -</u>	\$ 459,034		

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GURA GENERAL FUND

	Orio	ginal and	Variance with		Actual					
	Final Budget		Final Budget Over (Under)		Budget Basis		Adjustments		Modified Cash Basis	
REVENUES Investment earnings	\$	8,500	\$	(4,215)	\$	4,285	\$	-	\$	4,285
EXPENDITURES Current Personnel services	_	55		(55)		<u>-</u>		<u> </u>		
Excess (deficiency) of revenues over (under) expenditures		8,445		(4,160)		4,285		-		4,285
Fund balance - beginning		36,173		208,909		245,082				245,082
Fund balance - ending	\$	44,618	\$	204,749	\$	249,367	\$		\$ 2	249,367

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PAYROLL LIABILITIES FUND

	Or	iginal and	Variance with		Actual							
		Final		al Budget	Budget				Modified			
	_	Budget		Over (Under)		Basis		Adjustments		Cash Basis		
REVENUES Investment earnings	\$	1,800	\$	(741)	\$	1,059	\$	-	\$	1,059		
EXPENDITURES Current												
Personnel services		107,952		(107,952)								
Excess (deficiency) of revenues over (under) expenditures		(106,152)		107,211		1,059		-		1,059		
OTHER FINANCING SOURCES (USES) Transfers in		12,530		<u>-</u>		12,530		<u>-</u>		12,530		
Net change in fund balance		(93,622)		107,211		13,589		-		13,589		
Fund balance - beginning	_	107,952		(23,235)		84,717				84,717		
Fund balance - ending	\$	14,330	\$	83,976	\$	98,306	\$	<u>-</u>	\$	98,306		

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SEWER DISCOUNT FUND

	Orio	ginal and	Variance with		Actual							
		Final Budget		l Budget r (Under)	Budget Basis		Adjustments		Modified Cash Basis			
REVENUES				<u> </u>								
Donations	\$	3,645	\$	(201)	\$	3,444	\$	-	\$	3,444		
Investment earnings		204		(25)		179		<u>-</u>	-	179		
Total revenues		3,849		(226)		3,623		-		3,623		
EXPENDITURES												
Excess (deficiency) of revenues over (under) expenditures		3,849		(226)		3,623		-		3,623		
OTHER FINANCING SOURCES (USES) Transfers out		(3,000)				(3,000)		<u>-</u>		(3,000)		
Net change in fund balance		849		(226)		623		-		623		
Fund balance - beginning		7,550		6,372		13,922				13,922		
Fund balance - ending	\$	8,399	\$	6,146	\$	14,545	\$		\$	14,545		

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GURA DEBT FUND

	Original and	Original and Variance with Final Final Budget		Actual			
	Final			Budget			Modified
	Budget	Ove	er (Under)	Basis	Adjus	stments	Cash Basis
REVENUES Property taxes	\$ 112,500	\$	10,967	\$ 123,467	\$	-	\$ 123,467
EXPENDITURES Current							
Personnel services	7,875		<u> </u>	7,875			7,875
Excess (deficiency) of revenues							
over (under) expenditures	104,625		10,967	115,592		-	115,592
Fund balance - beginning	200,000		49,050	249,050			249,050
Fund balance - ending	\$ 304,625	\$	60,017	\$ 364,642	\$	_	\$ 364,642

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC SAFETY EQUIPMENT RESERVE FUND

	Original and	Variance with	Actual				
	Final	Final Budget	Budget		Modified		
	Budget	Over (Under)	Basis	Adjustments	Cash Basis		
REVENUES				·			
Grants and contributions	\$ -	\$ 5,040	\$ 5,040	\$ -	\$ 5,040		
Investment earnings	5,420	(1,417)	4,003		4,003		
Total revenues	5,420	3,623	9,043	-	9,043		
EXPENDITURES							
Capital outlay	413,668	(413,668)					
Excess (deficiency) of revenues							
over (under) expenditures	(408,248)	417,291	9,043	-	9,043		
Fund balance - beginning	408,248	(217,460)	190,788		190,788		
Fund balance - ending	<u>\$</u> _	\$ 199,831	\$ 199,831	\$ -	\$ 199,831		

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC WORKS EQUIPMENT RESERVE FUND

	Original and	Variance with		Actual		
	Final	Final Budget	Budget		Modified	
	Budget	Over (Under)	Basis	Adjustments	Cash Basis	
REVENUES Investment earnings	\$ 2,440	\$ (68)	\$ 2,372	\$ -	\$ 2,372	
EXPENDITURES Capital outlay	248,815 (248,815)					
Excess (deficiency) of revenues over (under) expenditures	(246,375)	248,747	2,372	-	2,372	
OTHER FINANCING SOURCES (USES) Transfers in	4,540		4,540	-	4,540	
Net change in fund balance	(241,835)	248,747	6,912	-	6,912	
Fund balance - beginning	241,835	(2,794)	239,041		239,041	
Fund balance - ending	\$ -	\$ 245,953	\$ 245,953	<u>\$ -</u>	\$ 245,953	

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL

SYSTEM DEVELOPMENT FUND

	Original and	Variance with	Actual			
	Final	Final Budget	Budget		Modified	
	Budget	Over (Under)	Basis	Adjustments	Cash Basis	
REVENUES				_		
System development charges	\$ -	\$ 87,491	\$ 87,491	\$ -	\$ 87,491	
Investment earnings	15,781	(9,834)	5,947		5,947	
Total revenues	15,781	77,657	93,438		93,438	
EXPENSES						
Parks Department						
Capital outlay	75,098	(75,098)	-	-	-	
Street Department						
Capital outlay	130,025	(130,025)	_	_	_	
	100,020	(100,020)				
Wastewater Department						
Capital outlay	166,917	(166,917)	-	-	-	
Water Department						
Capital outlay	138,782	(138,782)	-	-	-	
Stormwater Department						
Stormwater Department Capital outlay	111,617	(111,617)				
Capital Outlay	111,017	(111,017)		<u></u>		
Total expenses	622,439	(622,439)				
Excess (deficiency) of revenues						
over (under) expenses	(606,658)	700,096	93,438	-	93,438	
, ,	,	455 447				
Net position - beginning	606,658	155,447	762,105	-	762,105	
Net position - ending	<u>\$ -</u>	\$ 855,543	\$ 855,543	<u>\$ -</u>	\$ 855,543	

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL

WASTEWATER FUND

	Original and	Variance with		Actual	
	Final	Final Budget	Budget		Modified
	Budget	Over (Under)	Basis	Adjustments	Cash Basis
REVENUES				_	
Service fees	\$ 440,000	\$ 10,848	\$ 450,848	\$ -	\$ 450,848
Finance charges	850	(691)	159	-	159
Investment earnings	8,900	(5,473)	3,427		3,427
Total revenues	449,750	4,684	454,434		454,434
EXPENSES					
Operations Department					
Current					
Personnel services	225,999	(2,796)	223,203	-	223,203
Materials and services	127,902	(41,252)	86,650	-	86,650
Depreciation	-	-	-	175,334	175,334
Capital outlay	67,750	(17,644)	50,106	(50,106)	
Total Operations Department	421,651	(61,692)	359,959	125,228	485,187
Debt Service Department					
Debt service '	111,453	(1)	111,452	(51,417)	60,035
Contingency	53,090	(53,090)		<u>-</u>	
Total expenses	586,194	(114,783)	471,411	73,811	545,222
Excess (deficiency) of revenues over (under) expenses	(136,444)	119,467	(16,977)	(73,811)	(90,788)
, , ,				/	
OTHER FINANCING SOURCES (USES)					
Transfers in	3,000	-	3,000	29,406	32,406
Transfers out	(6,520)		(6,520)	-	(6,520)
Total other financing sources (uses)	(3,520)		(3,520)	29,406	25,886
Change in net position	(139,964)	119,467	(20,497)	(44,405)	(64,902)
Net position - beginning	370,731	45,659	416,390	2,485,154	2,901,544
Net position - ending	\$ 230,767	<u>\$ 165,126</u>	\$ 395,893	\$ 2,440,749	\$ 2,836,642

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ${\tt BUDGET}$ AND ACTUAL

WATER FUND

	Original and	Variance with	Actual				
	Final	Final Budget	Budget		Modified		
	Budget	Over (Under)	Basis	Adjustments	Cash Basis		
REVENUES							
Water sales	\$ 280,000	\$ 3,765	\$ 283,765	\$ -	\$ 283,765		
Fees	500	(500)	-	-	-		
Contract services	5,000	12,071	17,071	-	17,071		
Finance charges	4,000	(3,377)	623	-	623		
Investment earnings	2,800	(1,771)	1,029	-	1,029		
Miscellaneous	8,175	(1,400)	6,775		6,775		
Total revenues	300,475	8,788	309,263		309,263		
EXPENSES							
Current							
Personnel services	211,572	(2,617)	208,955	-	208,955		
Materials and services	83,029	(5,136)	77,893	-	77,893		
Depreciation	-	-	-	50,654	50,654		
Capital outlay	10,450	(5,528)	4,922	-	4,922		
Debt service	6,675	(1)	6,674	(5,159)	1,515		
Contingency	45,760	(45,760)		<u> </u>	<u> </u>		
Total expenses	357,486	(59,042)	298,444	45,495	343,939		
Excess (deficiency) of revenues							
over (under) expenses	(57,011)	67,830	10,819	(45,495)	(34,676)		
OTHER FINANCING SOURCES (USES)							
Transfers out	(5,740)		(5,740)	<u> </u>	(5,740)		
Change in net position	(62,751)	67,830	5,079	(45,495)	(40,416)		
Net position - beginning	104,933	17,269	122,202	1,412,216	1,534,418		
Net position - ending	\$ 42,182	\$ 85,099	\$ 127,281	\$ 1,366,721	\$ 1,494,002		

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL

WASTEWATER DEBT FUND

	Original and		Variance with		Actual					
	Final Budget			al Budget er (Under)		Budget Basis	Αd	justments		lodified sh Basis
REVENUES	Budget		<u> </u>		Basis		, tajastinonts			ion Baolo
Property taxes	\$	46,300	\$	23,967	\$	70,267	\$	-	\$	70,267
Investment earnings	_	3,000		(673)	_	2,327	_			2,327
Total revenues		49,300		23,294		72,594		-		72,594
EXPENSES										
Debt service	_	39,719		(1)		39,718		(29,406)		10,312
Excess (deficiency) of revenues over (under) expenses		9,581		23,295		32,876		29,406		62,282
OTHER FINANCING SOURCES (USES) Transfers out						<u>-</u>		(29,406)		(29,406)
Change in net position		9,581		23,295		32,876		-		32,876
Net position - beginning		161,732		(18,171)	_	143,561		<u> </u>	_	143,561
Net position - ending	\$	171,313	\$	5,124	\$	176,437	\$		\$	176,437



SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the Year Ended June 30, 2021

Tax Year	Re	Γaxes ceivable / 1, 2020	2020-2021 Levy		Adjustments and Discounts		Collections		Taxes Receivable June 30, 2021	
2020-2021	\$	<u>-</u>	\$	622,341	\$	(16,320)	\$	593,865	\$	12,156
2019-2020 2018-2019 2017-2018 2016-2017 2015-2016 2014-2015 Prior		10,211 5,076 2,526 1,027 383 118 2,847		- - - - -		(1,046) (157) (2) (2) (2) (2) (2) (62)		5,803 2,696 1,707 670 123 31 1,971		3,362 2,223 817 355 258 85 814
Subtotal - Prior		22,188				(1,273)		13,001		7,914
Total	\$	22,188	\$	622,341	\$	(17,593)		606,866	\$	20,070
Add: Other taxes and interest Undistributed taxes with county, July 1, 2020 -										
Total available								612,280		
Less: Turnovers to City(612,280										
Undistributed taxes	\$	<u>-</u>								

The above schedule of property tax transactions is a supplementary schedule; however, because the City of Garibaldi reports information on the modified cash basis of accounting, no accrual of property taxes receivable has been recorded in the financial statements. See independent auditor's report.

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF FEDERAL LONG-TERM DEBT

	Total Red	quirement All Fed	leral Issues	USDA Revenue Installment Bond				
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total		
2021-2022	\$ 58,879	\$ 57,751	\$ 116,630	\$ 30,913	\$ 8,805	\$ 39,718		
2022-2023	61,616	55,014	116,630	32,497	7,221	39,718		
2023-2024	64,484	52,146	116,630	34,163	5,555	39,718		
2024-2025	67,485	49,145	116,630	35,914	3,804	39,718		
2025-2026	70,628	46,002	116,630	37,754	1,964	39,718		
2026-2027	53,394	43,388	96,782	19,164	706	19,870		
2027-2028	35,642	41,270	76,912	-	-	-		
2028-2029	37,112	39,800	76,912	-	-	-		
2029-2030	38,643	38,269	76,912	-	-	-		
2030-2031	40,237	36,675	76,912	-	-	-		
Thereafter	848,421	307,261	1,155,682					
Total	\$ 1,376,541	\$ 766,721	\$ 2,143,262	\$ 190,405	\$ 28,055	\$ 218,460		

	USDA Revenue Installment Bond								
Fiscal Year	P	Principal		nterest	Total				
2021 2022	¢	27 066	¢	18 016	Ф	76 01			

2021-2022	\$	27,966	\$ 48,946	\$ 76,912
2022-2023		29,119	47,793	76,912
2023-2024		30,321	46,591	76,912
2024-2025		31,571	45,341	76,912
2025-2026		32,874	44,038	76,912
2026-2027		34,230	42,682	76,912
2027-2028		35,642	41,270	76,912
2028-2029		37,112	39,800	76,912
2029-2030		38,643	38,269	76,912
2030-2031		40,237	36,675	76,912
Thereafter		848,421	 307,261	 1,155,682
Total	\$ 1	,186,136	\$ 738,666	\$ 1,924,802

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS



CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

The Honorable Tim Hall, Mayor and Members of the City Council City of Garibaldi Garibaldi, Oregon 97118

We have audited the basic financial statements of the City of Garibaldi as of and for the year ended June 30, 2021, and have issued our report thereon dated May 16, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Garibaldi's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Accounting records

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Highway revenues used for public highways, roads, and streets

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

Accountability for collecting or receiving money by elected officials

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

- 1. The City did not expend the required 1% of funds received from Oregon Department of Transportation on maintenance of footpaths and bicycle trails, which is in violation of ORS 366.514.
- 2. The City did not provide financial statements within the required timeline after the prior fiscal year end for two loans, which is in violation of debt covenants. No remedy has been requested by either obligor as of May 16, 2025.

The City does not have any elected officials collecting or receiving money.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Garibaldi's internal control over financial reporting. However, we noted certain matters that we have reported to management of the City in a separate letter dated May 16, 2025.

This report is intended solely for the information and use of the city council and management of the City of Garibaldi and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Koontz, Blasquez & Associates, P.C.

Ву:

Debra L. Blasquez, CPA

Albany, Oregon May 16, 2025



City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council
FROM: Jake Boone, City Manager
SUBJECT: Supplemental Budget

DATE: 11 June 2025

BACKGROUND

The Garibaldi Fire Department responded to a conflagration in the state of California in January 2025. While Garibaldi's expenditures for this response are slated to be reimbursed by the State of California through transfer payments to the State of Oregon, the operating costs involved caused the Fire Department to exceed the expenditures allotted to it in the 2024-25 budget.

In order to rectify the overage, it is necessary and appropriate to pass a supplemental budget, transferring in unexpended revenue from the Administrative Department, the Property Department, and the Contingency line item. A resolution adopting that supplemental budget is attached.

RECOMMENDATION

That Council adopt Resolution 2025-08.

COST

None.

Jake Boone, City Manager

CITY OF GARIBALDI

RESOLUTION NO. 2025-08

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2024-25 AND MAKING APPROPRIATION TRANSFERS WITHIN THE GENERAL FUND.

WHEREAS, this resolution proposes a supplemental budget for the General Fund; and

WHEREAS, this supplemental budget is to accommodate unknown circumstances at the time the budget was adopted based on a Year-End Review of the City's budget status; and

WHEREAS, Oregon Local Budget Law allows local government to prepare a supplemental budget when circumstances were unknown at the time the budget was prepared thus requiring a change in financial planning (ORS 294.471); and

WHEREAS, the supplemental budget for the Fire Department expenditures are not changed by more than 10%, and therefore a public hearing is not required; and

WHEREAS, the Fire Department's appropriation transfers are to move \$81,087 from the General Fund Administration, General Fund Property, and General Fund Contingency to accommodate additional appropriation needs unanticipated at the time of budget adoption; and

WHEREAS, the governing body must adopt a resolution to adopt the supplemental budget and make any necessary appropriations; and

WHEREAS, the supplemental budget for expenditures in the General Fund Department, are not changed by more than 10%, and therefore a public hearing is not required;

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF GARIBALDI RESOLVES AS FOLLOWS:

SECTION 1. ADOPTION

The following Supplemental Budget for 2024-25 is adopted, and the requisite appropriation transfers shall hereby be applied to the General Fund.

General Fund:	Adopted Budget:	Budget Adjustments:	Amended Budget:
Requirements:			
Administrative	292,835	(36,087)	256,748
Fire	587,667	81,087	668,754
Police	142,453	-	142,453
Planning	121,073	-	121,073
Property	122,548	(35,000)	87,548
Transfers Out to			
Other Funds	83,750	-	83,750
Contingency	25,000	(10,000)	15,000
Total Requirements	1,375,326	-	1,375,326
PASSED BY THE CI	TY COUNCIL AND AF	PPROVED BY THE MA	YOR, this day of,
2025.			,
		Katie Findlin	 g. Mavor
ATTEST:			o, -y
Jake Boone, City Ma	anager		
24.13 200110, Olty 1 10			

RESOLUTION 2025-03 Page 2/2



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City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: Resolution to Receive State Revenues

DATE: 11 June 2025

BACKGROUND

Each year, the City must hold public hearings and pass a resolution in order to elect to receive shared revenues from the State of Oregon. Public hearings were held before the Budget Committee and earlier in this meeting. It is now appropriate to adopt this resolution.

RECOMMENDATION

That Council adopt Resolution 2025-07.

COST

None.

Jake Boone, City Manager

RESOLUTION 2025-07

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES FOR FISCAL YEAR 2025-2026

THE COMMON COUNCIL OF THE CITY OF GARIBALDI RESOLVES AS FOLLOWS:

Section1. Pursuant to ORS 221.770, the City of Garibaldi hereby elects to receive state revenues for the fiscal year beginning July 1, 2025, and ending June 30, 2026

PASSED BY THE COMMON COUNCIL AND APPROVED BY THE MAYOR, this 16th day of June 2025.

Katie Findling, Mayor

ATTEST:

Jake Boone, City Manager

I hereby certify that a public hearing before the Budget Committee was held on May 05, 2025, and a public hearing before the City Council was held on June 16, 2025, giving citizens an opportunity to comment on the use of state revenue sharing.

Jake Boone, City Manager



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City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager SUBJECT: **2025-26 Budget Adoption**

DATE: 11 June 2025

BACKGROUND

The proposed 2025-26 budget for the City of Garibaldi has been recommended for approval by the Budget Committee at that body's meeting on 6 May 2025. It is now appropriate for the City Council to consider the proposed budget for adoption. The attached resolution would adopt the budget.

RECOMMENDATION

That Council adopt Resolution 2025-06.

COST

\$5,842,190.

Sake Boone, City Manager



CITY OF GARIBALDI 2025–2026 FISCAL YEAR BUDGET

GENERAL FUND 100

		Historical Data				D	udget for Next Ye	F1 2023-2020	
		Actual Data				Ь	uuget for Next Fe		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	677,250	711,366	907,766		Cash on Hand	359,331	359,331		1
2	677,250	711,366	907,766		TOTAL Beginning Balance	359,331	359,331	0	2
3					Other Resources				3
4	0	78,031	0	4325	ARPA Grant	0	0		4
5	6,800	24,851	13,000	4240	Business & Licenses	10,500	10,500		5
6	0	0	1,000	4570	DLCD Planning Staff Grants	0	0		6
7	2,125	881	4,000	4180	Fines & Forfeitures	500	500		7
8	0	163,154	163,116	4130	Fire Personnel Levy	185,270	185,270		8
9	92,763	83,461	85,000	4230	Franchise Fees	83,460	83,460		9
10	32,110	0	0	4525	Fire Dept - WFS Grant	0	0		10
11	101,128	0	0	4550	Grants	0	0		11
12	16,353	35,000	35,000	4750	Grants - Fire Dept.	0	0		12
13	31,507	73,485	78,000	4005	OSFM Conflag Reimbursement	28,000	28,000		13
14	0	44,395	10,405	4360	GURA IGA/Contract	22,432	22,432		14
15	0	71,100	71,000	4380	GRFPD IGA	0	0		15
16	985	2,120	500	4420	Hall Rental	500	500		16
17	0	0	0	4465	Homelessness Support	55,000	55,000		17
18	8,290	13,314	28,248	4470	Interest	11,764	11,764		18
19	136,066	2,001	1,000	4440	Misc. Revenue	1,000	1,000		19
20	9,176	7,780	8,500	4220	Planning Fees	4,730	4,730		20
21	53,000	73,355	60,000	4380	Rural Fire District IGA/Contract	204,958	204,958		21
22	560	828	800	4300	State Cigarette Taxes	733	733		22
23	15,074	22,515	13,270	4310	State Liquor Revenue	13,350	13,350		23
24	1,073	1,447	1,126	4350	State Marijuana Tax	1,446	1,446		24

25	10,759	10,298	13,500	4320	State Revenue Sharing	10,298	10,298		25
26	517,769	708,016	587,465		Total Other Resources	633,941	633,941	0	26
27					Transfers in				27
28	12,000	7,042	0	4660	From TRT for Police	0	0		28
29	20,660	12,324	74,145	4740	From TRT to General fund	76,170	76,170		29
30	15,000	0	0	4760	From Water to General Fund	0	0		30
31	15,000	0	0	4770	From Waste Water to general fund	0	0		31
32	62,660	19,366	74,145		Total Transfers In	76,170	76,170	0	32
33	1,257,679	1,438,748	1,569,376		Total Resources except taxes to be levied	1,069,442	1,069,442	0	33
34	321,370	335,318	456,713	4100	Current Taxes estimated to be received	311,032	311,032		34
35			0		Taxes collected in year received	0	0		35
36	1,579,049	1,774,066	2,026,089		Total General Fund Resources	1,380,474	1,380,474	0	36

GENERAL FUND ADMINISTRATIVE DEPT. 100.01

City of Garibaldi

FY 2025-2026

		Historical Data				Ri	udget for Next Ye	ar	
		Actual Data			Description of Description	В	duget for Next Te	cai	
	Second Preceding Year 2022-2023	First Preceding 2023-2024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Personnel Services				
1	14,860	58,925	30,000	6060	City Manager	32,500	32,500		1
2	24,132	21,955	23,826	6070	Finance Director	25,692	25,692		2
3	26,320	23,042	33,081	6030	Administrative Staff 2	0	0		3
4					City Recorder/Clerk	7,693	7,693		4
5	50,000	41,651	52,814	6010	Personnel Services	54,360	54,360		5
6				6245	Overtime/Vacation Payout	2,500	2,500		6
7	851	1,843	627	6200	Admin./Vol. Worker's Comp.	2,004	2,004		7
8	116,163	147,416	140,348		Total Personnel Services	124,749	124,749	0	8
9	2.50	0.86	0.86		Total Full-Time Equivalent (FTE)	0.60	0.60	0.60	9
10					Materials & Services				10
11	11,793	13,373	6,500	6320	Dues, Licenses & Subscriptions	6,500	6,500		11
12	6,750	58,530	14,750	6240	Accounting & Finance Services	5,000	5,000		12
13	79,983	0	0	6355	Contracted Services (CM)	0	0		13
14	2,553	5,050	4,000	6650	Travel & Training	6,000	6,000		14
15	1,131	2,919	3,000	6310	Council Expenses	6,000	6,000		15
16	0	0	0	6220	Homelessness Support	55,000	55,000		16
17	11,150	12,200	20,400	6455	Janitorial Services	20,400	20,400		17
18	357	371	2,000	6460	Meeting Expenses / Admin Supplies	1,500	1,500		18
19	2,297	11,669	1,200	6520	Printing, Advertising & Notices	5,000	5,000		19
20	3,353	4,791	500	6490	Office Equipment Repair	1,000	1,000		20
21	3,123	3,748	4,500	6480	Office Minor Equipment	3,200	3,200		21
22	0	0	13,837	6240	Audit	22,000	22,000		22
23	11,532	12,379	3,000	6250	Bank Charges	3,000	3,000		23
24	5,545	22,287	18,500	6400	IT Services	20,000	20,000		24
25	9,185	10,709	13,300	6390	Insurance	13,800	13,800		25

36	285,362	333,470	292,835		Total Administrative Department	335,849	335,849	0	36
35	1,327	0	5,000		Total Capital Outlay	5,000	5,000	0	35
34	1,327	0	5,000	6760	Equipment/Computers/Software	5,000	5,000		34
33					Capital Outlay				33
32	284,035	333,470	287,835		Total Operation & Maintenance	330,849	330,849	0	32
31	167,872	186,054	147,487		Total Material & Services	206,100	206,100	0	31
30	989	1,803	3,500	6630	Telephone	2,000	2,000		30
29	421	540	1,500	6510	Postage & Shipping	600	600		29
28	13,840	5,217	7,000	6500	Office Supplies	5,100	5,100		28
27	0	997	0	6425	Legal Settlement / Judgement	0	0		27
26	3,870	19,471	30,000	6410	Legal Services	30,000	30,000		26

REQUIREMENTS GENERAL FUND FIRE & RESCUE DEPARTMENT 100.10

					100.10			FY 2025-2026	
		Historical Data				E	Budget for Next Yea	ar	
	Second Preceding Year 2022-2023	Actual Data First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Personnel Services				
1	62,890	58,137	60,632	6080	Fire Chief	100,000	100,000		1
2	71,572	83,500	86,840	6205	Deputy Fire Chief (formerly Division Chief/Training)	60,000	60,000		2
3	35,761	53,280	51,456	6225	FTE Firefighter (formerly OSFM2)	0	0		3
4	68,628	20,261	35,000	6090	Fire Dept. Call Persons	25,000	25,000		4
5	93,945	97,229	147,567	6010	Fire Dept. Staff Personnel Costs	154,445	154,445		5
6				6245	Overtime/Vacation Payout	2,500	2,500		6
7	0	51,212	39,000	6035	Conflag Reimbursement	28,000	28,000		7
8	1,115	60	2,924	6200	Fire Workers Comp.	6,268	6,268		8
9	0	33,988	35,000	6235	Temp Summer Firefighter	35,000	35,000		9
10	333,911	397,667	458,419		Total Fire Personnel Costs	411,213	411,213	0	10
11	333,911	397,667	458,419		TOTAL PERSONNEL	411,213	411,213	0	11
12	1.50	1.50	3.83		Total Full-Time Equivalent (FTE)	2.00	2.00	2.00	12
13					Materials & Services				13
14	62,233	0	0	6210	ARPA/COVID-19 Grant Expenses	0	0		14
15	0	6	1,000	6520	Printing, Ads & Notices	500	500		15
16	5,621	9,410	6,750	6650	Travel & Training	6,750	6,750		16
17	7,143	9,583	7,500	6320	Dues, Licenses & Subscriptions	7,500	7,500		17
18	14,230	12,506	12,000	6300	Contracted Services	12,000	12,000		18
19	20,853	30,951	16,650	6610	Supplies	13,650	13,650		19
20	28,245	27,062	28,000	6550	Fire Dept. Protective Clothing	18,000	18,000		20
21	0	0	3,500		Community Emergency Response Supplies	1,200	1,200		21
22	0	5,581	500	6395	Fire Dept. Formation Fees	1,500	1,500		22
23	2,061	6,160	7,250	6260	Fire Hall Bldg. & Grounds	7,250	7,250		23
24	19,658	10,941	5,000	6470	Minor Equipment	5,000	5,000		24
25	23,628	17,560	10,000	6330	Fire Equipment Repair	10,000	10,000		25
26	7,617	9,334	13,298	6390	Insurance	18,611	18,611		26
27			800	6630	Telephone	800	800		27
28	457	431	1,500	6400	IT Service	1,500	1,500		28

29	21,131	14,601	15,500	6380	Fuel & Oil	15,000	15,000		29
30	212,877	154,126	129,248		TOTAL SUPPLIES & SERVICES	119,261	119,261	0	30
31	546,788	551,793	587,667		TOTAL OPERATIONS & MAINT.	530,474	530,474	0	31
32	546,788	551,793	587,667		Total Fire & Rescue Department	530,474	530,474	0	32

GENERAL FUND POLICE DEPT. 100.11

									1
		Historical Data				 	Budget for Next Yea	nr	
		Acutal Data					auget for frest rec	•	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Materials & Services				
1	103,730	101,073	125,653	6315	Police Contracted Services	0	0		1
2	43	189	3,500	6610	Police Supplies	0	0		2
3	0	2,173	1,100	6470	Police Minor Equipment	0	0		3
4	3,913	5,746	4,200	6330	Police Equipment /Repair	0	0		4
5	7,617	9,334	2,500	6390	Insurance	0	0		5
6	1,797	2,774	5,500	6380	Fuel & Oil	0	0		6
7	117,100	121,289	142,453		Total Materials & Services	0		0	7
8	117,100	121,289	142,453		Total Police Department	0	0	0	8

GENERAL FUND PLANNING DEPT. 100.05

		Historical Data					Budget for Next Yea	or.	
		Actual Data					sudget for Next Yea	1 1	
	Second Preceding Year 2022-2023	First Preceding Year 2023-20024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Personnel Services				
1	6,145	11,170	12,000	6060	City Manager	13,000	13,000		1
2	1,153	9,000	0	6070	Finance Director	10,277	10,277		2
3	6,030	5,364	9,531	6020	Administrative Staff 2	0	0		3
4					City Recorder/Clerk	3,847	3,847		4
5	5,779	14,660	8,270	6010	Planning City Staff Personnel Costs	22,497	22,497		5
6		0	18,623	6245	Overtime/Vacation Payout	1,000	1,000		6
7	500	458	499	6200	Planning Workers Comp.	829	829		7
8	19,607	40,652	48,923		Total Planning Personnel	51,450	51,450	0	8
9	19,607	40,652	48,923		Total Personnel	51,450	51,450	0	9
10	4.50	0.30	0.30		Total Full-Time Equivalent (FTE)	0.25	0.25	0.25	10
11					Materials & Services				11
12	562	6,057	1,500	6325	Engineering Service	1,500	1,500		12
13	0	0	5,000	6240	Accounting & Finance Services	500	500		13
14	51,049	0	0	6355	Contracted Services (CM)	0	0		14
15	0	500	500	6520	Printing, Advertising & Notices	1,500	1,500		15
16	0	41,219	55,000	6305	Contr. Services (Planner)	55,000	55,000		16
17	0	38	125	6610	Supplies	1,200	1,200		17
18	0		375	6470	Minor Equipment	375	375		18
19	7,617	9,334	9,400	6390	Insurance	6,990	6,990		19
20	0	0	250	6420	Licenses/Dues/Subscriptions	250	250		20
21	59,228	57,148	72,150		Total Materials & Services	67,315	67,315	0	21
22	78,835	97,800	121,073		Total Operations & Maintenance	118,765	118,765	0	22
23	78,835	97,800	121,073		Total Planning Department	118,765	118,765	0	23

GENERAL FUND PROPERTY DEPT. 100.06

		Historical Data					2d+ f N+ V-		
		Adopted Budget				'	Budget for Next Ye	ar	
	Second Preceding Year 2022-2023	Frist Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Personnel Services				
1	27,216	18,549	33,150	6190	Utility Workers & Lead Worker	10,584	10,584		1
2	0	6,795	14,588	6150	Public Works Director	16,092	16,092		2
3	14,890	11,765	35,255	6010	Property Dept. Personnel Costs	22,352	22,352		3
4				6245	Overtime/Vacation Payout	500	500		4
5	601	1,000	1,432	6200	Property Dept. Workers Comp.	976	976		5
6	42,707	38,109	84,425		City Hall Personnel Expenses	50,504	50,504	0	6
7	42,707	38,109	84,425		Total Personnel	50,504	50,504	0	7
8	4.00	0.33	0.33		Total Full-Time Equivalent (FTE)	0.30	0.30	0.30	8
9					Materials & Services				9
10	436	3,552	3,000	6335	Contracted Services	1,500	1,500		10
11	183	0	500	6610	Property Dept. Supplies	500	500		11
12	1,522	1,287	8,500	6260	City Hall Bldg. & Grounds	10,000	10,000		12
13	0	0	175	6470	Property Minor Equipment	175	175		13
14	0	0	1,500	6330	Equipment Repair	1,500	1,500		14
15	5,753	1,711	12,750	6680	City Hall Utilities	13,130	13,130		15
16	7,767	9,334	11,698	6390	Insurance	4,325	4,325		16
17	15,661	15,884	38,123		Total Materials & Supplies	31,130	31,130	0	17
18	58,368	53,993	122,548		TOTAL OPERATIONS & MAINT.	81,634	81,634	0	18
19					Debt Service				19
20					Land Acquisition - City Hall/ Parking				20
21					(Final Loan Payment of \$22,696.68 due 1/31/2024)				21
22	36,186	21,099	0		Principal	0	0		22
23	9,207	1,721	0		Interest	0	0		23
24	45,393	22,820	0	6750	Total Land Acquisition - City Hall/ Parking	0	0	0	24
25	45,393	22,820	0		Total General Debt Department	0	0	0	25
26	103,761	76,813	122,548		Total Property Department	81,634	81,634	0	26

REQUIREMENTS & NON DEP.

GENERAL FUND 100.20

		Historical Data				_	N. Janes Co. No. 1 Vo.	FY 2025-2026	
		Actual Data				E	Budget for Next Ye	ar	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Requirements Description	Proposed by Budget Officer	Approved by Budget Committee	Approved by City Council	
1	1,327	0	5,000		Total General Fund Capital Outlay	5,000	5,000		1
2	812,623	1,158,345	1,261,576		Total General Fund O&M (total admin, fire, police, planning, property)	1,061,722	1,061,722		2
3	45,393	22,820	0		Total General Fund Debt Service	0	0	0	3
4	859,343	1,181,165	1,266,576		TOTAL GENERAL FUND EXP.	1,061,722	1,061,722	0	4
5					Non Departmental				5
6					Interfund Transfers				6
7					To Payroll Liabilities Fund				7
8	790	0	0	8155	for Admin.	0	0	0	8
9	450	0	0	8160	for Planning	0	0	0	9
10	430	0	0	8165	for Property	0	0	0	10
11	1,670	0	0		Total Inferfund Transfers Payroll Liabilities Fund	0	0	0	11
12					Reserve Transfer				12
13			54,952	8080	To PSE Reserve Fund	0		0	13
14	5,000	3,500	83,750	8140	To Street Fund	59,000	59,000		14
15	5,000	3,500	138,702		Total Reserve Transfer	59,000	59,000	0	15
16	6,670	3,500	138,702		Total Interfund Transfers	59,000	59,000	0	16
17	0	0	25,000	9000	Contingency	105,000	105,000		17
18					Components of Ending Fund Balance				18
19	711,366	589,401	595,811	3951	Unassigned/Unappropriated	154,752	154,752		19
20	711,366	589,401	595,811		Ending Funding Balance	154,752	154,752	0	20
21	1,579,049	1,774,066	2,026,089		TOTAL GENERAL FUND	1,380,474	1,380,474	0	21

STREET FUND 200

		Historical Data						FY 2025-2026	
		Actual Data				В	udget for Next Ye	ar	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	0	86,612	0		Cash on Hand	23,181	23,181		1
2					Transfers In				2
3	39,000	22,007	85,689	4665	From TRT to Street Fund	55,497	145,495		3
4	5,000	3,500	83,750	4670	From General Fund	59,000	59,000		4
5	44,000	25,507	169,439		Total Transfer In	114,497	204,495	0	5
6					Total Receipts				6
7	59,510	77,513	71,728	4330	State Highway Fund Revenue Sharing	72,250	72,250		7
8	1,451	2,335	0	4470	Interest	625	625		8
9	100,000	0	0	4550	Grants	0	0		9
10	190,000	0	0	4490	ODOT Grant Income	250,000	250,000		10
11					Street Fee	183,540	93,540		11
12				4440	Misc Revenue	500	500		12
13	350,961	79,848	71,728		Total Receipts	506,915	416,915	0	13
14	394,961	191,967	241,167		TOTAL STREET FUND RESOURCES	644,593	644,591	7	14
15					REQUIREMENTS				15
16					Personal Services				16
17	8,796	11,170	12,000	6060	City Manager	13,000	13,000		17
18	0	0	5,000	6050	City Engineer	0	0		18
19	10,090	9,000	9,531	6070	Finance Director	10,277	10,277		19
20	17,326	0	19,450	6150	Public Works Director	21,456	21,456		20
21	31,506	45,595	44,200	6190	Utility Workers & Lead Worker	21,171	21,171		21
22	5,253	8,433	8,270	6030	Administrative Assistant 2	0	0		22
23					City Recorder	3,847	3,847		23

24	52,304	38,479	65,629	6010	Street Staff Personnel Costs	58,346	58,346		24
25				6245	Overtime/Vacation Payout	0	0		25
26	3,223	3,326	3,908	6200	Street Worker's Comp.	3,974	3,974		26
27	128,498	116,003	167,988		Total Street Personnel Costs	132,071	132,071	0	27
28					Total Full-Time Equivalent (FTE)	0.75	0.75	0.75	28
29					Materials & Services				29
30	0	63	300	6520	Printing, Ads & Notices	300	300		30
31	1,750	0	1,500	6240	Accounting & Finance Services	500	500		31
32	0	153	400	6650	Travel & Training	1,000	1,000		32
33	323	1,482	500	6320	Dues, Licenses & Subsc.	500	500		33
34	4,620	129	5,500	6300	Contracted Services	2,500	2,500		34
35	7,398	9,036	8,000	6590	Street Lighting	8,000	8,000		35
36	3,105	11,116	5,000	6620	System & Maintenance	5,000	5,000		36
37	3,876	3,580	4,500	6470	Minor Equipment	3,500	3,500		37
38	6,979	1,650	5,500	6490	Equipment Repair	3,500	3,500		38
39	36	0	2,000	6680	Utilities	2,000	2,000		39
40	197	299	800	6630	Telephone	800	800		40
41	2,275	3,255	3,200	6400	IT Services	1,200	1,200		41
42	0	0	750	6410	Legal Services	750	750		42
43	0	305	250	6500	Office Supplies	250	250		43
44	0	0	4,500	6240	Audit	8,000	8,000		44
45	7,617	10,207	11,048	6390	Insurance	9,270	9,270		45
46	679	1,601	2,500	6380	Fuel & Oil	3,500	3,500		46
47	0	0	125	6510	Postage & Shipping	1,750	1,750		47
48	2,668	631	2,200	6610	Shop Supplies, Tools, etc.	2,200	2,200		48
49	41,523	43,507	58,573		Total Materials & Services	54,520	54,520	0	49
50	170,021	159,510	226,561		Total Operations & Maintenance	186,591	186,591	0	50
51					Capital Outlay				51
52	219			6760	Equipment/Software				52
53	5,359	0	8,000	6755	Engineering	1,000	1,000		53
54	130,250	13,045	0	6750	Street Re/Construction - Grant expenses	250,000	250,000		54
55	135,828	13,045	8,000		Total Capital Outlay	251,000	251,000	0	55
56	305,849	172,555	234,561		Total Street Operating Department	437,591	437,591	0	56

57					Non Departmental				57
58					Interfund Transfers				58
59	500	2,000	0	8090	To PWE Res. Fund	0	0		59
60	2,000	0	0	8040	To Payroll Liabilities Fund	0	0		60
61	0	3,600	670	8065	To Trails & Paths Fund	722	722		61
62	2,500	5,600	670		Total Interfund Transfers	722	722	0	62
63	0	0	5,000	9000	Street Fund Contingency	10,000	10,000		63
65	86,612	13,812	936	3951	Unassigned/Unappropriated	196,280	196,278		65
67	394,961	191,967	241,167		Total Street Fund	644,593	644,591	0	67

SEWER DISCOUNT FUND 320

		Historical Data					Oudest for Nort Vo		T
		Actual Data				'	Budget for Next Ye	ar	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	14,681	14,914	9,163		Cash on Hand	14,708	14,708		1
2					Total Receipts				2
3	2,160	1,895	1,500	4430	Donations	1,500	1,500		3
4	233	375	285	4470	Interest	1,520	1,520		4
5	2,393	2,270	1,785		Total Receipts	3,020	3,020	0	5
6	17,074	17,184	10,948		Total Sewer Discount Fund Reserve	17,728	17,728	0	6
7					REQUIREMENTS				7
8					Interfund Transfers				8
9				8125	To Water Fund	2,500	2,500		9
10	2,160	1,894	10,948	8130	To Wastewater Fund	2,500	2,500		10
11	2,160	1,894	10,948		Total Interfund Transfers	5,000	5,000	0	11
12					Components of Ending Fund Balance				12
13	14,914	15,290	0	3953	Restricted to Sewer Discount Fund	12,728	12,728	0	13
14	14,914	15,290	0		Ending Fund Balance	12,728	12,728	0	14
15	17,074	17,184	10,948		Total Sewer Discount Fund	17,728	17,728	0	15

RESOURCES WASTEWATER FUND 300

		Historical Data				, n	udaat fan Naut Van	FY 2025-2020	
		Actual Data				B	udget for Next Yea	ır	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	396,162	143,876	198,795		Cash on Hand	0	0		1
2	396,162	143,876	198,795		BEGINNING FUND BALANCE	0	0	0	2
3					Transfers In				3
4	2,160	1,894	10,948	4730	From Sewer Discount Fund	2,500	2,500		4
5	21,000	12,324	12,948	4780	From TRT Fund	15,000	15,000		5
6	23,160	14,218	23,896		Total Transfer In	17,500	17,500	0	6
7					Total Receipts				7
8	488,432	568,296	597,725	4589	Sewer System Charges	613,356	613,356		8
9	0	0	50,000	4589	Sewer System Charges - Overages	180,000	180,000		9
10	0	0	85,000	4550	Grants	85,000	85,000		10
11	11,584	19,427	6,186	4588	Interest	0	0		11
12				4440	Misc Revenue	500	500		12
13	2,833	3,804	3,000	4500	Finance/Late Fees	3,050	3,050		13
14	502,849	591,527	741,911		TOTAL RECEIPTS	881,906	881,906	0	14
15	922,171	749,621	964,602		Total Wastewater Fund Resources	899,406	899,406	0	15
16					REQUIREMENTS				16
17					Personnel Services				17
18	17,593	22,340	24,000	6060	City Manager	26,000	26,000		18
19	6,834	0	0	6050	City Engineer	0	0		19
20	17,290	18,000	19,061	6070	Finance Director	20,554	20,554		20
21	34,652	0	34,038	6150	Public Works Director	37,548	37,548		21
22	55,136	79,792	77,350	6190	Utility Workers & Lead Worker	64,463	64,463		22
23	20,517	42,166	41,352	6030	Administrative Assistant 2	0	0		23
24					City Recorder/Clerk	23,080	23,080		24

25	92,527	81,583	132,020	6010	Wastewater Staff Personnel Costs	152,863	152,863		25
26				6245	Overtime/Vacation Payout	2,500	2,500		26
27	2,799	2,166	3,195	6200	Wastewater Workers Comp.	5,627	5,627		27
28	247,348	246,047	331,016		Wastewater Personnel	332,635	332,635	0	28
29	7.50	7.50	1.60		Total Full-Time Equivalent (FTE)	2.05	2.05	2.05	29
30					Materials & Services				30
31	1,750	0	14,750	6240	Accounting & Financial Services	0	0		31
32				6250	Bank Charges	3,500	3,500		32
33	0	364	100	6520	Printing, Ads'. & Notices	100	100		33
34	8,250	12,839	15,000	6640	Testing & Sampling	13,500	13,500		34
35	1,149	899	1,500	6650	Travel & Training	7,500	7,500		35
36	5,877	9,047	7,000	6420	Dues, Licenses & Subs.	7,000	7,000		36
37	4,149	3,214	3,500	6300	Contracted Services	3,500	3,500		37
38	21,660	11,647	25,000	6660	Treatment Chemicals	30,500	30,500		38
39	29,077	25,391	35,000	6620	System Maintenance	20,000	20,000		39
40	327	672	1,500	6260	Bldg. & Grounds Expense	750	750		40
41	5,933	11,261	8,000	6470	Minor Equipment	8,000	8,000		41
42	29,078	4,097	5,000	6330	Equipment Repair	5,000	5,000		42
43	25,423	27,757	30,000	6680	Utilities	39,000	39,000		43
44	431	299	600	6630	Telephone	2,064	2,064		44
45	1,830	3,434	2,000	6400	IT Services	3,500	3,500		45
46	0	630	1,000	6410	Legal Services	500	500		46
47	217	438	500	6500	Office Supplies	500	500		47
48	0	0	9,000	6240	Audit	20,000	20,000		48
49	7,767	11,672	12,848	6390	Insurance	26,458	26,458		49
50	1,799	1,217	3,000	6380	Fuel & Oil	5,500	5,500		50
51	1,482	1,457	3,000	6510	Postage & Shipping	1,500	1,500		51
52	5,759	885	1,550	6610	Shop Supplies, Tools, etc.	1,200	1,200		52
53	0	7,637	10,948	6600	Sewer Discounts	2,500	2,500		53
54	151,958	134,857	190,796		Total Materials & Services	202,072	202,072	0	54
55	399,306	380,904	521,812		Total Wastewater Operating Department	534,707	534,707	0	55
56					Capital Outlay				56
57	135,409	35,463	85,000	6750	Grants expenses	85,000	85,000		57
58	34,579	203,036	45,000	6865	System Repair	15,000	15,000		58

59	12,952	0	0	6780	System Improvements	0	0		59
60	0	0	2,500	6760	Computer Equipment/software	500	500		60
61	28,038	1,800	30,000	6820	Inflow & Infiltration Control	20,000	20,000		61
62	210,978	240,299	162,500		Total Capital Outlay	120,500	120,500	0	62
63					Debt Service				63
64					WWTP - OECDD Payment				64
65	60,104	30,331	30,625	7040	Principal	35,934	35,934		65
66	13,964	5,329	3,661	7070	Interest	1,977	1,977		66
67	74,068	35,660	34,286		TOTAL WWTP OECDD Payment	37,911	37,911	0	67
68					WWTP - USDA Loan Payment				68
69	48,961	48,961	45,477	7100	Interest	32,889	32,889		69
70	27,982	27,982	31,466	7110	Principal	44,055	44,055		70
71	76,943	76,943	76,943		Total WWTP - USDA Loan Payment	76,944	76,944	0	71
72	151,011	112,603	111,229		Total Wastewater Debt Department	114,855	114,855	0	72
73	761,295	733,806	795,541		TOTAL WASTEWATER FUND EXP.	770,062	770,062	0	73
74					Non Departmental				74
75					Interfund Transfers				75
76	1,000	0	0	8060	To Payroll Liabilities Fund	0	0		76
77	1,000	1,000	0	8110	To PWE Res. Fund	0	0		77
78	15,000	0	0	8045	To General Fund	0	0		78
79	17,000	1,000	0		Total Interfund Transfers	0	0	0	79
80	0	0	5,500	9000	Wastewater Fund Contingency	10,000	10,000		80
81					Components of Ending Fund Balance				81
82	0	0	157,000	3955	Committed to USDA Loan Reserve	76,943	76,943		82
83	0	0	2,809	3954	Restricted to Wastewater Fund	0	0		83
84	143,876	14,815	3,752		Ending Fund Balance	42,401	42,401	0	84
85	922,171	749,621	964,602		Total Wastewater Fund	899,406	899,406	0	85

WWTP OECDD Loan: Originated 7/31/2000

Loan Amount: \$500,000 Interest Rate: 5.36706%

December 2025 will be the last payment on this loan

USDA LOAN

WWTP USDA Loan: Originated 9/22/2005

Loan Amount: \$1,494,900 Interest Rate: 4.125%

September 2046 will be the last payment on this loan

WATER FUND 400

		Historical Data				F	Sudget for Next Yea	ar	
		Actual Data					daget for Next Tec		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	136,629	0	205,050		Cash on Hand	0	0		1
2	136,629	0	205,050		BEGINNING FUND BALANCE	0	0	0	2
3					Total Receipts				3
4	284,220	407,788	411,890	4582	Water System Charges	625,677	625,677		4
5	1,251	1,218	1,000	4280	Shutoff/Turn-on Fees	1,000	1,000		5
6	5,917	8,193	15,000	4581	Contract Service - WB	15,000	15,000		6
7	28,494	2,076	500	4440	Misc. Revenue	2,000	2,000		7
8	3,278	6,181	6,381	4595	Interest	0	0		8
9	2,734	3,523	3,200	4500	Finance & Late Charges	3,500	3,500		9
10	0	0	195,000	4550	Grants-PFAS	0	0		10
11	6,675	6,675	12,000	4020	Debt Mgmt Watseco-Barview	12,000	12,000		11
12	332,569	435,654	644,971		Total Receipts	659,177	659,177	0	12
13					Transfers In				13
14				4725	From Sewer Discount Fund	2,500	2,500		14
15	21,000	12,324	10,992	4790	From TRT Fund	15,000	15,000		15
16	21,000	12,324	10,992		Total Transfers In	17,500	17,500	0	16
17	490,198	447,978	861,013		Total Water Fund Resources	676,677	676,677	0	17
18					Personnel Services				18
19	17,593	22,340	24,000	6060	City Manager	26,000	26,000		19
20	17,290	18,000	19,061	6070	Finance Director	20,554	20,554		20
21	34,652	0	29,175	6150	Public Works Director	32,184	32,184		21
22	47,259	68,393	66,300	6190	Utility Workers & Lead Worker	115,484	115,484		22
23	20,517	42,166	41,352	6030	Administrative Assistant 2	0	0		23
24					City Recorder/Clerk	23,080	23,080		24

25	87,360	75,629	120,268	6010	Water Staff Personnel Costs	178,947	178,947		25
26				6245	Overtime/Vacation Payout	5,000	5,000		26
27	1,590	2,223	3,117	6200	Water Worker's Comp.	6,997	6,997		27
28	226,261	228,751	303,273		Total Water Personnel	408,246	408,246	0	28
29	6.50	7.50	1.49		Total Full-Time Equivalent (FTE)	2.55	2.55	2.55	29
30					Materials & Services				30
31	1,750	0	14,750	6240	Accounting & Financial Services	0	0		31
32				6250	Bank Charges	3,500	3,500		32
33	149,778	0	0	6210	ARPA/COVID-19 Grant	0	0		33
34	20	409	100	6520	Printing, Ads' & Notices	100	100		34
35	1,495	3,554	3,000	6640	Testing & Sampling	4,000	4,000		35
36	2,466	198	5,000	6650	Travel & Training	8,500	8,500		36
37	3,202	7,183	1,500	6320	Dues, Licenses & Subscriptions	2,000	2,000		37
38	7,776	3,643	4,500	6300	Contracted Services	3,500	3,500		38
39	6,363	6,731	12,000	6660	Treatment Chemicals	9,000	9,000		39
40	12,267	85,129	63,000	6620	System Maintenance	35,000	35,000		40
41	1,386	232	2,500	6260	Bldg. & Grounds Expense	2,500	2,500		41
42	4,278	8,831	4,200	6470	Minor Equipment	4,200	4,200		42
43	2,231	3,202	1,250	6330	Equipment Repair	1,250	1,250		43
44	21,389	25,106	22,000	6680	Utilities	22,660	22,660		44
45	432	299	800	6630	Telephone	2,064	2,064		45
46	2,240	3,614	3,500	6400	IT Services	3,500	3,500		46
47	0	630	1,000	6410	Legal Services	1,000	1,000		47
48	217	511	250	6500	Office Supplies	250	250		48
49	0	0	9,000	6240	Audit	20,000	20,000		49
50	7,617	9,334	11,298	6390	Insurance	14,918	14,918		50
51	3,126	1,217	4,550	6380	Fuel & Oil	5,500	5,500		51
52	2,870	1,457	3,500	6510	Postage & Shipping	1,500	1,500		52
53				6600	Sewer Discount Fund	2,500	2,500		53
54	3,745	9,623	3,000	6610	Shop Supplies, Tools, etc.	1,500	1,500		54
55	234,648	170,903	170,698		Total Material & Services	148,942	148,942	0	55
56	460,909	399,654	473,971		Total Operations & Maintenance	557,188	557,188	0	56
57					Capital Outlay				57
58	1,860	8,039	5,000	6755	Engineering	5,000	5,000		58

59	0	0	195,000	6705	Grants	0	0		59
60	1,045	0	2,500	6760	Computer Equipment / Software	2,500	2,500		60
61	71,328	0	0	6865	System Replacement	0	0		61
62	74,233	8,039	202,500		Total Capital Outlay	7,500	7,500	0	62
63	535,142	407,693	676,471		Total Water Operating Department	564,688	564,688	0	63
64					Water Debt Dept.				64
65					IFA - Loan Payment				65
66	10,526	5,315	5,369	6990	Principal	5,423	5,423		66
67	2,824	1,359	1,306	6980	Interest	1,253	1,253		67
68	13,350	6,674	6,675		IFA - Loan Payment	6,676	6,676	0	68
69	13,350	6,674	6,675		Total Water Fund Debt Department	6,676	6,676	0	69
70	548,492	414,367	683,146		Total Water Fund Expenses	571,364	571,364	0	70
71					Non Departmental				71
72					Interfund Transfers				72
73	1,550	1,550	0	8100	To PWE Res. Fund	10,000	10,000		73
74	4,190	0	0	8050	To Payroll Liabilities Fund	0	0		74
75	15,000	0	0	8045	To General Fund	0	0		75
76	20,740	1,550	0		Total Interfund Transfers	10,000	10,000	0	76
77	0	0	10,000	9000	Contingency	10,000	10,000		77
78	-79,034	32,061	167,867	3956	Ending Fund Balance	85,313	85,313	0	78
79	490,198	447,978	861,013		Total Water Fund	666,677	666,677	0	79

IFA Loan: Originated 4/28/2015

Loan Amount: \$172,256 Interest Rate: 1%
Payment Due Date: December 1st

Payment Amount: \$6,674.59

December 2045 will be the last payment for this loan

SYSTEM DEVELOPMENT FUND 500

		Historical Data				-	Budget for Next Ye	ar.	
		Actual Data					sudget for Next Tea	a i	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	931,849	1,016,551	730,832		Cash on Hand				1
2	931,849	1,016,551	730,832		BEGINNING FUND BALANCE	645,550	645,550		2
3					Total Receipts				3
4	26,507	116,407	25,000		Water SDC	75,000	75,000		4
5	21,360	112,276	20,000		Wastewater SDC	95,000	95,000		5
6	5,748	32,677	5,500		Parks SDC	30,600	30,600		6
7	11,101	65,552	13,800		Streets SDC	60,550	60,550		7
8	12,877	80,878	5,000		Storm Sewer SDC	80,800	80,800		8
9	7,109	9,852	22,743	4470	Interest	27,373	27,373		9
10	84,702	417,642	92,043		Total Receipts	369,323	369,323	0	10
11	1,016,551	1,434,193	822,875		Total Resources	1,014,873	1,014,873	0	11
12					Capital Outlay				12
13					Water Capital Outlay				13
14	0	144,419	150,000	6780	System Improvements	175,000	175,000		14
15	0	144,419	150,000		Total Water Capital Outlay	175,000	175,000	0	15
16					Wastewater Capital Outlay				16
17		141,339	150,000	6780	System Improvements	175,000	175,000		17
18	0	141,339	150,000		Total Wastewater Capital Outlay	175,000	175,000	0	18
19					Streets Capital Outlay				19
20		0	135,000	6780	System Improvements	275,000	275,000		20
21	0	0	135,000		Total Streets Capital Outlay	275,000	275,000	0	21
22					Stormwater Capital Outlay				22
23	0	0	110,000	6780	System Improvements	110,000	110,000		23
24	0	0	110,000		Total Stormwater Capital Outlay	110,000	110,000	0	24
25					Parks Capital Outlay				25
26		0	50,000	6780	System Improvements	55,000	55,000		26

L	27	0	0	50,000	Total Parks Capital Outlay	55,000	55,000	0	27
	28	0	285,758	595,000	TOTAL SDC FUND EXPENSES	790,000	790,000	0	28
	30	1,016,551	1,148,435	227,875	Ending Fund Balance	224,873	224,873	0	30
	31	1,016,551	1,148,435	822,875	TOTAL SYS. DEV. FUND EXPENSES	1,014,873	1,014,873	0	31

TRANSIENT ROOM TAX FUND 700

		Historical Data					Budget for Next Ye	ar.	
		Actual Data				,	duget for Next Te	aı	
	Second Preceding Year2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
1	576,373	564,227	701,529		Cash on Hand	486,822	486,822		1
2	576,373	564,227	701,529		BEGINNING FUND BALANCE	486,822	486,822	0	2
3					Total Receipts				3
4	85,417	240,215	266,667	4140	Transient Room Tax - 8% (100% General Use)	266,667	266,667		4
5	199,307	20,257	23,333	4150	Transient Room Tax - 1% (70% of 1% Tourism Use)	23,333	23,333		5
6	0	0	10,000	4140	Transient Room Tax - 1% (30% of 1% General Use)	10,000	10,000		6
7	2,661	4,683	21,831	4470	Interest	20,642	20,642		7
8	10,070	0	8,000	4520	Event Revenue	10,000	10,000		8
9	0	0	250	4440	Misc. Revenue	100	100		9
10	0	0	1,000	4535	Fees	250	250		10
11	297,455	265,155	331,081		Total Receipts	330,992	330,992	0	11
12	873,828	829,382	1,032,610		Total TRT Fund Resources	817,814	817,814	0	12
13					Personal Services				13
14	13,195	16,755	18,000	6060	City Manager	19,500	19,500		14
15	13,695	13,500	14,296	6070	Finance Director	15,415	15,415		15
16	32,503	33,733	33,081	6030	Administrative Assistant 2	0	0		16
17					City Recorder	15,386	15,386		17
18	32,765	30,016	37,514	6010	Tourism Staff Personnel Costs	43,146	43,146		18
19				6245	Overtime/Vacation Payout	2,500	2,500		19
20	800	810	871	6200	Tourism Workers Comp	1,596	1,596		20
21	92,958	94,814	103,762		Total Admin. Personnel	97,543	97,543	0	21
22	3.50	3.50	0.65		Total Full-Time Equivalent (FTE)	0.50	0.50	0.50	22
23					Materials & Services				23
24	9,512	73,635	10,500	6300	Contracted Services	7,500	7,500		24
25	0	0	0	6240	Accounting/Financial Services/Audit	10,000	10,000		25
26	5,298	1,436	900	6530	Promotional Media Reimbursement Prgrm.	0	0		26
27	4,645	0	1,000	6540	Promotion - Media	3,000	3,000		27

		T		1		I	T		
28	11,500	4,400	9,000	6360	Fireworks	10,000	10,000		28
29	12,591	584	12,500	6280	Community Expenses	17,000	17,000		29
30	29,097	17,192	20,000	6690	Event Expenses	20,000	20,000		30
31	0	0	1,000	6488	Refundable deposits	500	500		31
32	0	620	1,500	6610	Supplies	1,500	1,500		32
33	72,643	97,867	56,400		Total Materials & Services	69,500	69,500	0	33
34					Non Departmental				34
35					Interfund Transfers				35
36	12,000	12,324	74,145	8045	To General Fund	76,170	76,170		36
37	12,000	7,042	0	8010	To General Fund for Police	0	0		37
38	39,000	22,007	85,689	8120	To Street Fund	55,497	145,497		38
39	39,000	22,007	0	8070	PSE Reserve Fund (Fire)	25,000	25,000		39
40	0	0	15,952	8080	PSE Reserve Fund (Police)	0	0		40
41	21,000	12,324	10,992	8150	From TRT to Wastewater Fund	15,000	15,000		41
42	21,000	12,324	10,992	8175	From TRT to Water Fund	15,000	15,000		42
43	144,000	88,028	197,770		Total Interfund Transfers	186,667	276,667	0	43
44	0	0	10,000	9000	Contingency	10,000	10,000		44
45					Components of Ending Fund Balance				45
46	0	0	25,000		Restricted to Tourism Promotion	25,000	25,000		46
47	564,227	548,673	639,678	3951	Unassigned/Unappropriated	429,104	339,104		47
48	873,828	829,382	1,032,610		Total TRT Fund	817,814	817,814	0	48

WASTEWATER DEBT FUND 800

City of Garibaldi FY 2025-2026

		Historical Data					Budget for Next Ye	ar.	
		Actual Data				'	Buuget for Next Te	aı	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resources Description	Proposed by Budget Officer	Approved by Budget Committee	Approved by City Council	
					Beginning Fund Balance				
1	212,789	218,068	175,195		Cash on Hand	227,887	227,887		1
2					Total Receipts				2
3	1,210	1,057	711	4120	Prior Year's Taxes	950	950		3
4	38,735	38,379	55,527	4100	Current Year's Taxes	38,767	38,767		4
5	5,052	8,130	5,452	4470	Interest	9,663	9,663		5
6	44,997	47,566	61,690		Total Receipts	49,380	49,380	0	6
7	257,786	265,634	236,885		Total Wastewater Debt Fund Resources	277,267	277,267	0	7
8					Debt Service				8
9					(Sewer Bond \$609,222, 5.125%, 40y)				9
10	21,907	21,907	6,907	7175	Bond Payment - Interest	3,804	3,804		10
11	17,811	17,811	52,812	7180	Bond Payment - Principal	35,914	35,914		11
12	39,718	39,718	59,719		Total Wastewater Debt Fund Expense	39,718	39,718	0	12
13					Components of Ending Fund Balance				13
14	218,068	225,916	177,166	3957	Restricted to Sewer Bond Payments	237,549	237,549	0	14
15	218,068	225,916	177,166		Ending Fund Balance	237,549	237,549	0	15
16	257,786	265,634	236,885		Total Wastewater Debt Fund	277,267	277,267	0	16

135,166 136,080

1996 USDA Sewer Bond: Originated 09/27/1996

Loan Amount: \$1,278,026 Interest Rate: 5.125%

Payment Due Date: December 21st

August 2036 will be the last payment on this loan

PAYROLL LIABILITIES FUND 900

		Historical Data					Budget for Next Yea	- -	
		Actual Data					suuget for Next fee	31	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
					Beginning Fund Balance				
	111,568	122,296	92,085		Cash on Hand	52,177	52,177		
					Transfers In				
1	1,670	0	0	4590	From General Fund	0	0		1
2	500	0	0	4600	From Street Fund	0	0		2
3	1,000	0	0	4610	From Wastewater Fund	0	0		3
4	4,190	0	0	4620	From Water Fund	0	0		4
5	7,360	0	0		Total Transfers In	0	0	0	5
6	3,368	5,420	2,886	4470	Interest	2,212	2,212		6
7	3,368	5,420	2,886		Total Receipts	2,212	2,212	0	7
8	122,296	127,716	94,971		Total Payroll LiabilitiesFund Resources	54,389	54,389	0	8
9					REQUIREMENTS				9
10					Personnel Services				10
11	0	33,425	45,000	6010	Personnel Costs	25,000	25,000		11
12	0	33,425	45,000		Total Personnel Expenses	25,000	25,000	0	12
13	122,296	94,291	49,971		Ending Fund Balance	29,389	29,389		13
14	122,296	127,716	94,971		Total Payroll Liabilities Fund	54,389	54,389	0	14

FORM LB-11

This fund is authorized by ORS 294.525

RESERVE FUND
RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

City of Garibaldi

on 1998 for the following specified purpose:

acquisition of large ticket pieces of Public Safety equipment.

Public Safety Equipment Reserve

Fund 110

		Historical Data						Budget	t for Next Year 202	25-2026	
		Actual	Adopted Budget		DESCRIPTION			Proposed By	Approved By	Adopted By	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year 2024- 2025		RESOUR	CES AND REQUIRI	EMENTS	Budget Officer	Budget Committee	· · ·	
1				1		RESOURCES					1
2	106,498	0	0	2	Working Capital			70,904	70,904		2
3	3,531	0	0	3	OSFM Wildfire G	rant		0	0		3
4	75,000	39,070	39,000	4	OSFM Conflag Re	eimbursement		0	0		4
5	10,848	17,457	0	5	Fire Interest			3,006	3,006		5
6	1,909	3,073	0	6	Police Interest			0	0		6
7				7		TRANSFER IN					7
8	0	0	15,952	8	From TRT Fund (I	Police)		0	0		8
9	39,000	22,007	0	9	From TRT Fund (I	From TRT Fund (Fire)		25,000	25,000		9
10			15,952	10	From GF (Police)			0	0		10
11				11							11
12				12							12
13	39,000	22,007	31,904	13		TOTAL TRANSFER	IN	25,000	25,000	0	13
14				14							14
15	236,786	81,607	70,904	15		TOTAL RESOURCE	CES	98,910	98,910	0	15
16				16	Taxes estimated	to be received					16
17				17	Taxes collected in	n year levied					17
18	236,786	81,607	70,904	18		TOTAL RESOURC	ES	98,910	98,910	0	18
19				19		REQUIREMENTS **					19
					Org. Unit or	Object					
					Prog. & Activity	Classification	Detail				
20				20							20
21	240,260	121,543	0	-	Facilities	Capital	Fire Equipment	0	0		21
22	2,835	0	70,000	22	Facilities	Capital	Police Equipment	0	0		22

23				23							23
24				24							24
25				32							25
26				33							26
27	-6,309	-39,936	0	34	Ending balance (p	orior years)					27
28			904	35	UNAPPROPI	RIATED ENDING F	UND BALANCE	98,910	98,910	0	28
29	236,786	81,607	70,904	36	TO	OTAL REQUIREME	NTS	98,910	98,910	0	29

^{*}The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

^{**}List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

This fund is authorized by ORS 294.525 on 1998 for the following specified purpose:

acquisition of large ticket pieces for the PW Department.

Public Works Equipment Reserve Fund 120

City of Garibaldi

		Historical Data						Budget	for Next Year 20	25-2026	
	Second Preceding	Actual First Preceding	Adopted Budget This Year 2024-			DESCRIPTION S AND REQUIREN	MENTS	Proposed By Budget Officer	Approved By Budget	Adopted By Governing Body	
	Year 2022-2023	Year 2023-2024	2025					Budget Officer	Committee	Governing Body	
1				1		RESOURCES					1
2	252,144	259,701	55,000	2	Working Capital			50,561	50,561		2
3	7,557	12,155	1,712	3	Interest			448	448		3
4				4							4
5				5							5
6				6							6
7				7		TRANSFER IN					7
8	0	2,000	0	1	From Street Fund			0	0	0	8
9	0	1,000	0	9	From Wastewate	er Fund		0	0	0	9
10	0	1,550	0	10	From Water Fund	d		10,000	10,000	0	10
11				11							11
12				12							12
13	0	4,550	0	13	TO	OTAL TRANSFER I	N	10,000	10,000	0	13
14				14							14
15	259,701	276,406	56,712	15	_	OTAL RESOURCE	S	61,009	61,009	0	15
16					Taxes estimated						16
17				17	Taxes collected in						17
18	259,701	276,406	56,712	18		OTAL RESOURCE		61,009	61,009	0	18
19				19	R	EQUIREMENTS *	*				19
					Org. Unit or	Object					
20				20	Prog. & Activity	Classification	Detail]
20		227 557	40.000	20	Facilities	Carrital	Favianant	F0.000	F0.000		20
21	0	227,557	40,000	-	Facilities	Capital	Equipment	50,000	50,000		21
22			<u> </u>	22		<u> </u>	1				22

23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				33							28
29	259,701	48,849	0	34	Ending balance (prior years)						29
30			16,712	35	UNAPPROPRIATED ENDII	NG FUND BALA	NCE	11,009	11,009	0	30
31	259,701	276,406	56,712	36	TOTAL REQUIR	REMENTS		61,009	61,009	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

300,000 311,968

FORM LB-11

This fund is established for foot paths and bike trails as required by ORS 280.100

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2033

TRAILS & PATHS RESERVE FUND

City of Garibaldi

		Historical Data						Budge	t for Next Year 202	25-2026	
	Second Preceding Year 2022-2023	Actual First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025		RESO	DESCRIPTION URCES AND REQU		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1		RESOUR	CES				1
2	0	0	3,600	2	Working Capital			2,770	2,770		2
3				3							3
4				4							4
5				5							5
6				6							6
7				7		TRANSFEI	RIN				7
8	0	0	670	_	From Street Fund	d		725	725		8
9				9							9
10				10							10
11 12				11 12							11 12
13			670	_		TOTAL TRANS	CEED IN	725	725	_	_
14	0	0	670	13 14		TOTAL TRANS	SPEK IIN	725	725	0	13 14
15	0	0	4,270	15		TOTAL RESO	LIRCES	3,495	3,495	0	15
16	J		4,270		Taxes estimated		ONCES	3,433	3,433		16
17					Taxes collected in						17
18	0	0	4,270	18		TOTAL RESO	URCES	3,495	3,495	0	18
19	-	-	, -	19		REQUIREME	NTS **	,	,		19
20				20	Org. Unit or Prog. & Activity	Object Classification	Detail				20
21	0	0	1,500	21	Facilities	Capital	Bike Trails & Foot Paths	1,500	1,500	-	21
22		<u> </u>		22	<u> </u>						22
23				23							23
24				30							24
25				31							25
26				32							26
27				33		<u> </u>					27
28	0	0	0		Ending balance (_	28
29	_		2,770	35			NG FUND BALANCE	1,995	1,995	0	29
30	0	0	4,270	36		TOTAL REQUIR	EMEN (S	3,495	3,495	0	30

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-011 (Rev 10-16)

^{**}List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

CITY OF GARIBALDI RESOLUTION 2025-06

A RESOLUTION ADOPTING THE 2025-2026 BUDGET, IMPOSING TAXES, CATEGORIZING THE TAXES, AND MAKING APPROPRIATIONS.

Be it RESOLVED that the City Council of the City of Garibaldi hereby adopts the budget for fiscal year 2025-2026 in the amount of \$5,842,190. This budget is now on file at Garibaldi City Hall, 107 6th Street, Garibaldi, Oregon 97118

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

GENERAL FUN	1D	
Administration	1	335,849
Fire & Rescue		530,474
Planning		118,765
Property		81,634
Transfers Out		59,000
Contingency		105,000
	TOTAL	1,230,722
STREET FUND		
Street Program	า	438,313
Contingency		10,000
	TOTAL	448,313
SEWER DISCO	NINT FLIND	
Transfers Out	ONTTOND	5,000
	TOTAL	5,000
WASTEWATER	FLIND	
Wastewater Pi		654,207
Debt Service	ogiani	114,855
Contingency		10,000
_	TOTAL	700.000
	TOTAL	780,062

WATER FUND Water Program Debt Service Contingency		564,688 6,676 10,000
TOTAL	_	581,364
SYSTEM DEVELOPME Water SDC Program Wastewater SDC Program Street SDC Program Stormwater SDC Program Parks SDC Program	gram	175,000 175,000 275,000 110,000 55,000
	TOTAL	790,000
TRANSIENT ROOM TA Transient Room Tax P Transfers Out Contingency		167,043 276,667 10,000
	TOTAL	453,710
WASTEWATER DEBT I Debt Service	FUND	39,718
•	TOTAL	39,718
PAYROLL LIABILITES Payroll Liabilities Pro		25,000
	TOTAL	25,000
PUBLIC SAFETY EQU Police Equipment Re		
	TOTAL	0.00
PUBLIC WORKS EQU Public Works Equip. F		

TOTAL

50,000

TR	AIL	S	&	PAT	HS	RESERVE	FUND
_		_	_		_	_	

Trails & Paths Reserve Program 1,500

TOTAL 1,500

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the City Council of the City of Garibaldi hereby resolves that the ad valorem taxes are hereby imposed for tax year 2025/2026 in the adopted budget for use in the General Fund for the purpose of general obligation as categorized at the rate of \$2.8468 per \$1,000 assessed value of the City of Garibaldi's permanent tax rate; and

The Common Council of the City of Garibaldi hereby resolves that the ad valorem taxes are hereby imposed for tax year 2025/2026 in the adopted budget for use in the General Fund for the purpose of funding the Fire Department personnel in the Personnel Services category of the Fire Department at the rate of \$1.3500 per \$1,000 of assessed value for a local option tax approved by the votes of Garibaldi on November 8, 2022; and expires on June 30, 2028;

The Common Council of the City of Garibaldi hereby imposes the taxes provided, taxes are hereby imposed and categorized for tax year 2025/2026 in the adopted budget for use in the Wastewater Debt Service Fund for the purpose of repaying debt in the WW Debt Fund Expense category of the Debt Service Department in the amount of \$39,719 for debt service for a general obligation bond as approved by the voters of Garibaldi March 28, 1995.

RESOLUTION CATEGORIZING THE TAX

The taxes provided above are hereby categorized as follows:

Subject to the General Excluded from the General Government Limitation Government Limitation

Permanent Tax Levy \$2.4868 per \$1,000

Local Option Tax Levy \$1.3500 per \$1,000

Levy for General Obligation Bonds \$39,719

	Katie Findling, Mayor
ATTEST:	
Jake Boone, City Manager	

PASSED BY THE COMMON COUNCIL AND APPROVED BY THE MAYOR, this 16th day of June 2025.



City Hall, PO Box 708, Garibaldi, OR 97118 Office: (503) 322-3327 | Fax: (503) 322-3737

City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager

SUBJECT: **Job Descriptions** DATE: 11 June 2025

BACKGROUND

The City is preparing to start the recruitment and hiring process for a Fire Chief and a City Recorder/Clerk. An updated job description for the Fire Chief position and a new job description for the City Recorder/Clerk position are attached for Council approval.

RECOMMENDATION

That Council, by motion, approve the job descriptions for the Fire Chief and City Recorder/Clerk positions.

COST

None.

Kake Boone, City Manager



City Email: city@ci.garibaldi.or.us

Job Description: Fire Chief

Employment Status:

Regular full-time; exempt from overtime. Subject to the City's Personnel Policies.

Position Summary:

The Fire Chief is the highest-ranking officer in the Garibaldi Fire Department (GFD) and simultaneously serves as the Fire Chief for the Garibaldi Rural Fire Protection District (GRFPD) under intergovernmental agreement. The Chief is responsible for planning, organizing, administering, and directing the operations of the GFD in compliance with applicable local, state, and federal laws. This includes emergency response coordination, personnel management, departmental leadership, public communication, and fiscal oversight. The Fire Chief works under the direct supervision of the City Manager and provides executive-level leadership for all fire protection, prevention, and emergency services.

Essential Duties and Responsibilities:

Emergency Operations and Incident Command

- Responds to emergencies and assumes command as needed.
- Manages strategic and tactical objectives at incident scenes.
- Maintains operational readiness for fire suppression, EMS, hazardous materials, and disaster response.
- Oversees fire prevention programs, code enforcement, inspections, and fire investigations.
- Serves as Fire Marshal for both the City and the GRFPD.

Departmental Leadership and Personnel Management

- Recruits, supervises, and evaluates staff and volunteers.
- Ensures compliance with personnel policies and labor laws.
- Develops and implements training, performance evaluations, and succession planning.

- Administers disciplinary actions as necessary and in accordance with City policy.
- Maintains collaborative relationships with elected officials, staff, community partners, neighboring agencies, and members of the public.
- Conducts oneself at all times in accordance with all relevant ethical standards.

Risk Management and Safety

- Develops and enforces workplace health and safety policies.
- Ensures personnel are physically and mentally fit for duty.
- Monitors compliance with occupational safety standards.

Asset and Facility Oversight

- Manages maintenance and inventory of equipment, vehicles, and facilities.
- Develops procedures for proper use and upkeep of department assets.
- Coordinates capital improvement planning and implementation.

Fiscal Management

- Prepares and administers the department budget.
- Ensures procurement practices meet City financial policies.
- Seeks and applies for grants and other funding opportunities.

Public Relations and Interagency Coordination

- Serves as liaison to other fire departments, law enforcement, and public agencies.
- Attends public meetings, hearings, and community events.
- Develops public education and outreach programs.

Strategic Planning and Development Review

- Participates in emergency preparedness and long-range planning.
- Reviews land use applications for fire safety compliance.

Coordinates with planning and development agencies.

Performs other duties as assigned by the City Manager.

Minimum Qualifications:

Minimum of eight (8) years of firefighting experience, including five (5) years in a supervisory role.

At least three (3) years of experience as a Fire Chief, Battalion Chief, or equivalent.

NFPA certifications: Firefighter II, Fire Officer I, Instructor I.

Valid Oregon driver's license with a safe driving record.

EMT Basic certification required within six months of hire.

Completion of ICS-100, 200, 300, 400, 700, and 800 courses.

Demonstrated ability to manage personnel, budgets, emergency operations, and interagency coordination.

Preferred Qualifications:

Associate's degree or better in Fire Science, Public Administration, or related field.

Physical Requirements:

Must meet the essential job tasks listed in NFPA 1582, Chapter 5. Must possess sufficient physical ability to operate equipment, perform emergency services, and lift heavy objects as needed. Reasonable accommodation will be made as required by law.

Working Conditions:

Work is performed in varied settings including office environments, emergency scenes, and public events. Exposure to smoke, chemicals, hazardous materials, extreme temperatures, and high-stress situations is common.

Supervision:

This position works under the general supervision of the City Manager.



City Email: city@ci.garibaldi.or.us

Job Description: City Recorder/Clerk

Employment Status:

Regular full-time; non-exempt. Subject to the City of Garibaldi's Personnel Policies.

Position Summary:

The City Recorder/Clerk serves as the custodian of the City's permanent public records and archives, maintains and codifies the Garibaldi Municipal Code, and acts as the City's Elections Officer. This position ensures accurate documentation of municipal operations by supporting the City Council, City Manager, City Attorney, and the City's boards, commissions, and committees. The City Recorder/Clerk is also responsible for administrative and financial functions, including utility billing, accounts payable and receivable, transient room tax administration, and business licensing. This role provides executive-level support to the City Manager and works closely with all departments to promote transparency, compliance, and excellent customer service.

Essential Duties and Responsibilities:

Acts as the official custodian of City records, including ordinances, resolutions, contracts, agreements, deeds, and reports.

Maintains the Garibaldi Municipal Code, including codification, indexing, and public dissemination of updates.

Coordinates and documents meetings of the City Council, Committees, and Commissions, including:

- Preparing and distributing agendas
- Preparing and posting required notices
- Attending meetings and recording accurate minutes
- Tracking agenda items and legislative actions

Serves as the City's Elections Officer in coordination with Tillamook County and in compliance with Oregon election law.

Coordinates public records requests and ensures compliance with state retention and archiving requirements.

Provides front-line customer service, including responding to inquiries related to utilities, licensing, records, and other public matters.

Manages the full cycle of utility billing, including account setup, monthly billing, payment processing, and delinquency follow-up.

Processes accounts payable and accounts receivable in accordance with internal controls and audit standards.

Administers business licenses and transient room tax collection, reporting, and enforcement.

Maintains collaborative relationships with elected officials, staff, community partners, and members of the public.

Conducts oneself at all times in accordance with all relevant ethical standards.

Performs other duties as assigned by the City Manager or Finance Director.

Minimum Qualifications:

Prior experience performing duties of a city recorder, clerk, or utility billing/accounting role.

Proficiency in office software, including word processing, spreadsheets, and data entry programs.

Knowledge of public meeting laws, records retention, and general municipal operations.

Strong organizational, written, and verbal communication skills.

Ability to work independently, handle confidential information, and manage multiple priorities.

Any satisfactory combination of education, training, and experience that demonstrates the knowledge, skills, and abilities to perform the essential duties of the position.

Preferred Qualifications:

Experience working in Oregon municipal government.

Knowledge of Oregon public records law and elections procedures.

Familiarity with utility billing software (e.g., Caselle, Incode, or similar systems).

Physical Requirements:

This position requires the ability to sit or stand for extended periods, bend, kneel, reach, and lift

or move objects up to 10 pounds regularly. The work is performed primarily in an office environment with frequent interruptions and moderate noise.

Working Conditions:

Standard office hours with regular evening work required for City Council and committee meetings (typically several times per month).

Occasional attendance at trainings or conferences may be required.

Supervision:

This position works under the general supervision of the City Manager and the Finance Director.



City Email: city@ci.garibaldi.or.us

AGENDA ITEM

TO: Mayor and City Council FROM: Jake Boone, City Manager SUBJECT: City "Swag" Discussion

DATE: 11 June 2025

BACKGROUND

Councilor Bade has requested an opportunity for the Council to discuss opportunities for the creation and distribution of Garibaldi-branded items. This is that opportunity.

RECOMMENDATION

That Council discuss a potential City "swag" program.

COST

None.

Jake Boone, City Manager



City Email: city@ci.garibaldi.or.us

DEPARTMENTAL REPORT

TO: Mayor and City Council FROM: Jake Boone, City Manager SUBJECT: June City Manager Report

DATE: 11 June 2025

CITY MANAGER'S REPORT

Garibaldi Days

The Port of Garibaldi, the Garibaldi Business Association, and the City are having frequent meetings to ensure that this year's Garibaldi Days is executed in a safe and smooth manner. Remember to keep your schedule clear for the last weekend in July, because you won't want to be anywhere else!

ODOT Ribbon Cutting

With the completion of the Highway 101 project coming in the near future, ODOT has expressed an interest in a ribbon-cutting ceremony in conjunction with Garibaldi Days. We are in logistical discussions with them to try and make the idea into a reality.

Front Office Repainting

On Monday, June 9, City staff repainted the front office downstairs in City Hall, and will repaint the back office and hallway as time permits over the coming weeks. The new paint makes the old place look considerably less dismal.

Staff Time

Please remember that our staff is operating as a skeleton crew, and cannot be expected to drop everything to engage in long conversations or lengthy email back-and-forths. The City has the same responsibilities but with fewer people to share the workload, so your patience will be sorely needed (and greatly appreciated!) as we move forward under the constraints of our fiscal reality.

Jake Boone, City Manager



City Email: city@garibaldi.gov

DEPARTMENTAL REPORT

TO: Mayor and City Council

FROM: Becca Harth, Finance Director

SUBJECT: May Finance Report

DATE: June 05, 2025

Audit

I received the final audit for fiscal year 2020/2021, this has been posted to the website and hardcopies are available for the council. I have submitted all the documents for the 2021/2022 fiscal year to the auditor.

Financials

At the time the 2024/2025 budget was approved the city did not anticipate over spending the expenditure for Conflagration fires. This will require a supplemental budget that will need to be approved before June 30, 2025. I have figured out what the fire department will be spending for the month of June, including payroll; as of May 30th, the fire department budget was -\$40,305.

Becca Harth

Becca Harth, Finance Director

Name		Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Annual Budget Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025 Variance	Jul 2024 Jun 2025 Percent of Budget
New Part P	evenue & Expend	ditures						
New Part P	Revenue							
Available Cash on Hand								
Heat		4000	Available Cash on Hand	0.00	0.00	907,766.00	907.766.00	0.00%
Mathematical Math							•	
Harman					and the second s		•	
15.09% 15.09% 15.09% 16.00% 1			5				•	
Pranchise Fees			•					
1700 1700							•	
A750								
4370 GURA Contract 40,00 22,012,00 22,147,00 135,00 99.39% 4420 Hall Rent 80,00 530,00 500,00 (30,00) 106,00% 4470 Interest 2,522,77 29,075,52 28,248,00 (30,70) 967,94% 4440 Misc. Revenues 1,182,08 9,679,40 1,000,00 (8,679,40) 967,94% 4005 OSFM Recievables 0,00 131,066,39 78,000,00 (53,066,39) 168,03% 4220 Planning Fees 0,00 5,450,00 8,500,00 3,050,00 64,12% 4100 Property Taxes - Current Year 1,150,26 305,850,96 450,000,00 144,149,04 67,97% 4120 Property Taxes - Prior Years 587,78 6,703,23 6,713,00 9,77 99.85% 4380 Rural Fire District Contact 0,00 168,744,16 131,000,00 (37,744,16) 128,81% 4390 State Cigarette Tax Finare 40,67 441,64 800,00 353,36 55,21% 4350 State Marijuana Tax Share 0,00 957,62 1,126,00 168,38 85,05% 4350 State Marijuana Tax Share 0,00 957,62 1,126,00 4,085,89 69,73% 4320 State Revenue Sharing 1,340,92 9,414,11 13,500,00 4,085,89 69,73% 4320 State Revenue Sharing 1,340,92 9,414,11 13,500,00 4,085,89 69,73% 4300 Transfer from LGIP to bath 6030 450,000 450,000,00 4,000 4,005,89 69,73% 4,000,000 4,000 4,005,80 6,000 4,000 4,000,800 4,000 4,000,800 4,000 4,000,80								
Hall Rent			' '			,	,	
Misc. Revenues						· ·		
Misc. Revenues 1,182 03 9,679.40 1,000.00 (8,679.40) 967.94% 4005 OSFM Recievables 0.00 131,066.39 78,000.00 (53,066.39) 168.03% 4220 Planning Fees 0.00 5,450.00 8,500.00 3,050.00 64.12% 4100 Property Taxes - Current Year 4150.26 305,850.96 450,000.00 144,149.04 67.97% 4120 Property Taxes - Prior Years 587.18 6,703.23 6,713.00 9.77 99.85% 4380 Rural Fire District Contact 0.00 168,744.16 131,000.00 (37,744.16) 128.81% 4300 State Cigarette Tax Share 40.67 441.64 800.00 358.36 55.21% 4310 State Marijuana Tax Share 389.64 12,149.18 13,270.00 1,120.82 91.55% 4350 State Marijuana Tax Share 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 4320 State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 4320 State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 4350 State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 4350 67.50% 4350							, ,	
168.03% 168.						•	, ,	
Planning Fees 0.00 5,450.00 8,500.00 3,050.00 64.12%						•	. , ,	
Hard Hard Hard Hard Hard Hard Hard Hard		4220	Planning Fees			•		64.12%
Administrative Property Taxes - Prior Years S87.18 6,703.23 6,713.00 9.77 99.85%		4100			-		•	67.97%
Rural Fire District Contract 0.00 168,744.16 131,000.00 (37,744.16) 128.81% 4300 State Cigarette Tax Share 40.67 441.64 800.00 358.36 55.21% 4310 State Liquor Revenue Share 389.64 12,149.18 13,270.00 1,120.82 91.55% 4350 State Marijuana Tax Share 0.00 957.62 1,126.00 168.38 85.05% 4320 State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 7 transfer from LGIP to bank 0.00 250,000.00 0.00 (250,000.00) 0.00% (•		•	
State Cigarette Tax Share 40.67 441.64 800.00 358.36 55.21% 4310 State Liquor Revenue Share 389.64 12,149.18 13,270.00 1,120.82 91.55% 4350 State Marijuana Tax Share 0.00 957.62 1,126.00 168.38 85.05% 4320 State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69.73% 7ransfer from LGIP to bank 0.00 250,000.00 0.00 (250,000.00) 0.00% (250,000.00) 0.00% (250,000.00) 0.00% (250,000.00) (25		4380	• •		-	•	(37,744.16)	
State Liquor Revenue Share 389.64 12,149.18 13,270.00 1,120.82 91.55%		4300		40.67	•	•	358.36	55.21%
State Revenue Sharing 1,340.92 9,414.11 13,500.00 4,085.89 69,73% 0.00		4310	State Liquor Revenue Share	389.64	12,149.18	13,270.00	1,120.82	91.55%
Transfer from LGIP to bank 0.00 250,000.00 0.00 (250,000.00) 0.00% Revenue \$16,596.91 \$1,271,121.66 \$2,037,831.00 \$766,709.34 \$766,7		4350	State Marijuana Tax Share	0.00	957.62	1,126.00	168.38	85.05%
Transfer from LGIP to bank 0.00 250,000.00 0.00 (250,000.00) 0.00% Revenue \$16,596.91 \$1,271,121.66 \$2,037,831.00 \$766,709.34 \$766,709.34 \$16,596.91 \$1,271,121.66 \$2,037,831.00 \$0.00				1,340.92		•		
Expenses Administrative \$16,596.91 \$1,271,121.66 \$2,037,831.00 \$0.00 6030 Admin. Assistant I/II/III 2,089.93 23,074.57 33,081.00 10,006.43 69.75% 6240 Auditing & Accounting Services 0.00 10,373.25 28,587.00 18,213.75 36.29% 6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%			Transfer from LGIP to bank	•	250,000.00	•	·	0.00%
Expenses Administrative 6030 Admin. Assistant I/II/III 2,089.93 23,074.57 33,081.00 10,006.43 69.75% 6240 Auditing & Accounting Services 0.00 10,373.25 28,587.00 18,213.75 36.29% 6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%			Revenue	\$16,596.91	\$1,271,121.66	\$2,037,831.00	\$766,709.34	
Administrative 2,089.93 23,074.57 33,081.00 10,006.43 69.75% 6240 Auditing & Accounting Services 0.00 10,373.25 28,587.00 18,213.75 36.29% 6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%			Gross Profit	\$16,596.91	\$1,271,121.66	\$2,037,831.00	\$0.00	
Administrative 2,089.93 23,074.57 33,081.00 10,006.43 69.75% 6240 Auditing & Accounting Services 0.00 10,373.25 28,587.00 18,213.75 36.29% 6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%	Expenses							
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6240 Auditing & Accounting Services 0.00 10,373.25 28,587.00 18,213.75 36.29% 6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%			Admin. Assistant I/II/III	2,089.93	23,074.57	33,081.00	10,006.43	69.75%
6250 Bank Charges & Fees 0.10 9,433.45 3,000.00 (6,433.45) 314.45% 6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%		6240	• •	,	•	•	·	
6060 City Manager 2,500.00 31,345.50 30,000.00 (1,345.50) 104.49% 6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%				0.10	·		•	314.45%
6310 Council Expense 0.00 665.00 3,000.00 2,335.00 22.17% 6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%			•	2,500.00	-	•		
6320 Dues, Licenses & Subscriptions 55.65 4,199.21 6,500.00 2,300.79 64.60%		6310	, ,			•		
		6320	Dues, Licenses & Subscriptions	55.65				
6070 Finance Director/Assn. Manager 2,018.25 21,791.25 23,826.00 2,034.75 91.46%		6070	Finance Director/Assn. Manager	2,018.25	21,791.25	23,826.00	2,034.75	91.46%

Account Number		Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Annual Budget Jul 2024 Jun 2025		Jul 2024 Jun 2025 Percent of Budget
6390	Insurance	0.00	12,178.79	13,300.00		91.57%
6400	IT Services	612.10	10,459.98	•	·	56.54%
6455	Janitorial Services	1,400.00	13,896.26	•	· ·	68.12%
6410	Legal Services	200.00	7,483.80			24.95%
6460	Meeting Expense/Admin Supplies	286.86	286.86	_		14.34%
6470	Minor Equipment	696.96	9,528.54		·	211.75%
6490	Office Equipment Repair	0.00	49.99		• • • • •	10.00%
6760	Office Equipment/Software	5,000.00	5,000.00			100.00%
6500	Office Supplies	113.43	6,665.99			95.23%
6010	Personnel Costs	4,274.27	44,483.49	52,814.00		84.23%
6510	Postage & Shipping Costs	0.00	954.30	1,500.00		63.62%
6520	Printing, Advertising & Notice	88.35	484.91	1,200.00		40.41%
6630	Telephone/VOIP	0.00	1,192.24	3,500.00	2,307.76	34.06%
6650	Travel & Training	398.54	4,890.75	4,000.00	(890.75)	122.27%
6200	Workers Comp	0.00	942.80	627.00		150.37%
Fire & Rescue						
6260	Building & Grounds Maint.	0.00	1,905.78	7,250.00	5,344.22	26.29%
6035	Conflag Reimbursed Payroll	0.00	142,453.66			365.27%
6300	Contracted Services	0.00	23,327.66			194.40%
6205	Division Chief-Training	7,236.66	79,603.26	•	• • •	91.67%
6320	Dues, Licenses & Subscriptions	33.00	725.27			9.67%
6685	Emergency Response Supplies	0.00	463.68	3,500.00	3,036.32	13.25%
6330	Equipment Repair	2,567.50	10,423.38			104.23%
6080	Fire Chief	3,214.76	51,436.16	60,632.00	9,195.84	84.83%
6090	Fire Department - Call Persons	1,194.00	12,799.00	35,000.00	22,201.00	36.57%
6395	Fire District Formation Fees	0.00	0.00	500.00	500.00	0.00%
6225	FTE Firefighter	4,716.80	52,820.80	51,456.00	(1,364.80)	102.65%
6380	Fuel & Oil	687.62	12,073.53	15,500.00	3,426.47	77.89%
6390	Insurance	0.00	13,298.00	13,298.00	0.00	100.00%
6400	IT Services	274.14	4,269.68	1,500.00	(2,769.68)	284.65%
6470	Minor Equipment	1,645.21	8,663.09	5,000.00	(3,663.09)	173.26%
6010	Personnel Costs	9,136.90	148,430.24	147,567.00	(863.24)	100.58%
6520	Printing, Advertising & Notice	0.00	115.70	1,000.00	884.30	11.57%
6550	Protective Clothing	0.00	15,417.00	28,000.00	12,583.00	55.06%
6610	Supplies & Services	0.00	9,327.93	16,650.00	7,322.07	56.02%
6630	Telephone/VOIP	229.44	1,921.80	800.00	(1,121.80)	240.23%
6235	Temporary Summer Firefighter	0.00	26,857.00	35,000.00	8,143.00	76.73%
6650	Travel & Training	1,646.46	8,676.47	6,750.00	(1,926.47)	128.54%

	Account Number		Current Period May 2025 May 2025 Actual	Jul 2024 May 2025 Actual	Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025 Variance	Jul 2024 Jun 2025 Percent of Budget
	6200	Workers Comp	0.00	2,962.74	2,924.00	(38.74)	101.32%
Planning							
	6030	Admin. Assistant I/II/III	522.48	5,768.62	8,270.00	2,501.38	69.75%
	6240	Auditing & Accounting Services	0.00	800.00	5,000.00	4,200.00	16.00%
	6060	City Manager	1,000.00	10,692.12	12,000.00	1,307.88	89.10%
	6305	Contracted Services PLANNER	5,047.90	46,107.72		8,892.28	83.83%
	6325	Engineering Services	0.00	0.00	1,500.00	1,500.00	0.00%
	6070	Finance Director/Assn. Manager	807.30	8,716.50	9,531.00	814.50	91.45%
	6390	Insurance	0.00	9,400.00	9,400.00	0.00	100.00%
	6420	Licenses, Dues & Subscriptions	36.25	36.25	250.00	213.75	14.50%
	6470	Minor Equipment	0.00	0.00	375.00	375.00	0.00%
	6010	Personnel Costs	1,578.96	15,692.85	18,623.00	2,930.15	84.27%
	6520	Printing, Advertising & Notice	125.95	998.60	500.00	(498.60)	199.72%
	6610	Supplies & Services	0.00	0.00	125.00	125.00	0.00%
	6200	Workers Comp	0.00	656.56	499.00	(157.56)	131.58%
Police Dept							
•	6315	Contracted Services POLICE	10,900.50	108,881.00	125,653.00	16,772.00	86.65%
	6330	Equipment Repair	0.00	0.00	4,200.00	4,200.00	0.00%
	6380	Fuel & Oil	0.00	386.07	5,500.00	5,113.93	7.02%
	6390	Insurance	0.00	2,500.00	2,500.00	0.00	100.00%
	6470	Minor Equipment	0.00	0.00	1,100.00	1,100.00	0.00%
	6610	Supplies & Services	0.00	2,559.39	3,500.00	940.61	73.13%
Property							
	6260	Building & Grounds Maint.	0.00	1,577.40	8,500.00	6,922.60	18.56%
	6335	Contracted Services PROPERTY	0.00	5,409.55	3,000.00	(2,409.55)	180.32%
	6330	Equipment Repair	0.00	0.00	1,500.00	1,500.00	0.00%
	6390	Insurance	0.00	0.00	11,698.00	11,698.00	0.00%
	6470	Minor Equipment	0.00	34.86	175.00	140.14	19.92%
	6010	Personnel Costs	2,063.64	17,272.69	35,255.00	17,982.31	48.99%
	6150	Public Works Director	1,215.63	14,792.56	14,588.00	(204.56)	101.40%
	6610	Supplies & Services	0.00	70.84	500.00	429.16	14.17%
	6680	Utilities	0.00	2,326.36	12,750.00	10,423.64	18.25%
	6190	Utility Worker II /Lead Worker	2,622.22	23,742.41	33,150.00	9,407.59	71.62%
	6200	Workers Comp	0.00	1,432.55	1,432.00	(0.55)	100.04%
		Expenses		\$1,127,207.66	· · · · · · · · · · · · · · · · · · ·	\$139,368.34	.
		Revenue Less Expenditures		\$143,914.00	\$771,255.00	\$0.00	
		Net Change in Fund Balance		\$143,914.00	\$771,255.00	\$0.00	

Acco	unt Number	Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Annual Budget Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025 Variance	Jul 2024 Jun 2025 Percent of Budget
Fund Balances						
	Beginning Fund Balance	(206,373.00)	(329,003.94)	0.00	0.00	0.00%
	Net Change in Fund Balance	(61,640.85)	143,914.00	607,553.00	0.00	0.00%
	Ending Fund Balance	(265,701.24)	(265,701.24)	0.00	0.00	0.00%

Report Options
Fund: General Fund

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

Department: Resources, Administrative, Fire & Rescue, Police Dept, Planning, Property

			Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2024
			May 2025	Jul 2024	Jul 2024	Jul 2024	Jun 2025
	Account Number		May 2025 Actual	May 2025 Actual	Jun 2025	Jun 2025 Variance	Percent of Budget
	Account Number		Actual	Actual		Variance	Dauget
Revenue & Ex	xpenditures						
Revenue							
	4670	From Gen Fund to Street	0.00	83,750.00	83,750.00	0.00	100.00%
	4650	From TRT to Street Cap. Imp.	0.00	53,555.50	85,6 89.00	32,133.50	62.50%
	4440	Misc. Revenues	0.00	2,427.77	0.00	(2,427.77)	0.00%
	4330	State Highway Fund Rev. Share	5,489.24	62,643.51	71,728.00	9,084.49	87.33%
		Revenue	\$5,489.24	\$202,376.78	\$241, <mark>167.</mark> 00	\$38,790.22	
		Gross Profit	\$5,489.24	\$202,37 <mark>6.78</mark>	\$241,167.00	\$0.00	
Expenses							
-	6030	Admin. Assistant I/II/III	522.48	5,768.62	8,270.00	2,501.38	69.75%
	6240	Auditing & Accounting Services	0.00	3,472.00	6,000.00	2,528.00	57.87%
	6050	City Engineer	0.00	0.00	5,000.00	5,000.00	0.00%
	6060	City Manager	1,000.00	10,692.12	12,000.00	1,307.88	89.10%
	9000	Contingency	0.00	0.00	5,000.00	5,000.00	0.00%
	6300	Contracted Services	1,895.00	2,785.67	5,500.00	2,714.33	50.65%
	6320	Dues, Licenses & Subscriptions	0,00	169.74	500.00	330.26	33.95%
	6755	Engineering	0.00	0.00	8,000.00	8,000.00	0.00%
	6330	Equipment Repair	(3,239.55)	0.00	0.00	0.00	0.00%
	6070	Finance Director/Assn. Manager	807.30	8,716.50	9,531.00	814.50	91.45%
	6380	Fuel & Oil	2,460.00	4,261.11	2,500.00	(1,761.11)	170.44%
	6390	Insurance	0.00	11,048.00	11,048.00	0.00	100.00%
	6400	IT Services	33.33	962.02	3,200.00	2,237.98	30.06%
	6410	Legal Services	164.66	1,269.06	750.00	(519.06)	169.21%
	6470	Minor Equipment	0.00	2,694.06	4,500.00	1,805.94	59.87%
	6490	Office Equipment Repair	5,101.83	12,809.79	5,500.00	(7,309.79)	232.91%
	6500	Office Supplies	0.00	70.79	250.00	179.21	28.32%
	6010	Personnel Costs	4,247.37	38,768.97	65,629.00	26,860.03	59.07%
	6510	Postage & Shipping Costs	0.00	0.00	125.00	125.00	0.00%
	6520	Printing, Advertising & Notice	0.00	207.50	300.00	92.50	69.17%
	6150	Public Works Director	1,620.85	19,626.54	19,450.00	(176.54)	100.91%
	6590	Street Lighting	736.98	7,238.56	8,000.00	761.44	90.48%
	6610	Supplies & Services	95.10	2,494.51	2,200.00	(294.51)	113.39%
	6620	System Maintenance & Repair	0.00	5,265.56	5,000.00	(265.56)	105.31%
	6630	Telephone/VOIP	135.59	949.81	800.00	(149.81)	118.73%
	8065	To Trails & Paths from Street	0.00	0.00	670.00	670.00	0.00%
	6650	Travel & Training	146.66	198.90	400.00	201.10	49.73%
	6680	Utilities	0.00	312.90	2,000.00	1,687.10	15.65%

May 2025 May 2025 Jun 2025 Jun 2025 Percent Account Number Actual Actual Variance Budg
6190 Utility Worker II /Lead Worker 3,496.29 30,474.68 44,200.00 13,725.32 68.9
6200 Workers Comp 0.00 3,926.62 3,908.00 (18.62) 100.4
Expenses \$19,223.89 \$174,184.03 \$240,231.00 \$66,046.97
Revenue Less Expenditures (\$13,734.65) \$28,192.75 \$936.00 \$0.00
Net Change in Fund Balance (\$13,734.65) \$28,192.75 \$936.00 \$0.00
Fund Balances
Beginning Fund Balance 773.16 (41,154.24) 0.00 0.00 0.0
Net Change in Fund Balance (13,734.65) 28,192 <mark>.75</mark> 93 <mark>6.00</mark> 0.00 0.0
Ending Fund Balance (12,961.49) (12,961.49) 0.00 0.00 0.0

Report Options
Fund: Street Fund

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Street Budget



Sewer Discount Program Statement of Revenue and Expenditures

Account Nun	nher	Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Jul 2024 Jun 2025		Jul 2024 Jun 2025 Percent of Budget
		Actual	Actual		Variance	Duuget
Revenue & Expe	nditures					
Revenue						
4000	Available Cash on Hand	0.00	0.00	9,163.00	9,163.00	0.00%
4430	Donations	145.53	1,241.31	1,500.00	258.69	82.75%
4470	Interest	28.45	305.69	285.00	(20.69)	107.26%
	Revenue	\$173.98	\$1,547.00	\$10,94 <mark>8.0</mark> 0	\$9,401.00	
	Gross Profit	\$173.98	\$1,547.00	\$10,948.00	\$0.00	
Expenses						
8150	To Wastewater Fund	0.00	0.00	10,948.00	10,948.00	0.00%
	Expenses	\$0.00	\$0.00	\$10,948.00	\$10,948.00	
	Revenue Less Expenditures	\$173.98	\$1,547.00	\$0.00	\$0.00	
	Net Change in Fund Balance	\$173.98	\$1,547.00	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	16,663.20	15,29 <mark>0.</mark> 18	0.00	0.00	0.00%
	Net Change in Fund Balance	173.98	1,547.00	0.00	0.00	0.00%
	Ending Fund Balance	16,8 <mark>37.1</mark> 8	16,837.18	0.00	0.00	0.00%

Report Options

Fund: Sewer Discount Program Period: 5/1/2025 to 5/31/2025 Detail Level: Level 1 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Sewer Discount

National N				Current Period			Annual Budget	Jul 2024
Revenue & Expenditures				May 2025	Jul 2024	Jul 2024		Jun 2025
A584		Account Number				Jun 2025		
A584	Revenue & F	ynenditures						
4584		Apenditures						
Finance/Late Fees 128.76 3,161.99 3,000.00 (161.99) 105.40% 4730 From Sewer Discoun Fund To WW 0.00 0.00 10,9948.00 1,9948.00 1,996.00 0.00% 4780	Reveilue	4584	Cash on Hand	0.00	0.00	198 795 00	198 795 00	0.00%
From Sewer Discoun Fund To WW						· · · · · · · · · · · · · · · · · · ·	·	
Hard			•		· ·		• •	
Hard							·	
Hard					· ·		·	
Misc. Revenues 0.00 3,865.68 0.00 (3,786.68) 0.00% (3,786.68) 0.00% (46,790.08) (46,790.08) (46,790.08) (46,790.08) (47,725.00) (594,490.96) (47,725.00) (594,490.96) (47,725.00) (594,490.00) (47,727.038 (47,7270.28 598,874.67) (47,7270.28 598,974.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28 598,874.67) (47,7270.28							·	
Revenue Reve								
Revenue S47,270.28 \$698,874.67 \$964,602.00 \$265,727.33							• • • • • • • • • • • • • • • • • • • •	
Page		.200	,					52.7.7.0
Page			_					
7130 WWTP-OECDD Loan Interest 0.00 3,660.75 3,661.00 0.25 99.99% 7140 WWTP-OECDD Loan Principal 0.00 30,625.00 30,625.00 0.00 100.00% 6030 Admin. Assistant I/II/III 2,612.41 29,012.91 41,352.00 12,339.09 70.16% 6240 Auditing & Accounting Services 149.07 4,533.78 23,750.00 19,216.22 19,09% 6260 Building & Grounds Maint. 0.00 5,874.13 1,500.00 (4,374.13) 391.61% 6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 0.00 1,792.98 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,792.98) 151.23% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,793.94) 151.52% 6370 Finance Director/Assn. Manager 1,614.60 17,4	Fynenses					100 700 000	,	
7140 WWTP-OECDD Loan Principal 0.00 30,625.00 30,625.00 0.00 100.00% 6030 Admin. Assistant I/II/III 2,612,41 29,012.91 41,352.00 12,339.09 70.16% 6240 Auditing & Accounting Services 149.07 4,533.78 23,750.00 19,216.22 19.09% 6260 Building & Grounds Maint. 0.00 5,874.13 1,500.00 (4,374.13) 391.61% 6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 5,000.00 0.00% 6300 Contracted Services 31,2.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 (2,456.74) 181.89% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00 190.96% 6400 IT Services 158.39 3,453.49 2,000.00 (1,168.00 109.09% 6410 Legal Services 164.66 1,872.36 1,000.00 (367.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%	Expenses	7130	WWTP-OFCDD Loan Interest	0.00	3,660,75	3.661.00	0.25	99.99%
6030 Admin. Assistant I/II/III 2,612,41 29,012.91 41,352.00 12,339.09 70.16% 6240 Auditing & Accounting Services 149,07 4,533.78 23,750.00 19,216.22 19,09% 6260 Building & Grounds Maint. 0.00 5,874.13 1,500.00 (4,374.13) 391.61% 6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 0.00 6300 Contracted Services 312.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
6240 Auditing & Accounting Services 149.07 4,533.78 23,750.00 19,216.22 19.09% 6260 Building & Grounds Maint. 0.00 5,874.13 1,500.00 (4,374.13) 391.61% 6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 1.00% 6300 Contracted Services 312.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Sulfscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 1818.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85			•			•		
6260 Building & Grounds Maint. 0.00 5,874.13 1,500.00 (4,374.13) 391.61% 6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 0.00% 6300 Contracted Services 312.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,669.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25						· ·	·	
6060 City Manager 2,000.00 21,384.24 24,000.00 2,615.76 89.10% 9000 Contingency 0.00 0.00 5,000.00 5,000.00 0.00% 6300 Contracted Services 312.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 190.9%						•	•	
9000 Contingency 0.00 0.00 5,000.00 5,000.00 0.00% 6300 Contracted Services 312.31 5,292.98 3,500.00 (1,792.98) 151.23% 6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (872.36) 187.24% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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6320 Dues, Licenses & Subscriptions 954.09 8,086.72 7,000.00 (1,086.72) 115.52% 6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51%			, , , , , , , , , , , , , , , , , , ,				·	
6330 Equipment Repair 1,609.96 6,539.44 5,000.00 (1,539.44) 130.79% 6070 Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6500 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30%					•	•		
Finance Director/Assn. Manager 1,614.60 17,433.00 19,061.00 1,628.00 91.46% 6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%								
6380 Fuel & Oil 2,370.49 5,456.74 3,000.00 (2,456.74) 181.89% 6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 </td <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td>• • •</td> <td></td>					•	•	• • •	
6750 Grants Expenses 877.50 36,880.15 85,000.00 48,119.85 43.39% 6820 Inflow/Infiltration Control 0.00 20,143.75 30,000.00 9,856.25 67.15% 6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (6380	Fuel & Oil					181.89%
6390 Insurance 0.00 14,016.00 12,848.00 (1,168.00) 109.09% 6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6750	Grants Expenses	877.50	36,880.15	85,000.00		43.39%
6400 IT Services 158.39 3,453.49 2,000.00 (1,453.49) 172.67% 6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6820	Inflow/Infiltration Control	0.00	20,143.75	30,000.00	9,856.25	67.15%
6410 Legal Services 164.66 1,872.36 1,000.00 (872.36) 187.24% 6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6390	Insurance	0.00	14,016.00	12,848.00	(1,168.00)	109.09%
6470 Minor Equipment 77.89 2,760.60 8,000.00 5,239.40 34.51% 6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6400	IT Services	158.39	3,453.49	2,000.00	(1,453.49)	172.67%
6760 Office Equipment/Software 0.00 257.50 2,500.00 2,242.50 10.30% 6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6410	Legal Services	164.66	1,872.36	1,000.00	(872.36)	187.24%
6500 Office Supplies 0.00 752.06 500.00 (252.06) 150.41% 6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6470	Minor Equipment	77.89	2,760.60	8,000.00	5,239.40	34.51%
6010 Personnel Costs 8,606.08 81,309.90 132,020.00 50,710.10 61.59% 6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6760	Office Equipment/Software	0.00	257.50	2,500.00	2,242.50	10.30%
6510 Postage & Shipping Costs 0.00 1,150.00 3,000.00 1,850.00 38.33% 6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6500	Office Supplies	0.00	752.06	500.00	(252.06)	150.41%
6520 Printing, Advertising & Notice 0.00 467.16 100.00 (367.16) 467.16%		6010	Personnel Costs	8,606.08	81,309.90	132,020.00	50,710.10	61.59%
		6510	Postage & Shipping Costs	0.00	1,150.00	3,000.00	1,850.00	38.33%
6150 Public Works Director 2,836.49 34,346.46 34,038.00 (308.46) 100.91%		6520	Printing, Advertising & Notice	0.00	467.16	100.00	(367.16)	467.16%
		6150	Public Works Director	2,836.49	34,346.46	34,038.00	(308.46)	100.91%

		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2024
		May 2025	Jul 2024	Jul 2024	Jul 2024	Jun 2025
		May 2025	May 2025	Jun 2025	Jun 2025	Percent of
	t Number	Actual	Actual		Variance	Budget
6600	Sewer Discount	75.25	75.25	10,948.00	10,872.75	0.69%
6610	Supplies & Services	0.00	2,803.77	1,550.00	(1,253.77)	180.89%
6620	System Maintenance & Repair	192.46	5,468.72	35,000.00	29,531.28	15.62%
6865	System Repair/Replace	0.00	6,691.25	45,000.00	38,308.75	14.87%
6630	Telephone/VOIP	135.59	949.83	600.00	(349.83)	158.31%
6640	Testing & Sampling	320.15	11,132.65	15,000.00	3,867.35	74.22%
6650	Travel & Training	146.67	2,727.47	1,500.00	(1,227.47)	181.83%
6660	Treatment Chemicals	0.00	9,258.17	25,000.00	15,741.83	37.03%
6680	Utilities	2,535.75	24,577.04	30,000.00	5,422.96	81.92%
6190	Utility Worker II /Lead Worker	6,118.50	53,110.99	77,350.00	24,239.01	68.66%
6200	Workers Comp	0.00	3,214.48	3,195.00	(19.48)	100.61%
7100	WWTP-USDA Interest	0.00	45,477.00	45,477.00	0.00	100.00%
7110	WWTP-USDA Principal	0.00	31,466.00	31,466.00	0.00	100.00%
	Expenses	\$33,868.31	\$532,261.74	\$800,541.00	\$268,279.26	
	Revenue Less Expenditures	\$13,401.97	\$166,612.93	\$164,061.00	\$0.00	
	Net Change in Fund Balance	\$13,401.97	\$166,612.93	\$164,061.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	562,162.40	408,951.44	0.00	0.00	0.00%
	Net Change in Fund Balance	13,401.97	166,612.93	164,061.00	0.00	0.00%
	Ending Fund Balance	57 5,564.37	575,564.37	0.00	0.00	0.00%

Report Options

Fund: Wastewater Fund
Period: 5/1/2025 to 5/31/2025
Detail Level: Level 3 Accounts
Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Wastewater Budget

			Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2024
			May 2025	Jul 2024	Jul 2024	Jul 2024	Jun 2025
	Account Number		May 2025 Actual	May 2025 Actual	Jun 2025	Jun 2025 Variance	Percent of Budget
Davison 9 Fr							
Revenue & E	xpenaitures						
Revenue	4000	Available Cash on Hand	0.00	0.00	205 050 00	205 050 00	0.000/
	4000	Available Cash on Hand	0.00	0.00	205,050.00 15,000.00	205,050.00	0.00%
	4581 4020	Contract Services - WB	1,741.31	22,388.96 6,674.59	12,000.00	(7,388.96)	149.26%
		Debt Mgmt - Watseco Barview	0.00	· ·		5,325.41	55.62%
	4500 4790	Finance/Late Fees From TRT To Water	125.99	2,862.58 10,992.00	3,200.00 10,992.00	337.42 0.00	89.46%
	4550		0.00 0.00	0.00	195,000.00		100.00% 0.00%
		Grants		4,774.42		195,000.00	
	4470	Interest	642.39		6,381.00	•	74.82%
	4440	Misc. Revenues	3,081.62	20,217.32		(19,717.32)	4,043.46%
	4280	Shutff/Turn-on Fees	0.00	1,093.94	1,000.00	(93.94)	109.39%
	4260	System Charges	32,567.34	447,623.80	411,890.00	(35,733.80)	108.68%
		Revenue	\$38,158.65	\$516,627.61	\$861,013.00	\$344,385.39	
_		Gross Profit	\$38,158.65	\$516,627.61	\$861,013.00	\$0.00	
Expenses							
	6030	Admin. Assistant I/II/III	2,6 <mark>12.</mark> 41	28,988.67	41,352.00	12,363.33	70.10%
	6240	Auditing & Accounting Services	1 <mark>49</mark> .07	4,508.69	23,750.00	19,241.31	18.98%
	6260	Building & Grounds Maint.	0.00	2,598.05	2,500.00	(98.05)	103.92%
	6060	City Manager	2,000.00	21,384.24	24,000.00	2,615.76	89.10%
	9000	Contingency	0.00	0.00	10,000.00	10,000.00	0.00%
	6300	Contracted Services	5 05.36	3,919.19	4,500.00	580.81	87.09%
	6320	Dues, Licenses & Subscriptions	816.15	4,256.11	1,500.00	(2,756.11)	283.74%
	6755	Engineering	0.00	0.00	5,000.00	5,000.00	0.00%
	6330	Equipment Repair	1,609.96	6,150.13	1,250.00	(4,900.13)	492.01%
	6070	Finance Director/Assn. Manager	1,614.60	17,433.00	19,061.00	1,628.00	91.46%
	6380	Fuel & Oil	2,436.63	5,661.71	4,550.00	(1,111.71)	124.43%
	6705	Grants	8,550.50	52,700.20	195,000.00	142,299.80	27.03%
	6990	IFA Loan - Principal	0.00	5,368.61	5,369.00	0.39	99.99%
	6980	IFA-Loan Interest	0.00	1,305.98	1,306.00	0.02	100.00%
	6390	Insurance	0.00	11,298.00	11,298.00	0.00	100.00%
	6400	IT Services	158.39	5,163.26	3,500.00	(1,663.26)	147.52%
	6410	Legal Services	164.68	1,671.28	1,000.00	(671.28)	167.13%
	6470	Minor Equipment	0.00	4,312.57	4,200.00	(112.57)	102.68%
	6490	Office Equipment Repair	77.89	1,479.81	1,250.00	(229.81)	118.38%
	6760	Office Equipment/Software	0.00	0.00	2,500.00	2,500.00	0.00%
	6500	Office Supplies	0.00	605.15	250.00	(355.15)	242.06%
	6010	Personnel Costs	7,938.98	75,573.04	120,268.00	44,694.96	62.84%

		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2024
		May 2025	Jul 2024	Jul 2024	Jul 2024	Jun 2025
		May 2025	May 2025	Jun 2025	Jun 2025	Percent of
Account Numb		Actual	Actual		Variance	Budget
6510	Postage & Shipping Costs	0.00	1,150.00	3,500.00	2,350.00	32.86%
6520	Printing, Advertising & Notice	0.00	467.17	100.00	(367.17)	467.17%
6150	Public Works Director	2,431.28	29,439.86	29,175.00	(264.86)	100.91%
6560	PW Shop Supplies, Tools, etc.	0.00	1,247.23	3,000.00	1,752.77	41.57%
6610	Supplies & Services	3,111.34	7,223.23	3,0 00.00	(4,223.23)	240.77%
6620	System Maintenance & Repair	452.77	23,218.01	63,000.00	39,781.99	36.85%
6630	Telephone/VOIP	135.61	949.90	800.00	(149.90)	118.74%
6640	Testing & Sampling	0.00	3,543.47	3,000.00	(543.47)	118.12%
6650	Travel & Training	146.67	3,82 <mark>3.3</mark> 3	5,000.00	1,176.67	76.47%
6660	Treatment Chemicals	400.00	8,463.08	12,000.00	3,536.92	70.53%
6680	Utilities	1,737.28	16,9 57.64	22,000.00	5,042.36	77.08%
6190	Utility Worker II /Lead Worker	5,244.42	45,616.45	66,300.00	20,683.55	68.80%
6200	Workers Comp	0.00	3,136.29	3,117.00	(19.29)	100.62%
	Expenses	\$42,293.99	\$399,613.35	\$697,396.00	\$297,782.65	
	Revenue Less Expenditures	(\$4,135.34)	\$117 <mark>,014.2</mark> 6		\$0.00	
	Net Change in Fund Balance	(\$4,135.34)	\$117,014.26	\$163,617.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	444,373.15	32 3,223.55	0.00	0.00	0.00%
	Net Change in Fund Balance	(4,135.34)	117,014.26	163,617.00	0.00	0.00%
	Ending Fund Balance	440,237.81	440,237.81	0.00	0.00	0.00%

Report Options
Fund: Water Fund

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Water Budget

		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2024
		May 2025	Jul 2024	Jul 2024	Jul 2024	Jun 2025
_		May 2025	May 2025	Jun 2025	Jun 2025	Percent of
Acco	ount Number	Actual	Actual		Variance	Budget
Revenue & Exp	penditures					
Revenue						
TRT Toui	rism					
4584	Cash on Hand	0.00	0.00	701,529.00	701,529.00	0.00%
4520	Event Revenue	0.00	13,853.75	8,000.00	(5,853.75)	173.17%
4535	Fees	0.00	0.00	1,000.00	1,000.00	0.00%
4470	Interest	2,110.72	6,992.06	21,831.00	14,838.94	32.03%
4440	Misc. Revenues	0.00	0.00	250.00	250.00	0.00%
4140	TRT - General Use	5,636.09	239,248,10	266,667.00	27,418.90	89.72%
4150	TRT - Tourism	475.28	19,75 <mark>3.5</mark> 2	33 ,333.00	13,579.48	59.26%
	Revenu	ue \$8,222.09		\$1,0 32,610.00	\$752,762.57	
	Gross Prof	fit \$8,222.09	\$279,847.43	\$1,032,610.00	\$0.00	
Expenses						
TRT Com	nmunity					
6280	<u> </u>	5,000.00	11,228.83	12,500.00	1,271.17	89.83%
6300	Contracted Services	0.00	0.00	10,500.00	10,500.00	0.00%
6360		2,375.00	6,775.00	9,000.00	2,225.00	75.28%
6610	Supplies & Services	0.00	178.99	1,500.00	1,321.01	11.93%
8045	• •	0.00	46,340.50	74,145.00	27,804.50	62.50%
8080	To PSE Fund for Police Vehicle	0.00	3,988.00	15,952.00	11,964.00	25.00%
8140	To Street Fund	0.00	53,555.50	85,689.00	32,133.50	62.50%
8150	To Wastewater Fund	0.00	10,992.00	10,992.00	0.00	100.00%
8175	To Water Fund	0.00	10,992.00	10,992.00	0.00	100.00%
TRT Toui	rism					
6030		2,089.94	23,074.68	33,081.00	10,006.32	69.75%
6060		1,500.00	16,038.18	18,000.00	1,961.82	89.10%
9000	, -	0.00	0.00	10,000.00	10,000.00	0.00%
6690	÷ ,	0.00	16,926.83	20,000.00	3,073.17	84.63%
6070	Finance Director/Assn. Manager	1,210.95	13,074.75	14,296.00	1,221.25	91.46%
6010	•	2,975.60	31,140.13	37,514.00	6,373.87	83.01%
6530	Promotional Media Reimb. Prgm.	•	4,931.25	900.00	(4,031.25)	547.92%
6540		0.00	0.00	1,000.00	1,000.00	0.00%
6488	Refundable Deposits	0.00	0.00	1,000.00	1,000.00	0.00%
9020	•	0.00	0.00	25,000.00	25,000.00	0.00%
9002	Unassigned/Unappropriated	0.00	0.00	639,678.00	639,678.00	0.00%

Account N	lumber	Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Annual Budget Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025 Variance	Jul 2024 Jun 2025 Percent of Budget
6200	Workers Comp	0.00	1,187.28	871.00	(316.28)	136.31%
	Expenses	\$15,151.49	\$250,423.92	\$1,032,610.00	\$782,186.08	
	Revenue Less Expenditures	(\$6,929.40)	\$29,423.51	\$0.00	\$0.00	
Fund Balances	Net Change in Fund Balance	(\$6,929.40)	\$29,423.51	\$0.00	\$0.00	
	Beginning Fund Balance	756,796.59	720,443.68	0.00	0.00	0.00%
	Net Change in Fund Balance	(6,929.40)	29,423.51	0.00	0.00	0.00%
	Ending Fund Balance	749,867.19	749,867.19	0.00	0.00	0.00%

Report Options
Fund: TRT Fund

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 1 Accounts Display Account Categories: No Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual Budget: Transient Room Tax MASTER BUDGET

		Current Period May 2025	Year-To-Date Jul 2024	Annual Budget Jul 2024	Annual Budget Jul 2024	Jul 2024 Jun 2025
Account Numl	ber	May 2025 Actual	May 2025 Actual	Jun 2025	Jun 2025 Variance	Percent of Budget
Revenue & Expen	ditures					
Revenue						
4000	Available Cash on Hand	0.00	0.00	92,085.00	92,085.00	0.00%
4470	Interest	275.31	4,151.52	2,866.00	(1,285.52)	144.85%
	Revenue	\$275.31	\$4,151.52	\$94,951.00	\$90,799.48	
	Gross Profit	\$275.31	\$4,151.52	\$94,95 <mark>1.0</mark> 0	\$0.00	
Expenses						
6010	Personnel Costs	0.00	0.00	45,000.00	45,000.00	0.00%
	Expenses	\$0.00	\$0.00	\$45,000.00	\$45,000.00	
	Revenue Less Expenditures	\$275.31	\$4,151.52	\$49,951.00	\$0.00	
	Net Change in Fund Balance	\$275.31	\$4,151.52	\$49,9 51.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	101,114.17	97, <mark>237</mark> .96	0.00	0.00	0.00%
	Net Change in Fund Balance	275.31	4,15 <mark>1.</mark> 52	49,951.00	0.00	0.00%
	Ending Fund Balance	101,389.48	101,389.48	0.00	0.00	0.00%
Report Options						

Fund: Payroll Liability Fund Period: 5/1/2025 to 5/31/2025 Detail Level: Level 1 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Payroll Liabilities Budget

System Development Fund, Water SDC Fund Statement of Revenue and Expenditures

			Current Period May 2025 May 2025	Year-To-Date Jul 2024 May 2025	Annual Budget Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025	Jul 2024 Jun 2025 Percent of
	Account Numbe	r	Actual	Actual		Variance	Budget
Revenue & Ex	cpenditures						
Revenue							
	4584	Cash on Hand	0.00	0.00	730,832.00	730,832.00	0.00%
	4585	For Parks SDC	0.00	3,300.61	5,5 00.00	2,199.39	60.01%
	4583	For Storm Sewer SDC	0.00	4,877.69	5,000.00	122.31	97.55%
	4597	For Streets SDC	0.00	6,151.60	13,800.00	7,648.40	44.58%
	4596	For Wastewater SDC	0.00	15,095.70	20,000.00	4,904.30	75.48%
	4599	for Water SDC	0.00	33,350.06	25,000.00	(8,350.06)	133.40%
	4470	Interest	0.00	22 ,537 .56	22,743.00	205.44	99.10%
		Revenue	\$0.00	\$8 <mark>5,3</mark> 13.22	\$822,875.00	\$737,561.78	
		Gross Profit	\$0.00	\$85,3 <mark>13.22</mark>	\$822,875.00	\$0.00	
Expenses							
-	6835	Parks Dept. System Improvement	0.00	0.00	50,000.00	50,000.00	0.00%
	6830	Stormwater Dept System Improv.	0.00	0.00	110,000.00	110,000.00	0.00%
	6825	Street Dept. System Improvemen	0.00	0.00	135,000.00	135,000.00	0.00%
	6840	Water Dept. System Improvement	0.00	0.00	150,000.00	150,000.00	0.00%
	6815	WW Dept. System Improvement	0.00	0.00	150,000.00	150,000.00	0.00%
		Expenses	\$0.00	\$0.00	\$595,000.00	\$595,000.00	
		Revenue Less Expenditures	\$0.00	\$85,313.22	\$227,875.00	\$0.00	
		Net Change in Fund Balance	\$0.00	\$85,313.22	\$227,875.00	\$0.00	
Fund Balance	s						
		Beginning Fund Balance	1,279,401.78	1,194,088.56	0.00	0.00	0.00%
		Net Change in Fund Balance	0.00	85,313.22	227,875.00	0.00	0.00%
		Ending Fund Balance	1,279,401.78	1,279,401.78	0.00	0.00	0.00%

Report Options

Fund: System Development Fund, Water SDC Fund

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual Budget: System Development Budget

_			Current Period May 2025	Year-To-Date Jul 2024	Annual Budget Jul 2024	Annual Budget Jul 2024	Jul 2024 Jun 2025
			May 2025	May 2025	Jun 2025	Jun 2025	Percent of
	Account Number		Actual	Actual		Variance	Budget
Revenue & Ex	penditures						
Revenue							
	4640	From TRT for Police Vehicles	0.00	3,988.00	15,952.00	11,964.00	25.00%
	4005	OSFM Recievables	0.00	0.00	39,0 00.00	39,000.00	0.00%
		Revenue	\$0.00	\$3,988.00	\$54 ,952.00	\$50,964.00	
		Gross Profit	\$0.00	\$3,988.00	\$54,952.00	\$0.00	
Expenses							
-	6850	Police Equipment	0.00	0.00	70,000.00	70,000.00	0.00%
		Expenses	\$0.00	\$0.00	\$70,000.00	\$70,000.00	
		Revenue Less Expenditures	\$0.00	\$ <mark>3,9</mark> 88.00	(\$15,048.00)	\$0.00	
		Net Change in Fund Balance	\$0.00	\$3,9 <mark>88.00</mark>	(\$15,048.00)	\$0.00	
Fund Balances	•						
runu balance:	•	Beginning Fund Balance	(42,256.74)	(46,244.74)	0.00	0.00	0.00%
		Net Change in Fund Balance	0.00	3,988.00		0.00	0.00%
		Ending Fund Balance	(42,256.74)	(42,256.74)	0.00	0.00	0.00%
		3					
Report Options							
Fund: PSE Fund							

Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

		Current Period May 2025	Year-To-Date Jul 2024	Annual Budget Jul 2024	Annual Budget Jul 2024	Jul 2024 Jun 2025
		May 2025	May 2025	Jun 2025	Jun 2025	Percent of
Account Num	ber	Actual	Actual		Variance	Budget
Revenue & Expenditures	;					
Revenue						
4000	Available Cash on Hand	0.00	0.00	55,000.00	55,000.00	0.00%
4470	Interest	183.54	8,462.12	1,7 12.00	(6,750.12)	494.28%
	Revenue	\$183.54	\$8,462.12	\$56 ,712.00	\$48,249.88	
	Gross Profit	\$183.54	\$8,462.12	\$56,712.00	\$0.00	
Expenses						
6810	Vehicles/Equipment	0.00	0.00	40,000.00	40,000.00	0.00%
	Expenses	\$0.00	\$0.00	\$40,000.00	\$40,000.00	
	Revenue Less Expenditures	\$183.54	\$ <mark>8,462.12</mark>	\$16,712.00	\$0.00	
	Net Change in Fund Balance	\$183.54	\$8,4 <mark>62.12</mark>	\$16,712.00	\$0.00	
Fund Balances		4				
. dila balances	Beginning Fund Balance	57,128.24	48,849.66	0.00	0.00	0.00%
	Net Change in Fund Balance	183.54	8,462.12	16,712.00	0.00	0.00%
	Ending Fund Balance	57,311.78	57,311.78	0.00	0.00	0.00%
Report Options						
Fund: PWF Reserve Fund						

Fund: PWE Reserve Fund Period: 5/1/2025 to 5/31/2025 Detail Level: Level 3 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: PWE Reserve Budget

Account Numb	oer .	Current Period May 2025 May 2025 Actual	Year-To-Date Jul 2024 May 2025 Actual	Annual Budget Jul 2024 Jun 2025	Annual Budget Jul 2024 Jun 2025 Variance	Jul 2024 Jun 2025 Percent of Budget
Revenue & Expen	ditures					
Revenue						
4000	Available Cash on Hand	0.00	0.00	175,195.00	175,195.00	0.00%
4470	Interest	550.62	6,497.17	5,452.00	(1,045.17)	119.17%
4100	Property Taxes - Current Year	0.00	39,005.56	55,527.00	16,521.44	70.25%
4120	Property Taxes - Prior Years	0.00	711.00	711.00	0.00	100.00%
	Revenue	\$550.62	\$46,213.73	\$236,885.00	\$190,671.27	
	Gross Profit	\$550.62	\$46,213.73	\$2 <mark>36,8</mark> 85.00	\$0.00	
Expenses						
9009	Restricted to Sewer Bond Pymt.	0.00	0.00	177,166.00	177,166.00	0.00%
7175	WW Bond Payment - Interest	0.00	6,907.00	6,907.00	0.00	100.00%
7180	WW Bond Payment - Principal	0.00	32,811.00	52,81 2.00	20,001.00	62.13%
	Expenses	\$0.00	\$39, <mark>71</mark> 8. 00	\$236,8 <mark>85.0</mark> 0	\$197,167.00	
	Revenue Less Expenditures	\$550.62	\$6,4 <mark>95.</mark> 73	\$0.00	\$0.00	
	Net Change in Fund Balance	\$550.62	\$6,49 <mark>5.73</mark>	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	230, <mark>027</mark> .92	224,082.81	0.00	0.00	0.00%
	Net Change in Fund Balance	550.62	6,495.73	0.00	0.00	0.00%
	Ending Fund Balance	230,578.54	230,578.54	0.00	0.00	0.00%

Report Options

Fund: WW Debt Bond Fund Period: 5/1/2025 to 5/31/2025 Detail Level: Level 1 Accounts Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual Expense Reporting Method: Budget - Actual

Budget: Wastewater Debt Budget

PUBLIC SAFETY REPORT Monday, June 16th, 2025 - 5:30 P.M.

Garibaldi City Council Meeting-06/16/2025 Deputy Terrance Watters Tillamook County Sheriff's Office

Please continue to watch for suspicious people/activities in your neighborhoods and around local businesses. Call 911 for emergencies, and 503-815-1911 to report non-emergent incidents.

There has been an increase in loose dog calls over the last few months. Please make sure your animals are secure and taken care of. The county does not have animal control.

Local schools are nearing the end of the school year; watch out for children playing in the neighborhoods. Keep the kids and community members safe, don't drive while distracted or impaired.

As summer approaches, just as a reminder, practice responsible water safety. Be aware of the tides and encourage youth and inexperienced swimmers to wear a life jacket while recreating around bodies of water.

In preparation for 4th of July, make sure fireworks are legal and practice responsible fire safety. City ordinance 301 allows legal fireworks to be discharged on the beach or in a cleared area where there is no vegetation within a 10 foot radius of the ignition point and in accordance with fire code.

Incident Address City	Incident Date And Time	Incident Type	Incident Unit ID
Garibaldi	05/01/2025 00:58:00	BUSINESS CHECK	219
Garibaldi	05/01/2025 14:54:51	Follow Up	216
Garibaldi	05/03/2025 12:05:31	Ordinance Violation	230
Garibaldi	05/03/2025 18:17:12	Disturbance	220
Garibaldi	05/03/2025 18:17:12	Disturbance	229
Garibaldi	05/03/2025 18:17:12	Disturbance	215
Garibaldi	05/03/2025 19:07:59	Suspicious	229
Garibaldi	05/04/2025 07:33:56	Welfare check	228
Garibaldi	05/04/2025 11:13:12	Follow Up	228
Garibaldi	05/04/2025 18:27:45	Follow Up	225
Garibaldi	05/05/2025 11:14:50	Assist	228
Garibaldi	05/06/2025 01:01:25	BUSINESS CHECK	220
Garibaldi	05/06/2025 10:05:05	BUSINESS CHECK	210
Garibaldi	05/06/2025 10:11:12	MVA/Non-injury	228
Garibaldi	05/07/2025 23:59:57	BUSINESS CHECK	219
Garibaldi	05/08/2025 11:06:10	Animal	207
Garibaldi	05/08/2025 13:27:21	Harassment	207
Garibaldi	05/09/2025 00:02:10	BUSINESS CHECK	219
Garibaldi	05/09/2025 14:58:46	Suspicious	215
Garibaldi	05/09/2025 18:42:56	Unknown	219
Garibaldi	05/09/2025 19:52:55	Traffic Stop	219
Garibaldi	05/09/2025 20:26:23	Traffic Stop	219
Garibaldi	05/11/2025 00:14:37	Shots Fired	220
Garibaldi	05/11/2025 09:36:57	Welfare check	210
Garibaldi	05/11/2025 12:42:35	BUSINESS CHECK	210
Garibaldi	05/12/2025 19:02:10	Animal	225
Garibaldi	05/12/2025 22:00:15	Harassment	225
Garibaldi	05/12/2025 23:45:23	Vehicle	225
Garibaldi	05/12/2025 23:50:26	BUSINESS CHECK	225
Garibaldi	05/13/2025 08:19:36	Missing Person	228
Garibaldi	05/13/2025 09:33:45	Warrant	210
Garibaldi	05/13/2025 09:33:45	Warrant	228
Garibaldi	05/13/2025 10:36:34	Contact	210
Garibaldi	05/13/2025 13:55:05	Speed Enforcement	228
Garibaldi	05/14/2025 00:03:50	BUSINESS CHECK	225
Garibaldi	05/14/2025 00:11:31	BUSINESS CHECK	225
Garibaldi	05/14/2025 00:13:49	BUSINESS CHECK	225
Garibaldi	05/14/2025 19:18:33	BUSINESS CHECK	216
Garibaldi	05/14/2025 21:48:56	Traffic Stop	225
Garibaldi	05/14/2025 21:48:56	Traffic Stop	219
Garibaldi	05/15/2025 16:13:30	Theft	216
Garibaldi	05/15/2025 17:13:23	Harassment	216
Garibaldi	05/15/2025 18:02:35	Traffic Stop	225

Garibaldi	05/16/2025 05:55:48	Unwanted	216
Garibaldi	05/16/2025 08:46:11	Civil	216
Garibaldi	05/16/2025 18:32:47	Court Violation	215
Garibaldi	05/17/2025 14:24:33	Traffic Stop	218
Garibaldi	05/18/2025 00:18:21	Incom 911	215
Garibaldi	05/18/2025 15:06:27	BUSINESS CHECK	210
Garibaldi	05/18/2025 18:41:19	Traffic Stop	225
Garibaldi	05/18/2025 18:49:43	Traffic Stop	225
Garibaldi	05/19/2025 11:15:00	Warrant	228
Garibaldi	05/19/2025 16:56:21	Property	225
Garibaldi	05/19/2025 21:21:08	Vehicle	225
Garibaldi	05/19/2025 21:34:08	Traffic Stop	225
Garibaldi	05/21/2025 09:48:40	Civil Service	228
Garibaldi	05/21/2025 11:06:53	Speed Enforcement	228
Garibaldi	05/21/2025 11:21:18	Traffic Stop	228
Garibaldi	05/21/2025 11:32:53	Traffic Stop	228
Garibaldi	05/21/2025 14:42:14	Animal	216
Garibaldi	05/21/2025 16:00:26	MVA/Non-injury	228
Garibaldi	05/21/2025 17:05:53	Traffic Stop	216
Garibaldi	05/21/2025 17:20:17	Follow Up	225
Garibaldi	05/22/2025 10:08:33	Animal	216
Garibaldi	05/22/2025 12:55:54	Follow Up	216
Garibaldi	05/22/2025 14:11:24	Littering	216
Garibaldi	05/22/2025 14:11:24	Littering	215
Garibaldi	05/22/2025 17:00:49	Follow Up	216
Garibaldi	05/22/2025 20:08:15	7	712
Garibaldi	05/23/2025 10:11:16	Contact	218
Garibaldi	05/23/2025 10:11:16	Contact	213
Garibaldi	05/23/2025 14:58:55	Civil	215
Garibaldi	05/23/2025 19:33:56	Contact	712
Garibaldi	05/23/2025 19:50:24	Contact	712
Garibaldi	05/23/2025 23:44:53	Traffic Stop	219
Garibaldi	05/24/2025 00:45:43	BUSINESS CHECK	219
Garibaldi	05/24/2025 00:53:36	BUSINESS CHECK	219
Garibaldi	05/24/2025 00:55:05	BUSINESS CHECK	219
Garibaldi	05/24/2025 04:30:25	Incom 911	218
Garibaldi	05/24/2025 14:04:36	7	712
Garibaldi	05/24/2025 15:57:00	Welfare check	216
Garibaldi	05/24/2025 17:59:22	7	712
Garibaldi	05/24/2025 18:03:18	Hit & Run	216
Garibaldi	05/24/2025 18:03:18	Hit & Run	712
Garibaldi	05/24/2025 18:03:18	Hit & Run	215
Garibaldi	05/24/2025 21:50:56	Disturbance	216
Garibaldi	05/24/2025 21:50:56	Disturbance	712
Calibatai	33.2-1.2020 21.00.00	2.5(4) 541100	, 12

Garibaldi	05/24/2025 21:50:56	Disturbance	215
Garibaldi	05/24/2025 21:50:56	Disturbance	219
Garibaldi	05/24/2025 22:20:42	Contact	712
Garibaldi	05/24/2025 22:24:45	Contact	712
Garibaldi	05/25/2025 09:47:01	Animal	228
Garibaldi	05/25/2025 11:17:00	Noise	228
Garibaldi	05/25/2025 11:21:06	Civil Service	228
Garibaldi	05/25/2025 14:41:05	Contact	712
Garibaldi	05/25/2025 15:01:18	7	712
Garibaldi	05/25/2025 16:07:10	Assist	712
Garibaldi	05/25/2025 19:15:16	7	712
Garibaldi	05/25/2025 20:03:47	Traffic Stop	225
Garibaldi	05/25/2025 20:26:19	Ordinance Violation	712
Garibaldi	05/25/2025 20:32:50	7	712
Garibaldi	05/26/2025 00:48:38	Traffic Stop	225
Garibaldi	05/26/2025 12:39:30	Traffic Stop	228
Garibaldi	05/26/2025 12:47:56	Traffic Stop	228
Garibaldi	05/26/2025 13:01:37	Speed Enforcement	228
Garibaldi	05/26/2025 13:05:13	Speed Enforcement	228
Garibaldi	05/27/2025 00:15:20	BUSINESS CHECK	225
Garibaldi	05/27/2025 00:19:34	BUSINESS CHECK	225
Garibaldi	05/27/2025 08:55:09	Welfare check	228
Garibaldi	05/27/2025 19:05:36	Follow Up	225
Garibaldi	05/27/2025 21:44:14	Home Check	225
Garibaldi	05/27/2025 22:00:33	Assist	225
Garibaldi	05/27/2025 23:34:29	Traffic Stop	225
Garibaldi	05/28/2025 08:23:39	Trespass	230
Garibaldi	05/28/2025 08:23:39	Trespass	215
Garibaldi	05/28/2025 09:00:07	Follow Up	230
Garibaldi	05/28/2025 16:10:20	Animal	216
Garibaldi	05/28/2025 18:48:06	Traffic Stop	225
Garibaldi	05/28/2025 22:25:02	MVA	225
Garibaldi	05/28/2025 22:25:02	MVA	215
Garibaldi	05/28/2025 22:25:02	MVA	219
Garibaldi	05/28/2025 23:10:37	Trespass	225
Garibaldi	05/28/2025 23:43:28	Speed Enforcement	225
Garibaldi	05/28/2025 23:58:56	Traffic Stop	225
Garibaldi	05/29/2025 00:09:32	BUSINESS CHECK	225
Garibaldi	05/29/2025 00:13:42	BUSINESS CHECK	225
Garibaldi	05/29/2025 00:20:43	Traffic Stop	225
Garibaldi	05/29/2025 08:07:10	Vehicle	207
Garibaldi	05/29/2025 08:07:10	Vehicle	216
Garibaldi	05/29/2025 09:00:00	Contact	213
Garibaldi	05/29/2025 09:16:19	Contact	213

Garibaldi	05/29/2025 10:25:08	Theft	216
Garibaldi	05/29/2025 11:25:22	Assist	215
Garibaldi	05/29/2025 13:38:10	Follow Up	216
Garibaldi	05/29/2025 13:55:54	Warrant	216
Garibaldi	05/29/2025 15:59:53	Follow Up	216
Garibaldi	05/29/2025 15:59:53	Follow Up	215
Garibaldi	05/29/2025 16:57:16	Follow Up	216
Garibaldi	05/29/2025 19:51:48	7	712
Garibaldi	05/30/2025 07:43:54	Crim Misch	215
Garibaldi	05/30/2025 15:19:02	Civil	215
Garibaldi	05/30/2025 16:06:48	Assist	712
Garibaldi	05/30/2025 16:56:15	7	712
Garibaldi	05/30/2025 17:36:24	Traffic Stop	712
Garibaldi	05/30/2025 18:01:15	Traffic Stop	712
Garibaldi	05/30/2025 18:12:57	Traffic Stop	712
Garibaldi	05/30/2025 19:32:50	Traffic Stop	712
Garibaldi	05/30/2025 21:02:50	Disturbance	229
Garibaldi	05/30/2025 21:02:50	Disturbance	712
Garibaldi	05/30/2025 23:53:14	Trespass	219
Garibaldi	05/31/2025 01:06:29	Suspicious	229
Garibaldi	05/31/2025 10:59:26	Civil Service	216
Garibaldi	05/31/2025 14:45:30	Follow Up	216
Garibaldi	05/31/2025 17:21:21	7	712
Garibaldi	05/31/2025 17:39:11	7	712
Garibaldi	05/31/2025 17:48:07	Traffic Stop	712
Garibaldi	05/31/2025 18:07:57	Traffic Stop	712
Garibaldi	05/31/2025 18:30:28	7	712
Garibaldi	05/31/2025 20:02:08	Traffic Stop	712



City Email: city@ci.garibaldi.or.us

Public Works Staff Report To: Mayor and City Council

From: Nick Theoharis, Public Works Superintendent

Date: June 16, 2025

Subject: Monthly Staff Report – June 2025

Water

All required monthly reports and water quality testing have been completed. The PFAS grant project has been officially closed out, and we are currently awaiting disbursement of the final payment. Staff have continued proactive efforts to notify residents of suspected leaks or unusually high-water usage to encourage early repair and conservation. In July, we will partner with the Garibaldi Fire Department to conduct hydrant flow testing, during which the Public Works crew will also receive training on proper testing procedures.

Wastewater

All wastewater testing and reporting requirements for the month have been fulfilled. We are currently preparing for biosolids hauling and have completed a necessary creek crossing repair by installing a new culvert and constructing a road with asphalt grinding to facilitate access. A new flow meter is scheduled for installation in July. Additionally, the Wastewater Facilities Plan (WWFP) has been finalized and approved by DEQ. Civil West Engineering will present the complete plan to the City Council during the July meeting.

Streets

Mowing season is in full swing, and staff have been working diligently to keep vegetation under control throughout the city. We encourage residents to report potholes or damaged road signage to City Hall for prompt repair. Public Works is also working in coordination with the Fire Department to address brush and vegetation fire hazards as identified by Chief Paulsen.

General

Joe Hittner is currently in CDL training and is expected to complete the program by June 20th. Braden Meyers has successfully passed all permit requirements and is scheduled for enrollment in the next CDL class.

Garibaldi Days

The ODOT special event permit for the Garibaldi Days Parade has been submitted. I have received a quote for portable toilets and handwashing stations and confirmed that R Sanitary will provide garbage dumpsters at no cost to the city. We are currently awaiting a cost estimate for professional traffic control services.

Questions?

Respectfully submitted, Nick Theoharis Public Works Superintendent City of Garibaldi



City Email: city@ci.garibaldi.or.us

DEPARTMENTAL REPORT

TO: Mayor and City Council

FROM: Blake Paulsen, Interim Fire Chief SUBJECT: May Fire Department Report

DATE: June 11, 2025

Administration:

May was an interesting month to say the least; we have 4 new volunteers that are in different stages of initial training. We are starting to see our call volume pick up as we approach summer months. We have all the annual maintenance done for apparatus, chain saws, and extrication tools. All this is made possible by our full-time Fire Captain overseeing grounds and our fleet. K&E was able to send some of the 101-project grinding material to our training grounds and resurface the gravel lot to help prevent water build up. All Fire, EMS and Admin reports have been completed for the month of May.

A safety Meeting was held May 27th with an emphasis on summer traffic driving safety and heat related illnesses.

We received resignations from (3) chief officers including our Fire Chief at the May 19th council meeting. After the meeting, City Manager Jake Boone appointed me as the Interim Fire Chief until further notice. As public concerns have been raised about the service continuity of the fire department, I will first say we are hurting..... with the loss of three key positions, but we will still be responding to calls for service and continue to work with our mutual aid partners to assist in filling gaps per our county Mutual Aid Agreements.

I attended an OSFM symposium pre-fire season meeting in May receiving some very valuable information for the upcoming fire season and preparation measures the state is taking this year. We will see a rather normal fire season this year until August which is predicted to have extreme conditions for fire behavior and starts to occur. This will include the Oregon coastline and our area as well.

I also attended an ODF pre-fire season meeting in Forest Grove that indicated the same prediction alignment as OSFM which is concerning come August for our region. We will be working at our local and county level to have precautionary measures in place when we start to receive these potential high fire weather conditions.

I have been working on evacuation pre-plans for the City of Garibaldi and Miami Foley areas. My next steps will be to take these plans to our County Emergency Manager.

This week we received communications from OSFM that we are receiving summer staffing grant funds for 2025.

I would like to congratulate Captain Brad Marugg on passing both state and national testing, receiving his EMT-Basic certification. Captain Marugg plays a vital role in our fire department operations and has now expanded his capabilities to provide medical care to our community when called upon.

I would like the council and community to know ODF will be going into Fire Season July 1st at which time we will most likely follow suit with a complete burn ban. As we are starting to get hotter and dryer conditions, please conduct your burning sooner rather than later and make sure to follow the rules and regulations on the burn permit.

Fire:

On May 18th, we responded to a residential structure fire off Miami Foley Road. There were no injuries or deaths. The garage and house received severe damage from the fire. Fire crews knocked down the difficult fire in 22 minutes from the first unit arriving on scene saving much of the structure. The Department of State Fire Marshal assisted with the investigation.

We had a fairly light month for average calls and are starting to see an increase in motor vehicle accidents as the roads get busier. We responded to numerous lifts assists, medical assists, motor vehicle accidents and (2) water rescues. We assisted the US Coast Guard on stan by for a vessel taking on water that was in an area of the bay they could not access.

EMS:

We continue to bolster our EMS program serving the Garibaldi and the greater Tillamook County area. We have been working with partners in the county to ensure a cohesive response to mutual aid and first response calls along with our training program partnerships.

Training:

We have 1 person finishing up EMT class, 4 in Pumper Operator class, 1 starting into EMT Advanced class and 4 in wildland basic firefighting classes.

We have had numerous vehicles donated to the FD by citizens for extrication use. We will be taking them to our training grounds for extrication and car fire drills. We have had a few issues with theft and vandalism at the training grounds we are working on mitigating.

We are short drivers right now with resignations and currently have 4 people in training to fill the driver-operator rolls soon. This is an extensive 40-hour class with hands-on and driving skills prior to driving a fire truck on calls. As wildland fire season is rapidly approaching, we have started our annual wildland fire training and scenario-based incidents. We also may be conducting a prescribed burn at Camp Magruder on June 15th.

Blake Paulsen, Interim Fire Chief

_Blake R. Paulsen__

Tillamook County



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061625 GARIBALDI BRANCH LIBRARY REPORT TO COUNCIL

Greetings Council and Community Members,

As summer nears, there is a lot to look forward to at the library. Summer Meals

Neah-Kah-Nie School District and Meals for Seniors are partnering to bring free summer lunches to all kids (18 and under) in Garibaldi. Beginning today and running through August 29, lunches are available Mondays at the Old Mill RV Park Office and Wednesdays and Fridays at the Garibaldi Branch Library. Eligible youth may stop by between 11:00am and noon to pick up their lunch. Allergen warning: Sandwiches will be PB&J.

Regular Branch Library Programs

Book Club meets 6/17 and 7/15 at 2:00pm Teen Craft & Chat meets 6/18 and 7/16 at 4:15pm Community Chess meets 6/21 and 7/19 at 2:00pm Family Storytimes are held every Friday at 11:00am

Summer Reading

The fun started on June 9 and runs through August 2. All ages can participate. Adult game sheets are available at tonight's meeting, at the library, at the post office, and online. Children and Teens can get their game sheets at the library when they sign up. They'll also get to choose a free book. Throughout the summer we will host a variety of special programs including:

6/18, 2:00pm - Hands & Hearts Drumming in the community hall

7/15, 2:00pm - Columbia River Maritime Museum in the community hall

7/18 11:30am - Anime Your Way in the community hall

Holiday Closures

All branches will be closed June 19 and July 4, for the holidays.

Respectfully submitted,
June Ekborg
Library Assistant II
Garibaldi Branch Library