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CITY OF GARIBALDI BUDGET COMMITTEE MEETING AGENDA

Via Zoom	https://us02web.zoom.us/j/82312407332	Meeting ID:	823 1240 7332
Via Phone	253-215-8782	Password:	524970

MONDAY, APRIL 25, 2025: 12:00 PM

AGENDA SESSION – Informal question and answer session. Members of the public are invited to attend and participate. (A quorum of the City Council may or may not be present, but no votes or decisions will be made at this meeting.)

MONDAY, MAY 5, 2025: 5:30 PM

- A. ROLL CALL/PLEDGE OF ALLEGIANCE**
- B. ELECTION OF BUDGET COMMITTEE PRESIDING CHAIR**
- C. CONSENT CALENDAR**
 - 1. City Budget Meeting Minutes
 - a. April 25, 2022, Regular Budget Meeting
 - b. May 28, 2024, Regular Budget Meeting
- D. RECEIVE BUDGET MESSAGE AND BUDGET DOCUMENT**
- E. PUBLIC HEARING TO RECEIVE PUBLIC COMMENTS ON USES OF STATE REVENUE SHARING FUNDS & PROPOSED BUDGET**
- F. APPROVAL OF BUDGET**
- G. APPROVE TAX RATE TO SUBMIT TO TAX ASSESSOR**
- H. ADJOURNMENT**

CITY OF GARIBALDI BUDGET COMMITTEE MINUTES

TUESDAY, MAY 28, 2024 – 4:30 P.M.

Garibaldi City Hall, Community Hall, 1106 7th Street, Garibaldi, OR 97118 & via Zoom

- I. CALL TO ORDER – KATIE FINDLING, MAYOR
Mayor Kadie Findling called the meeting to order at 4:44 p.m.
- II. PLEDGE OF ALLEGIANCE
The Budget Committee recited the Pledge of Allegiance.
- III. ROLL CALL
Present were Commissioners Katie Findling, Linda Bade, Norman “Bud” Shattuck, Terry Kandle, Cheryl Gierga, Budget Committee members Carl Kopacek, Michele Aeder, June Ekborg, Gary Owens, Paul Daniels, staff members City Manager Pro-Tem Liane Welch, Finance Officer Becca Harth and Public Works Director Nick Theoharis. Also present were Susan Newman and David Laine.
- IV. ELECTION OF BUDGET COMMITTEE PRESIDING CHAIR
MOTION made by June Ekborg to nominate Michele Aeder to be Budget Committee presiding chair. Seconded by Cn Gierga. Motion carried unanimously.

Mayor Findling then turned the meeting over to Chair Aeder.
- V. APPROVE MINUTES FROM MAY 3, 2023, JUNE 20, 2023, JULY 6, 2023 AND APRIL 15, 2024
Cn Bade said she has edits to the minutes. In the May 3rd minutes on page 5 under the discussion of the TRT fund, the Motion says the SDC fund and should read the TRT fund. In the June 20th minutes, page three there is a sentence that can be changed to make it clearer.

David Laine spoke saying the June and July meetings were council meetings not budget meeting and those minutes should be approved by the council. The July 20th meeting says it is a Garibaldi City Budget Hearing, but it is mislabeled and will be corrected. Also, council is spelled wrong.

MOTION made by Cn Bade to approve the May 3rd, 2023 minutes as amended. Seconded by Cn Gierga. Motion carried unanimously.
- VI. RECEIVE BUDGET MESSAGE AND BUDGET DOCUMENT
City Manager Pro-Tem Liane Welch handed out edits they had made to the budget message. She said they will go over the changes as they walk through the budget. She then read some of the budget message. She said this budget is not based on audited budgets but is the best financial picture they have today.

The Committee started going through the budget fund by fund asking any questions they had as they went along.

Chief Marugg went over the Fire Department Budget then CMPT Welch continued through the funds.

Public Works Superintendent Nick Theoharis went through the Street Fund.

Deposits for the water fund were discussed. Currently we do not take deposits and we are supposed to. There were a few typos in the budget that were pointed out and will be corrected.

There was discussion about the wastewater debt fund. The interest rate is 5.125 and it will be paid off in 2036, discussion followed that the Budget Committee could recommend to the Council making extra payments to pay it off earlier.

MOTION made by June Ekborg and seconded by Katie Findling to pay an additional \$20,000 on the debt. Motion carried unanimously.

ICMPT then said there are two organizational charts. One is how it is today and one is how it would be in the future. Under Public Works Utility I and Utility II were added, and she is also recommending the Finance Officer Is the supervisor of the two administrative staff.

Cn Bade thanked City Manager Pro-Tem Welch and Finance Officer Harth for all that work they put in.

- VII. PUBLIC HEARING TO RECEIVE PUBLIC COMMENTS ON USES OF STATE REVENUE SHARING FUNDS & PROPOSED BUDGET
Chair Aeder opened the Public Hearing and Public Comment on uses of state revenue sharing fund and the proposed budget at 6:11 p.m.

David Laine suggested using some of the revenue sharing to hire someone to give talks or lectures on public meeting law, public record law, and other aspects of the government.

Chair Aeder then closed the revenue sharing hearing at 6:13 p.m. and opened the proposed budget hearing at 6:13 p.m.

David Laine then spoke about fire protection cost and the cost of rural fire protection.

A question was asked if there is any reimbursement for when the boat is called out and where does the money go when it is received.

Chair Aeder closed the public comment at 6:21 p.m.

CMPT Welch discussed the questions that were raised during public comment.

- VIII. APPROVAL OF THE BUDGET
MOTION made by June Ekborg to approve the entire budget with the changes that they had talked about today. Seconded by Cn Gierga. Motion passed unanimously.

- IX. APPROVE TAX RATE TO SUBMIT TO TAX ASSESSOR
MOTION made by Mayor Findling that the Budget Committee approve the tax rate of 2.8468 per \$1,000 of assessed value for Operating purposes for the 2024-2025 fiscal year. Seconded by Cn Bade. Motion carried unanimously.

MOTION made by Cn Bake that the Budget Committee approve the fire department's local option tax levy of 1.3500 per \$1,000. Seconded by Cn Gierga. Motion passed unanimously.

MOTION made by Cn Bade that the Budget Committee approve the levying of \$39,719 for general obligation bonds and categorizing taxes. Seconded by Cn Gierga. Motion passed unanimously.

- X. ADJOURNMENT
Chair Aeder adjourned the meeting at 6:26 p.m.

Michele Aeder, Chair

ATTEST:

Liane Welch, City Manager Pro-Tem



**CITY OF GARIBALDI
FY 2025-2026 BUDGET**

Council Members

Katie Findling

Linda Bade

Cheryl Gierga

Bud Shattuck

Sandy Tyrer

Committee Members

Carl Kopacek

Michele Aeder

June Ekborg

Gary Owen

Paul Daniels

BUDGET MESSAGE



Budget Message 2025-2026 Fiscal Year CITY OF GARIBALDI

To the City of Garibaldi Budget Committee:

I am pleased to submit the proposed budget for the fiscal year 2025–2026 for the City of Garibaldi. This year’s budget reflects a significant course correction, driven by the City’s ongoing structural deficit and the urgent need to restore financial stability.

Garibaldi has been deficit spending for several years, drawing down reserves to maintain services at unsustainable levels. Without decisive action, the City risks exhausting its available funds within the year. This budget represents a necessary and responsible step toward preventing that outcome.

The proposed budget includes substantial cost reductions, including the elimination of certain staff positions and scaled-back expenditures across departments. Additional revenue is also included through increased utility rates and the creation of a new street fee, all of which will require action by the City Council. These decisions were not made lightly, but they are essential to bring expenses in line with actual revenues and avoid fiscal insolvency.

Despite the challenges ahead, Garibaldi is fortunate to have a dedicated and professional staff who continue to serve the community with resilience and commitment. Their efforts will be key in navigating this difficult transition.

If adopted, this budget will position the City to maintain core services while beginning the slow process of rebuilding financial sustainability. While our fiscal outlook will remain precarious for the next several years, this plan is a crucial step toward ensuring that Garibaldi remains solvent and capable of meeting the needs of its residents.

GENERAL FUND (100.00)

Beginning Fund Balance and Revenues:

The General Fund contains the resources and expenditures necessary for the day-to-day operations of the City, including the Fire Department. Total resources are \$1,298,589, representing a sharp decrease from the previous fiscal year. The beginning fund balance is \$277,446.

General Fund Expenditures:

Administrative Department (100.01)

Expenditures have decreased in both personnel and materials and services. The current full-time Administrative Assistant and part-time Utility Clerk positions have been removed, and a full-time Recorder/Clerk position has been added. Salaries include a 3% Cost-of-Living Adjustment (COLA) based on the CPI-U.

Fire & Rescue Department (100.10)

This year's budget includes a full-time Fire Chief, a part-time Deputy Chief, and a seasonal summer hire. These positions are funded by the ongoing levy. The remainder of the Fire Department consists of volunteers who receive stipends for their service. The Garibaldi Rural Fire District also contracts with the City for rural fire protection services; this contract helps fund operations.

Police Department (100.11)

Garibaldi has contracted with the Tillamook County Sheriff's Department for a full-time deputy who also performs code enforcement duties. This year, the contract cost would increase to approximately \$167,690. I am recommending that the City terminate this contract, as the level of service will not significantly change without it. Citizens and businesses will continue to receive emergency response within the City.

Planning Department (100.05)

The City of Garibaldi continues to contract with 3J Consulting for planning services. There is no capital outlay in this fund.

Property Department (100.06)

The Property Department covers maintenance and utilities for the City Hall property and other related expenses. It also shares Public Works personnel with other funds. This year, one Utility Worker 1 position has been removed from the budget.

General Fund (100.20)

\$59,000 is being transferred to the Street Fund. This revenue comes from the Tillamook PUD franchise fees.

STREET FUND (200)

The Street Fund covers maintenance and upkeep of our roads, sidewalks, and certain other categories of transportation infrastructure. The beginning balance is 23,181.

The revenue for this Fund includes Garibaldi's share of the state gas tax, which is distributed to cities on a population basis. This year's revenue from the state gas tax is estimated to be \$72,250.

SEWER DISCOUNT FUND (320)

This fund helps residents pay their sewer bills, with revenues coming from local donations. The City partners with Community Action Resource Enterprises (CARE) to distribute these funds.

WASTEWATER FUND (300)

This fund contains revenues and costs associated with wastewater collection and treatment. The Wastewater Treatment Facility operates year-round, seven days a week. Last year's budget included 4 FTEs to support wastewater, water, streets, parks, buildings, and events. This year's budget eliminates one of those positions.

The beginning balance is \$0. Sewer rate revenue is estimated at \$613,356, with an additional \$180,000 projected from overages. Expenditures remain relatively steady, with \$120,500 allocated for capital outlay, including badly needed Inflow and Infiltration (I&I) work.

The fund is repaying two loans:

- An OECD loan to be paid off in December 2025
- A USDA loan to be paid off in 2046

WATER FUND (400)

The beginning balance is \$0. The City Council passed Resolution 2024-04, increasing water rates by 4.1% (based on the CPI-U) and aligning some commercial rates with residential rates. Estimated water revenue is \$625,677.

SYSTEM DEVELOPMENT FUND (500)

System Development funds are collected for new construction within the City, and are used to cover the capital costs of system expansion and capacity improvement. This Fund has a beginning balance of \$645,550. Estimated total revenue is \$369,323.

Expenditures include \$790,000 for wastewater, water, streets, stormwater, and parks. SDC funds are restricted, and cannot be used for operational expenses.

TRANSIENT ROOM TAX FUND (700)

The City receives 9% of Transient Room Tax (TRT) revenue. Of that, eight of those nine percentage points are discretionary. The remaining percentage point is split: 70% must be used for tourism-related purposes; 30% is discretionary.

The beginning Fund balance is \$486,822.

The unrestricted portion of the money from this Fund is being transferred to the General Fund, Street Fund, Public Safety Equipment, Wastewater, and Water Funds. The ending Fund balance is \$431,604.

WASTEWATER DEBT FUND (800)

This Fund has a beginning balance of \$227,887. This is a 40-year loan at 5.125%. This year's principal payment is \$35,914, and interest is \$3,804. This loan will be paid off in 2036. The ending balance of this Fund is \$254,070.

PAYROLL LIABILITIES FUND (900)

This Fund has a beginning balance of \$52,177. It is used to pay out accrued leave when employees separate from the City.

PUBLIC SAFETY EQUIPMENT FUND (110)

This Fund has a beginning balance of \$70,904. Revenue consists of transfers from other Funds.

PUBLIC WORKS EQUIPMENT RESERVE FUND (120)

The beginning balance of this Fund is \$50,561 and will have some interest. Revenue consists of transfers from other Funds, and interest accrued on the balance.

Conclusions and Acknowledgements

Preparing this budget has been especially challenging, given the City's financial position and the absence of recent audits. I want to acknowledge the hard work of our Finance Director, Becca Harth, who has dedicated significant effort to developing the most accurate financial picture possible under the circumstances.

This budget reflects difficult decisions made in response to years of structural imbalance. It represents a turning point—one aimed at restoring fiscal responsibility and protecting Garibaldi's long-term viability.

I would like to thank the City Council for its leadership during this critical time, and the employees of the City for their continued dedication and professionalism in the face of uncertainty. We remain committed to serving the people of Garibaldi with integrity and care as we work together toward a more sustainable future.

Respectfully submitted,



Jake Boone
City Manager

CITY OF GARIBALDI
2025-2026
FISCAL YEAR BUDGET

RESOURCES

GENERAL FUND 100

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	677,250	711,366	589,401		277,446			1
2	677,250	711,366	589,401		277,446	0	0	2
3								3
				Other Resources				
4	0	78,031	0	4325 ARPA Grant	0			4
5	6,800	24,851	13,000	4240 Business & Licenses	10,500			5
6	0	0	1,000	4570 DLCD Planning Staff Grants	0			6
7	2,125	881	4,000	4180 Fines & Forfeitures	500			7
8	0	163,154	163,116	4130 Fire Personnel Levy	185,270			8
9	92,763	83,461	85,000	4230 Franchise Fees	83,460			9
10	32,110	0	0	4525 Fire Dept - WFS Grant	0			10
11	101,128	0	0	4550 Grants	0			11
12	16,353	35,000	35,000	4750 Grants - Fire Dept.	0			12
13	31,507	73,485	78,000	4005 OSFM Conflag Reimbursement	28,000			13
14	0	44,395	10,405	4360 GURA IGA/Contract	22,432			14
15	0	71,100	71,000	4380 GRFPD IGA	0			15
16	985	2,120	500	4420 Hall Rental	500			16
17	0	0	0	4465 Homelessness Support	55,000			17
18	8,290	13,314	28,248	4470 Interest	11,764			18
19	136,066	2,001	1,000	4440 Misc. Revenue	1,000			19
20	9,176	7,780	8,500	4220 Planning Fees	4,730			20
21	53,000	73,355	60,000	4380 Rural Fire District IGA/Contract	204,958			21
22	560	828	800	4300 State Cigarette Taxes	733			22
23	15,074	22,515	13,270	4310 State Liquor Revenue	13,350			23
24	1,073	1,447	1,126	4350 State Marijuana Tax	1,446			24

25	10,759	10,298	13,500	4320	State Revenue Sharing	10,298			25
26	517,769	708,016	587,465		Total Other Resources	633,941	0	0	26
27					Transfers in				27
28	12,000	7,042	0	4660	From TRT for Police	0			28
29	20,660	12,324	74,145	4740	From TRT to General fund	76,170			29
30	15,000	0	0	4760	From Water to General Fund	0			30
31	15,000	0	0	4770	From Waste Water to general fund	0			31
32	62,660	19,366	74,145		Total Transfers In	76,170	0	0	32
33	1,257,679	1,438,748	1,251,011		Total Resources except taxes to be levied	987,557	0	0	33
34	321,370	335,318	456,713	4100	Current Taxes estimated to be received	311,032			34
35			0		Taxes collected in year received	0			35
36	1,579,049	1,774,066	1,707,724		Total General Fund Resources	1,298,589	0	0	36

REQUIREMENTS

GENERAL FUND ADMINISTRATIVE DEPT. 100.01

City of Garibaldi
FY 2025-2026

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

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

**REQUIREMENTS
GENERAL FUND
FIRE & RESCUE DEPARTMENT
100.10**

City of Garibaldi
FY 2025-2026

	Historical Data			Requirements Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Personnel Services				
1	62,890	58,137	60,632	6080 Fire Chief	100,000			1
2	71,572	83,500	86,840	6205 Deputy Fire Chief (formerly Division Chief/Training)	60,000			2
3	35,761	53,280	51,456	6225 FTE Firefighter (formerly OSFM2)	0			3
4	68,628	20,261	35,000	6090 Fire Dept. Call Persons	25,000			4
5	93,945	97,229	147,567	6010 Fire Dept. Staff Personnel Costs	154,445			5
6				6245 Overtime/Vacation Payout	2,500			6
7	0	51,212	39,000	6035 Conflag Reimbursement	28,000			7
8	1,115	60	2,924	6200 Fire Workers Comp.	6,268			8
9	0	33,988	35,000	6235 Temp Summer Firefighter	35,000			9
10	333,911	397,667	458,419	Total Fire Personnel Costs	411,213	0	0	10
11	333,911	397,667	458,419	TOTAL PERSONNEL	411,213	0	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			14
15	0	6	1,000	6520 Printing, Ads & Notices	500			15
16	5,621	9,410	6,750	6650 Travel & Training	6,750			16
17	7,143	9,583	7,500	6320 Dues, Licenses & Subscriptions	7,500			17
18	14,230	12,506	12,000	6300 Contracted Services	12,000			18
19	20,853	30,951	16,650	6610 Supplies	13,650			19
20	28,245	27,062	28,000	6550 Fire Dept. Protective Clothing	18,000			20
21	0	0	3,500	6685 Community Emergency Response Supplies	1,200			21
22	0	5,581	500	6395 Fire Dept. Formation Fees	1,500			22
23	2,061	6,160	7,250	6260 Fire Hall Bldg. & Grounds	7,250			23
24	19,658	10,941	5,000	6470 Minor Equipment	5,000			24
25	23,628	17,560	10,000	6330 Fire Equipment Repair	10,000			25
26	7,617	9,334	13,298	6390 Insurance	18,611			26
27			800	6630 Telephone	800			27
28	457	431	1,500	6400 IT Service	1,500			28

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

REQUIREMENTS

GENERAL FUND POLICE DEPT. 100.11

City of Garibaldi
FY 2025-2026

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

REQUIREMENTS

GENERAL FUND PLANNING DEPT. 100.05

City of Garibaldi

FY 2025-2026

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

REQUIREMENTS

GENERAL FUND PROPERTY DEPT. 100.06

City of Garibaldi
FY 2025-2026

	Historical Data			Requirements Description	Budget for Next Year			
	Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	Frist Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Personnel Services				
1	27,216	18,549	33,150	6190 Utility Workers & Lead Worker	10,584			1
2	0	6,795	14,588	6150 Public Works Director	16,092			2
3	14,890	11,765	35,255	6010 Property Dept. Personnel Costs	22,352			3
4				6245 Overtime/Vacation Payout	500			4
5	601	1,000	1,432	6200 Property Dept. Workers Comp.	976			5
6	42,707	38,109	84,425	City Hall Personnel Expenses	50,504	0	0	6
7	42,707	38,109	84,425	Total Personnel	50,504	0	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			10
11	183	0	500	6610 Property Dept. Supplies	500			11
12	1,522	1,287	8,500	6260 City Hall Bldg. & Grounds	10,000			12
13	0	0	175	6470 Property Minor Equipment	175			13
14	0	0	1,500	6330 Equipment Repair	1,500			14
15	5,753	1,711	12,750	6680 City Hall Utilities	13,130			15
16	7,767	9,334	11,698	6390 Insurance	4,325			16
17	15,661	15,884	38,123	Total Materials & Supplies	31,130	0	0	17
18	58,368	53,993	122,548	TOTAL OPERATIONS & MAINT.	81,634	0	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			22
23	9,207	1,721	0	Interest	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	0	0	26

REQUIREMENTS & NON DEP.

GENERAL FUND 100.20

City of Garibaldi
FY 2025-2026

	Historical Data			Requirements Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Approved by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
1	1,327	0	5,000					1
				Total General Fund Capital Outlay	5,000			
2	812,623	1,158,345	1,261,576					2
				Total General Fund O&M (total admin, fire, police, planning, property)	1,061,722			
3	45,393	22,820	0					3
				Total General Fund Debt Service	0	0	0	
4	859,343	1,181,165	1,266,576					4
				TOTAL GENERAL FUND EXP.	1,061,722	0	0	
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					11
				Total Interfund Transfers Payroll Liabilities Fund	0	0	0	
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			14
15	5,000	3,500	138,702					15
				Total Reserve Transfer	59,000	0	0	
16	6,670	3,500	138,702					16
				Total Interfund Transfers	59,000	0	0	
17	0	0	25,000	9000 Contingency	105,000			17
18				Components of Ending Fund Balance				18
19	711,366	589,401	277,446	3951 Unassigned/Unappropriated	72,867			19
20	711,366	589,401	277,446					20
				Ending Funding Balance	72,867	0	0	
21	1,579,049	1,774,066	1,707,724					21
				TOTAL GENERAL FUND	1,298,589	0	0	

RESOURCES

STREET FUND 200

City of Garibaldi
FY 2025-2026

	Historical Data				Resource Description	Budget for Next Year			
	Actual Data					Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025						
					Beginning Fund Balance				
1	0	86,612	22,245		Cash on Hand	23,181			1
2					Transfers In				2
3	39,000	22,007	85,689	4665	From TRT to Street Fund	55,497			3
4	5,000	3,500	83,750	4670	From General Fund	59,000			4
5	44,000	25,507	169,439		Total Transfer In	114,497	0	0	5
6					Total Receipts				6
7	59,510	77,513	71,728	4330	State Highway Fund Revenue Sharing	72,250			7
8	1,451	2,335	0	4470	Interest	625			8
9	100,000	0	0	4550	Grants	0			9
10	190,000	0	0	4490	ODOT Grant Income	250,000			10
11					Street Fee	183,540			11
12				4440	Misc Revenue	500			12
13	350,961	79,848	71,728		Total Receipts	506,915	0	0	13
14	394,961	191,967	263,412		TOTAL STREET FUND RESOURCES	644,593	0	0	14
15					REQUIREMENTS				15
16					Personal Services				16
17	8,796	11,170	12,000	6060	City Manager	13,000			17
18	0	0	5,000	6050	City Engineer	0			18
19	10,090	9,000	9,531	6070	Finance Director	10,277			19
20	17,326	0	19,450	6150	Public Works Director	21,456			20
21	31,506	45,595	44,200	6190	Utility Workers & Lead Worker	21,171			21
22	5,253	8,433	8,270	6030	Administrative Assistant 2	0			22
23					City Recorder	3,847			23

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

57					Non Departmental				57
58					Interfund Transfers				58
59	500	2,000	0	8090	To PWE Res. Fund	0			59
60	2,000	0	0	8040	To Payroll Liabilities Fund	0			60
61	0	3,600	670	8065	To Trails & Paths Fund	722			61
62	2,500	5,600	670		Total Interfund Transfers	722	0	0	62
63	0	0	5,000	9000	Street Fund Contingency	10,000			63
65	86,612	13,812	23,181	3951	Unassigned/Unappropriated	196,280	0		65
67	394,961	191,967	263,412		Total Street Fund	644,593	0	0	67

RESOURCES

SEWER DISCOUNT FUND 320

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	14,681	14,914	15,290	Cash on Hand	6,127			1
2				Total Receipts				2
3	2,160	1,895	1,500	4430 Donations	1,500			3
4	233	375	285	4470 Interest	1,520			4
5	2,393	2,270	1,785	Total Receipts	3,020	0	0	5
6	17,074	17,184	17,075	Total Sewer Discount Fund Reserve	9,147	0	0	6
7				REQUIREMENTS				7
8				Interfund Transfers				8
9				8125 To Water Fund	2,500			9
10	2,160	1,894	10,948	8130 To Wastewater Fund	2,500			10
11	2,160	1,894	10,948	Total Interfund Transfers	5,000	0	0	11
12				Components of Ending Fund Balance				12
13	14,914	15,290	6,127	3953 Restricted to Sewer Discount Fund	4,147	0	0	13
14	14,914	15,290	6,127	Ending Fund Balance	4,147	0	0	14
15	17,074	17,184	17,075	Total Sewer Discount Fund	9,147	0	0	15

**RESOURCES
WASTEWATER FUND 300**

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	396,162	143,876	14,815	Cash on Hand	0			1
2	396,162	143,876	14,815	BEGINNING FUND BALANCE	0	0	0	2
3				Transfers In				3
4	2,160	1,894	10,948	4730 From Sewer Discount Fund	1,500			4
5	21,000	12,324	12,948	4780 From TRT Fund	15,000			5
6	23,160	14,218	23,896	Total Transfer In	16,500	0	0	6
7				Total Receipts				7
8	488,432	568,296	597,725	4589 Sewer System Charges	613,356			8
9	0	0	50,000	4589 Sewer System Charges - Overages	180,000			9
10	0	0	85,000	4550 Grants	85,000			10
11	11,584	19,427	6,186	4588 Interest	0			11
12				4440 Misc Revenue	500			12
13	2,833	3,804	3,000	4500 Finance/Late Fees	3,050			13
14	502,849	591,527	741,911	TOTAL RECEIPTS	881,906	0	0	14
15	922,171	749,621	780,622	Total Wastewater Fund Resources	898,406	0	0	15
16				REQUIREMENTS				16
17				Personnel Services				17
18	17,593	22,340	24,000	6060 City Manager	26,000			18
19	6,834	0	0	6050 City Engineer	0			19
20	17,290	18,000	19,061	6070 Finance Director	20,554			20
21	34,652	0	34,038	6150 Public Works Director	37,548			21
22	55,136	79,792	77,350	6190 Utility Workers & Lead Worker	64,463			22
23	20,517	42,166	41,352	6030 Administrative Assistant 2	0			23
24				City Recorder/Clerk	23,080			24

25	92,527	81,583	132,020	6010	Wastewater Staff Personnel Costs	152,863			25
26				6245	Overtime/Vacation Payout	2,500			26
27	2,799	2,166	3,195	6200	Wastewater Workers Comp.	5,627			27
28	247,348	246,047	331,016		Wastewater Personnel	332,635	0	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			31
32				6250	Bank Charges	3,500			32
33	0	364	100	6520	Printing, Ads' & Notices	100			33
34	8,250	12,839	15,000	6640	Testing & Sampling	13,500			34
35	1,149	899	1,500	6650	Travel & Training	7,500			35
36	5,877	9,047	7,000	6420	Dues, Licenses & Subs.	7,000			36
37	4,149	3,214	3,500	6300	Contracted Services	3,500			37
38	21,660	11,647	25,000	6660	Treatment Chemicals	30,500			38
39	29,077	25,391	35,000	6620	System Maintenance	20,000			39
40	327	672	1,500	6260	Bldg. & Grounds Expense	750			40
41	5,933	11,261	8,000	6470	Minor Equipment	8,000			41
42	29,078	4,097	5,000	6330	Equipment Repair	5,000			42
43	25,423	27,757	30,000	6680	Utilities	39,000			43
44	431	299	600	6630	Telephone	2,064			44
45	1,830	3,434	2,000	6400	IT Services	3,500			45
46	0	630	1,000	6410	Legal Services	500			46
47	217	438	500	6500	Office Supplies	500			47
48	0	0	9,000	6240	Audit	20,000			48
49	7,767	11,672	12,848	6390	Insurance	26,458			49
50	1,799	1,217	3,000	6380	Fuel & Oil	5,500			50
51	1,482	1,457	3,000	6510	Postage & Shipping	1,500			51
52	5,759	885	1,550	6610	Shop Supplies, Tools, etc.	1,200			52
53	0	7,637	10,948	6600	Sewer Discounts	1,500			53
54	151,958	134,857	190,796		Total Materials & Services	201,072	0	0	54
55	399,306	380,904	521,812		Total Wastewater Operating Department	533,707	0	0	55
56					Capital Outlay				56
57	135,409	35,463	85,000	6750	Grants expenses	85,000			57
58	34,579	203,036	45,000	6865	System Repair	15,000			58

59	12,952	0	0	6780	System Improvements	0			59
60	0	0	2,500	6760	Computer Equipment/software	500			60
61	28,038	1,800	30,000	6820	Inflow & Infiltration Control	20,000			61
62	210,978	240,299	162,500		Total Capital Outlay	120,500	0	0	62
63					Debt Service				63
64					WWTP - OECCD Payment				64
65	60,104	30,331	30,625	7040	Principal	35,934			65
66	13,964	5,329	3,661	7070	Interest	1,977			66
67	74,068	35,660	34,286		TOTAL WWTP OECCD Payment	37,911	0	0	67
68					WWTP - USDA Loan Payment				68
69	48,961	48,961	45,477	7100	Interest	32,889			69
70	27,982	27,982	31,466	7110	Principal	44,055			70
71	76,943	76,943	76,943		Total WWTP - USDA Loan Payment	76,944	0	0	71
72	151,011	112,603	111,229		Total Wastewater Debt Department	114,855	0	0	72
73	761,295	733,806	795,541		TOTAL WASTEWATER FUND EXP.	769,062	0	0	73
74					Non Departmental				74
75					Interfund Transfers				75
76	1,000	0	0	8060	To Payroll Liabilities Fund	0			76
77	1,000	1,000	0	8110	To PWE Res. Fund	0			77
78	15,000	0	0	8045	To General Fund	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			80
81					Components of Ending Fund Balance				81
82	0	0	0	3955	Committed to USDA Loan Reserve	76,943			82
83	0	0	0	3954	Restricted to Wastewater Fund	0			83
84	143,876	14,815	-20,419		Ending Fund Balance	42,401	0	0	84
85	922,171	749,621	780,622		Total Wastewater Fund	898,406	0	0	85

WWTP OECCD 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

RESOURCES

WATER FUND 400

City of Garibaldi
FY 2025-2026

	Historical Data				Resource Description	Budget for Next Year			
	Actual Data					Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025						
					Beginning Fund Balance				
1	190,308	0	32,061		Cash on Hand	0			1
2	190,308	0	32,061		BEGINNING FUND BALANCE	0	0	0	2
3					Total Receipts				3
4	284,220	407,788	411,890	4582	Water System Charges	625,677			4
5	1,251	1,218	1,000	4280	Shutoff/Turn-on Fees	1,000			5
6	5,917	8,193	15,000	4581	Contract Service - WB	15,000			6
7	28,494	2,076	500	4440	Misc. Revenue	2,000			7
8	3,278	6,181	6,381	4595	Interest	0			8
9	2,734	3,523	3,200	4500	Finance & Late Charges	3,500			9
10	0	0	195,000	4550	Grants-PFAS	0			10
11	6,675	6,675	12,000	4020	Debt Mgmt. - Watseco-Barview	12,000			11
12	332,569	435,654	644,971		Total Receipts	659,177	0	0	12
13					Transfers In				13
14				4725	From Sewer Discount Fund	2,500			14
15	21,000	12,324	10,992	4790	From TRT Fund	15,000			15
16	21,000	12,324	10,992		Total Transfers In	17,500	0	0	16
17	543,877	447,978	688,024		Total Water Fund Resources	676,677	0	0	17
18					Personnel Services				18
19	17,593	22,340	24,000	6060	City Manager	26,000			19
20	17,290	18,000	19,061	6070	Finance Director	20,554			20
21	34,652	0	29,175	6150	Public Works Director	32,184			21
22	47,259	68,393	66,300	6190	Utility Workers & Lead Worker	115,484			22
23	20,517	42,166	41,352	6030	Administrative Assistant 2	0			23
24					City Recorder/Clerk	23,080			24

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

59	0	0	195,000	6705	Grants	0			59
60	1,045	0	2,500	6760	Computer Equipment / Software	2,500			60
61	71,328	0	0	6865	System Replacement	0			61
62	74,233	8,039	202,500		Total Capital Outlay	7,500	0	0	62
63	535,142	407,693	676,471		Total Water Operating Department	564,688	0	0	63
64					Water Debt Dept.				64
65					IFA - Loan Payment				65
66	10,526	5,315	5,369	6990	Principal	5,423			66
67	2,824	1,359	1,306	6980	Interest	1,253			67
68	13,350	6,674	6,675		IFA - Loan Payment	6,675	0	0	68
69	13,350	6,674	6,675		Total Water Fund Debt Department	6,675	0	0	69
70	548,492	414,367	683,146		Total Water Fund Expenses	571,363	0	0	70
71					Non Departmental				71
72					Interfund Transfers				72
73	1,550	1,550	0	8100	To PWE Res. Fund	10,000			73
74	4,190	0	0	8050	To Payroll Liabilities Fund	0			74
75	15,000	0	0	8045	To General Fund	0			75
76	20,740	1,550	0		Total Interfund Transfers	10,000	0	0	76
77	0	0	10,000	9000	Contingency	10,000			77
78	-25,355	32,061	-5,122	3956	Ending Fund Balance	85,314	0	0	78
79	543,877	447,978	688,024		Total Water Fund	676,677	0	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

RESOURCES

SYSTEM DEVELOPMENT FUND 500

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	931,849	1,016,551	1,148,435	Cash on Hand				1
2	931,849	1,016,551	1,148,435	BEGINNING FUND BALANCE	645,550			2
3				Total Receipts				3
4	26,507	116,407	25,000	Water SDC	75,000			4
5	21,360	112,276	20,000	Wastewater SDC	95,000			5
6	5,748	32,677	5,500	Parks SDC	30,600			6
7	11,101	65,552	13,800	Streets SDC	60,550			7
8	12,877	80,878	5,000	Storm Sewer SDC	80,800			8
9	7,109	9,852	22,743	4470 Interest	27,373			9
10	84,702	417,642	92,043	Total Receipts	369,323	0	0	10
11	1,016,551	1,434,193	1,240,478	Total Resources	1,014,873	0	0	11
12				Capital Outlay				12
13				Water Capital Outlay				13
14	0	144,419	150,000	6780 System Improvements	175,000			14
15	0	144,419	150,000	Total Water Capital Outlay	175,000	0	0	15
16				Wastewater Capital Outlay				16
17		141,339	150,000	6780 System Improvements	175,000			17
18	0	141,339	150,000	Total Wastewater Capital Outlay	175,000	0	0	18
19				Streets Capital Outlay				19
20		0	135,000	6780 System Improvements	275,000			20
21	0	0	135,000	Total Streets Capital Outlay	275,000	0	0	21
22				Stormwater Capital Outlay				22
23	0	0	110,000	6780 System Improvements	110,000			23
24	0	0	110,000	Total Stormwater Capital Outlay	110,000	0	0	24
25				Parks Capital Outlay				25
26		0	50,000	6780 System Improvements	55,000			26

27	0	0	50,000		Total Parks Capital Outlay	55,000	0	0	27
28	0	285,758	595,000		TOTAL SDC FUND EXPENSES	790,000	0	0	28
30	1,016,551	1,148,435	645,478		Ending Fund Balance	224,873	0	0	30
31	1,016,551	1,148,435	1,240,478		TOTAL SYS. DEV. FUND EXPENSES	1,014,873	0	0	31

RESOURCES

TRANSIENT ROOM TAX FUND 700

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	576,373	564,227	548,673	Cash on Hand	486,822			1
2	576,373	564,227	548,673	BEGINNING FUND BALANCE	486,822	0	0	2
3				Total Receipts				3
4	85,417	240,215	266,667	4140 Transient Room Tax - 8% (100% General Use)	266,667			4
5	199,307	20,257	23,333	4150 Transient Room Tax - 1% (70% of 1% Tourism Use)	23,333			5
6	0	0	10,000	4140 Transient Room Tax - 1% (30% of 1% General Use)	10,000			6
7	2,661	4,683	21,831	4470 Interest	20,642			7
8	10,070	0	8,000	4520 Event Revenue	10,000			8
9	0	0	250	4440 Misc. Revenue	100			9
10	0	0	1,000	4535 Fees	250			10
11	297,455	265,155	331,081	Total Receipts	330,992	0	0	11
12	873,828	829,382	879,754	Total TRT Fund Resources	817,814	0	0	12
13				Personal Services				13
14	13,195	16,755	18,000	6060 City Manager	19,500			14
15	13,695	13,500	14,296	6070 Finance Director	15,415			15
16	32,503	33,733	33,081	6030 Administrative Assistant 2	0			16
17				City Recorder	15,386			17
18	32,765	30,016	37,514	6010 Tourism Staff Personnel Costs	43,146			18
19				6245 Overtime/Vacation Payout	2,500			19
20	800	810	871	6200 Tourism Workers Comp	1,596			20
21	92,958	94,814	103,762	Total Admin. Personnel	95,043	0	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			24
25	0	0	0	6240 Accounting/Financial Services/Audit	10,000			25
26	5,298	1,436	900	6530 Promotional Media Reimbursement Prgrm.	0			26
27	4,645	0	1,000	6540 Promotion - Media	3,000			27

28	11,500	4,400	9,000	6360	Fireworks	10,000			28
29	12,591	584	12,500	6280	Community Expenses	17,000			29
30	29,097	17,192	20,000	6690	Event Expenses	20,000			30
31	0	0	1,000	6488	Refundable deposits	500			31
32	0	620	1,500	6610	Supplies	1,500			32
33	72,643	97,867	56,400		Total Materials & Services	69,500	0	0	33
34					Non Departmental				34
35					Interfund Transfers				35
36	12,000	12,324	74,145	8045	To General Fund	76,170			36
37	12,000	7,042	0	8010	To General Fund for Police	0			37
38	39,000	22,007	85,689	8120	To Street Fund	55,497			38
39	39,000	22,007	0	8070	PSE Reserve Fund (Fire)	25,000			39
40	0	0	15,952	8080	PSE Reserve Fund (Police)	0			40
41	21,000	12,324	10,992	8150	From TRT to Wastewater Fund	15,000			41
42	21,000	12,324	10,992	8175	From TRT to Water Fund	15,000			42
43	144,000	88,028	197,770		Total Interfund Transfers	186,667	0	0	43
44	0	0	10,000	9000	Contingency	10,000			44
45					Components of Ending Fund Balance				45
46	0	0	25,000		Restricted to Tourism Promotion	25,000			46
47	564,227	548,673	486,822	3951	Unassigned/Unappropriated	431,604			47
48	873,828	829,382	879,754		Total TRT Fund	817,814	0	0	48

RESOURCES

WASTEWATER DEBT FUND 800

City of Garibaldi
FY 2025-2026

	Historical Data			Resources Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Approved by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
1	212,789	218,068	225,916		227,887			1
2				Cash on Hand				2
				Total Receipts				
3	1,210	1,057	711	4120 Prior Year's Taxes	711			3
4	38,735	38,379	55,527	4100 Current Year's Taxes	55,527			4
5	5,052	8,130	5,452	4470 Interest	9,663			5
6	44,997	47,566	61,690	Total Receipts	65,901	0	0	6
7	257,786	265,634	287,606	Total Wastewater Debt Fund Resources	293,788	0	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			10
11	17,811	17,811	52,812	7180 Bond Payment - Principal	35,914			11
12	39,718	39,718	59,719	Total Wastewater Debt Fund Expense	39,718	0	0	12
13				Components of Ending Fund Balance				13
14	218,068	225,916	227,887	3957 Restricted to Sewer Bond Payments	254,070	0	0	14
15	218,068	225,916	227,887	Ending Fund Balance	254,070	0	0	15
16	257,786	265,634	287,606	Total Wastewater Debt Fund	293,788	0	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

RESOURCES

PAYROLL LIABILITIES FUND 900

City of Garibaldi
FY 2025-2026

	Historical Data			Resource Description	Budget for Next Year			
	Actual Data				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025					
				Beginning Fund Balance				
	111,568	122,296	94,291		52,177			
				Transfers In				
1	1,670	0	0	4590 From General Fund	0			1
2	500	0	0	4600 From Street Fund	0			2
3	1,000	0	0	4610 From Wastewater Fund	0			3
4	4,190	0	0	4620 From Water Fund	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			6
7	3,368	5,420	2,886	Total Receipts	2,212	0	0	7
8	122,296	127,716	97,177	Total Payroll Liabilities Fund Resources	54,389	0	0	8
9				REQUIREMENTS				9
10				Personnel Services				10
11	0	33,425	45,000	6010 Personnel Costs	25,000			11
12	0	33,425	45,000	Total Personnel Expenses	25,000	0	0	12
13	122,296	94,291	52,177	Ending Fund Balance	29,389	0		13
14	122,296	127,716	97,177	Total Payroll Liabilities Fund	54,389	0	0	14

**FORM
LB-11**

This fund is authorized by ORS 294.525

on 1998 for the following specified purpose:

acquisition of large ticket pieces of Public Safety equipment.

**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

**Public Safety Equipment Reserve
Fund 110**

City of Garibaldi

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

23				23						23	
24				24						24	
25				32						25	
26				33						26	
27	-6,309	-39,936	0	34	Ending balance (prior years)					27	
28			904	35	UNAPPROPRIATED ENDING FUND BALANCE			98,910	0	0	28
29	236,786	81,607	70,904	36	TOTAL REQUIREMENTS			98,910	0	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**

This fund is authorized by ORS 294.525

on 1998 for the following specified purpose:

acquisition of large ticket pieces for the PW Department.

**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

**Public Works Equipment Reserve
Fund 120**

City of Garibaldi

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025						
1				1	RESOURCES			1	
2	252,144	259,701	48,849	2	Working Capital	50,561			2
3	7,557	12,155	1,712	3	Interest	448			3
4				4					4
5				5					5
6				6					6
7				7	TRANSFER IN				7
8	0	2,000	0	8	From Street Fund	0	0	0	8
9	0	1,000	0	9	From Wastewater Fund	0	0	0	9
10	0	1,550	0	10	From Water Fund	10,000	0	0	10
11				11					11
12				12					12
13	0	4,550	0	13	TOTAL TRANSFER IN	10,000	0	0	13
14				14					14
15	259,701	276,406	50,561	15	TOTAL RESOURCES	61,009	0	0	15
16				16	Taxes estimated to be received				16
17				17	Taxes collected in year levied				17
18	259,701	276,406	50,561	18	TOTAL RESOURCES	61,009	0	0	18
19				19	REQUIREMENTS **				19
20				20	Org. Unit or Prog. & Activity	Object Classification	Detail		20
21	0	227,557	40,000	21	Facilities	Capital	Equipment	50,000	21
22				22					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			10,561	35	UNAPPROPRIATED ENDING FUND BALANCE	11,009	0	0	0		30
31	259,701	276,406	50,561	36	TOTAL REQUIREMENTS	61,009	0	0	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			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026						
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	Adopted Budget This Year 2024- 2025								
1			1	RESOURCES			1			
2	0	0	2	Working Capital	2,770		2			
3			3				3			
4			4				4			
5			5				5			
6			6				6			
7			7	TRANSFER IN			7			
8	0	0	8	From Street Fund	725		8			
9			9				9			
10			10				10			
11			11				11			
12			12				12			
13	0	0	13	TOTAL TRANSFER IN	725	0	0	13		
14			14				14			
15	0	0	15	TOTAL RESOURCES	3,495	0	0	15		
16			16	Taxes estimated to be received			16			
17			17	Taxes collected in year levied			17			
18	0	0	18	TOTAL RESOURCES	3,495	0	0	18		
19			19	REQUIREMENTS **			19			
20			20	Org. Unit or Prog. & Activity	Object Classification	Detail		20		
21	0	0	21	Facilities	Capital	Bike Trails & Foot Paths	1,500	21		
22			22					22		
23			23					23		
24			30					24		
25			31					25		
26			32					26		
27			33					27		
28	0	0	34	Ending balance (prior years)				28		
29		2,770	35	UNAPPROPRIATED ENDING FUND BALANCE			1,995	0	0	29
30	0	0	36	TOTAL REQUIREMENTS			3,495	0	0	30

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

**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.

GLOSSARY OF TERMS

ARPA Grant (American Rescue Plan Act)	Funding for state, local and tribal governments to respond to the COVID-19 pandemic and its economic impacts
Accounting & Finance Services	Services that involve consultation and planning to improve business performance and other necessary business needs
ARPA Grants Expenses	The cost incurred by the city when using funds allocated under the ARPA to address the economic and public health impacts of the COVID-19 pandemic
Audit	Examination of financial records, statements, and operations to verify their accuracy, compliance with standards, and freedom from material misstatements
Bank Charges	Fees deducted from the city's bank account for various services or transactions. (monthly maintenance fees)
Beginning Fund Balance	The amount of unexpended funds carried forward from the previous fiscal year, serving as the starting point for the current year's budget
Bike Trails & Foot Path	Footpaths, trails and bicycle trails along highways, roads and streets
Bond Payment	Payment made to repay debt that incurred for the construction, operation or expansion of wastewater facilities
Building & Grounds	Maintenance and landscaping at city buildings and property
Business & Licenses	Business license and Oregon Liquor and Cannabis Commission
City Manager	Administrative leadership, strategic planning, budget management, staff supervision, and community relations, acting as the chief executive officer under a council-manager system, ensuring efficient city operations and implementing council policies
City Recorder	Acting as the clerk of the City Council, managing city records, administering elections, and ensuring compliance with laws regarding public meetings, records and elections
Committed to USDA Loan Reserve	Funds committed to repay the USDA Loan
Community Emergency Response Supplies	Essential tools and equipment designed to empower community members to assist in emergencies until professional responders arrive
Community Expenses	The cost incurred by the Garibaldi Community due to certain community events

Conflag Reimbursement	This act allows the state to mobilize firefighting resources and reimburse local crews for firefighting expenses when a fire situation escalates beyond local control
Contingency	A reserve of funds allocated within a budget to cover unforeseen or unexpected expenses that may arise during the fiscal year
Contract Service - WB	Agreement between the City of Garibaldi and Watseco-Barview Water District
Contracted Services	Services provided by a third party under a contractual agreement, outlining the scope, terms, and conditions of the service
Contracted Services - Planner	External entity to perform specific tasks or provide expertise that the city's internal staff may lack or be unable to handle efficiently
Contracted Services (CM)	External entity to perform specific tasks or provide expertise that the city's internal staff may lack or be unable to handle efficiently
Council Expenses	Expense to cover the cost of training, meetings and conferences
Current Taxes estimated to be received	Tillamook County Property Tax
Debt Mgmt. - Watseco-Barview	Agreement between the City of Garibaldi and Watseco-Barview Water District
Deputy Fire Chief	Overseeing major operational components and ensuring compliance with policies, procedures, and laws, while also focusing on community engagement and problem-solving
DLCD Planning Staff Grants	Department of Land Conservation and Development Grant
Donations	The act of contributing
Dues, Licenses & Subscriptions	Business activities require licenses, permits, or certifications from various state agencies or bonds
Ending Fund Balance	Total amount of money remaining in a fund at the end of accounting period, calculated by adding the beginning fund balance, total revenues, and subtracting total expenditures
Engineering	The study of using scientific principles to design and build machines, structures, and other things, including bridges, roads, vehicles and buildings
Engineering Service	Wide range of activities requiring specialized knowledge and expertise
Event Expenses	Expense generated directly from an event such as Garibaldi Days
Event Revenue	Revenue generated directly from an event such as Garibaldi Days
Fees	Fees for specific services, permits, or activities, used to fund municipal operations and services

Finance Director	Leads the city's finance department, overseeing activities like budgeting, financial reporting, accounting, investment management, and ensuring compliance with financial regulations, while also managing staff and resources
Fines & Forfeitures	Traffic and ordinance citations
Fire Call Persons	Respond to emergencies, including fires, medical incidents, and rescues, while also participating in fire prevention and maintaining equipment
Fire Chief	Directing and coordinating the fire department's operations, including personnel, budget, and resources, while also serving as the City Emergency Management Coordinator and ensuring public safety
Fire Dept - WFS Grant	Wildfire Staffing Grant - Summer Firefighters
Fire Dept. Formation Fees	Expense to form a Fire District with Bay City Fire and Garibaldi Rural Fire Protection District
Fire Dept. M&R Grant Share	Matching grant funds
Fire Dept. Protective Clothing	Firefighter personal protective clothing such as turnout gear, helmets, gloves and self-contained breathing apparatus
Fire Equipment Repair	Equipment maintenance, servicing, and repair
Fire Hall Bldg. & Grounds	Upkeep for the operational area for the fire department
Fire Interest	Interest allocated specifically for Fire Reserve Fund
Fire Personnel Levy	5-year Local Option Levy to fund fire personnel
Fireworks	A combustible or explosive device for producing a striking display of light or loud noise
for Admin.	Transfer from another fund
for Planning	Transfer from another fund
for Property	Transfer from another fund
Franchise Fees	Percentage of utilities gross revenue from sales within city limits
From Utility Discount Fund	Transfer to another fund
From TRT for Police	Transfer to Police from TRT

From TRT Fund for Public Safety Reserve Fund	Transfer to Public Safety Reserve Fund (PSE Fund) Fire & Police
From TRT to General fund	Transfer from TRT to General Fund
From Wastewater to general fund	From Wastewater to General Fund
From Water to General Fund	Transfer from Water to General Fund
Fuel & Oil	Gasoline, diesel, kerosene, or propane
Grants	A generic term that means financial assistance received from either state, federal, or foundation sources
Grants - Fire Dept.	A generic term that means financial assistance received from either state, federal, or foundation sources
Grants - PFAS	A generic term that means financial assistance received from either state, federal, or foundation sources
GRFPD IGA	Garibaldi Rural Fire Protection District Intergovernmental Agreement
GURA IGA/Contract	Garibaldi Urban Renewal Agency Intergovernmental Agreement
Hall Rental	Community Hall Rental
Homelessness Support	Expand and develop the supply of affordable housing in the county
IFA Loan payment	The IFA is a state agency that provides financing for water infrastructure projects
Insurance	Plan to cover financial loss if a covered event occurs, like an accident
Interest	Interest earned on investments made by a pooled fund, where multiple government entities combine their funds for investment purposes, and the interest earned is then distributed proportionally to the participants based on their contributions
IT Services	Technical support for computer systems and programs
Janitorial Services	Routine cleaning to keep buildings clean and hygienic
Late Fee	An extra charge applied to a bill or payment when it is made after the due date
Legal Services	Work performed by attorneys, including providing legal advice, representation in court, or drafting documents
Legal Settlement / Judgement	A settlement is a voluntary agreement between two parties, while a judgement is a final binding decision made by a court

Meeting Expenses / Admin Supplies	Cost incurred in preparing, hosting, or conducting a meeting and any items used regularly in the office
Minor Equipment	Items that are small in size, unit cost, and useful life (generally 1-3 years)
Minor Equipment Repair	Small equipment maintenance, repair and servicing
Misc. Revenue	Revenue that does not fit into other more specific categories
Office Equipment Repair	Fixing malfunctions in machines used in the office, such as computers, printers, copiers, and phone systems
Office Supplies	Items used in a business or office setting for everyday operations
OSFM Conflag Reimbursement	Support and provide leadership to more than 300 fire service agencies across the state. Oregon State Fire Marshall is required to reimburse those costs
Parks System Development Charge (SDC)	A one-time fee assessed on new development to help fund the expansion and improvement of park systems and facilities to accommodate the increased demand caused by new residents and users
Planning Fees	Land Use Permit fees
Police Interest	Interest allocated specifically for Police Reserve Fund
Postage & Shipping	Postage is the cost of sending out mail through the postal service, while shipping is the process of transporting goods, including the cost of postage, packaging and other related expense
Printing, Advertising & Notices	Physically printed materials to communicate information, promote products or services, or make announcements to a target audience
Promotion Media	Promotions of tourism events within the City of Garibaldi
Promotional Media Reimbursement Program	A reimbursement program for local businesses who advertise outside of the Garibaldi city limits
Promotional Services	Ways to promote City of Garibaldi events
Property Dept. Supplies	Materials and tools needed for maintaining city hall property
Property Minor Equipment	Purchase of tools or equipment that is not considered major capital assets
PW Director	Oversees all aspects of a city's infrastructure, including water, wastewater, streets, and parks, ensuring their efficient and safe operations, while also managing personnel and budgets

Refundable Deposits	An amount of money paid upfront that is promised to be returned to the payer under certain conditions
Reserved for Payroll Liability Expenses	Funds that are specifically earmarked and can only be used for payroll liabilities
Restricted to Tourism Promotion	Funds that are specifically earmarked and can only be used for tourism promotions
Restricted to CIP Projects	Funds that are specifically earmarked and can only be used for projects or expenses within the Capital Improvement Plan
Restricted to Sewer Bond Payments	Funds that are specifically earmarked and can only be used for the payments of the Sewer Debt Bond
Restricted to Wastewater Fund	Funds that are specifically earmarked and can only be used for projects or expenses related to wastewater
Restricted to Water Fund	Funds that are specifically earmarked and can only be used for projects or expenses related to water
Rural Fire District IGA/Contract	Garibaldi Rual Fire Protection District Intergovernmental Agreement
Utility Discount	A low-income customer assistance program to help pay for water and sewer bills to qualified citizens
Sewer System Charges	The fee you pay for the use of municipal sewer services
Sewer System Charges-Overage	Calculations based on the amount of water a property uses, as the wastewater generated is proportional to water consumption
Shop Supplies & Tools	Items used for operations and maintenance, like cleaning products, wrenches, screwdrivers etc..
Shutoff/Turn on Fees	A charge added to a property owner's final bill when they request to disconnect their water and sewer service or when service is shut off and turned back on for non-payment
State Cigarette Taxes	Tax imposed by state governments on tobacco products
State Liquor Revenue	Tax imposed by state governments on liquor products
State Marijuana Tax	Tax on recreational marijuana items sold by marijuana retailers licensed with the Oregon Liquor and Cannabis Commission
State Revenue Sharing	State revenue sharing involves a state government distributing a portion of its tax revenue to local governments
Storm Sewer System Development Charge (SDC)	Specifically related to the stormwater or storm drainage system that new developments must pay to help offset the cost of expanding or maintaining public infrastructure to accommodate increased runoff

Street Lighting	Raised source of light on the edge of a road or path
Streets System Development Charge (SDC)	A fee charged to developers for the impact their new development has on the city's street system, ensuring new growth contributes to the cost of existing planned infrastructure
Supplies	Materials, equipment, and resources used for constructing, maintaining, and improving public infrastructure and facilities, like roads, buildings, and utilities
System & Maintenance	Ongoing process of proactively monitoring, managing and updating hardware, software, applications, and systems to ensure optimal functionality
System Improvements	Upgrades and enhancements to infrastructure that deliver drinking water and safely manage wastewater, ultimately improving water quality, public health, and environmental sustainability
System Replacement	Complete removal and installation of new infrastructure for delivering potable water and collecting and treating wastewater, addressing aging or failing systems for public health and safety
Telephone	Telephone and cellular services
Temp Summer Fire	Responds to fire and emergency calls during the summer months
To PSE Reserve Fund	Transfer to Public Safety Reserve Fund
To Street Fund	Transfer to Street Fund
To Trails & Paths Fund	Transfer to the Trails & Paths fund to provide footpaths, trails and bicycle trails along highways, roads and streets
To Wastewater Fund	Transfer to the Wastewater Fund
Transient Room Tax 1% (30% of 1% General Use)	A percentage of tax that is paid on temporary lodging at hotels, motels, inns, hostels, and similar places that can be used for general purposes
Transient Room Tax 1% (70 % of 1% Tourism Use)	A percentage of tax that is paid on temporary lodging at hotels, motels, inns, hostels, and similar places that can be used for tourism purposes
Transient Room Tax 8%	A percentage of tax that is paid on temporary lodging at hotels, motels, inns, hostels, and similar places
Street Maintenance Fee	A fee to fund the upkeep, maintenance, repair and new installation of city streets, sidewalks, and parking areas
Travel & Training	Travel instruction or travel training programs
Treatment Chemicals	Chemicals like chlorine are used to disinfect water, aluminum sulfite helps remove suspended particles, while other chemicals

	can be used to neutralize acidity, remove heavy metals or kill microorganisms
Unassigned/Un-appropriated	A percentage of unappropriated that is paid on temporary lodging at hotels, motels, inns, hostels, and similar places
Utilities	A service that is used by the city, such as electricity
Utility Worker & Lead	Utility Workers maintain and repair utility systems like water, and sewer, while a lead utility worker, in addition to these tasks, also supervises and trains other workers
Wastewater System Development Charge (SDC)	One-time fee charged to new development or redevelopment to help fund the infrastructure needed to accommodate the increased wastewater flow and capacity requirements of the new or expanded project
Water System Charges	The fee you pay for the use of municipal water services
Water System Development Charge (SDC)	One-time fee charged to new development or redevelopment to help fund the cost of expanding and maintaining the water infrastructure needed to serve the new growth, ensuring that new development pays its fair share for increased capacity
Worker's Comp	Insurance that provides benefits to employees who suffer work-related injuries or illnesses, covering medical treatment, lost wages, and in some cases, disability or death benefits
WWTP OECD Payment	Wastewater Treatment Plant Loan (Oregon Business Development Department)