

CITY OF GARIBALDI  
2026-2027  
FISCAL YEAR BUDGET





**CITY OF GARIBALDI  
FY 2026-2027 BUDGET**

**Council Members**

Linda Bade

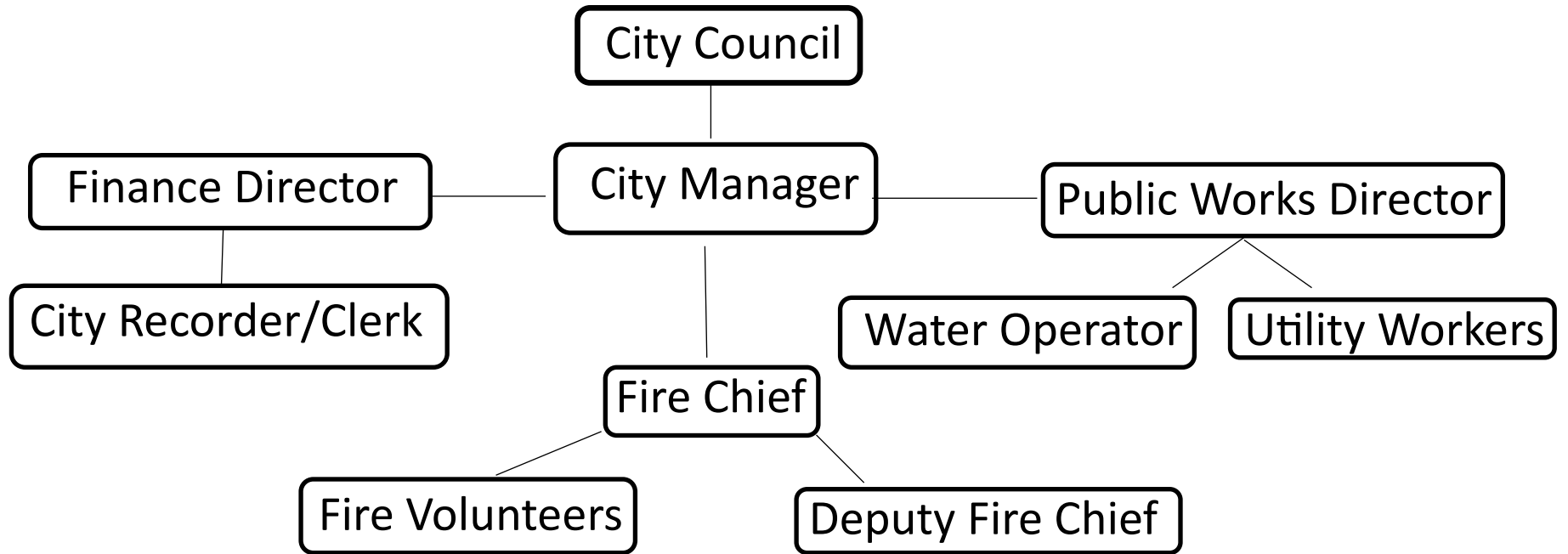
Cheryl Gierga

Bud Shattuck

**Committee Members**

Gary Owen

# City of Garibaldi Organizational Chart



## BUDGET MESSAGE



### **Budget Message 2026-2027 Fiscal Year CITY OF GARIBALDI**

I am pleased to submit the proposed budget for the fiscal year 2026–2027 for the City of Garibaldi. This budget continues the course established in the 2025–2026 fiscal year: maintaining essential City services while taking necessary steps to address the City’s long-standing structural deficit.

For an extended period of time, the City operated with ongoing deficits, relying on reserves to sustain service levels that exceeded its available revenues. This pattern was not sustainable, and by last year, those reserves were on a trajectory to be depleted within a relatively short timeframe. The prior year’s budget represented a necessary course correction. While the path forward remains challenging, it marked a shift toward aligning the City’s operations with financial reality.

This proposed budget continues that work by maintaining disciplined spending and ensuring that expenditures are supported by actual revenues. As long-delayed financial audits are completed, previously unreported obligations and deficits have come to light, requiring additional adjustments; most significantly, a \$250,000 drawdown of the City’s Local Government Investment Pool account, primarily to fund significant and necessary repairs to City Hall stemming from a lack of maintenance over decades. These findings are consistent with the City’s financial condition as it has become more fully understood through the audit process. Bringing financial records current has been an essential first step; ensuring they remain current will be critical to preventing a return to the conditions that created the present situation.

The challenges facing the City are the result of conditions that developed over time and will likewise require time to resolve. Addressing them requires sustained attention, accurate financial information, and a willingness to make decisions based on long-term stability rather than short-term expediency. The City is fortunate to have a dedicated and professional staff who continue to serve the community with resilience and commitment as this work moves forward.

If adopted, this budget will allow the City to maintain core services while continuing the gradual process of restoring financial stability. There are no quick solutions to the issues we face, and the City's fiscal outlook will remain constrained and brittle for at least the next few years. However, so long as the City maintains fiscal discipline, relies on complete and accurate financial information, and avoids returning to practices that created these conditions, Garibaldi will remain 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.

### **General Fund Expenditures:**

#### **Administrative Department (100.01)**

Expenditures continue to be constrained 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. Personnel line items include a 3% Cost-of-Living Adjustment (COLA) based on the CPI-U.

#### **Fire & Rescue Department (100.10)**

This year's budget continues last year's switch to 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 no longer contracts with the Tillamook County Sheriff's Department for a deputy. As predicted last year, this change has saved money and has not resulted in a significant decrease in level of service.

#### **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.

#### **General Fund (100.20)**

Like last year, \$59,000 is being budgeted to be 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 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 \$68,983, and is expected to continue to decrease over coming years as the adoption of fuel-efficient and electric vehicles becomes more prevalent.

**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 a decrease from four to three FTEs to support wastewater, water, streets, parks, buildings, and events. This year's budget continues that staffing restriction, and includes an annual rate increase based on the CPI-U.

The fund is repaying a USDA loan, scheduled to be paid off in 2046. December 2025 marked the end of payments for an OECD loan.

**WATER FUND (400)**

As with wastewater, water rates will increase again this year based on the CPI-U in accordance with Ordinance 2024-04. Estimated water revenue is \$633,233.

**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. 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. In previous years, the remaining percentage point was split: 70% used for tourism-related purposes; 30% discretionary. The Oregon State Legislature has recently passed a law changing that split to 50%/50%, which makes allowable City use of that money somewhat more flexible.

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.

**WASTEWATER DEBT FUND (800)**

This Fund supplies the payments for the \$1.3 million 1996 USDA Sewer Bond, at an interest rate of 5.125%. This loan will be paid off in 2036. The ending balance of this Fund is \$288,068.

**PAYROLL LIABILITIES FUND (900)**

This Fund has a beginning balance of \$61,341. It is used to pay out accrued leave when employees separate from the City.

**PUBLIC SAFETY EQUIPMENT FUND (110)**

This Fund builds year over year to purchase and replace public safety apparatus and equipment. Revenue consists of transfers from other Funds.

**PUBLIC WORKS EQUIPMENT RESERVE FUND (120)**

This Fund builds year over year to purchase and replace public works vehicles and equipment. Revenue primarily consists of transfers from other Funds.

**TRANSPORTATION UTILITY FUND (130)**

This Fund builds year over year to provide support to both the Street Fund and the Trails & Paths Reserve Fund. Revenue is provided from the Transportation Fee. This fund is being retained this year to fund larger future improvements.

**TRAILS & PATHS RESERVE FUND (140)**

This Fund provides funds to maintain and expand trails, bicycle paths, and footpaths. Revenue primarily consists of transfers from the Street Fund.

## **Conclusions and Acknowledgements**

The preparation of this year's budget has continued to present challenges, particularly as the City works through the completion of long-overdue audits and develops a more complete understanding of its financial position. I would like to recognize the work of our Finance Director, Becca Harth, whose diligence and persistence have been instrumental in bringing greater accuracy and clarity to the City's financial information.

I would also like to thank the City's department heads, Public Works Director Nick Theoharis and Fire Chief Tad Pedersen, for their thoughtful input throughout this year's budget process. Their practical insight and willingness to engage in difficult conversations have been essential in developing a budget that reflects both operational realities and the need for long-term sustainability. And last, but not least, I would like to recognize the employees of the City for their continued professionalism and commitment to serving the community. Their efforts are essential as the City works through this period of transition and toward long-term stability.

This budget reflects a continuation of the difficult but necessary decisions required to address structural imbalances that developed over time. While progress has been made, the work is ongoing, and there are still plenty of deferred costs from previous years that the City will continue to need to chip away at over time. The focus remains on aligning the City's operations with sustainable revenues and ensuring that financial decisions are grounded in complete and reliable information.

The City remains committed to responsible governance and the careful stewardship of public resources as we continue this work on behalf of the residents of Garibaldi.

Respectfully submitted,



Jake Boone  
City Manager

## City of Garibaldi 2026 - 2027 Fiscal Year Budget

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**RESOURCES**

**GENERAL FUND 100**

City of Garibaldi  
FY 2026-2027

Historical Data				Budget 2026/2027		
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget Year 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
1	<b>10,600</b>	<b>-42,246</b>	<b>359,331</b>	<b>Beginning Fund Balance</b>		<b>0</b>
2				<b>Other Resources</b>		
3	78,031	0	0	4325 ARPA Grant		0
4	24,851	9,324	10,500	4240 Business & Licenses		10,500
5	0	0	0	4570 DLCD Planning Staff Grants		500
6	881	645	500	4180 Fines & Forfeitures		50
7	163,154	191,309	185,270	4130 Fire Personnel Levy		194,834
8	83,461	84,500	83,460	4230 Franchise Fees		84,550
9	0	0	0	4550 Grants		100
10	35,000	35,000	0	4750 Grants - Fire Dept.		35,000
11	73,485	131,066	28,000	4005 OSFM Conflag Reimbursement		30,000
12	44,395	22,012	22,432	4360 GURA IGA/Contract		28,684
13	71,100	168,744	0	4380 GRFPD IGA		0
14	2,120	530	500	4420 Hall Rental		100
15	0	0	55,000	4465 Homelessness Support		55,000
16	13,314	31,592	11,764	4470 Interest		0
17	2,001	12,439	1,000	4440 Misc. Revenue		250,000
18	7,780	5,750	4,730	4220 Planning Fees		6,750
19	73,355	0	204,958	4380 Rural Fire District IGA/Contract		209,602
20	828	480	733	4300 State Cigarette Taxes		480
21	22,515	13,521	13,350	4310 State Liquor Revenue		13,500
22	1,447	1,281	1,446	4350 State Marijuana Tax		1,300
23	10,298	9,414	10,298	4320 State Revenue Sharing		9,450
24	<b>708,016</b>	<b>717,607</b>	<b>633,941</b>	<b>Total Other Resources</b>		<b>930,400</b>
25				<b>Transfers in</b>		
26	7,042	0	0	4660 From TRT for Police		0

27	12,324	74,145	76,170	4740	From TRT to General fund	78,717		
28	0	0	0	4760	From Water to General Fund	27,812		
29	0	0	0	4770	From Waste Water to general fund	27,812		
30	<b>19,366</b>	<b>74,145</b>	<b>76,170</b>		<b>Total Transfers In</b>	<b>134,341</b>		
31	<b>737,982</b>	<b>749,506</b>	<b>1,069,442</b>		<b>Total Resources except taxes to be levied</b>	<b>1,064,741</b>	<b>0</b>	<b>0</b>
32	335,318	322,924	311,032	4100	Current Taxes estimated to be received	319,216		
33			0		Taxes collected in year received	0		
34	<b>1,073,300</b>	<b>1,072,430</b>	<b>1,380,474</b>		<b>Total General Fund Resources</b>	<b>1,383,957</b>	<b>0</b>	<b>0</b>

**REQUIREMENTS**

**GENERAL FUND**

**ADMINISTRATIVE DEPT. 100.01**

City of Garibaldi  
FY 2026-2027

Historical Data				Budget 20026/2027			
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
<b>Personnel Services</b>							
1	60,286	33,846	32,500	6060	City Manager	33,800	
2	26,715	23,810	25,692	6070	Finance Director	27,255	
3	23,042	24,307	0	6030	Administrative Staff 2	0	
4			7,693	6025	City Recorder/Clerk	8,410	
5	41,651	84,132	54,360	6010	Personnel Services	56,888	
6			2,500	6245	Overtime/Vacation Payout	0	
7	1,843	943	2,004	6200	Admin./Vol. Worker's Comp.	2,181	
8	<b>153,537</b>	<b>167,038</b>	<b>124,749</b>	<b>Total Personnel Services</b>		<b>128,534</b>	<b>0</b>
9	0.86	0.86	0.86	Total Full-Time Equivalent (FTE)		0.60	0.60
10	<b>Materials &amp; Services</b>						
11	13,373	4,486	6,500	6320	Dues, Licenses & Subscriptions	7,000	
12	58,530	13,211	5,000	6240	Auditing & Accounting & Finance Services	0	
14	5,050	5,258	6,000	6650	Travel & Training	7,500	
15	2,919	825	6,000	6310	Council Expenses	6,000	
16	0	0	55,000	6220	Homelessness Support	55,000	
17	12,200	17,046	20,400	6455	Janitorial Services	20,400	
18	371	287	1,500	6460	Meeting Expenses / Admin Supplies	1,500	
19	11,669	896	5,000	6520	Printing, Advertising & Notices	1,875	
20	0	50	1,000	6490	Office Equipment Repair	2,000	
21	3,748	10,226	3,200	6470	Office Minor Equipment	9,000	
22	0	0	22,000	6240	Audit	15,000	
23	12,379	10,154	3,000	6250	Bank Charges	11,250	
24	22,287	11,788	20,000	6400	IT Services	20,750	
25	10,709	12,179	13,800	6390	Insurance	10,500	
26	19,471	11,435	30,000	6410	Legal Services	30,000	
27	997	0	0	6425	Legal Settlement / Judgement	0	
28	5,217	6,949	5,100	6500	Office Supplies	6,500	

29	540	954	600	6510 Postage & Shipping	1,330		
30	1,803	1,242	2,000	6630 Telephone	1,000		
31	<b>181,263</b>	<b>106,986</b>	<b>206,100</b>	<b>Total Material &amp; Services</b>	<b>206,605</b>	<b>0</b>	<b>0</b>
32	<b>334,800</b>	<b>274,024</b>	<b>330,849</b>	<b>Total Operation &amp; Maintenance</b>	<b>335,139</b>	<b>0</b>	<b>0</b>
33				<b>Capital Outlay</b>			
34	4,791	7,733	5,000	6760 Equipment/Computers/Software	2,500		
35	<b>4,791</b>	<b>7,733</b>	<b>5,000</b>	<b>Total Capital Outlay</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
36	<b>339,591</b>	<b>281,757</b>	<b>335,849</b>	<b>Total Administrative Department</b>	<b>337,639</b>	<b>0</b>	<b>0</b>

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

City of Garibaldi  
FY 2026-2027

Historical Data				Budget 2026/2027		
Fiscal Year 20023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
<b>Personnel Services</b>						
1	58,137	51,436	100,000	6080 Fire Chief	103,824	
2	83,500	87,708	60,000	6205 Deputy Fire Chief (formerly Division Chief/Training)	65,000	
3	8,172	57,328	0	6225 FTE Firefighter (formerly OSFM2)	0	
4	19,282	13,441	25,000	6090 Fire Dept. Call Persons	15,000	
5	97,229	155,898	154,445	6010 Fire Dept. Staff Personnel Costs	159,945	
6			2,500	6245 Overtime/Vacation Payout	0	
7	46,574	61,367	28,000	6035 Conflag Reimbursement	30,000	
8	60	3,309	6,268	6200 Fire Workers Comp.	5,180	
9	21,314	26,857	35,000	6235 Temp Summer Firefighter	35,000	
10	<b>334,268</b>	<b>457,344</b>	<b>411,213</b>	<b>Total Fire Personnel Costs</b>	<b>413,949</b>	<b>0</b>
11	<b>334,268</b>	<b>457,344</b>	<b>411,213</b>	<b>TOTAL PERSONNEL</b>	<b>413,949</b>	<b>0</b>
12	<b>1.50</b>	<b>3.83</b>	<b>3.83</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.00</b>	<b>2.00</b>
13	<b>Materials &amp; Services</b>					
15	6	116	500	6520 Printing, Ads & Notices	250	
16	9,410	9,036	6,750	6650 Travel & Training	9,500	
17	9,583	1,300	7,500	6320 Dues, Licenses & Subscriptions	9,250	
18	12,938	23,945	12,000	6300 Contracted Services	25,000	
19	30,951	12,886	13,650	6610 Supplies	11,000	
20	27,062	15,417	18,000	6550 Fire Dept. Protective Clothing	20,000	
21	0	464	1,200	6685 Community Emergency Response Supplies	2,500	
22	5,581	0	1,500	6395 Fire Dept. Formation Fees	150	
23	6,160	1,906	7,250	6260 Fire Hall Bldg. & Grounds	3,500	
24	10,941	8,951	5,000	6470 Minor Equipment	9,200	
25	17,560	10,423	10,000	6330 Fire Equipment Repair	20,000	
26	9,334	13,298	18,611	6390 Insurance	20,460	
27		2,533	800	6630 Telephone	3,500	
28	0	4,793	1,500	6400 IT Service	7,000	
29	14,601	13,099	15,500	6380 Fuel & Oil	12,000	

30	<b>154,127</b>	<b>118,167</b>	<b>119,761</b>	<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>153,310</b>	<b>0</b>	<b>0</b>
31	<b>488,395</b>	<b>575,511</b>	<b>530,974</b>	<b>TOTAL OPERATIONS &amp; MAINT.</b>	<b>567,259</b>	<b>0</b>	<b>0</b>
32	<b>488,395</b>	<b>575,511</b>	<b>530,974</b>	<b>Total Fire &amp; Rescue Department</b>	<b>567,259</b>	<b>0</b>	<b>0</b>

REQUIREMENTS								
GENERAL FUND						City of Garibaldi		
POLICE DEPT. 100.11						FY 2026-2027		
Historical Data				Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council		
<b>Materials &amp; Services</b>								
1	109,646	131,409	0	6315	Police Contracted Services	0	0	0
2	189	2,559	0	6610	Police Supplies	0	0	0
3	2,173	0	0	6470	Police Minor Equipment	0	0	0
4	5,746	0	0	6330	Police Equipment /Repair	0	0	0
5	9,334	2,500	0	6390	Insurance	0	0	0
6	2,774	386	0	6380	Fuel & Oil	0	0	0
7	<b>129,862</b>	<b>136,854</b>	<b>0</b>	<b>Total Materials &amp; Services</b>		<b>0</b>		<b>0</b>
8	<b>129,862</b>	<b>136,854</b>	<b>0</b>	<b>Total Police Department</b>		<b>0</b>	<b>0</b>	<b>0</b>

REQUIREMENTS									
GENERAL FUND									
PLANNING DEPT. 100.05									
City of Garibaldi									
FY 2026-2027									
Historical Data				Budget 2026/2027					
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
<b>Personnel Services</b>									
1	3,723	11,692	13,000	6060	City Manager	13,520			
2	750	9,524	10,277	6070	Finance Director	10,898			
3	5,364	6,077	0	6020	Administrative Staff 2	0			
4			3,847	6025	City Recorder/Clerk	4,205			
5	3,944	17,013	22,497	6010	Planning City Staff Personnel Costs	26,486			
6	0	0	1,000	6245	Overtime/Vacation Payout	0			
7	0	726	829	6200	Planning Workers Comp.	897			
8	<b>13,781</b>	<b>45,032</b>	<b>51,450</b>	<b>Total Planning Personnel</b>		<b>56,006</b>	<b>0</b>	<b>0</b>	<b>0</b>
9	<b>13,781</b>	<b>45,032</b>	<b>51,450</b>	<b>Total Personnel</b>		<b>56,006</b>	<b>0</b>	<b>0</b>	<b>0</b>
10	<b>0.30</b>	<b>0.30</b>	<b>0.25</b>	<b>Total Full-Time Equivalent (FTE)</b>		<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
11	<b>Materials &amp; Services</b>								
12	6,057	0	1,500	6325	Engineering Service	750			
13	0	800	500	6240	Accounting & Finance Services	1,500			
14	0	0	0	6355	Contracted Services (CM)	0			
15	0	999	1,500	6520	Printing, Advertising & Notices	1,500			
16	41,219	60,614	55,000	6305	Contr. Services (Planner)	60,000			
17	38	0	1,200	6610	Supplies	250			
18	0	0	375	6470	Minor Equipment	150			
19	9,334	9,400	6,990	6390	Insurance	6,990			
20	0	36	250	6420	Licenses/Dues/Subscriptions	150			
21	<b>56,648</b>	<b>71,849</b>	<b>67,315</b>	<b>Total Materials &amp; Services</b>		<b>71,290</b>	<b>0</b>	<b>0</b>	<b>0</b>
22	<b>70,429</b>	<b>116,881</b>	<b>118,765</b>	<b>Total Operations &amp; Maintenance</b>		<b>127,296</b>	<b>0</b>	<b>0</b>	<b>0</b>
23	<b>70,429</b>	<b>116,881</b>	<b>118,765</b>	<b>Total Planning Department</b>		<b>127,296</b>	<b>0</b>	<b>0</b>	<b>0</b>

REQUIREMENTS									
GENERAL FUND									
PROPERTY DEPT. 100.06									
City of Garibaldi									
FY 2026-2027									
Historical Data				Budget 2026/2027					
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
<b>Personnel Services</b>									
1	12,549	26,354	10,584	6190	Utility Workers & Lead Worker	11,230			
2	1,930	16,051	16,092	6150	Public Works Director	16,987			
3	7,765	54,169	22,352	6010	Property Dept. Personnel Costs	26,486			
4			500	6245	Overtime/Vacation Payout	0			
5	1	1,502	976	6200	Property Dept. Workers Comp.	920			
6	22,245	98,076	50,504	<b>City Hall Personnel Expenses</b>			55,623	0	0
7	<b>22,245</b>	<b>98,076</b>	<b>50,504</b>	<b>Total Personnel</b>			<b>55,623</b>	<b>0</b>	<b>0</b>
8	<b>4.00</b>	<b>0.33</b>	<b>0.30</b>	<b>Total Full-Time Equivalent (FTE)</b>			<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
9	<b>Materials &amp; Services</b>								
10	3,552	6,088	1,500	6335	Contracted Services	2,750			
11	0	71	500	6610	Property Dept. Supplies	500			
12	1,287	1,577	10,000	6260	City Hall Bldg. & Grounds	164,000			
13	0	35	175	6470	Property Minor Equipment	250			
14	0	0	1,500	6330	Equipment Repair	2,000			
15	1,711	3,561	13,130	6680	City Hall Utilities	15,500			
16	9,334	0	4,325	6390	Insurance	4,757			
17	15,884	11,332	31,130	<b>Total Materials &amp; Supplies</b>			189,757	0	0
18	<b>38,129</b>	<b>109,408</b>	<b>81,634</b>	<b>TOTAL OPERATIONS &amp; MAINT.</b>			<b>245,380</b>	<b>0</b>	<b>0</b>
19	<b>Debt Service</b>								
20	Land Acquisition - City Hall/ Parking								
21	(Final Loan Payment of \$22,696.68 due 1/31/2024)								
22	21,099	0	0		Principal	0	0	0	
23	1,721	0	0		Interest	0	0	0	
24	22,820	0	0	6750	<b>Total Land Acquisition - City Hall/ Parking</b>	0	0	0	
25	22,820	0	0	<b>Total General Debt Department</b>			0	0	0
26	<b>60,949</b>	<b>109,408</b>	<b>81,634</b>	<b>Total Property Department</b>			<b>245,380</b>	<b>0</b>	<b>0</b>

REQUIREMENTS & NON DEP.							
GENERAL FUND 100.20							
City of Garibaldi FY 2026-2027							
Historical Data			Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Proposed by Budget Officer	Approved by City Council	
1	0	7,733	5,000	<b>Total General Fund Capital Outlay</b>	2,500	0	
2	1,089,226	1,212,678	1,061,722	<b>Total General Fund O&amp;M (total admin, fire, police, planning,</b>	1,277,574	0	
3	22,820	0	0	<b>Total General Fund Debt Service</b>	0	0	0
4	<b>1,112,046</b>	<b>1,220,411</b>	<b>1,066,722</b>	<b>TOTAL GENERAL FUND EXP.</b>	<b>1,277,574</b>	<b>0</b>	<b>0</b>
5				<b>Non Departmental</b>			
6				<b>Interfund Transfers</b>			
7				To Payroll Liabilities Fund			
8	0	0	0	8155 for Admin & Fire	2,500	0	0
9	0	0	0	8160 for Planning	0	0	0
10	0	0	0	8165 for Property	0	0	0
11	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Interfund Transfers Payroll Liabilities Fund</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
12				<b>Reserve Transfer</b>			
13		0	0	8080 To PSE Reserve Fund	10,000		0
14	3,500	83,750	59,000	8140 To Street Fund	59,000		
15	<b>3,500</b>	<b>83,750</b>	<b>59,000</b>	<b>Total Reserve Transfer</b>	<b>69,000</b>	<b>0</b>	<b>0</b>
16	<b>3,500</b>	<b>83,750</b>	<b>59,000</b>	<b>Total Interfund Transfers</b>	<b>71,500</b>	<b>0</b>	<b>0</b>
17	0		105,000	9000 Contingency	25,000		
18				<b>Components of Ending Fund Balance</b>			
19	-42,246	-231,731	149,752	3951 Unassigned/Unappropriated	12,383		
20	<b>-42,246</b>	<b>-231,731</b>	<b>149,752</b>	<b>Ending Funding Balance</b>	<b>12,383</b>	<b>0</b>	<b>0</b>
21	<b>1,073,300</b>	<b>1,072,430</b>	<b>1,380,474</b>	<b>TOTAL GENERAL FUND</b>	<b>1,388,957</b>	<b>0</b>	

RESOURCES							
STREET FUND 200							
City of Garibaldi FY 2026-2027							
Historical Data				Budget 2026/2027			
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
1	<b>-67,349</b>	<b>-140,111</b>	<b>23,181</b>	<b>Beginning Fund Balance</b>		<b>32,630</b>	
2				<b>Transfers In</b>			
3	22,007	85,689	55,497	4665	From TRT to Street Fund	38,110	
	3,500	83,750	59,000	4670	From General Fund	59,000	
5	<b>25,507</b>	<b>169,439</b>	<b>114,497</b>	<b>Total Transfer In</b>		<b>97,110</b>	<b>0</b>
6				<b>Total Receipts</b>			
7	77,513	68,803	72,250	4330	State Highway Fund Revenue Sharing	68,983	
8	2,335	0	625	4470	Interest	3,240	
9	0	0	0	4550	Grants	0	
10	0	0	250,000	4490	ODOT Grant Income	125,000	
11			183,540	4345	Street Fee	75,000	
12		2,428	500	4440	Misc Revenue	500	
13	<b>79,848</b>	<b>71,231</b>	<b>506,915</b>	<b>Total Receipts</b>		<b>272,723</b>	<b>0</b>
14	<b>38,006</b>	<b>100,559</b>	<b>644,593</b>	<b>TOTAL STREET FUND RESOURCES</b>		<b>402,463</b>	<b>0</b>
15				<b>REQUIREMENTS</b>			
16				<b>Personal Services</b>			
17	11,170	11,692	13,000	6060	City Manager	13,520	
19	9,000	9,524	10,277	6070	Finance Director	10,898	
20	0	21,304	21,456	6150	Public Works Director	22,649	
21	45,595	33,956	21,171	6190	Utility Workers & Lead Worker	22,459	
22	8,433	6,077	0	6030	Administrative Assistant 2	0	
23			3,847	6025	City Recorder	4,205	
24	38,479	42,618	58,346	6010	Street Staff Personnel Costs	62,619	
25			0	6245	Overtime/Vacation Payout	0	
26	3,326	4,204	3,974	6200	Street Worker's Comp.	2,337	
27	<b>116,003</b>	<b>129,375</b>	<b>132,071</b>	<b>Total Street Personnel Costs</b>		<b>138,687</b>	<b>0</b>

28			<b>0.75</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
29				<b>Materials &amp; Services</b>			
30	25	208	300	6520 Printing, Ads & Notices	300		
31	0	5,410	500	6240 Accounting & Finance Services	4,472		
32	153	1,266	1,000	6650 Travel & Training	2,000		
33	1,482	220	500	6320 Dues, Licenses & Subsc.	1,000		
34	129	2,786	2,500	6300 Contracted Services	3,500		
35	9,036	7,239	8,000	6590 Street Lighting	10,000		
36	11,116	5,266	5,000	6620 System & Maintenance	10,000		
37	3,580	2,729	3,500	6470 Minor Equipment	3,500		
38	1,650	12,810	3,500	6490 Equipment Repair	3,500		
39	0	1,979	2,000	6680 Utilities	2,500		
40	299	950	800	6630 Telephone	1,000		
41	3,255	995	1,200	6400 IT Services	3,700		
42	0	1,877	750	6410 Legal Services	1,000		
43	305	71	250	6500 Office Supplies	500		
44	0	0	8,000	6240 Audit	10,000		
45	10,207	11,048	9,270	6390 Insurance	9,872		
46	1,601	4,544	3,500	6380 Fuel & Oil	3,500		
47	0	0	1,750	6510 Postage & Shipping	500		
48	631	2,576	2,200	6610 Shop Supplies, Tools, etc.	3,000		
49	<b>43,469</b>	<b>61,974</b>	<b>54,520</b>	<b>Total Materials &amp; Services</b>	<b>73,844</b>	<b>0</b>	<b>0</b>
50	<b>159,472</b>	<b>191,349</b>	<b>186,591</b>	<b>Total Operations &amp; Maintenance</b>	<b>212,531</b>	<b>0</b>	<b>0</b>
51				<b>Capital Outlay</b>			
52	0			6760 Equipment/Software	0		
53	0	0	1,000	6755 Engineering	3,500		
54	13,045	0	250,000	6750 Street Re/Construction - Grant expenses	125,000		
55	<b>13,045</b>	<b>0</b>	<b>251,000</b>	<b>Total Capital Outlay</b>	<b>128,500</b>	<b>0</b>	<b>0</b>
56	<b>172,517</b>	<b>191,349</b>	<b>437,591</b>	<b>Total Street Operating Department</b>	<b>341,031</b>	<b>0</b>	<b>0</b>
57				<b>Non Departmental</b>			
58				Interfund Transfers			
59	2,000	0	0	8090 To PWE Res. Fund	0	0	0
60	0	0	0	8040 To Payroll Liabilities Fund	2,500	0	0
61	3,600	688	722	8065 To Trails & Paths Fund	689		

62	<b>5,600</b>	<b>688</b>	<b>722</b>		<b>Total Interfund Transfers</b>	<b>3,189</b>	<b>0</b>	<b>0</b>
63	0	0	10,000	9000	Street Fund Contingency	10,000		
65	<b>-140,111</b>	<b>-91,478</b>	<b>196,280</b>	3951	Unassigned/Unappropriated	<b>48,243</b>	<b>0</b>	
67	<b>38,006</b>	<b>100,559</b>	<b>644,593</b>		<b>Total Street Fund</b>	<b>402,463</b>	<b>0</b>	<b>0</b>

RESOURCES							
SEWER DISCOUNT FUND 320							
City of Garibaldi FY 2026-2027							
Historical Data				Budget 2026/2027			
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	<b>14,915</b>	<b>15,291</b>	<b>15,701</b>	<b>Beginning Fund Balance</b>	<b>13,721</b>	<b>0</b>	<b>0</b>
2				Resources	0	0	
3	1,895	1,375	1,500	4430 Donations	1,080	0	0
4	375	334	1,520	4470 Interest	1,425	0	0
5	<b>2,270</b>	<b>1,709</b>	<b>3,020</b>	<b>Total Resources</b>	<b>2,505</b>	<b>0</b>	<b>0</b>
6	<b>17,185</b>	<b>17,000</b>	<b>18,721</b>	<b>Total Sewer Discount Fund Reserve</b>	<b>16,226</b>	<b>0</b>	<b>0</b>
7				REQUIREMENTS			
8				Interfund Transfers			
9			2,500	8125 To Water Fund	1,500	0	0
10	1,894	1,374	2,500	8130 To Wastewater Fund	1,500	0	0
11	<b>1,894</b>	<b>1,374</b>	<b>5,000</b>	<b>Total Interfund Transfers</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
12				Components of Ending Fund Balance			
13	15,291	15,626	13,721	3953 Restricted to Sewer Discount Fund	13,226	0	0
14	<b>15,291</b>	<b>15,626</b>	<b>13,721</b>	<b>Ending Fund Balance</b>	<b>13,226</b>	<b>0</b>	<b>0</b>
15	<b>17,185</b>	<b>17,000</b>	<b>18,721</b>	<b>Total Sewer Discount Fund</b>	<b>16,226</b>	<b>0</b>	<b>0</b>

## RESOURCES WASTEWATER FUND 300

City of Garibaldi  
FY 2026-2027

	Historical Data			Budget 2026/2027					
	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council		
1	<b>410,287</b>	<b>506,938</b>	<b>0</b>	<b>Beginning Fund Balance</b>			<b>367,401</b>	<b>0</b>	<b>0</b>
3				<b>Transfers In</b>					
4	1,894	1,374	2,500	4730	From Sewer Discount Fund	1,500			
5	12,324	10,992	15,000	4780	From TRT Fund	5,000			
6	<b>14,218</b>	<b>12,366</b>	<b>17,500</b>	<b>Total Transfer In</b>			<b>6,500</b>	<b>0</b>	<b>0</b>
7				<b>Total Receipts</b>					
8	568,296	647,308	613,356	4589	Sewer System Charges	624,067			
9	0	0	180,000	4589	Sewer System Charges - Overages	139,800			
10	0	81,969	85,000	4550	Grants	100,000			
11	19,246	14,052	0	4588	Interest	10,800			
12		3,787	500	4440	Misc Revenue	500			
13	3,804	3,434	3,050	4500	Finance/Late Fees	3,400			
14	<b>591,346</b>	<b>746,763</b>	<b>881,906</b>	<b>TOTAL RECEIPTS</b>			<b>878,567</b>	<b>0</b>	<b>0</b>
15	<b>1,015,851</b>	<b>1,266,067</b>	<b>899,406</b>	<b>Total Wastewater Fund Resources</b>			<b>1,252,468</b>	<b>0</b>	<b>0</b>
16				<b>REQUIREMENTS</b>					
17				<b>Personnel Services</b>					
18	7,445	23,384	26,000	6060	City Manager	27,040			
19	0	0	0	6050	City Engineer	0			
20	1,500	19,048	20,554	6070	Finance Director	21,797			
21	0	37,283	37,548	6150	Public Works Director	39,636			
22	5,752	59,204	64,463	6190	Utility Workers & Lead Worker	68,378			
23	2,482	30,554	0	6030	Administrative Assistant 2	0			
24			23,080	6025	City Recorder/Clerk	25,230			
25	10,750	88,809	152,863	6010	Wastewater Staff Personnel Costs	154,760			
26			2,500	6245	Overtime/Vacation Payout	2,500			
27	42	3,492	5,627	6200	Wastewater Workers Comp.	5,706			

28	<b>27,971</b>	<b>261,774</b>	<b>332,635</b>	<b>Wastewater Personnel</b>	<b>345,047</b>	<b>0</b>	<b>0</b>
29	<b>1.60</b>	<b>1.60</b>	<b>2.05</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>
30				<b>Materials &amp; Services</b>			
31	0	0	0	6240 Accounting & Financial Services	0	0	0
32			3,500	6250 Bank Charges	1,500		
33	364	467	100	6520 Printing, Ads & Notices	500		
34	12,839	11,133	13,500	6640 Testing & Sampling	20,000		
35	899	3,809	7,500	6650 Travel & Training	7,500		
36	9,047	8,506	7,000	6320 Dues, Licenses & Subs.	12,000		
37	3,214	5,368	3,500	6300 Contracted Services	4,000		
38	11,647	9,258	30,500	6660 Treatment Chemicals	18,500		
39	25,392	5,933	20,000	6620 System Maintenance	20,000		
40	672	6,189	750	6260 Bldg. & Grounds Expense	2,500		
41	11,261	2,761	8,000	6470 Minor Equipment	10,500		
42	4,097	6,616	5,000	6330 Equipment Repair	8,000		
43	27,757	29,421	39,000	6680 Utilities	29,000		
44	299	1,128	2,064	6630 Telephone	2,500		
45	3,434	3,774	3,500	6400 IT Services	19,000		
46	630	2,920	500	6410 Legal Services	3,500		
47	438	752	500	6500 Office Supplies	700		
48	0	9,021	20,000	6240 Audit	22,500		
49	11,672	14,016	26,458	6390 Insurance	28,178		
50	1,217	5,736	5,500	6380 Fuel & Oil	6,000		
51	1,457	1,150	1,500	6510 Postage & Shipping	3,500		
52	885	2,883	1,200	6610 Shop Supplies, Tools, etc.	2,000		
53	0	75	2,500	6600 Sewer Discounts	1,500		
54	<b>127,221</b>	<b>130,916</b>	<b>202,072</b>	<b>Total Materials &amp; Services</b>	<b>223,378</b>	<b>0</b>	<b>0</b>
55	<b>155,192</b>	<b>392,690</b>	<b>534,707</b>	<b>Total Wastewater Operating Department</b>	<b>568,425</b>	<b>0</b>	<b>0</b>
56				<b>Capital Outlay</b>			
57	35,463	39,724	85,000	6750 Grants expenses	100,000		
58	203,036	7,307	15,000	6865 System Repair	20,000		
59	0	0	0	6780 System Improvements	50,000		
60	0	0	500	6760 Computer Equipment/software	5,000		
61	1,800	20,144	20,000	6820 Inflow & Infiltration Control	30,000		

62	<b>240,299</b>	<b>67,175</b>	<b>120,500</b>		<b>Total Capital Outlay</b>	<b>205,000</b>	<b>0</b>	<b>0</b>
63					<b>Debt Service</b>			
64					WWTP - OECD Payment			
65	30,331	30,625	35,934	7040	Principal	0	0	0
66	5,329	3,661	1,977	7070	Interest	0	0	0
67	<b>35,660</b>	<b>34,286</b>	<b>37,911</b>		<b>TOTAL WWTP OECD Payment</b>	<b>0</b>	<b>0</b>	<b>0</b>
68					WWTP - USDA Loan Payment			
69	48,961	45,477	44,055	7100	Interest	42,698		
70	27,982	31,466	32,889	7110	Principal	34,246		
71	<b>76,943</b>	<b>76,943</b>	<b>76,944</b>		<b>Total WWTP - USDA Loan Payment</b>	<b>76,944</b>	<b>0</b>	<b>0</b>
72	<b>112,603</b>	<b>111,229</b>	<b>114,855</b>		<b>Total Wastewater Debt Department</b>	<b>76,944</b>	<b>0</b>	<b>0</b>
73	<b>508,094</b>	<b>571,094</b>	<b>770,062</b>		<b>TOTAL WASTEWATER FUND EXP.</b>	<b>850,369</b>	<b>0</b>	<b>0</b>
74					<b>Non Departmental</b>			
75					Interfund Transfers			
76	0	0	0	8060	To Payroll Liabilities Fund	2,500	0	0
77	1,000	0	0	8110	To PWE Res. Fund	5,000	0	0
78	0	0	0	8045	To General Fund	27,812	0	0
79	<b>1,000</b>	<b>0</b>	<b>0</b>		<b>Total Interfund Transfers</b>	<b>35,312</b>	<b>0</b>	<b>0</b>
80	<b>5,500</b>	<b>5,500</b>	<b>10,000</b>	9000	Wastewater Fund Contingency	<b>10,000</b>		
81					Components of Ending Fund Balance			
82	0	157,000	76,943	3955	Committed to USDA Loan Reserve	76,943		
83	0	2,809	0	3954	Restricted to Wastewater Fund	0	0	0
84	<b>506,757</b>	<b>529,664</b>	<b>42,401</b>		<b>Ending Fund Balance</b>	<b>315,156</b>	<b>0</b>	<b>0</b>
85	<b>1,015,851</b>	<b>1,266,067</b>	<b>899,406</b>		<b>Total Wastewater Fund</b>	<b>1,252,468</b>	<b>0</b>	<b>0</b>

WWTP OECD Loan: Originated 7/31/2000  
 Loan Amount: \$500,000 Interest Rate: 5.36706%  
 December 2025 was 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 2026-2027								
Historical Data				Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2	<b>117,233</b>	<b>246,103</b>	<b>0</b>	<b>Beginning Fund Balance</b>		<b>312,187</b>	<b>0</b>	<b>0</b>
3				<b>Resources</b>				
4	407,788	485,055	625,677	4582	Water System Charges	633,233		
5	1,218	1,144	1,000	4280	Shutoff/Turn-on Fees	1,200		
6	8,193	24,779	15,000	4581	Contract Service - Watseco Barview	19,500		
7	2,076	20,217	2,000	4440	Misc. Revenue	2,000		
8	6,181	5,415	0	4595	Interest	10,800		
9	3,523	3,054	3,500	4500	Finance & Late Charges	3,100		
10	0	54,867	0	4550	Grants-PFAS	50,000		
11	6,675	6,674	12,000	4020	Debt Mgmt. - Watseco-Barview	6,675		
12	<b>435,654</b>	<b>601,205</b>	<b>659,177</b>	<b>Total Resources</b>		<b>726,508</b>	<b>0</b>	<b>0</b>
13				<b>Transfers In</b>				
14			2,500	4725	From Sewer Discount Fund	1,500		
15	12,324	10,992	15,000	4790	From TRT Fund	5,000		
16	<b>12,324</b>	<b>10,992</b>	<b>17,500</b>	<b>Total Transfers In</b>		<b>6,500</b>	<b>0</b>	<b>0</b>
17	<b>565,211</b>	<b>858,300</b>	<b>676,677</b>	<b>Total Water Fund Resources</b>		<b>1,045,195</b>	<b>0</b>	<b>0</b>
18				<b>Personnel Services</b>				
19	7,445	23,384	26,000	6060	City Manager	27,040		
20	1,500	19,048	20,554	6070	Finance Director	21,797		
21	0	31,957	32,184	6150	Public Works Director	33,974		
22	5,202	50,839	115,484	6190	Utility Workers & Lead Worker	122,525		
23	2,482	30,530	0	6030	Administrative Assistant 2	0		
24			23,080	6025	City Recorder/Clerk	25,230		
25	9,973	82,440	178,947	6010	Water Staff Personnel Costs	180,407		
26			5,000	6245	Overtime/Vacation Payout	5,000		

27	21	3,414	6,997	6200	Water Worker's Comp.	7,266		
28	<b>26,623</b>	<b>241,612</b>	<b>408,246</b>		<b>Total Water Personnel</b>	<b>423,239</b>	<b>0</b>	<b>0</b>
29	<b>7.50</b>	<b>1.49</b>	<b>2.55</b>		<b>Total Full-Time Equivalent (FTE)</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>
30					<b>Materials &amp; Services</b>			
32			3,500	6250	Bank Charges	1,500		
33	0	0	0	6210	ARPA/COVID-19 Grant	0		
34	409	467	100	6520	Printing, Ads & Notices	250		
35	3,554	3,543	4,000	6640	Testing & Sampling	10,000		
36	198	5,319	8,500	6650	Travel & Training	8,500		
37	7,183	4,675	2,000	6320	Dues, Licenses & Subscriptions	15,000		
38	3,643	4,290	3,500	6300	Contracted Services	4,500		
39	6,731	8,741	9,000	6660	Treatment Chemicals	12,500		
40	85,129	26,059	35,000	6620	System Maintenance	35,000		
41	232	2,681	2,500	6260	Bldg. & Grounds Expense	3,000		
42	8,831	4,312	4,200	6470	Minor Equipment	5,650		
43	3,202	6,226	1,250	6330	Equipment Repair	4,500		
44	25,106	20,317	22,660	6680	Utilities	23,665		
45	299	1,128	2,064	6630	Telephone	2,800		
46	3,614	5,483	3,500	6400	IT Services	19,000		
47	630	2,145	1,000	6410	Legal Services	3,500		
48	511	605	250	6500	Office Supplies	500		
49	0	8,993	20,000	6240	Audit	22,500		
50	9,334	11,298	14,918	6390	Insurance	15,888		
51	1,217	5,940	5,500	6380	Fuel & Oil	6,500		
52	1,457	1,150	1,500	6510	Postage & Shipping	3,500		
53		0	2,500	6600	Sewer Discount Fund	1,500		
54	9,623	7,345	1,500	6610	Shop Supplies, Tools, etc.	2,500		
55	<b>170,903</b>	<b>130,717</b>	<b>148,942</b>		<b>Total Material &amp; Services</b>	<b>202,253</b>	<b>0</b>	<b>0</b>
56	<b>197,526</b>	<b>372,329</b>	<b>557,188</b>		<b>Total Operations &amp; Maintenance</b>	<b>625,492</b>	<b>0</b>	<b>0</b>
57					<b>Capital Outlay</b>			
58	8,039	0	5,000	6755	Engineering	5,000		
59	0	52,700	0	6705	Grants	50,000		
60	0	0	2,500	6760	Computer Equipment / Software	2,500		
61	0	0	0	6865	System Replacement	30,000		

62	<b>8,039</b>	<b>52,700</b>	<b>7,500</b>		<b>Total Capital Outlay</b>	<b>87,500</b>	<b>0</b>	<b>0</b>
63	<b>205,565</b>	<b>425,029</b>	<b>564,688</b>		<b>Total Water Operating Department</b>	<b>712,992</b>	<b>0</b>	<b>0</b>
64					<b>Water Debt Dept.</b>			
65					IFA - Loan Payment			
66	5,315	5,369	5,423	6990	Principal	5,477		
67	1,359	1,306	1,253	6980	Interest	1,198		
68	6,674	6,675	6,676		IFA - Loan Payment	6,675		
69	<b>6,674</b>	<b>6,675</b>	<b>6,676</b>		<b>Total Water Fund Debt Department</b>	<b>6,675</b>	<b>0</b>	<b>0</b>
70	<b>212,239</b>	<b>431,704</b>	<b>571,364</b>		<b>Total Water Fund Expenses</b>	<b>719,667</b>	<b>0</b>	<b>0</b>
71					<b>Non Departmental</b>			
72					Interfund Transfers			
73	1,550	0	10,000	8100	To PWE Res. Fund	5,000		
74	0	0	0	8050	To Payroll Liabilities Fund	2,500	0	0
75	0	0	0	8045	To General Fund	27,812	0	0
76	<b>1,550</b>	<b>0</b>	<b>10,000</b>		<b>Total Interfund Transfers</b>	<b>35,312</b>	<b>0</b>	<b>0</b>
77	0	0	10,000	9000	Contingency	10,000		
78	246,103	426,596	85,313	3956	<b>Ending Fund Balance</b>	280,216	0	0
79	<b>459,892</b>	<b>858,300</b>	<b>666,677</b>		<b>Total Water Fund</b>	<b>1,009,883</b>	<b>0</b>	<b>0</b>

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 2026-2027

Historical Data							Budget 2026/2027		
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026				Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	1,028,390	1,160,270	645,550	<b>Beginning Fund Balance</b>			410,254		
3				Total Receipts					
4	116,407	33,350	75,000	Water SDC			30,430		
5	112,276	15,096	95,000	Wastewater SDC			42,300		
6	32,677	3,301	30,600	Parks SDC			12,530		
7	65,552	6,152	60,550	Streets SDC			25,360		
8	80,878	4,878	80,800	Storm Sewer SDC			30,740		
9	9,852	27,157	27,373	4470 Interest			29,160		
10	<b>417,642</b>	<b>89,934</b>	<b>369,323</b>	<b>Total Receipts</b>			<b>170,520</b>	<b>0</b>	<b>0</b>
11	<b>1,446,032</b>	<b>1,250,204</b>	<b>1,014,873</b>	<b>Total Resources</b>			<b>580,774</b>	<b>0</b>	<b>0</b>
12				<b>Capital Outlay</b>					
13				<b>Water Capital Outlay</b>					
14	144,419	0	175,000	6780 System Improvements			125,000		
15	<b>144,419</b>	<b>0</b>	<b>175,000</b>	<b>Total Water Capital Outlay</b>			<b>125,000</b>	<b>0</b>	<b>0</b>
16				<b>Wastewater Capital Outlay</b>					
17	141,339	180,000	175,000	6780 System Improvements			125,000		
18	<b>141,339</b>	<b>180,000</b>	<b>175,000</b>	<b>Total Wastewater Capital Outlay</b>			<b>125,000</b>	<b>0</b>	<b>0</b>
19				<b>Streets Capital Outlay</b>					
20		0	275,000	6780 System Improvements			110,000		
21	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>Total Streets Capital Outlay</b>			<b>110,000</b>	<b>0</b>	<b>0</b>
22				<b>Stormwater Capital Outlay</b>					
23	0	0	110,000	6780 System Improvements			110,000		
24	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>Total Stormwater Capital Outlay</b>			<b>110,000</b>	<b>0</b>	<b>0</b>
25				<b>Parks Capital Outlay</b>					
26		0	55,000	6780 System Improvements			15,000		
27	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>Total Parks Capital Outlay</b>			<b>15,000</b>	<b>0</b>	<b>0</b>
28	<b>285,758</b>	<b>180,000</b>	<b>790,000</b>	<b>TOTAL SDC FUND EXPENSES</b>			<b>485,000</b>	<b>0</b>	<b>0</b>
30	<b>1,160,274</b>	<b>1,070,204</b>	<b>224,873</b>	<b>Ending Fund Balance</b>			<b>95,774</b>	<b>0</b>	<b>0</b>
31	<b>1,446,032</b>	<b>1,250,204</b>	<b>1,014,873</b>	<b>TOTAL SYS. DEV. FUND EXPENSES</b>			<b>580,774</b>	<b>0</b>	<b>0</b>

RESOURCES								
TRANSIENT ROOM TAX FUND 700								
City of Garibaldi FY 2026-2027								
Historical Data				Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council	
2	<b>649,206</b>	<b>779,420</b>	<b>486,822</b>	<b>BEGINNING FUND BALANCE</b>		<b>682,855</b>	<b>0</b>	<b>0</b>
3				<b>Resources</b>				
4	240,215	250,120	266,667	4140	Transient Room Tax - 8% (100% General Use)	212,600		
5	20,257	20,603	23,333	4150	Transient Room Tax - 1% (70% of 1% Tourism Use)	26,575		
6	0	0	10,000	4140	Transient Room Tax - 1% (30% of 1% General Use)	26,575		
7	4,282	9,097	20,642	4470	Interest	26,525		
8	0	13,854	10,000	4520	Event Revenue	500		
9	4,632	0	100	4440	Misc. Revenue	100		
10	0	0	250	4535	Fees	100		
11	<b>269,386</b>	<b>293,674</b>	<b>330,992</b>	<b>Total Resources</b>		<b>292,975</b>	<b>0</b>	<b>0</b>
12	<b>918,592</b>	<b>1,073,094</b>	<b>817,814</b>	<b>Total TRT Fund Resources</b>		<b>975,830</b>	<b>0</b>	<b>0</b>
13				<b>Personal Services</b>				
14	5,584	17,538	19,500	6060	City Manager	20,280		
15	1,125	14,285	15,415	6070	Finance Director	16,348		
16	1,986	24,307	0	6030	Administrative Assistant 2	0		
17			15,386	6025	City Recorder	16,820		
18	3,561	33,482	43,146	6010	Tourism Staff Personnel Costs	47,646		
19			2,500	6245	Overtime/Vacation Payout	2,500		
20	0	1,187	1,596	6200	Tourism Workers Comp	1,668		
21	<b>12,256</b>	<b>90,799</b>	<b>97,543</b>	<b>Total Admin. Personnel</b>		<b>105,262</b>	<b>0</b>	<b>0</b>
22	3.50	0.65	0.50	<b>Total Full-Time Equivalent (FTE)</b>		0.50	0.50	0.50
23				<b>Materials &amp; Services</b>				
24	73,635	8,500	7,500	6300	Contracted Services	7,500		
25	0	0	10,000	6240	Accounting/Financial Services/Audit	10,000		
26	1,436	4,931	0	6530	Promotional Media Reimbursement Prgrm.	0		
27	0	0	3,000	6540	Promotion - Media	1,000		
28	4,400	9,150	10,000	6360	Fireworks	10,000		
29	584	11,229	17,000	6280	Community Expenses	17,500		
30	17,192	21,927	20,000	6690	Event Expenses	25,000		

31	0	0	500	6488	Refundable deposits	100		
32	620	179	1,500	6610	Supplies	1,000		
33	<b>97,867</b>	<b>55,916</b>	<b>69,500</b>		<b>Total Materials &amp; Services</b>	<b>72,100</b>	<b>0</b>	<b>0</b>
34					<b>Non Departmental</b>			
35					<b>Interfund Transfers</b>			
36	0	74,145	76,170	8045	To General Fund	78,717		
37	7,042	0	0	8010	To General Fund for Police	0		
38	0	85,689	55,497	8120	To Street Fund	58,110		
39	22,007	0	25,000	8070	PSE Reserve Fund (Fire)	25,000		
40	0	3,988	0	8080	PSE Reserve Fund (Police)	0		
41	0	10,992	15,000	8150	From TRT to Wastewater Fund	10,000		
42	0	10,992	15,000	8175	From TRT to Water Fund	10,000		
43	<b>29,049</b>	<b>185,806</b>	<b>186,667</b>		<b>Total Interfund Transfers</b>	<b>181,827</b>	<b>0</b>	<b>0</b>
44	0	0	<b>10,000</b>	9000	Contingency	<b>10,000</b>		
45					<b>Components of Ending Fund Balance</b>			
46	0	0	25,000		Restricted to Tourism Promotion	25,000		
47	779,420	740,573	429,104	3951	Unassigned/Unappropriated	581,641	0	
48	<b>918,592</b>	<b>1,073,094</b>	<b>817,814</b>		<b>Total TRT Fund</b>	<b>975,830</b>	<b>0</b>	<b>0</b>

**RESOURCES**

**WASTEWATER DEBT FUND 800**

City of Garibaldi  
FY 2026-2027

	Historical Data			Budget 2026/2027			
	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed by Budget Officer	Approved by Budget Committee	Approved by City Council
1	<b>216,235</b>	<b>224,083</b>	<b>227,887</b>	<b>Beginning Fund Balance</b>	<b>240,789</b>		
2				Total Receipts			
3	1,057	711	950	4120 Prior Year's Taxes	719		
4	38,379	39,006	38,767	4100 Current Year's Taxes	39,000		
5	8,130	7,046	9,663	4470 Interest	7,560		
6	<b>47,566</b>	<b>46,763</b>	<b>49,380</b>	<b>Total Receipts</b>	<b>47,279</b>	<b>0</b>	<b>0</b>
7	<b>263,801</b>	<b>270,846</b>	<b>277,267</b>	<b>Total Wastewater Debt Fund Resources</b>	<b>288,068</b>	<b>0</b>	<b>0</b>
8				Debt Service			
9				(Sewer Bond \$609,222, 5.125%, 40y)			
10	21,907	6,907	17,968	7175 Bond Payment - Interest	16,854		
11	17,811	32,811	21,751	7180 Bond Payment - Principal	22,865		
12	<b>39,718</b>	<b>39,718</b>	<b>39,719</b>	<b>Total Wastewater Debt Fund Expense</b>	<b>39,719</b>	<b>0</b>	<b>0</b>
13				Components of Ending Fund Balance			
14	224,083	231,128	237,548	3957 Restricted to Sewer Bond Payments	248,349	0	0
15	<b>224,083</b>	<b>231,128</b>	<b>237,548</b>	<b>Ending Fund Balance</b>	<b>248,349</b>	<b>0</b>	<b>0</b>
16	<b>263,801</b>	<b>270,846</b>	<b>277,267</b>	<b>Total Wastewater Debt Fund</b>	<b>288,068</b>	<b>0</b>	<b>0</b>

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 2026-2027							
Historical Data			Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council
<b>122,296</b>	<b>97,239</b>	<b>52,177</b>			<b>61,341</b>		
<b>Beginning Fund Balance</b>							
<b>Transfers In</b>							
1	0	0	0	4590 From General Fund	2,500		
2	0	0	0	4600 From Street Fund	2,500		
3	0	0	0	4610 From Wastewater Fund	2,500		
4	0	0	0	4620 From Water Fund	2,500		
5	<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Transfers In</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6	5,420	4,426	2,212	4470 Interest	1,080		
7	<b>5,420</b>	<b>4,426</b>	<b>2,212</b>	<b>Total Receipts</b>	<b>1,080</b>	<b>0</b>	<b>0</b>
8	<b>127,716</b>	<b>101,665</b>	<b>54,389</b>	<b>Total Payroll Liabilities Fund Resources</b>	<b>72,421</b>	<b>0</b>	<b>0</b>
9	<b>REQUIREMENTS</b>						
10	Personnel Services						
11	30,477	17,536	25,000	6010 Personnel Costs	25,000		
12	<b>30,477</b>	<b>17,536</b>	<b>25,000</b>	<b>Total Personnel Expenses</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
13	<b>97,239</b>	<b>84,129</b>	<b>29,389</b>	<b>Ending Fund Balance</b>	<b>47,421</b>	<b>0</b>	
14	<b>127,716</b>	<b>101,665</b>	<b>54,389</b>	<b>Total Payroll Liabilities Fund</b>	<b>72,421</b>	<b>0</b>	<b>0</b>

**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  
Public Safety Equipment Reserve**

Fund 110

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

Date can not be more than 10 years after establishment.

Review Year: 2023

City of Garibaldi

Historical Data				Budget 2026/2027		
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	-6,308	-42,244	70,904	Working Capital	0	
2	0	0	0	OSFM Wildfire Grant	0	
3	39,070	0	0	OSFM Conflag Reimbursement	0	
4	17,457	0	3,006	Fire Interest	0	
5	3,073	0	0	Police Interest	0	
6				<b>TRANSFER IN</b>		
7	0	3,988	0	From TRT Fund (Police)	0	
8	22,007	0	25,000	From TRT Fund (Fire)	25,000	
9		0	0	From GF	10,000	
10						
12	<b>22,007</b>	<b>3,988</b>	<b>25,000</b>	TOTAL TRANSFER IN	<b>35,000</b>	<b>0</b>
13						
14	<b>75,299</b>	<b>-38,256</b>	<b>98,910</b>	<b>TOTAL RESOURCES</b>	<b>35,000</b>	<b>0</b>
15				Taxes estimated to be received		
16				Taxes collected in year levied		
17	<b>75,299</b>	<b>-38,256</b>	<b>98,910</b>	<b>TOTAL RESOURCES</b>	<b>35,000</b>	<b>0</b>
18				<b>REQUIREMENTS **</b>		
19				Org. Unit or Prog. & Activity	Object Classification	Detail
20	121,543	0	0	Facilities	Capital	Fire Equipment
21	0	0	0	Facilities	Capital	Police Equipment
22						
26	-46,244	-38,256	0	Ending balance (prior years)		
27			<b>98,910</b>	UNAPPROPRIATED ENDING FUND BALANCE	<b>35,000</b>	<b>0</b>
28	<b>75,299</b>	<b>-38,256</b>	<b>98,910</b>	<b>TOTAL REQUIREMENTS</b>	<b>35,000</b>	<b>0</b>

**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  
Public Works Equipment Reserve  
Fund 120**

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

Historical Data				Budget 2026/2027			
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2	259,701	48,849	50,561	Working Capital	54,560		
3	12,155	8,645	448	Interest	2,160		
6							
7				<b>TRANSFER IN</b>			
8	2,000	0	0	From Street Fund			
9	1,000	0	0	From Wastewater Fund	5,000		
10	1,550	0	10,000	From Water Fund	5,000		
11							
12							
13	<b>4,550</b>	<b>0</b>	<b>10,000</b>	TOTAL TRANSFER IN	<b>10,000</b>	<b>0</b>	<b>0</b>
14							
15	<b>276,406</b>	<b>57,494</b>	<b>61,009</b>	TOTAL RESOURCES	<b>66,720</b>	<b>0</b>	<b>0</b>
16				Taxes estimated to be received			
17				Taxes collected in year levied			
18	<b>276,406</b>	<b>57,494</b>	<b>61,009</b>	TOTAL RESOURCES	<b>66,720</b>	<b>0</b>	<b>0</b>
19				<b>REQUIREMENTS **</b>			
20				Org. Unit or Prog. & Activity	Object Classification	Detail	
21	227,557	0	50,000	Facilities	Capital	Equipment	50,000
22							
28							
29	48,849	57,494	0	Ending balance (prior years)			
30			<b>11,009</b>	UNAPPROPRIATED ENDING FUND BALANCE	<b>16,720</b>	<b>0</b>	<b>0</b>
31	<b>276,406</b>	<b>57,494</b>	<b>61,009</b>	TOTAL REQUIREMENTS	<b>66,720</b>	<b>0</b>	<b>0</b>

Form OR-LB-10							
Transportation Utility Fund:					City of Garibaldi		
Historical Data			Budget 2026/2027				
Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1			Cash on hand* (cash basis), or		45,000		
2			Working capital (accrual basis)				
3			Previously levied taxes estimated to be received				
4			Transferred in from other funds				
5			Interest		2,160		
6			Transportation Fee		75,000		
7							
8			Total resources, except taxes to be levied				
9			Taxes estimated to be received				
10			Taxes collected in year levied				
11			<b>Total resources</b>		<b>122,160</b>		
			<b>Requirements**</b>				
12			Org unit or prog & activity	Object classification	Detail		
13			Facilities	Materials & Services	Street Maintenance	0	
14			Facilities	Capital	Street Repair/Construction	0	
15							
16							
25							
26			Ending balance (prior years)				
27			Unappropriated ending fund balance		<b>122,160</b>		
28			<b>Total requirements</b>		<b>122,160</b>		

**FORM  
LB-11**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS  
TRAILS & PATHS RESERVE FUND: 140**

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

City of Garibaldi

Budget 2026/2027

	Historical Data			Budget 2026/2027		
	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Current Budget 2025/2026	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
2	0	3,600	2,770	Working Capital	3,495	
3						
4						
5						
6						
7				<b>TRANSFER IN</b>		
8	0	670	725	From Street Fund	689	
9						
10						
11						
12						
13	<b>0</b>	<b>670</b>	<b>725</b>	<b>TOTAL TRANSFER IN</b>	<b>689</b>	<b>0</b>
14						
15	<b>0</b>	<b>4,270</b>	<b>3,495</b>	<b>TOTAL RESOURCES</b>	<b>4,184</b>	<b>0</b>
16				Taxes estimated to be received		
17				Taxes collected in year levied		
18	<b>0</b>	<b>4,270</b>	<b>3,495</b>	<b>TOTAL RESOURCES</b>	<b>4,184</b>	<b>0</b>
19				<b>REQUIREMENTS **</b>		
20				Org. Unit or Prog. & Activity	Object Classification	Detail
21	0	1,500	1,500	Facilities	Capital	Bike Trails & Foot Paths
22						
23						
24						
25						
26						
27						
28	0	2,770	0	Ending balance (prior years)		
29			<b>1,995</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>
30	<b>0</b>	<b>4,270</b>	<b>3,495</b>	<b>TOTAL REQUIREMENTS</b>	<b>4,184</b>	<b>0</b>