



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

25	10,759	10,298	13,500	4320	State Revenue Sharing	10,298	10,298	10,298	25
26	<b>517,769</b>	<b>708,016</b>	<b>587,465</b>		<b>Total Other Resources</b>	<b>633,941</b>	<b>633,941</b>	<b>633,941</b>	26
27					<b>Transfers in</b>				27
28	12,000	7,042	0	4660	From TRT for Police	0	0	0	28
29	20,660	12,324	74,145	4740	From TRT to General fund	76,170	76,170	76,170	29
30	15,000	0	0	4760	From Water to General Fund	0	0	0	30
31	15,000	0	0	4770	From Waste Water to general fund	0	0	0	31
32	<b>62,660</b>	<b>19,366</b>	<b>74,145</b>		<b>Total Transfers In</b>	<b>76,170</b>	<b>76,170</b>	<b>76,170</b>	32
33	<b>1,257,679</b>	<b>1,438,748</b>	<b>1,569,376</b>		<b>Total Resources except taxes to be levied</b>	<b>1,069,442</b>	<b>1,069,442</b>	<b>1,069,442</b>	33
34	321,370	335,318	456,713	4100	Current Taxes estimated to be received	311,032	311,032	311,032	34
35			0		Taxes collected in year received	0	0	0	35
36	<b>1,579,049</b>	<b>1,774,066</b>	<b>2,026,089</b>		<b>Total General Fund Resources</b>	<b>1,380,474</b>	<b>1,380,474</b>	<b>1,380,474</b>	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					
				<b>Personnel Services</b>				
1	14,860	58,925	30,000	6060 City Manager	32,500	32,500	32,500	1
2	24,132	21,955	23,826	6070 Finance Director	25,692	25,692	25,692	2
3	26,320	23,042	33,081	6030 Administrative Staff 2	0	0	0	3
4				City Recorder/Clerk	7,693	7,693	7,693	4
5	50,000	41,651	52,814	6010 Personnel Services	54,360	54,360	54,360	5
6				6245 Overtime/Vacation Payout	2,500	2,500	2,500	6
7	851	1,843	627	6200 Admin./Vol. Worker's Comp.	2,004	2,004	2,004	7
8	<b>116,163</b>	<b>147,416</b>	<b>140,348</b>	<b>Total Personnel Services</b>	<b>124,749</b>	<b>124,749</b>	<b>124,749</b>	8
9	<b>2.50</b>	<b>0.86</b>	<b>0.86</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	9
10				<b>Materials &amp; Services</b>				10
11	11,793	13,373	6,500	6320 Dues, Licenses & Subscriptions	6,500	6,500	6,500	11
12	6,750	58,530	14,750	6240 Accounting & Finance Services	5,000	5,000	5,000	12
13	79,983	0	0	6355 Contracted Services (CM)	0	0	0	13
14	2,553	5,050	4,000	6650 Travel & Training	6,000	6,000	6,000	14
15	1,131	2,919	3,000	6310 Council Expenses	6,000	6,000	6,000	15
16	0	0	0	6220 Homelessness Support	55,000	55,000	55,000	16
17	11,150	12,200	20,400	6455 Janitorial Services	20,400	20,400	20,400	17
18	357	371	2,000	6460 Meeting Expenses / Admin Supplies	1,500	1,500	1,500	18
19	2,297	11,669	1,200	6520 Printing, Advertising & Notices	5,000	5,000	5,000	19
20	3,353	4,791	500	6490 Office Equipment Repair	1,000	1,000	1,000	20
21	3,123	3,748	4,500	6480 Office Minor Equipment	3,200	3,200	3,200	21
22	0	0	13,837	6240 Audit	22,000	22,000	22,000	22
23	11,532	12,379	3,000	6250 Bank Charges	3,000	3,000	3,000	23
24	5,545	22,287	18,500	6400 IT Services	20,000	20,000	20,000	24
25	9,185	10,709	13,300	6390 Insurance	13,800	13,800	13,800	25

26	3,870	19,471	30,000	6410	Legal Services	30,000	30,000	30,000	26
27	0	997	0	6425	Legal Settlement / Judgement	0	0	0	27
28	13,840	5,217	7,000	6500	Office Supplies	5,100	5,100	5,100	28
29	421	540	1,500	6510	Postage & Shipping	600	600	600	29
30	989	1,803	3,500	6630	Telephone	2,000	2,000	2,000	30
31	<b>167,872</b>	<b>186,054</b>	<b>147,487</b>		<b>Total Material &amp; Services</b>	<b>206,100</b>	<b>206,100</b>	<b>206,100</b>	31
32	<b>284,035</b>	<b>333,470</b>	<b>287,835</b>		<b>Total Operation &amp; Maintenance</b>	<b>330,849</b>	<b>330,849</b>	<b>330,849</b>	32
33					<b>Capital Outlay</b>				33
34	1,327	0	5,000	6760	Equipment/Computers/Software	5,000	5,000	5,000	34
35	<b>1,327</b>	<b>0</b>	<b>5,000</b>		<b>Total Capital Outlay</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	35
36	<b>285,362</b>	<b>333,470</b>	<b>292,835</b>		<b>Total Administrative Department</b>	<b>335,849</b>	<b>335,849</b>	<b>335,849</b>	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					
				<b>Personnel Services</b>				
1	62,890	58,137	60,632	6080 Fire Chief	100,000	100,000	100,000	1
2	71,572	83,500	86,840	6205 Deputy Fire Chief (formerly Division Chief/Training)	60,000	60,000	60,000	2
3	35,761	53,280	51,456	6225 FTE Firefighter (formerly OSFM2)	0	0	0	3
4	68,628	20,261	35,000	6090 Fire Dept. Call Persons	25,000	25,000	25,000	4
5	93,945	97,229	147,567	6010 Fire Dept. Staff Personnel Costs	154,445	154,445	154,445	5
6				6245 Overtime/Vacation Payout	2,500	2,500	2,500	6
7	0	51,212	39,000	6035 Conflag Reimbursement	28,000	28,000	28,000	7
8	1,115	60	2,924	6200 Fire Workers Comp.	6,268	6,268	6,268	8
9	0	33,988	35,000	6235 Temp Summer Firefighter	35,000	35,000	35,000	9
10	<b>333,911</b>	<b>397,667</b>	<b>458,419</b>	<b>Total Fire Personnel Costs</b>	<b>411,213</b>	<b>411,213</b>	<b>411,213</b>	10
11	<b>333,911</b>	<b>397,667</b>	<b>458,419</b>	<b>TOTAL PERSONNEL</b>	<b>411,213</b>	<b>411,213</b>	<b>411,213</b>	11
12	<b>1.50</b>	<b>1.50</b>	<b>3.83</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	12
13				<b>Materials &amp; Services</b>				13
14	62,233	0	0	6210 ARPA/COVID-19 Grant Expenses	0	0	0	14
15	0	6	1,000	6520 Printing, Ads & Notices	500	500	500	15
16	5,621	9,410	6,750	6650 Travel & Training	6,750	6,750	6,750	16
17	7,143	9,583	7,500	6320 Dues, Licenses & Subscriptions	7,500	7,500	7,500	17
18	14,230	12,506	12,000	6300 Contracted Services	12,000	12,000	12,000	18
19	20,853	30,951	16,650	6610 Supplies	13,650	13,650	13,650	19
20	28,245	27,062	28,000	6550 Fire Dept. Protective Clothing	18,000	18,000	18,000	20
21	0	0	3,500	6685 Community Emergency Response Supplies	1,200	1,200	1,200	21
22	0	5,581	500	6395 Fire Dept. Formation Fees	1,500	1,500	1,500	22
23	2,061	6,160	7,250	6260 Fire Hall Bldg. & Grounds	7,250	7,250	7,250	23
24	19,658	10,941	5,000	6470 Minor Equipment	5,000	5,000	5,000	24
25	23,628	17,560	10,000	6330 Fire Equipment Repair	10,000	10,000	10,000	25
26	7,617	9,334	13,298	6390 Insurance	18,611	18,611	18,611	26
27			800	6630 Telephone	800	800	800	27
28	457	431	1,500	6400 IT Service	1,500	1,500	1,500	28

29	21,131	14,601	15,500	6380	Fuel & Oil	15,000	15,000	15,000	29
30	<b>212,877</b>	<b>154,126</b>	<b>129,248</b>		<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>119,261</b>	<b>119,261</b>	<b>119,261</b>	30
31	<b>546,788</b>	<b>551,793</b>	<b>587,667</b>		<b>TOTAL OPERATIONS &amp; MAINT.</b>	<b>530,474</b>	<b>530,474</b>	<b>530,474</b>	31
32	<b>546,788</b>	<b>551,793</b>	<b>587,667</b>		<b>Total Fire &amp; Rescue Department</b>	<b>530,474</b>	<b>530,474</b>	<b>530,474</b>	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					
				<b>Materials &amp; Services</b>				
1	103,730	101,073	125,653	6315 Police Contracted Services	0	0	0	1
2	43	189	3,500	6610 Police Supplies	0	0	0	2
3	0	2,173	1,100	6470 Police Minor Equipment	0	0	0	3
4	3,913	5,746	4,200	6330 Police Equipment /Repair	0	0	0	4
5	7,617	9,334	2,500	6390 Insurance	0	0	0	5
6	1,797	2,774	5,500	6380 Fuel & Oil	0	0	0	6
7	<b>117,100</b>	<b>121,289</b>	<b>142,453</b>	<b>Total Materials &amp; Services</b>	<b>0</b>		<b>0</b>	7
8	<b>117,100</b>	<b>121,289</b>	<b>142,453</b>	<b>Total Police Department</b>	<b>0</b>	<b>0</b>	<b>0</b>	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					
				<b>Personnel Services</b>				
1	6,145	11,170	12,000	6060 City Manager	13,000	13,000	13,000	1
2	1,153	9,000	0	6070 Finance Director	10,277	10,277	10,277	2
3	6,030	5,364	9,531	6020 Administrative Staff 2	0	0	0	3
4				City Recorder/Clerk	3,847	3,847	3,847	4
5	5,779	14,660	8,270	6010 Planning City Staff Personnel Costs	22,497	22,497	22,497	5
6		0	18,623	6245 Overtime/Vacation Payout	1,000	1,000	1,000	6
7	500	458	499	6200 Planning Workers Comp.	829	829	829	7
8	<b>19,607</b>	<b>40,652</b>	<b>48,923</b>	<b>Total Planning Personnel</b>	<b>51,450</b>	<b>51,450</b>	<b>51,450</b>	8
9	<b>19,607</b>	<b>40,652</b>	<b>48,923</b>	<b>Total Personnel</b>	<b>51,450</b>	<b>51,450</b>	<b>51,450</b>	9
10	<b>4.50</b>	<b>0.30</b>	<b>0.30</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	10
11				<b>Materials &amp; Services</b>				11
12	562	6,057	1,500	6325 Engineering Service	1,500	1,500	1,500	12
13	0	0	5,000	6240 Accounting & Finance Services	500	500	500	13
14	51,049	0	0	6355 Contracted Services (CM)	0	0	0	14
15	0	500	500	6520 Printing, Advertising & Notices	1,500	1,500	1,500	15
16	0	41,219	55,000	6305 Contr. Services (Planner)	55,000	55,000	55,000	16
17	0	38	125	6610 Supplies	1,200	1,200	1,200	17
18	0		375	6470 Minor Equipment	375	375	375	18
19	7,617	9,334	9,400	6390 Insurance	6,990	6,990	6,990	19
20	0	0	250	6420 Licenses/Dues/Subscriptions	250	250	250	20
21	<b>59,228</b>	<b>57,148</b>	<b>72,150</b>	<b>Total Materials &amp; Services</b>	<b>67,315</b>	<b>67,315</b>	<b>67,315</b>	21
22	<b>78,835</b>	<b>97,800</b>	<b>121,073</b>	<b>Total Operations &amp; Maintenance</b>	<b>118,765</b>	<b>118,765</b>	<b>118,765</b>	22
23	<b>78,835</b>	<b>97,800</b>	<b>121,073</b>	<b>Total Planning Department</b>	<b>118,765</b>	<b>118,765</b>	<b>118,765</b>	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					
				<b>Personnel Services</b>				
1	27,216	18,549	33,150	6190 Utility Workers & Lead Worker	10,584	10,584	10,584	1
2	0	6,795	14,588	6150 Public Works Director	16,092	16,092	16,092	2
3	14,890	11,765	35,255	6010 Property Dept. Personnel Costs	22,352	22,352	22,352	3
4				6245 Overtime/Vacation Payout	500	500	500	4
5	601	1,000	1,432	6200 Property Dept. Workers Comp.	976	976	976	5
6	<b>42,707</b>	<b>38,109</b>	<b>84,425</b>	<b>City Hall Personnel Expenses</b>	<b>50,504</b>	<b>50,504</b>	<b>50,504</b>	6
7	<b>42,707</b>	<b>38,109</b>	<b>84,425</b>	<b>Total Personnel</b>	<b>50,504</b>	<b>50,504</b>	<b>50,504</b>	7
8	<b>4.00</b>	<b>0.33</b>	<b>0.33</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	8
9				<b>Materials &amp; Services</b>				9
10	436	3,552	3,000	6335 Contracted Services	1,500	1,500	1,500	10
11	183	0	500	6610 Property Dept. Supplies	500	500	500	11
12	1,522	1,287	8,500	6260 City Hall Bldg. & Grounds	10,000	10,000	10,000	12
13	0	0	175	6470 Property Minor Equipment	175	175	175	13
14	0	0	1,500	6330 Equipment Repair	1,500	1,500	1,500	14
15	5,753	1,711	12,750	6680 City Hall Utilities	13,130	13,130	13,130	15
16	7,767	9,334	11,698	6390 Insurance	4,325	4,325	4,325	16
17	<b>15,661</b>	<b>15,884</b>	<b>38,123</b>	<b>Total Materials &amp; Supplies</b>	<b>31,130</b>	<b>31,130</b>	<b>31,130</b>	17
18	<b>58,368</b>	<b>53,993</b>	<b>122,548</b>	<b>TOTAL OPERATIONS &amp; MAINT.</b>	<b>81,634</b>	<b>81,634</b>	<b>81,634</b>	18
19				<b>Debt Service</b>				19
20				Land Acquisition - City Hall/ Parking				20
21				(Final Loan Payment of \$22,696.68 due 1/31/2024)				21
22	36,186	21,099	0	Principal	0	0	0	22
23	9,207	1,721	0	Interest	0	0	0	23
24	45,393	22,820	0	6750 <b>Total Land Acquisition - City Hall/ Parking</b>	0	0	0	24
25	<b>45,393</b>	<b>22,820</b>	<b>0</b>	<b>Total General Debt Department</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
26	<b>103,761</b>	<b>76,813</b>	<b>122,548</b>	<b>Total Property Department</b>	<b>81,634</b>	<b>81,634</b>	<b>81,634</b>	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		<b>Total General Fund Capital Outlay</b>	5,000	5,000	5,000	1
2	812,623	1,158,345	1,261,576		<b>Total General Fund O&amp;M (total admin, fire, police, planning, property)</b>	1,061,722	1,061,722	16,061,722	2
3	45,393	22,820	0		<b>Total General Fund Debt Service</b>	0	0	0	3
4	<b>859,343</b>	<b>1,181,165</b>	<b>1,266,576</b>		<b>TOTAL GENERAL FUND EXP.</b>	<b>1,066,722</b>	<b>1,066,722</b>	<b>16,066,722</b>	4
5					<b>Non Departmental</b>				5
6					<b>Interfund Transfers</b>				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	<b>1,670</b>	<b>0</b>	<b>0</b>		<b>Total Interfund Transfers Payroll Liabilities Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	11
12					<b>Reserve Transfer</b>				12
13			54,952	8080	To PSE Reserve Fund	0		0	13
14	5,000	3,500	83,750	8140	To Street Fund	59,000	59,000	59,000	14
15	<b>5,000</b>	<b>3,500</b>	<b>138,702</b>		<b>Total Reserve Transfer</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	15
16	<b>6,670</b>	<b>3,500</b>	<b>138,702</b>		<b>Total Interfund Transfers</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	16
17	0	0	25,000	9000	Contingency	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	17
18					<b>Components of Ending Fund Balance</b>				18
19	711,366	589,401	595,811	3951	Unassigned/Unappropriated	149,752	149,752	149,752	19
20	<b>711,366</b>	<b>589,401</b>	<b>595,811</b>		<b>Ending Funding Balance</b>	<b>149,752</b>	<b>149,752</b>	<b>149,752</b>	20
21	<b>1,579,049</b>	<b>1,774,066</b>	<b>2,026,089</b>		<b>TOTAL GENERAL FUND</b>	<b>1,380,474</b>	<b>1,380,474</b>	<b>1,380,474</b>	21

# 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					
				<b>Beginning Fund Balance</b>				
1	<b>0</b>	<b>86,612</b>	<b>0</b>		<b>23,181</b>	<b>23,181</b>	<b>23,181</b>	1
2				<b>Transfers In</b>				2
3	39,000	22,007	85,689	4665 From TRT to Street Fund	55,497	145,495	145,495	3
4	5,000	3,500	83,750	4670 From General Fund	59,000	59,000	59,000	4
5	<b>44,000</b>	<b>25,507</b>	<b>169,439</b>		<b>114,497</b>	<b>204,495</b>	<b>204,495</b>	5
6				<b>Total Receipts</b>				6
7	59,510	77,513	71,728	4330 State Highway Fund Revenue Sharing	72,250	72,250	72,250	7
8	1,451	2,335	0	4470 Interest	625	625	625	8
9	100,000	0	0	4550 Grants	0	0	0	9
10	190,000	0	0	4490 ODOT Grant Income	250,000	250,000	250,000	10
11				Street Fee	183,540	93,540	93,540	11
12				4440 Misc Revenue	500	500	500	12
13	<b>350,961</b>	<b>79,848</b>	<b>71,728</b>		<b>506,915</b>	<b>416,915</b>	<b>416,915</b>	13
14	<b>394,961</b>	<b>191,967</b>	<b>241,167</b>		<b>644,593</b>	<b>644,591</b>	<b>644,591</b>	14
15				<b>REQUIREMENTS</b>				15
16				<b>Personal Services</b>				16
17	8,796	11,170	12,000	6060 City Manager	13,000	13,000	13,000	17
18	0	0	5,000	6050 City Engineer	0	0	0	18
19	10,090	9,000	9,531	6070 Finance Director	10,277	10,277	10,277	19
20	17,326	0	19,450	6150 Public Works Director	21,456	21,456	21,456	20
21	31,506	45,595	44,200	6190 Utility Workers & Lead Worker	21,171	21,171	21,171	21
22	5,253	8,433	8,270	6030 Administrative Assistant 2	0	0	0	22
23				City Recorder	3,847	3,847	3,847	23

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

57					<b>Non Departmental</b>				57
58					Interfund Transfers				58
59	500	2,000	0	8090	To PWE Res. Fund	0	0	0	59
60	2,000	0	0	8040	To Payroll Liabilities Fund	0	0	0	60
61	0	3,600	670	8065	To Trails & Paths Fund	722	722	722	61
62	<b>2,500</b>	<b>5,600</b>	<b>670</b>		<b>Total Interfund Transfers</b>	<b>722</b>	<b>722</b>	<b>722</b>	62
63	0	0	5,000	9000	Street Fund Contingency	10,000	10,000	10,000	63
65	<b>86,612</b>	<b>13,812</b>	<b>936</b>	3951	Unassigned/Unappropriated	<b>196,280</b>	<b>196,278</b>	<b>196,278</b>	65
67	<b>394,961</b>	<b>191,967</b>	<b>241,167</b>		<b>Total Street Fund</b>	<b>644,593</b>	<b>644,591</b>	<b>644,591</b>	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					
				<b>Beginning Fund Balance</b>				
1	<b>14,681</b>	<b>14,914</b>	<b>9,163</b>	<b>Cash on Hand</b>	<b>14,708</b>	<b>14,708</b>	<b>14,708</b>	1
2				<b>Total Receipts</b>				2
3	2,160	1,895	1,500	4430 Donations	1,500	1,500	1,500	3
4	233	375	285	4470 Interest	1,520	1,520	1,520	4
5	<b>2,393</b>	<b>2,270</b>	<b>1,785</b>	<b>Total Receipts</b>	<b>3,020</b>	<b>3,020</b>	<b>3,020</b>	5
6	<b>17,074</b>	<b>17,184</b>	<b>10,948</b>	<b>Total Sewer Discount Fund Reserve</b>	<b>17,728</b>	<b>17,728</b>	<b>17,728</b>	6
7				REQUIREMENTS				7
8				<b>Interfund Transfers</b>				8
9				8125 To Water Fund	2,500	2,500	2,500	9
10	2,160	1,894	10,948	8130 To Wastewater Fund	2,500	2,500	2,500	10
11	<b>2,160</b>	<b>1,894</b>	<b>10,948</b>	<b>Total Interfund Transfers</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	11
12				Components of Ending Fund Balance				12
13	14,914	15,290	0	3953 Restricted to Sewer Discount Fund	12,728	12,728	15,228	13
14	<b>14,914</b>	<b>15,290</b>	<b>0</b>	<b>Ending Fund Balance</b>	<b>12,728</b>	<b>12,728</b>	<b>15,228</b>	14
15	<b>17,074</b>	<b>17,184</b>	<b>10,948</b>	<b>Total Sewer Discount Fund</b>	<b>17,728</b>	<b>17,728</b>	<b>17,728</b>	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					
				<b>Beginning Fund Balance</b>				
1	396,162	143,876	198,795	<b>Cash on Hand</b>	0	0	0	1
2	<b>396,162</b>	<b>143,876</b>	<b>198,795</b>	<b>BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	2
3				<b>Transfers In</b>				3
4	2,160	1,894	10,948	4730 From Sewer Discount Fund	2,500	2,500	2,500	4
5	21,000	12,324	12,948	4780 From TRT Fund	15,000	15,000	15,000	5
6	<b>23,160</b>	<b>14,218</b>	<b>23,896</b>	<b>Total Transfer In</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	6
7				Total Receipts				7
8	488,432	568,296	597,725	4589 Sewer System Charges	613,356	613,356	613,356	8
9	0	0	50,000	4589 Sewer System Charges - Overages	180,000	180,000	180,000	9
10	0	0	85,000	4550 Grants	85,000	85,000	85,000	10
11	11,584	19,427	6,186	4588 Interest	0	0	0	11
12				4440 Misc Revenue	500	500	500	12
13	2,833	3,804	3,000	4500 Finance/Late Fees	3,050	3,050	3,050	13
14	<b>502,849</b>	<b>591,527</b>	<b>741,911</b>	<b>TOTAL RECEIPTS</b>	<b>881,906</b>	<b>881,906</b>	<b>881,906</b>	14
15	<b>922,171</b>	<b>749,621</b>	<b>964,602</b>	<b>Total Wastewater Fund Resources</b>	<b>899,406</b>	<b>899,406</b>	<b>899,406</b>	15
16				<b>REQUIREMENTS</b>				16
17				<b>Personnel Services</b>				17
18	17,593	22,340	24,000	6060 City Manager	26,000	26,000	26,000	18
19	6,834	0	0	6050 City Engineer	0	0	0	19
20	17,290	18,000	19,061	6070 Finance Director	20,554	20,554	20,554	20
21	34,652	0	34,038	6150 Public Works Director	37,548	37,548	37,548	21
22	55,136	79,792	77,350	6190 Utility Workers & Lead Worker	64,463	64,463	64,463	22
23	20,517	42,166	41,352	6030 Administrative Assistant 2	0	0	0	23
24				City Recorder/Clerk	23,080	23,080	23,080	24

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

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

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

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

59	0	0	195,000	6705	Grants	0	0	0	59
60	1,045	0	2,500	6760	Computer Equipment / Software	2,500	2,500	2,500	60
61	71,328	0	0	6865	System Replacement	0	0	0	61
62	<b>74,233</b>	<b>8,039</b>	<b>202,500</b>		<b>Total Capital Outlay</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	62
63	<b>535,142</b>	<b>407,693</b>	<b>676,471</b>		<b>Total Water Operating Department</b>	<b>564,688</b>	<b>564,688</b>	<b>564,688</b>	63
64					<b>Water Debt Dept.</b>				64
65					IFA - Loan Payment				65
66	10,526	5,315	5,369	6990	Principal	5,423	5,423	5,423	66
67	2,824	1,359	1,306	6980	Interest	1,253	1,253	1,253	67
68	13,350	6,674	6,675		IFA - Loan Payment	6,676	6,676	6,676	68
69	<b>13,350</b>	<b>6,674</b>	<b>6,675</b>		<b>Total Water Fund Debt Department</b>	<b>6,676</b>	<b>6,676</b>	<b>6,676</b>	69
70	<b>548,492</b>	<b>414,367</b>	<b>683,146</b>		<b>Total Water Fund Expenses</b>	<b>571,364</b>	<b>571,364</b>	<b>571,364</b>	70
71					<b>Non Departmental</b>				71
72					Interfund Transfers				72
73	1,550	1,550	0	8100	To PWE Res. Fund	10,000	10,000	10,000	73
74	4,190	0	0	8050	To Payroll Liabilities Fund	0	0	0	74
75	15,000	0	0	8045	To General Fund	0	0	0	75
76	<b>20,740</b>	<b>1,550</b>	<b>0</b>		<b>Total Interfund Transfers</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	76
77	0	0	<b>10,000</b>	9000	Contingency	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	77
78	-79,034	32,061	167,867	3956	<b>Ending Fund Balance</b>	85,313	85,313	85,313	78
79	<b>490,198</b>	<b>447,978</b>	<b>861,013</b>		<b>Total Water Fund</b>	<b>666,677</b>	<b>666,677</b>	<b>676,677</b>	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					
				<b>Beginning Fund Balance</b>				
1	931,849	1,016,551	730,832	Cash on Hand				1
2	<b>931,849</b>	<b>1,016,551</b>	<b>730,832</b>	<b>BEGINNING FUND BALANCE</b>	<b>645,550</b>	<b>645,550</b>	<b>645,550</b>	2
3				Total Receipts				3
4	26,507	116,407	25,000	Water SDC	75,000	75,000	75,000	4
5	21,360	112,276	20,000	Wastewater SDC	95,000	95,000	95,000	5
6	5,748	32,677	5,500	Parks SDC	30,600	30,600	30,600	6
7	11,101	65,552	13,800	Streets SDC	60,550	60,550	60,550	7
8	12,877	80,878	5,000	Storm Sewer SDC	80,800	80,800	80,800	8
9	7,109	9,852	22,743	4470 Interest	27,373	27,373	27,373	9
10	<b>84,702</b>	<b>417,642</b>	<b>92,043</b>	<b>Total Receipts</b>	<b>369,323</b>	<b>369,323</b>	<b>369,323</b>	10
11	<b>1,016,551</b>	<b>1,434,193</b>	<b>822,875</b>	<b>Total Resources</b>	<b>1,014,873</b>	<b>1,014,873</b>	<b>1,014,873</b>	11
12				<b>Capital Outlay</b>				12
13				<b>Water Capital Outlay</b>				13
14	0	144,419	150,000	6780 System Improvements	175,000	175,000	175,000	14
15	<b>0</b>	<b>144,419</b>	<b>150,000</b>	<b>Total Water Capital Outlay</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	15
16				<b>Wastewater Capital Outlay</b>				16
17		141,339	150,000	6780 System Improvements	175,000	175,000	175,000	17
18	<b>0</b>	<b>141,339</b>	<b>150,000</b>	<b>Total Wastewater Capital Outlay</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	18
19				<b>Streets Capital Outlay</b>				19
20		0	135,000	6780 System Improvements	275,000	275,000	275,000	20
21	<b>0</b>	<b>0</b>	<b>135,000</b>	<b>Total Streets Capital Outlay</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	21
22				<b>Stormwater Capital Outlay</b>				22
23	0	0	110,000	6780 System Improvements	110,000	110,000	110,000	23
24	<b>0</b>	<b>0</b>	<b>110,000</b>	<b>Total Stormwater Capital Outlay</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	24
25				<b>Parks Capital Outlay</b>				25
26		0	50,000	6780 System Improvements	55,000	55,000	55,000	26

27	<b>0</b>	<b>0</b>	<b>50,000</b>		<b>Total Parks Capital Outlay</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	27
28	<b>0</b>	<b>285,758</b>	<b>595,000</b>		<b>TOTAL SDC FUND EXPENSES</b>	<b>790,000</b>	<b>790,000</b>	<b>790,000</b>	28
30	<b>1,016,551</b>	<b>1,148,435</b>	<b>227,875</b>		<b>Ending Fund Balance</b>	<b>224,873</b>	<b>224,873</b>	<b>224,873</b>	30
31	<b>1,016,551</b>	<b>1,148,435</b>	<b>822,875</b>		<b>TOTAL SYS. DEV. FUND EXPENSES</b>	<b>1,014,873</b>	<b>1,014,873</b>	<b>1,014,873</b>	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					
				<b>Beginning Fund Balance</b>				
1	576,373	564,227	701,529	<b>Cash on Hand</b>	486,822	486,822	486,822	1
2	<b>576,373</b>	<b>564,227</b>	<b>701,529</b>	<b>BEGINNING FUND BALANCE</b>	<b>486,822</b>	<b>486,822</b>	<b>486,822</b>	2
3				<b>Total Receipts</b>				3
4	85,417	240,215	266,667	4140 Transient Room Tax - 8% (100% General Use)	266,667	266,667	266,667	4
5	199,307	20,257	23,333	4150 Transient Room Tax - 1% (70% of 1% Tourism Use)	23,333	23,333	23,333	5
6	0	0	10,000	4140 Transient Room Tax - 1% (30% of 1% General Use)	10,000	10,000	10,000	6
7	2,661	4,683	21,831	4470 Interest	20,642	20,642	20,642	7
8	10,070	0	8,000	4520 Event Revenue	10,000	10,000	10,000	8
9	0	0	250	4440 Misc. Revenue	100	100	100	9
10	0	0	1,000	4535 Fees	250	250	250	10
11	<b>297,455</b>	<b>265,155</b>	<b>331,081</b>	<b>Total Receipts</b>	<b>330,992</b>	<b>330,992</b>	<b>330,992</b>	11
12	<b>873,828</b>	<b>829,382</b>	<b>1,032,610</b>	<b>Total TRT Fund Resources</b>	<b>817,814</b>	<b>817,814</b>	<b>817,814</b>	12
13				<b>Personal Services</b>				13
14	13,195	16,755	18,000	6060 City Manager	19,500	19,500	19,500	14
15	13,695	13,500	14,296	6070 Finance Director	15,415	15,415	15,415	15
16	32,503	33,733	33,081	6030 Administrative Assistant 2	0	0	0	16
17				City Recorder	15,386	15,386	15,386	17
18	32,765	30,016	37,514	6010 Tourism Staff Personnel Costs	43,146	43,146	43,146	18
19				6245 Overtime/Vacation Payout	2,500	2,500	2,500	19
20	800	810	871	6200 Tourism Workers Comp	1,596	1,596	1,596	20
21	<b>92,958</b>	<b>94,814</b>	<b>103,762</b>	<b>Total Admin. Personnel</b>	<b>97,543</b>	<b>97,543</b>	<b>97,543</b>	21
22	<b>3.50</b>	<b>3.50</b>	<b>0.65</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	22
23				<b>Materials &amp; Services</b>				23
24	9,512	73,635	10,500	6300 Contracted Services	7,500	7,500	7,500	24
25	0	0	0	6240 Accounting/Financial Services/Audit	10,000	10,000	10,000	25
26	5,298	1,436	900	6530 Promotional Media Reimbursement Prgrm.	0	0	0	26
27	4,645	0	1,000	6540 Promotion - Media	3,000	3,000	3,000	27

28	11,500	4,400	9,000	6360	Fireworks	10,000	10,000	10,000	28
29	12,591	584	12,500	6280	Community Expenses	17,000	17,000	17,000	29
30	29,097	17,192	20,000	6690	Event Expenses	20,000	20,000	20,000	30
31	0	0	1,000	6488	Refundable deposits	500	500	500	31
32	0	620	1,500	6610	Supplies	1,500	1,500	1,500	32
33	<b>72,643</b>	<b>97,867</b>	<b>56,400</b>		<b>Total Materials &amp; Services</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>	33
34					<b>Non Departmental</b>				34
35					<b>Interfund Transfers</b>				35
36	12,000	12,324	74,145	8045	To General Fund	76,170	76,170	76,170	36
37	12,000	7,042	0	8010	To General Fund for Police	0	0	0	37
38	39,000	22,007	85,689	8120	To Street Fund	55,497	145,497	145,497	38
39	39,000	22,007	0	8070	PSE Reserve Fund (Fire)	25,000	25,000	25,000	39
40	0	0	15,952	8080	PSE Reserve Fund (Police)	0	0	0	40
41	21,000	12,324	10,992	8150	From TRT to Wastewater Fund	15,000	15,000	15,000	41
42	21,000	12,324	10,992	8175	From TRT to Water Fund	15,000	15,000	15,000	42
43	<b>144,000</b>	<b>88,028</b>	<b>197,770</b>		<b>Total Interfund Transfers</b>	<b>186,667</b>	<b>276,667</b>	<b>276,667</b>	43
44	0	0	10,000	9000	Contingency	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	44
45					<b>Components of Ending Fund Balance</b>				45
46	0	0	25,000		Restricted to Tourism Promotion	25,000	25,000	25,000	46
47	564,227	548,673	639,678	3951	Unassigned/Unappropriated	429,104	339,104	339,104	47
48	<b>873,828</b>	<b>829,382</b>	<b>1,032,610</b>		<b>Total TRT Fund</b>	<b>817,814</b>	<b>817,814</b>	<b>817,814</b>	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					
				<b>Beginning Fund Balance</b>				
1	212,789	218,068	175,195		227,887	227,887	227,887	1
2				Cash on Hand				2
3	1,210	1,057	711	4120	950	950	950	3
4	38,735	38,379	55,527	4100	38,767	38,767	38,767	4
5	5,052	8,130	5,452	4470	9,663	9,663	9,663	5
6	44,997	47,566	61,690		49,380	49,380	49,380	6
7	257,786	265,634	236,885		277,267	277,267	277,267	7
8								8
9								9
10	21,907	21,907	6,907	7175	3,804	3,804	3,804	10
11	17,811	17,811	52,812	7180	35,914	35,914	35,914	11
12	39,718	39,718	59,719		39,718	39,718	39,718	12
13								13
14	218,068	225,916	177,166	3957	237,549	237,549	237,549	14
15	218,068	225,916	177,166		237,549	237,549	237,549	15
16	257,786	265,634	236,885		277,267	277,267	277,267	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					
				<b>Beginning Fund Balance</b>				
	<b>111,568</b>	<b>122,296</b>	<b>92,085</b>		<b>52,177</b>	<b>52,177</b>	<b>52,177</b>	
				<b>Transfers In</b>				
1	1,670	0	0	4590 From General Fund	0	0	0	1
2	500	0	0	4600 From Street Fund	0	0	0	2
3	1,000	0	0	4610 From Wastewater Fund	0	0	0	3
4	4,190	0	0	4620 From Water Fund	0	0	0	4
5	<b>7,360</b>	<b>0</b>	<b>0</b>	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
6	3,368	5,420	2,886	4470 Interest	2,212	2,212	2,212	6
7	<b>3,368</b>	<b>5,420</b>	<b>2,886</b>	<b>Total Receipts</b>	<b>2,212</b>	<b>2,212</b>	<b>2,212</b>	7
8	<b>122,296</b>	<b>127,716</b>	<b>94,971</b>	<b>Total Payroll Liabilities Fund Resources</b>	<b>54,389</b>	<b>54,389</b>	<b>54,389</b>	8
9				<b>REQUIREMENTS</b>				9
10				Personnel Services				10
11	0	33,425	45,000	6010 Personnel Costs	25,000	25,000	25,000	11
12	<b>0</b>	<b>33,425</b>	<b>45,000</b>	<b>Total Personnel Expenses</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	12
13	<b>122,296</b>	<b>94,291</b>	<b>49,971</b>	<b>Ending Fund Balance</b>	<b>29,389</b>	<b>29,389</b>	<b>29,389</b>	13
14	<b>122,296</b>	<b>127,716</b>	<b>94,971</b>	<b>Total Payroll Liabilities Fund</b>	<b>54,389</b>	<b>54,389</b>	<b>54,389</b>	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	70,904	70,904	2		
3	3,531	0	0	3 OSFM Wildfire Grant	0	0	0	3		
4	75,000	39,070	39,000	4 OSFM Conflag Reimbursement	0	0	0	4		
5	10,848	17,457	0	5 Fire Interest	3,006	3,006	3,006	5		
6	1,909	3,073	0	6 Police Interest	0	0	0	6		
7				7 TRANSFER IN				7		
8	0	0	15,952	8 From TRT Fund (Police)	0	0	0	8		
9	39,000	22,007	0	9 From TRT Fund (Fire)	25,000	25,000	25,000	9		
10			15,952	10 From GF (Police)	0	0	0	10		
11				11				11		
12				12				12		
13	<b>39,000</b>	<b>22,007</b>	<b>31,904</b>	13 TOTAL TRANSFER IN	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	13		
14				14				14		
15	<b>236,786</b>	<b>81,607</b>	<b>70,904</b>	15 TOTAL RESOURCES	<b>98,910</b>	<b>98,910</b>	<b>98,910</b>	15		
16				16 Taxes estimated to be received				16		
17				17 Taxes collected in year levied				17		
18	<b>236,786</b>	<b>81,607</b>	<b>70,904</b>	18 TOTAL RESOURCES	<b>98,910</b>	<b>98,910</b>	<b>98,910</b>	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	0	0	21
22	2,835	0	70,000	22 Facilities	Capital	Police Equipment	0	0	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			<b>904</b>	35	UNAPPROPRIATED ENDING FUND BALANCE			<b>98,910</b>	<b>98,910</b>	<b>98,910</b>	28
29	<b>236,786</b>	<b>81,607</b>	<b>70,904</b>	36	TOTAL REQUIREMENTS			<b>98,910</b>	<b>98,910</b>	<b>98,910</b>	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	<b>RESOURCES</b>			1			
2	252,144	259,701	55,000	2	Working Capital	50,561	50,561	50,561	2		
3	7,557	12,155	1,712	3	Interest	448	448	448	3		
4				4					4		
5				5					5		
6				6					6		
7				7	<b>TRANSFER IN</b>			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	10,000	10,000	10		
11				11					11		
12				12					12		
13	<b>0</b>	<b>4,550</b>	<b>0</b>	13	<b>TOTAL TRANSFER IN</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	13
14				14					14		
15	<b>259,701</b>	<b>276,406</b>	<b>56,712</b>	15	<b>TOTAL RESOURCES</b>			<b>61,009</b>	<b>61,009</b>	<b>61,009</b>	15
16				16	Taxes estimated to be received				16		
17				17	Taxes collected in year levied				17		
18	<b>259,701</b>	<b>276,406</b>	<b>56,712</b>	18	<b>TOTAL RESOURCES</b>			<b>61,009</b>	<b>61,009</b>	<b>61,009</b>	18
19				19	<b>REQUIREMENTS **</b>						19
20				20	Org. Unit or Prog. & Activity	Object Classification	Detail				20
21	0	227,557	40,000	21	Facilities	Capital	Equipment	50,000	50,000	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			<b>16,712</b>	35	UNAPPROPRIATED ENDING FUND BALANCE			<b>11,009</b>	<b>11,009</b>	<b>11,009</b>	30
31	<b>259,701</b>	<b>276,406</b>	<b>56,712</b>	36	TOTAL REQUIREMENTS			<b>61,009</b>	<b>61,009</b>	<b>61,009</b>	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	2,770	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	725	725	8	
9			9					9	
10			10					10	
11			11					11	
12			12					12	
13	0	0	13	TOTAL TRANSFER IN	725	725	725	13	
14			14					14	
15	0	0	15	TOTAL RESOURCES	3,495	3,495	3,495	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	3,495	3,495	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	1,500	1,500
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			35	UNAPPROPRIATED ENDING FUND BALANCE			1,995	1,995	1,995
30	0	0	36	TOTAL REQUIREMENTS			3,495	3,495	3,495

\*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.