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GARIBALDI CITY COUNCIL REGULAR MEETING

Via Zoom	https://us02web.zoom.us/j/85257732963	Meeting ID:	852 5773 2963
Via Phone	253-215-8782	Password:	542363

AUDIENCE PARTICIPATION

Comments must be limited to city business topics that are NOT on the agenda. A topic may not be discussed if the topic record has been closed. All remarks should be directed to the whole Council. The presiding officer may refuse to recognize speakers, limit the time permitted for comments, and ask groups to select a spokesperson. **Comments may also be submitted in writing before the meeting, by mail, e-mail (to city@garibaldi.gov), or in person to city staff.**

MONDAY, October 19, 2026: 5:30 PM

A. CONVENING OF MEETING

B. PLEDGE OF ALLEGIANCE

C. PRESENTATIONS

1. Garibaldi Emergency Volunteer's
2. Koontz & Blasquez Audit Update

D. ITEMS TO BE ADDED TO THE AGENDA

E. PUBLIC HEARINGS

F. CONSENT CALENDAR

1. City Council Meeting Minutes
 - a. September 14, 2026, City Council Work Session Meeting
 - b. September 21, 2026, Regular City Council Meeting
 - c. September 28, 2026, Special City Council Meeting
2. Checks Issued
3. Financial Report
4. LGIP Statement

G. PUBLIC COMMENTS ON NON - AGENDA ITEMS – Members of the public will each get up to three minutes (maximum may be lowered with Council approval) to comment on items; if you wish to speak, please sign up on the provided roster.

H. PUBLIC COMMENT ON AGENDA ITEMS - Members of the public will each get up to three minutes (maximum may be lowered with Council approval) to comment on items; if you wish to speak, please sign up on the provided roster.

I. OLD BUSINESS

1. Proclamation Declaring Safe & Welcoming Communities

J. NEW BUSINESS

1. Second Reading of Ordinance No. 338 an Ordinance Approving a Franchise Agreement with Hunter Communications for Communication Services
2. Consideration of Adoption of Ordinance No. 338 an Ordinance Approving Franchise Agreement with Hunter Communications for Communication Services
3. Second Reading of Ordinance No. 339 an Ordinance to Amend Ordinance No. 145 Section 2 to Identify, Regulate, and Abate Public Nuisances for the Protection of Public Health, Safety, Peace, and Welfare
4. Consideration of Adoption of Ordinance No. 339 an Ordinance to Amend Ordinance No. 145 Section 2 to Identify, Regulate, and Abate Public Nuisances for the Protection of Public Health, Safety, Peace, and Welfare
5. Resolution 2026-09 Authorizing City Staff to Apply for And Administer Grants on Behalf of the City of Garibaldi
6. Resolution 2026-10 Declaring Certain Property Surplus and Authorizing Disposal Through a Competitive Sale Process
7. Open Planning Commission Position Discussion
8. Approval of City Manager Job Description

K. ITEMS REMOVED FROM CONSENT AGENDA

L. CITY MANAGER'S REPORT

M. DEPARTMENT HEAD MATTERS

N. AFFILIATED ORGANIZATION REPORTS

O. COUNCIL REPORTS AND COMMENTS

P. ADJOURNMENT

CITY OF GARIBALDI
Tillamook County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2024

DRAFT



CITY OF GARIBALDI
Tillamook County, Oregon

CITY OFFICIALS

June 30, 2024

MAYOR

Tim Hall
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Garibaldi, Oregon 97118

CITY COUNCIL

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CITY MANAGER

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CITY OF GARIBALDI
Tillamook County, Oregon

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FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

As management of the City of Garibaldi, Tillamook County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024, within the limitations of the City's modified cash basis of accounting. It should be read in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2024, total net position of the City of Garibaldi amounted to \$9,963,963. Of this amount, \$6,878,149 was invested in capital assets, net of related debt. The remaining balance included \$1,909,985 restricted for various purposes and \$1,175,829 of unrestricted net position.
- At June 30, 2024, the City's governmental funds reported combined ending fund balances of \$1,060,350.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Basis of Accounting

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-Wide Financial Statements

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

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

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

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

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

The government-wide financial statements can be found on pages 12 through 13 of this report.

Fund Financial Statements

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

□ **Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

The basic governmental fund financial statements can be found on pages 14 through 17 of this report.

□ **Proprietary Funds**

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

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

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

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

The basic proprietary fund financial statements can be found on pages 18 through 21 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 22 through 49 of this report.

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, which includes the schedule of contributions, combining statements, and budgetary comparison information for each fund. This supplementary information can be found on pages 50 through 69 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2024, the City's assets exceeded liabilities by \$9,963,963.

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

City's Net Position – Modified Cash Basis

At the end of the current fiscal year, the City was able to report positive balances in all categories of net position. The City's net position increased by \$378,912 during the current fiscal year.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position - Modified Cash Basis

	Governmental Activities		Business-Type Activities		Totals	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Assets						
Current assets	\$ 495,631	\$ 1,079,439	\$ 676,598	\$ 527,537	\$ 1,172,229	\$ 1,606,976
Restricted assets	564,719	818,587	1,348,866	1,244,625	1,913,585	2,063,212
Net capital assets	<u>2,460,936</u>	<u>2,299,840</u>	<u>5,805,893</u>	<u>5,123,267</u>	<u>8,266,829</u>	<u>7,423,107</u>
Total assets	<u>3,521,286</u>	<u>4,197,866</u>	<u>7,831,357</u>	<u>6,895,429</u>	<u>11,352,643</u>	<u>11,093,295</u>
Liabilities						
Current liabilities	-	19,434	103,478	100,129	103,478	119,563
Noncurrent liabilities	-	-	<u>1,285,202</u>	<u>1,388,681</u>	<u>1,285,202</u>	<u>1,388,681</u>
Total liabilities	<u>-</u>	<u>19,434</u>	<u>1,388,680</u>	<u>1,488,810</u>	<u>1,388,680</u>	<u>1,508,244</u>
Net position						
Net investment in capital assets	2,460,936	2,280,406	4,417,213	3,634,457	6,878,149	5,914,863
Restricted for various purposes	561,119	818,587	1,348,866	1,244,625	1,909,985	2,063,212
Unrestricted	<u>499,231</u>	<u>1,079,439</u>	<u>676,598</u>	<u>527,537</u>	<u>1,175,829</u>	<u>1,606,976</u>
Total net position	<u>\$ 3,521,286</u>	<u>\$ 4,178,432</u>	<u>\$ 6,442,677</u>	<u>\$ 5,406,619</u>	<u>\$ 9,963,963</u>	<u>\$ 9,585,051</u>

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Changes in Net Position – Modified Cash Basis

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

Condensed Statement of Activities - Modified Cash Basis

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Program revenues						
Charges for services	\$ 17,660	\$ 27,803	\$ 985,495	\$ 782,789	\$ 1,003,155	\$ 810,592
Operating grants and contributions	157,426	188,122	-	-	157,426	188,122
Capital grants and contributions	-	290,000	382,153	77,596	382,153	367,596
Total program revenues	175,086	505,925	1,367,648	860,385	1,542,734	1,366,310
General revenues						
Property taxes	652,656	464,280	39,436	39,945	692,092	504,225
Transient room taxes	260,472	284,724	-	-	260,472	284,724
Alcohol, cigarette, and other taxes	190,353	179,740	-	-	190,353	179,740
Investment earnings	129,084	58,272	33,557	38,861	162,641	97,133
Miscellaneous	232,472	299,086	16,079	37,986	248,551	337,072
Total general revenues	1,465,037	1,286,102	89,072	116,792	1,554,109	1,402,894
Total revenues	1,640,123	1,792,027	1,456,720	977,177	3,096,843	2,769,204
Program expenses						
General government	677,169	667,767	-	-	677,169	667,767
Police	129,862	119,935	-	-	129,862	119,935
Fire protection	551,830	695,155	-	-	551,830	695,155
Roads and streets	79,182	64,983	-	-	79,182	64,983
Planning	76,051	94,455	-	-	76,051	94,455
Property	155,407	262,688	-	-	155,407	262,688
Community development	205,464	181,942	-	-	205,464	181,942
Water service	-	-	299,852	393,549	299,852	393,549
Wastewater service	-	-	543,114	481,323	543,114	481,323
Total program expenses	1,874,965	1,975,632	842,966	874,872	2,717,931	2,850,504
Transfers	(422,304)	(6,420)	422,304	6,420	-	-
Change in net position	(657,146)	(190,025)	1,036,058	108,725	378,912	(81,300)
Net position - beginning of year, as restated	4,178,432	4,368,457	5,406,619	5,297,894	9,585,051	9,666,351
Net position - end of year	\$ 3,521,286	\$ 4,178,432	\$ 6,442,677	\$ 5,406,619	\$ 9,963,963	\$ 9,585,051

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year, the City's major governmental funds reported combined fund balances of \$977,925. This amount included \$486,510 restricted for debt service, and \$731,838 committed to special projects. The remaining (\$240,423) constitutes unassigned fund balance, which is available for spending at the City's discretion.

Proprietary Funds

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

At the end of the current fiscal year, the City's major proprietary funds reported combined net position of \$6,218,594. Of this amount, \$4,417,213 was invested in capital assets, net of related debt. The remaining balance included \$1,124,783 restricted for system development and \$676,598 of unrestricted net position.

BUDGETARY HIGHLIGHTS: GENERAL FUND

Significant variances between budgeted and actual amounts in the General Fund for the year ended June 30, 2024 include:

- Fines & Forfeitures was budgeted for \$4,000. Actual revenue was \$640 (84.0% under budget) due to an overestimation of revenue.
- Planning fees was budgeted for \$9,500. Actual revenue was \$4,730, (50.2% under budget) due to lower than anticipated planning activity and fewer applications and permits requiring planning related fees.
- Fire protection income was budgeted for \$128,100. Actual revenue was \$73,355, (42.7% under budget) due to lower than anticipated fire protection revenues and reimbursements.
- Planning department expenses was budgeted for \$116,971. Actual expenditures was \$76,051, (35.0% under budget) due to lower operating costs, along with reduced planning activity and associated expenditures.

CITY OF GARIBALDI
Tillamook County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2024 amounted to \$2,460,936 and \$5,805,893, net of accumulated depreciation, respectively. This investment in capital assets includes land, land improvements, buildings, equipment and vehicles, infrastructure, buildings and wastewater system, and buildings, construction in progress, and water system. The total depreciation expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year amounted to \$177,446 and \$226,350, respectively.

Additional information on the City's capital assets can be found in Note III-B on pages 34 through 36 of this report.

DEBT ADMINISTRATION

At the end of the current fiscal year, the City had total debt outstanding \$1,388,680. This amount is comprised of loans and bonds payable. The City's total debt decreased by \$119,566 during the current fiscal year.

Additional information on the City's long-term debt can be found in Note III-D on pages 38 through 40 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

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

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

These factors were considered in preparing the City's budget for fiscal year 2024-2025.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

DRAFT

CITY OF GARIBALDI
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 495,631	\$ 676,598	\$ 1,172,229
Restricted assets			
Cash and cash equivalents	564,719	1,348,866	1,913,585
Capital assets			
Land and construction in progress	484,203	814,137	1,298,340
Capital assets, net of accumulated depreciation	1,976,733	4,991,756	6,968,489
Total capital assets	2,460,936	5,805,893	8,266,829
Total assets	3,521,286	7,831,357	11,352,643
LIABILITIES			
Current liabilities			
Long-term debt payable, current portion	-	103,478	103,478
Noncurrent liabilities			
Long-term debt payable, less current portion	-	1,285,202	1,285,202
Total liabilities	-	1,388,680	1,388,680
NET POSITION			
Net investment in capital assets	2,460,936	4,417,213	6,878,149
Restricted for:			
Urban renewal	59,318	-	59,318
Debt service	486,510	224,083	710,593
Sewer discount program	15,291	-	15,291
System development	-	1,124,783	1,124,783
Unrestricted	499,231	676,598	1,175,829
Total net position	\$ 3,521,286	\$ 6,442,677	\$ 9,963,963

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

CITY OF GARIBALDI
Tillamook County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Administration	\$ 677,169	\$ -	\$ 122,426	\$ -
Police	129,862	640	-	-
Fire protection	551,830	-	35,000	-
Streets and roads	79,182	-	-	-
Planning	76,051	17,020	-	-
Property department	155,407	-	-	-
Community development	205,464	-	-	-
Total governmental activities	\$ 1,874,965	\$ 17,660	\$ 157,426	\$ -
Business-type activities				
Water service	\$ 299,852	\$ 417,199	\$ -	\$ -
Wastewater service	543,114	568,296	-	-
System development	-	-	-	382,153
Total business-type activities	\$ 842,966	\$ 985,495	\$ -	\$ 382,153

General revenues

Property taxes levied for general purposes
Property taxes levied for debt service
Transient room taxes
Franchise fees
State highway taxes
State liquor taxes
State cigarette taxes
State revenue sharing
Investment earnings
Miscellaneous

Total general revenues

Transfers

Change in net position

Net position - beginning, as restated

Net position - ending

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

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Totals
\$ (554,743)	\$ -	\$ (554,743)
(129,222)	-	(129,222)
(516,830)	-	(516,830)
(79,182)	-	(79,182)
(59,031)	-	(59,031)
(155,407)	-	(155,407)
(205,464)	-	(205,464)
<u>(1,699,879)</u>	<u>-</u>	<u>(1,699,879)</u>
-	117,347	117,347
-	25,182	25,182
-	382,153	382,153
<u>-</u>	<u>524,682</u>	<u>524,682</u>
498,472	39,436	537,908
154,184	-	154,184
260,472	-	260,472
83,461	-	83,461
77,513	-	77,513
18,476	-	18,476
605	-	605
10,298	-	10,298
129,084	33,557	162,641
232,472	16,079	248,551
<u>1,465,037</u>	<u>89,072</u>	<u>1,554,109</u>
<u>(422,304)</u>	<u>422,304</u>	<u>-</u>
(657,146)	1,036,058	378,912
<u>4,178,432</u>	<u>5,406,619</u>	<u>9,585,051</u>
<u>\$ 3,521,286</u>	<u>\$ 6,442,677</u>	<u>\$ 9,963,963</u>

CITY OF GARIBALDI
Tillamook County, Oregon

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2024

	General Fund	Special Revenue Fund Transient Room Tax	Capital Project Fund Public Works Equipment
ASSETS			
Cash and cash equivalents	\$ -	\$ 682,989	\$ 48,849
LIABILITIES AND FUND BALANCES			
Book overdraft	\$ 240,423	\$ -	\$ -
Fund balances (deficit)			
Restricted	-	-	-
Committed	-	682,989	48,849
Unassigned	(240,423)	-	-
Total fund balances (deficit)	(240,423)	682,989	48,849
Total liabilities and fund balances (deficit)	\$ -	\$ 682,989	\$ 48,849

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

Debt Service Fund GURA Debt	Nonmajor Governmental Funds	Total Governmental Funds
<u>\$ 486,510</u>	<u>\$ 175,447</u>	<u>\$ 1,393,795</u>
<u>\$ -</u>	<u>\$ 93,022</u>	<u>\$ 333,445</u>
486,510	78,209	564,719
-	97,238	829,076
<u>-</u>	<u>(93,022)</u>	<u>(333,445)</u>
<u>486,510</u>	<u>82,425</u>	<u>1,060,350</u>
<u>\$ 486,510</u>	<u>\$ 175,447</u>	<u>\$ 1,393,795</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

June 30, 2024

Total fund balances		\$ 1,060,350
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	4,415,877	
Accumulated depreciation	<u>(1,954,941)</u>	<u>2,460,936</u>
Net position of governmental activities		<u><u>\$ 3,521,286</u></u>

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

CITY OF GARIBALDI
Tillamook County, Oregon

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

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	General Fund	Special Revenue Fund Transient Room Tax	Capital Project Fund Public Works Equipment
REVENUES			
Property taxes	\$ 498,472	\$ -	\$ -
State liquor taxes	18,476	-	-
State cigarette taxes	605	-	-
Franchise fees	83,461	-	-
Transient room taxes	-	260,472	-
Fire protection	73,355	-	-
State revenue sharing	-	-	-
Intergovernmental	10,298	-	-
Licenses, fees, and permits	17,020	-	-
Fines and forfeitures	640	-	-
Grants and donations	113,031	-	-
Investment earnings	42,323	4,285	12,155
Miscellaneous	121,571	4,632	-
Total revenues	<u>979,252</u>	<u>269,389</u>	<u>12,155</u>
EXPENDITURES			
Current			
Administration	424,850	-	-
Community development	-	79,814	-
Fire protection	551,830	-	-
Planning	76,051	-	-
Police	129,862	-	-
Property management	152,021	-	-
Streets and roads	-	-	-
Capital outlay	-	-	215,877
Debt Service	22,820	-	-
Total expenditures	<u>1,357,434</u>	<u>79,814</u>	<u>215,877</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(378,182)</u>	<u>189,575</u>	<u>(203,722)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	19,366	-	4,550
Transfers out	(3,500)	(88,028)	-
Contributed Capital	-	(67,764)	(11,680)
Total other financing sources (uses)	<u>15,866</u>	<u>(155,792)</u>	<u>(7,130)</u>
Net change in fund balances	(362,316)	33,783	(210,852)
Fund balances (deficit) - beginning, as restated	<u>121,893</u>	<u>649,206</u>	<u>259,701</u>
Fund balances (deficit) - ending	<u>\$ (240,423)</u>	<u>\$ 682,989</u>	<u>\$ 48,849</u>

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

Debt Service Fund GURA Debt	Nonmajor Governmental Funds	Total Governmental Funds
\$ 154,184	\$ -	\$ 652,656
-	-	18,476
-	-	605
-	-	83,461
-	-	260,472
-	-	73,355
-	\$ 77,513	77,513
-	-	10,298
-	-	17,020
-	-	640
-	40,964	153,995
-	70,319	129,082
-	36,345	162,548
<u>154,184</u>	<u>225,141</u>	<u>1,640,121</u>
-	30,478	455,328
-	125,650	205,464
-	-	551,830
-	-	76,051
-	-	129,862
-	-	152,021
-	66,137	66,137
-	135,708	351,585
<u>44,395</u>	<u>-</u>	<u>67,215</u>
<u>44,395</u>	<u>357,973</u>	<u>2,055,493</u>
<u>109,789</u>	<u>(132,832)</u>	<u>(415,372)</u>
-	301,114	325,030
(250,000)	(7,494)	(349,022)
-	(318,868)	(398,312)
<u>(250,000)</u>	<u>(25,248)</u>	<u>(422,304)</u>
(140,211)	(158,080)	(837,676)
<u>626,721</u>	<u>240,505</u>	<u>1,898,026</u>
<u>\$ 486,510</u>	<u>\$ 82,425</u>	<u>\$ 1,060,350</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

For the Year Ended June 30, 2024

Net change in fund balances	\$ (837,676)
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Amounts reported for governmental activities on the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense.

Expenditures for capital assets	338,540	
Current year depreciation expense	<u>(177,446)</u>	161,094

Long-term debt proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position.

Debt principal paid		<u>19,436</u>
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Change in net position	<u>\$ (657,146)</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF GARIBALDI
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

PROPRIETARY FUNDS

June 30, 2024

	Business-Type Activities		
	Enterprise Funds		
	System Development	Wastewater	Water
ASSETS			
Current assets			
Cash and cash equivalents	\$ -	\$ 412,940	\$ 263,658
Restricted assets			
Cash and cash equivalents	1,124,783	-	-
Capital assets			
Land	-	803,251	10,886
Capital assets, net of accumulated depreciation	-	3,581,668	1,410,088
Total capital assets	-	4,384,919	1,420,974
Total assets	1,124,783	4,797,859	1,684,632
LIABILITIES			
Current liabilities			
Long-term debt, current portion	-	98,109	5,369
Noncurrent liabilities			
Long-term debt, less current portion	-	1,159,972	125,230
Total liabilities	-	1,258,081	130,599
NET POSITION			
Net investment in capital assets	-	3,126,838	1,290,375
Restricted for:			
Debt service	-	-	-
System development	1,124,783	-	-
Unrestricted	-	412,940	263,658
Total net position	\$ 1,124,783	\$ 3,539,778	\$ 1,554,033

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

Business-Type Activities	
Enterprise Funds	
Nonmajor	
Wastewater	
Debt	Total
\$ -	\$ 676,598
224,083	1,348,866
-	814,137
-	4,991,756
-	5,805,893
224,083	7,831,357
-	103,478
-	1,285,202
-	1,388,680
-	4,417,213
224,083	224,083
-	1,124,783
-	676,598
\$ 224,083	\$ 6,442,677

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CITY OF GARIBALDI
Tillamook County, Oregon

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

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Business-Type Activities		
	Enterprise Funds		
	System Development	Wastewater	Water
Operating revenues			
Charges for sales and services	\$ -	\$ 568,296	\$ 417,199
Total operating revenues	-	568,296	417,199
Operating expenses			
Payroll and related costs	-	121,836	114,404
Plant operations	-	190,111	128,320
Street improvements	3,080	-	-
Depreciation	-	179,216	47,134
Total operating expenses	3,080	491,163	289,858
Operating income (loss)	(3,080)	77,133	127,341
Nonoperating revenues (expenses)			
System development charges	382,153	-	-
Finance charges	-	3,805	3,523
Property taxes	-	-	-
Miscellaneous Revenue	-	-	8,751
Investment earnings	-	19,246	6,181
Interest expense	-	(51,951)	(1,359)
Total nonoperating revenues (expenses)	382,153	(28,900)	17,096
Income (loss) before transfers	379,073	48,233	144,437
Transfers in	-	48,381	12,324
Transfers out	-	(1,000)	(1,550)
Contributed capital in	-	680,992	-
Contributed capital out	(282,680)	-	-
Total transfers and contributed capital	(282,680)	728,373	10,774
Change in net position	96,393	776,606	155,211
Total net position - beginning	1,028,390	2,763,172	1,398,822
Total net position - ending	\$ 1,124,783	\$ 3,539,778	\$ 1,554,033

Business-Type Activities	
Enterprise Funds	
Nonmajor	
Wastewater	
Debt	Total
\$ -	\$ 985,495
-	985,495
-	236,240
-	318,431
-	3,080
-	226,350
-	784,101
-	201,394
-	382,153
-	7,328
39,436	39,436
-	8,751
8,130	33,557
(5,555)	(58,865)
42,011	412,360
42,011	613,754
-	60,705
(34,163)	(36,713)
-	680,992
-	(282,680)
(34,163)	422,304
7,848	1,036,058
216,235	5,406,619
\$ 224,083	\$ 6,442,677

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CITY OF GARIBALDI
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Business-Type Activities		
	Enterprise Funds		
	System Development	Wastewater	Water
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers	\$ -	\$ 568,296	\$ 417,199
Cash payments to employees	-	(121,836)	(114,404)
Cash payments to suppliers	(3,080)	(190,111)	(128,320)
Net cash provided (used) by operating activities	(3,080)	256,349	174,475
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	-	19,246	6,181
Net cash provided (used) by investing activities	-	19,246	6,181
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	-	(1,000)	(1,550)
Transfers from other funds	-	14,218	12,324
Other income (expense)	-	3,805	12,274
Net cash provided (used) by noncapital financing activities	-	17,023	23,048
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
System development charges	382,153	-	-
Property taxes for debt activity	-	-	-
Purchase of property and equipment	(282,680)	(177,362)	(50,622)
Principal paid on capital debt	-	(60,652)	(5,315)
Interest paid on capital debt	-	(51,951)	(1,359)
Net cash provided (used) by capital and related financing activities	99,473	(289,965)	(57,296)

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

Business-Type Activities	
Enterprise Funds	
Nonmajor	
Wastewater	
Debt	Total
\$ -	\$ 985,495
-	(236,240)
-	(321,511)
-	427,744
8,130	33,557
8,130	33,557
-	(2,550)
-	26,542
-	16,079
-	40,071
-	382,153
39,436	39,436
-	(510,664)
(34,163)	(100,130)
(5,555)	(58,865)
(282)	(248,070)

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CITY OF GARIBALDI
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

(Continued)

	Business-Type Activities		
	Enterprise Funds		
	System Development	Wastewater	Water
Net increase (decrease) in cash and cash equivalents	\$ 96,393	\$ 2,653	\$ 146,408
Cash and cash equivalents - beginning (including \$1,028,390 and \$216,235 for the System Development Fund and Wastewater Debt Fund, respectively reported in restricted accounts)	<u>1,028,390</u>	<u>410,287</u>	<u>117,250</u>
Cash and cash equivalents - ending (including \$1,124,783 and \$224,083 for the System Development Fund and Wastewater Debt Fund, respectively reported in restricted accounts)	<u>\$ 1,124,783</u>	<u>\$ 412,940</u>	<u>\$ 263,658</u>
SUPPLEMENTAL SCHEDULE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
Contributed capital in for purchase of capital assets	\$ -	\$ 680,992	\$ -
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (3,080)	\$ 77,133	\$ 127,341
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	<u>-</u>	<u>179,216</u>	<u>47,134</u>
Net cash provided (used) by operating activities	<u>\$ (3,080)</u>	<u>\$ 256,349</u>	<u>\$ 174,475</u>

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

Business-Type Activities	
Enterprise Funds	
Nonmajor	
Wastewater	
Debt	Total
\$ 7,848	\$ 253,302
<u>216,235</u>	<u>1,772,162</u>
<u>\$ 224,083</u>	<u>\$ 2,025,464</u>
\$ -	\$ 680,992
\$ -	\$ 201,394
<u>-</u>	<u>226,350</u>
<u>\$ -</u>	<u>\$ 427,744</u>

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NOTES TO BASIC FINANCIAL STATEMENTS

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CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

B. Government-Wide and Fund Financial Statements

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

1. Measurement Focus

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

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

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

2. Basis of Accounting

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

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Financial Statement Presentation

The City reports the following major governmental funds:

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

Special Revenue Funds

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

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

Capital Project Funds

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

Debt Service Fund

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

The City reports the following major proprietary funds:

Enterprise Funds

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

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Financial Statement Presentation (Continued)

The City reports the following non-major governmental funds:

Special Revenue Funds

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

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

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

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

Trails & Paths Reserve Fund – The Trails & Paths Fund accounts for the receipt and expenditure of financial resources generally restricted for use on the City's trails and paths.

Capital Project Funds

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

The City reports the following non-major proprietary fund:

Enterprise Fund

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Financial Statement Presentation (Continued)

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

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

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

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

1. Deposits and Investments

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. Property Taxes

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

3. Capital Assets

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

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

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

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

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

4. Long-Term Liabilities

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Long-Term Liabilities (Continued)

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

5. Retirement Plan

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

6. Fund Balance

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Fund Balance (Continued)

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

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

E. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

Budget amounts shown in the financial statements reflect the original budget amounts and one approved appropriation transfer.

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

B. Debt Covenant Violations

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

C. Deficit Fund Balance

At June 30, 2024, the General Fund reported a deficit fund balance of \$240,423 due to beginning resources being less than anticipated.

At June 30, 2024, the Street Fund reported a deficit fund balance of \$41,155 due to starting with a negative fund balance of \$67,349 and increases the fund balance by only \$26,194 during the fiscal year ending June 30, 2024.

At June 30, 2024, the Public Safety Equipment Reserve Fund reported a deficit fund balance of \$46,245 due to grant revenue being less than budgeted/expected.

D. Excess of Expenditures over Appropriations

The City expended funds in excess of the amounts appropriated which is a violation of ORS 294.100. The following appropriations were over-expended for the fiscal year ended June 30, 2024:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General	Administration Department	\$ 393,354	\$ 424,850	\$ 31,496

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

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

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

A. Deposits and Investments (Continued)

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

Credit Risk

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

Investments

As of June 30, 2024, the City had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 2,860,591</u>

Interest Rate Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk – Investments

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

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

The City holds accounts at Umpqua Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts. At June 30, 2024, the City's total deposits of \$250,000 insured by the FDIC and \$274,774 covered by the PFCP.

Deposits

The City's deposits and investments at June 30, 2024, are as follows:

Checking accounts	\$ 225,223
Total investments	<u>2,860,591</u>
 Total deposits and investments	 <u>\$ 3,085,814</u>

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

A. Deposits and Investments (Continued)

Deposits (Continued)

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund - book overdraft	\$ (240,423)
Transient Room Tax Fund	682,989
Public Works Equipment Fund	48,849
Nonmajor governmental funds	<u>4,216</u>
Total governmental activities - unrestricted	<u>495,631</u>
Business-type activities - unrestricted	
Wastewater Fund	412,940
Water Fund	<u>263,658</u>
Total business-type activities - unrestricted	<u>676,598</u>
Total unrestricted cash and investments	<u>1,172,229</u>
Governmental activities - restricted	
GURA Debt Fund	486,510
Nonmajor governmental funds	<u>78,209</u>
Total governmental activities - restricted	<u>564,719</u>
Business-type activities - restricted	
System Development Fund	1,124,783
Wastewater Debt Fund	<u>224,083</u>
Total business-type activities - restricted	<u>1,348,866</u>
Total restricted cash and investments	<u>1,913,585</u>
Total cash and investments	<u>\$ 3,085,814</u>

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

B. Capital Assets

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 484,203	\$ -	\$ -	\$ 484,203
Capital assets being depreciated				
Land improvements	140,650	-	-	140,650
Buildings	688,819	-	-	688,819
Equipment and vehicles	1,397,379	338,540	-	1,735,919
Infrastructure	1,366,286	-	-	1,366,286
Total capital assets being depreciated	3,593,134	338,540	-	3,931,674
Less accumulated depreciation for				
Land improvements	(50,793)	(7,490)	-	(58,283)
Buildings	(396,727)	(22,285)	-	(419,012)
Equipment and vehicles	(896,173)	(98,857)	-	(995,030)
Infrastructure	(433,802)	(48,814)	-	(482,616)
Total accumulated depreciation	(1,777,495)	(177,446)	-	(1,954,941)
Total capital assets being depreciated, net	1,815,639	161,094	-	1,976,733
Governmental activities capital assets, net	\$ 2,299,842	\$ 161,094	\$ -	\$ 2,460,936

(Continued)

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

B. Capital Assets (Continued)

(Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 23,583	\$ -	\$ -	\$ 23,583
Construction in Process	\$ -	\$ 790,554	\$ -	\$ 790,554
Total capital assets not being depreciated	<u>\$ 23,583</u>	<u>\$ 790,554</u>	<u>\$ -</u>	<u>\$ 814,137</u>
Capital assets being depreciated				
Buildings and wastewater system	6,538,130	56,120	-	6,594,250
Buildings and water system	2,169,996	50,622	-	2,220,618
Equipment and vehicles	469,074	11,680	-	480,754
Total capital assets being depreciated	<u>9,177,200</u>	<u>118,422</u>	<u>-</u>	<u>9,295,622</u>
Less accumulated depreciation for				
Buildings and wastewater system	(2,919,872)	(153,694)	-	(3,073,566)
Buildings and water system	(791,029)	(42,865)	-	(833,894)
Equipment and vehicles	(366,615)	(29,791)	-	(396,406)
Total accumulated depreciation	<u>(4,077,516)</u>	<u>(226,350)</u>	<u>-</u>	<u>(4,303,866)</u>
Total capital assets being depreciated, net	<u>5,099,684</u>	<u>(107,928)</u>	<u>-</u>	<u>4,991,756</u>
Business-type activities capital assets, net	<u>\$ 5,123,267</u>	<u>\$ (107,928)</u>	<u>\$ -</u>	<u>\$ 5,805,893</u>

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

B. Capital Assets (Continued)

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 484,203	\$ -	\$ 484,203
Land improvements	140,650	(58,283)	82,367
Buildings	688,819	(419,012)	269,807
Equipment and vehicles	1,735,919	(995,030)	740,889
Infrastructure	<u>1,366,286</u>	<u>(482,616)</u>	<u>883,670</u>
Total governmental activities capital assets	<u>4,415,877</u>	<u>(1,954,941)</u>	<u>2,460,936</u>
Business-type activities			
Land	23,583	-	23,583
Construction in Process	790,554	-	790,554
Buildings and wastewater system	6,594,250	(3,073,566)	3,520,684
Buildings and water system	2,220,618	(833,894)	1,386,724
Equipment and vehicles	<u>480,754</u>	<u>(396,406)</u>	<u>84,348</u>
Total business-type activities capital assets	<u>10,109,759</u>	<u>(4,303,866)</u>	<u>5,805,893</u>
Total capital assets	<u>\$ 14,525,636</u>	<u>\$ (6,258,807)</u>	<u>\$ 8,266,829</u>

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

Governmental activities	
Administration	\$ 24,963
Fire protection	97,018
Streets and roads	<u>55,465</u>
Total governmental activities	<u>\$ 177,446</u>
Business-type activities	
Water Service	\$ 47,134
Wastewater Service	<u>179,216</u>
Total business-type activities	<u>\$ 226,350</u>

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

C. Interfund Transfers

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

	Transfers in:					Total
	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Wastewater Fund	Water Fund	
Transfers out:						
Governmental activities						
General Fund	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
Transient Room Tax Fund	19,366	-	44,014	12,324	12,324	88,028
Gura Debt Fund	-	-	250,000	-	-	250,000
Nonmajor governmental funds	-	2,000	3,600	1,894	-	7,494
Total governmental activities	19,366	2,000	301,114	14,218	12,324	349,022
Business-type activities						
Wastewater Fund	-	1,000	-	-	-	1,000
Water Fund	-	1,550	-	-	-	1,550
Wastewater Debt	-	-	-	34,163	-	34,163
Total business-type activities	-	2,550	-	34,163	-	36,713
Total	\$ 19,366	\$ 4,550	\$ 301,114	\$ 48,381	\$ 12,324	\$ 385,735

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

General Fund: To fund general governmental operations.

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

Nonmajor Governmental Funds

Public Safety Equipment Reserve Fund: To fund the acquisition of large capital equipment for the public safety department.

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

C. Interfund Transfers (Continued)

Nonmajor Governmental Funds (Continued)

Sewer Discount Fund: To subsidize the cost of sewer service to senior citizens that are subject to incomes below 60% of the median income levels for Tillamook County.

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

Trails & Paths Reserve Fund: To restrict reserve funds intended specifically for pedestrian paths, walking trails, and bicycle trails.

Wastewater Fund: Transfer from the Sewer Discount Fund to cover utility assistance to low-income utility customers. Transfer from Transient Room Tax Fund to support wastewater operations

Water Fund: Transfer from Transient Room Tax Fund to support water operations.

D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

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

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Loan payable							
Oregon Coast Bank loan	5.0 - 7.75%	\$ 165,000	\$ 19,436	\$ -	\$ 19,436	\$ -	\$ -
Business-type activities							
Bonds payable							
USDA general obligation sewer bonds	5.125%	670,000	126,995	-	34,163	92,832	35,913
USDA revenue installment sewer bonds	4.125%	1,494,900	1,129,051	-	30,321	1,098,730	31,571
		2,164,900	1,256,046	-	64,484	1,191,562	67,484
Loans payable							
OECD water/wastewater							
Financing program loan	5.367%	500,000	96,850		30,331	66,519	30,625
Infrastructure finance loan	1%	172,256	135,914	-	5,315	130,599	5,369
		672,256	232,764	-	35,646	197,118	35,994
Total business-type activities		2,837,156	1,488,810	-	100,130	1,388,680	103,478
Total long-term liabilities		\$ 3,002,156	\$ 1,508,246	\$ -	\$ 119,566	\$ 1,388,680	\$ 103,478

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

D. Long-Term Liabilities (Continued)

2. Governmental Activity Oregon Coast Bank Loan

The Oregon Coast Bank loan represents funds for the purchase of real property, which is pledged as collateral. The terms of the original loan required four annual payments of \$20,772, followed by one balloon payment of \$110,520, including interest at 5% per annum. The loan was refinanced on January 31, 2019, which now requires five annual payments of \$22,697, including interest ranging from 5% to 7.75% per annum. The General Fund has traditionally been used to liquidate long-term debt related to this loan. If the City is unable to make payments, the loan contains an event of default; the lender may increase the interest rate of the loan by 3%, not to exceed limitations under applicable law. The loan was paid in full as of June 30, 2024.

3. Business-Type Activity USDA General Obligation Sewer Bonds

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

4. Business-Type Activity USDA Revenue Installment Sewer Bonds

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

D. Long-Term Liabilities (Continued)

5. Business-Type Activity Loans Payable

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

a. OECD Water/Wastewater Financing Program Loan

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

b. Infrastructure Finance Loan

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

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

Year Ending June 30	Bonds		Loans		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	67,484	49,145	35,994	4,967	103,478	54,112
2026	70,628	46,002	41,356	3,229	111,984	49,231
2027	52,494	43,388	5,477	1,198	57,971	44,586
2028	35,642	41,270	5,531	1,144	41,173	42,414
2029	37,112	39,800	5,587	1,088	42,699	40,888
2030-2034	209,826	174,734	28,782	4,593	238,608	179,327
2035-2039	256,823	127,737	30,250	3,125	287,073	130,862
2040-2044	314,347	70,213	31,794	1,581	346,141	71,794
2045-2046	147,206	9,521	12,347	183	159,553	9,704
Total	<u>\$ 1,191,562</u>	<u>\$ 601,810</u>	<u>\$ 197,118</u>	<u>\$ 21,108</u>	<u>\$ 1,388,680</u>	<u>\$ 622,918</u>

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

E. Constraints on Fund Balances

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

	General Fund	Transient Room Tax Fund	Public Works Equipment Fund	GURA Debt Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:						
Restricted for:						
Urban renewal	\$ -	\$ -	\$ -	\$ -	\$ 59,318	\$ 59,318
Debt service	-	-	-	486,510	-	486,510
Sewer discount program	-	-	-	-	15,291	15,291
Trails & Paths Reserve					3,600	3,600
Committed to:						
Special projects	-	682,989	48,849	-	-	731,838
Payroll liabilities	-	-	-	-	97,238	97,238
Unassigned	<u>(240,423)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,022)</u>	<u>(333,445)</u>
Total fund balances	<u>\$ (240,423)</u>	<u>\$ 682,989</u>	<u>\$ 48,849</u>	<u>\$ 486,510</u>	<u>\$ 82,425</u>	<u>\$ 1,060,350</u>

V. OTHER INFORMATION

A. Risk Management

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

VI. OTHER INFORMATION (Continued)

B. Pension Plan

1. Plan Description

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

2. Benefits Provided

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

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049 passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. Police and fire members may purchase increased benefits that are payable between the date of retirement and age 65.

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Death Benefits

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

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

A member's beneficiary may choose a monthly payment for life instead of a lump sum or a combination of lump sum and monthly payments. The monthly payment must be a minimum of \$200 per month for death that occur after July 30, 2024.

As of 2020, the Oregon Legislature introduced an Optional Spouse Death Benefit (OSDB), which may provide a higher survivor benefit than the standard pre-retirement death benefit described above. To be eligible for the OSDB, the member must have died before retiring, named their spouse or other person who is constitutionally required to be treated in the same manner as the spouse as their pre-retirement beneficiary, and met the following conditions:

- The member's date of death is on or after January 1, 2020,
- The member's account is eligible for the employer-matching death benefit (as described above)
- The member has a surviving spouse, and
- The surviving spouse is the member's sole beneficiary as determined by a valid Tier One/Tier Two Pre-Retirement Beneficiary Designation form on file with PERS.

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Death Benefits (Continued)

The surviving spouse must make written election no later than 60 days after the member's date of death. For members who die before their earliest retirement date, the OSDB is the actuarial equivalent of 50% of the service retirement that would have been paid to the member, calculated as if the member became inactive on their date of death and retired at their earliest retirement date. For members who die after earliest retirement date, but before normal retirement age, the OSDB is the actuarial equivalent of the service retirement that would have been paid to the member, calculated as if they retired on the first day of the month following their death. For members who die after their normal retirement age, the OSDB is the actuarial equivalent of the benefit that would have been paid to the member, calculated as if the member retired on the first day of the month following their date of death.

The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

Disability Benefits

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

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Pension Benefits

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

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

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To retire under the police and fire classification, the individual's last 60 months of retirement credit preceding retirement eligibility must be classified as retirement credit for service as a police officer or a firefighter.

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

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

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member. The surviving spouse or other person may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached the age of their federally required minimum distribution.

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Disability Benefits

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

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

Benefit Terms

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

Benefit Terms (Continued)

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer-funded account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

Death Benefits

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

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

3. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2021, actuarial valuation, which became effective July 1, 2023. Effective January 1, 2020, Senate Bill 1049 requires employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2024, were \$133,275, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2024, were 26.34% for Tier One/Tier Two general service members, 26.34% for Tier One/Tier Two police and fire members, 24.01% for OPSRP Pension Program general service members, 28.37% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

VI. OTHER INFORMATION (Continued)

C. Restatement

Beginning net position and fund balance were restated to reflect accounting errors reported in the prior year as follows:

Government-Wide Statements	
	Governmental Activities
Net position - beginning, as originally reported	\$ 4,067,139
To correct accounting error	<u>111,293</u>
Net position - beginning, as restated	<u>\$ 4,178,432</u>
GAAP Basis Statements	
	General Fund
Fund balance - beginning, as originally reported	\$ 10,600
To correct accounting error	<u>111,293</u>
Fund balance - beginning, as restated	<u>\$ 121,893</u>
Budget Basis Statements	
	General Fund
Fund balance - beginning, as originally reported	\$ 10,600
To correct accounting error	<u>111,293</u>
Fund balance - beginning, as restated	<u>\$ 121,893</u>

CITY OF GARIBALDI
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

VII. OTHER INFORMATION (Continued)

D. Tax Abatements

The City had no tax abatements for the year ended June 30, 2024

E. Commitments

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

F. New Pronouncements

GASB Statement No.101, *Compensated Absences*, will be effective for the City beginning with its fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences and amends previously required disclosures.

GASB Statement No. 102, *Certain Risk Disclosures*, will be effective for the city beginning with its fiscal year ending June 30, 2025. This statement provides users of governmental financial statements the essential information about risks related to the government's vulnerabilities due to certain concentrations or constraints.

GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the City beginning with its fiscal year ending June 30, 2026. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability.

G. Subsequent Events

Management has evaluated subsequent events through **Date of Rep Letter**, which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

DRAFT

CITY OF GARIBALDI
Tillamook County, Oregon

SCHEDULE OF CONTRIBUTIONS

<u>Pension Plan</u>		(b)			(b/c)
Year Ended June 30	(a) Statutorily required contribution	Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) City's covered payroll	Contributions as a percent of covered payroll
2024	\$ 141,872	\$ 141,872	\$ -	\$ 744,776	19.05%
2023	133,275	133,275	-	673,161	19.80%
2022	161,104	161,104	-	676,789	23.80%
2021	105,999	105,999	-	589,581	17.98%
2020	92,761	92,761	-	257,095	36.08%

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

DRAFT

CITY OF GARIBALDI
Tillamook County, Oregon

COMBINING BALANCE SHEET - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue Funds			
	GURA General	Payroll Liabilities	Sewer Discount	Street
ASSETS				
Cash and cash equivalents	\$ 59,318	\$ 97,238	\$ 15,291	\$ -
LIABILITIES AND FUND BALANCES				
Liabilities	\$ -	\$ -	\$ -	\$ 46,777
Fund balances				
Restricted for:				
Urban renewal	59,318	-	-	-
Sewer discount program	-	-	15,291	-
Trails & paths reserve	-	-	-	-
Total restricted	59,318	-	15,291	-
Committed to:				
Payroll liabilities	-	97,238	-	-
Total committed	-	97,238	-	-
Unassigned	-	-	-	(46,777)
Total fund balances (deficit)	59,318	97,238	15,291	(46,777)
Total liabilities and fund balances	\$ 59,318	\$ 97,238	\$ 15,291	\$ -

Special Revenue Fund	Capital Project Fund	Total Nonmajor
Trails & Paths Reserve	Public Safety Equipment	Governmental Funds
<u>\$ 3,600</u>	<u>\$ -</u>	<u>\$ 175,447</u>
<u>\$ -</u>	<u>\$ 46,245</u>	<u>\$ 93,022</u>
-	-	59,318
-	-	15,291
<u>3,600</u>	<u>-</u>	<u>3,600</u>
3,600	-	78,209
-	-	-
<u>-</u>	<u>-</u>	<u>97,238</u>
-	-	97,238
<u>-</u>	<u>(46,245)</u>	<u>(93,022)</u>
<u>3,600</u>	<u>(46,245)</u>	<u>82,425</u>
<u>\$ 3,600</u>	<u>\$ -</u>	<u>\$ 175,447</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	Special Revenue Funds			
	GURA General	Payroll Liabilities	Sewer Discount	Street
REVENUES				
State revenue sharing	\$ -	\$ -		\$ 77,513
Grants and contributions	-	-	1,895	-
Investment earnings	41,660	5,420	375	2,334
Miscellaneous	35,225	-	-	-
Total revenues	76,885	5,420	2,270	79,847
EXPENDITURES				
Current				
Administration	-	30,478	-	-
Community development	125,650	-	-	-
Streets and roads	-	-	-	66,137
Capital outlay	-	-	-	13,045
Total expenditures	125,650	30,478	-	79,182
Excess (deficiency) of revenues over (under) expenditures	(48,765)	(25,058)	2,270	665
OTHER FINANCING SOURCES (USES)				
Transfers in	250,000	-	-	25,507
Transfers out	-	-	(1,894)	(5,600)
Contributed capital out	(318,868)	-	-	-
Total other financing sources (uses)	(68,868)	-	(1,894)	19,907
Net change in fund balances	(117,633)	(25,058)	376	20,572
Fund balances - beginning	176,951	122,296	14,915	(67,349)
Fund balances - ending	\$ 59,318	\$ 97,238	\$ 15,291	\$ (46,777)

Special Revenue Fund	Capital Project Fund	Total Nonmajor
Trails & Paths Reserve	Public Safety Equipment	Governmental Funds
\$ -	\$ -	\$ 77,513
-	39,069	40,964
-	20,530	70,319
-	1,120	36,345
-	60,719	225,141
-	-	30,478
-	-	125,650
-	-	66,137
-	122,663	135,708
-	122,663	357,973
-	(61,944)	(132,832)
3,600	22,007	301,114
-	-	(7,494)
-	-	(318,868)
3,600	22,007	(25,248)
3,600	(39,937)	(158,080)
-	(6,308)	240,505
<u>\$ 3,600</u>	<u>\$ (46,245)</u>	<u>\$ 82,425</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Taxes					
Property	\$ 485,568	\$ 12,904	\$ 498,472	\$ -	\$ 498,472
Alcohol & Marijuana	14,397	4,079	18,476	-	18,476
Cigarette	609	(4)	605	-	605
Franchise fees	85,000	(1,539)	83,461	-	83,461
Planning fees	9,500	(4,770)	4,730	-	4,730
Fire protection	128,100	(54,745)	73,355	-	73,355
State revenue sharing	13,500	(3,202)	10,298	-	10,298
Business licenses	13,000	(710)	12,290	-	12,290
Fines and forfeitures	4,000	(3,360)	640	-	640
Grants and donations	166,000	(52,969)	113,031	-	113,031
Hall rental income	500	1,190	1,690	-	1,690
Investment earnings	11,145	31,178	42,323	-	42,323
Miscellaneous revenue	190,798	(70,917)	119,881	-	119,881
Total revenues	1,122,117	(142,865)	979,252	-	979,252
EXPENDITURES					
Administration					
Current					
Personnel services	126,623	112,155	238,778	-	238,778
Materials and services	260,731	(79,450)	181,281	-	181,281
Capital outlay	6,000	(1,209)	4,791	-	4,791
Total Administration	393,354	31,496	424,850	-	424,850
Police department					
Current					
Materials and services	131,250	(1,388)	129,862	-	129,862
Fire Department					
Current					
Personnel services	483,984	(86,319)	397,665	-	397,665
Materials and services	156,250	(2,085)	154,165	-	154,165
Total Fire Department	640,234	(88,404)	551,830	-	551,830

(Continued)

CITY OF GARIBALDI
Tillamook County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2024

(Continued)

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
EXPENDITURES (Continued)					
Planning Department					
Current					
Personnel services	\$ 43,721	\$ (24,318)	\$ 19,403	\$ -	\$ 19,403
Materials and services	73,250	(16,602)	56,648	-	56,648
Capital outlay	-	-	-	-	-
Total Planning Department	<u>116,971</u>	<u>(40,920)</u>	<u>76,051</u>	<u>-</u>	<u>76,051</u>
Property Department					
Current					
Personnel services	53,087	67,573	120,660	-	120,660
Materials and services	39,100	(7,739)	31,361	-	31,361
Capital outlay	75,000	(75,000)	-	-	-
Debt service	<u>22,697</u>	<u>123</u>	<u>22,820</u>	<u>-</u>	<u>22,820</u>
Total Property Department	<u>189,884</u>	<u>(15,043)</u>	<u>174,841</u>	<u>-</u>	<u>174,841</u>
Contingency	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,571,693</u>	<u>(114,259)</u>	<u>1,357,434</u>	<u>-</u>	<u>1,357,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(449,576)</u>	<u>(28,606)</u>	<u>(378,182)</u>	<u>-</u>	<u>(378,182)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	19,366	-	19,366	-	19,366
Transfers out	<u>(3,500)</u>	<u>-</u>	<u>(3,500)</u>	<u>-</u>	<u>(3,500)</u>
Total other financing sources (uses)	<u>15,866</u>	<u>-</u>	<u>15,866</u>	<u>-</u>	<u>15,866</u>
Net change in fund balance	(433,710)	(28,606)	(362,316)	-	(362,316)
Fund balance - beginning, as restated	<u>491,941</u>	<u>(370,048)</u>	<u>121,893</u>	<u>-</u>	<u>121,893</u>
Fund balance - ending	<u>\$ 58,231</u>	<u>\$ (298,654)</u>	<u>\$ (240,423)</u>	<u>\$ -</u>	<u>\$ (240,423)</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

STREET FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
State revenue sharing	\$ 78,304	\$ (791)	\$ 77,513	\$ -	\$ 77,513
Investment earnings	<u>4,524</u>	<u>(2,190)</u>	<u>2,334</u>	<u>-</u>	<u>2,334</u>
Total revenues	<u>82,828</u>	<u>(2,981)</u>	<u>79,847</u>	<u>-</u>	<u>79,847</u>
EXPENDITURES					
Street Program					
Current					
Personnel services	116,003	(93,375)	22,628	-	22,628
Materials and services	<u>87,350</u>	<u>(43,841)</u>	<u>43,509</u>	<u>-</u>	<u>43,509</u>
Capital outlay	<u>78,500</u>	<u>(65,455)</u>	<u>13,045</u>	<u>-</u>	<u>13,045</u>
Total Street Program	<u>281,853</u>	<u>(202,671)</u>	<u>79,182</u>	<u>-</u>	<u>79,182</u>
Contingency	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>296,853</u>	<u>(217,671)</u>	<u>79,182</u>	<u>-</u>	<u>79,182</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(214,025)</u>	<u>214,690</u>	<u>665</u>	<u>-</u>	<u>665</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	25,507	-	25,507	-	25,507
Transfers out	<u>(5,600)</u>	<u>-</u>	<u>(5,600)</u>	<u>-</u>	<u>(5,600)</u>
Total other financing sources (uses)	<u>19,907</u>	<u>-</u>	<u>19,907</u>	<u>-</u>	<u>19,907</u>
Net change in fund balance	(194,118)	214,690	20,572	-	20,572
Fund balance (deficit) - beginning	<u>194,500</u>	<u>(261,849)</u>	<u>(67,349)</u>	<u>-</u>	<u>(67,349)</u>
Fund balance (deficit) - ending	<u>\$ 382</u>	<u>\$ (47,159)</u>	<u>\$ (46,777)</u>	<u>\$ -</u>	<u>\$ (46,777)</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

TRANSIENT ROOM TAX FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Transient room taxes	\$ 300,000	\$ (39,528)	\$ 260,472	\$ -	\$ 260,472
Investment earnings	465	3,820	4,285	-	4,285
Miscellaneous revenues	<u>1,500</u>	<u>3,132</u>	<u>4,632</u>	<u>-</u>	<u>4,632</u>
Total revenues	<u>301,965</u>	<u>(32,576)</u>	<u>269,389</u>	<u>-</u>	<u>269,389</u>
EXPENDITURES					
Transient Room Tax Program					
Current					
Personnel services	94,814	(45,103)	49,711	-	49,711
Materials and services	<u>121,957</u>	<u>(24,090)</u>	<u>97,867</u>	<u>(67,764)</u>	<u>30,103</u>
Total Transient Room Tax Program	<u>216,771</u>	<u>(69,193)</u>	<u>147,578</u>	<u>(67,764)</u>	<u>79,814</u>
Contingency	<u>17,166</u>	<u>(17,166)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>233,937</u>	<u>(86,359)</u>	<u>147,578</u>	<u>(67,764)</u>	<u>79,814</u>
Excess (deficiency) of revenues over (under) expenditures	68,028	53,783	121,811	67,764	189,575
OTHER FINANCING SOURCES (USES)					
Contributed capital out	-	-	-	(67,764)	(67,764)
Transfers out	<u>(88,028)</u>	<u>-</u>	<u>(88,028)</u>	<u>-</u>	<u>(88,028)</u>
Total other financing sources (uses)	<u>(88,028)</u>	<u>-</u>	<u>(88,028)</u>	<u>(67,764)</u>	<u>(155,792)</u>
Net change in fund balance	(20,000)	53,783	33,783	-	33,783
Fund balance - beginning	<u>20,000</u>	<u>629,206</u>	<u>649,206</u>	<u>-</u>	<u>649,206</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 682,989</u>	<u>\$ 682,989</u>	<u>\$ -</u>	<u>\$ 682,989</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

GURA GENERAL FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Investment earnings	\$ 22,393	\$ 19,267	\$ 41,660	\$ -	\$ 41,660
Miscellaneous	-	35,225	35,225	-	35,225
Total Revenues	22,393	54,492	76,885	-	76,885
EXPENDITURES					
GURA Programs					
Current					
Materials and services	1,150	(725)	425	-	425
Capital outlay	15,000	(15,000)	-	-	-
Total GURA Program	16,150	(15,725)	425	-	425
Special payments	682,000	(237,907)	444,093	(318,868)	125,225
Total expenditures	698,150	(269,357)	444,943	(318,868)	125,650
Excess (deficiency) of revenues over (under) expenditures	(675,757)	323,849	(368,058)	318,868	(48,765)
OTHER FINANCING SOURCES (USES)					
Transfers in	250,000	-	250,000	-	250,000
Contributed capital out	-	-	-	(318,868)	(318,868)
Total other financing sources (uses)	250,000	-	250,000	(318,868)	(68,868)
Change in net position	(425,757)	323,849	(118,058)	-	(117,633)
Fund balance - beginning	542,393	(365,442)	176,951	-	176,951
Fund balance - ending	\$ 116,636	\$ (41,593)	\$ 58,893	\$ -	\$ 59,318

CITY OF GARIBALDI
Tillamook County, Oregon

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

PAYROLL LIABILITIES FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Investment earnings	\$ 1,047	\$ 4,373	\$ 5,420	\$ -	\$ 5,420
EXPENDITURES					
Payroll Liabilities Program					
Current					
Personnel services	<u>46,047</u>	<u>(15,569)</u>	<u>30,478</u>	<u>-</u>	<u>30,478</u>
Excess (deficiency) of revenues over (under) expenditures	(45,000)	19,942	(25,058)	-	(25,058)
Fund balance - beginning	<u>45,000</u>	<u>77,296</u>	<u>122,296</u>	<u>-</u>	<u>122,296</u>
Fund balance - ending	<u>\$ 45,000</u>	<u>\$ 77,296</u>	<u>\$ 97,238</u>	<u>\$ -</u>	<u>\$ 97,238</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

SEWER DISCOUNT FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Grants and contributions	\$ 1,600	\$ 295	\$ 1,895	\$ -	\$ 1,895
Investment earnings	137	238	375	-	375
Total revenues	1,737	533	2,270	-	2,270
EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,737	533	2,270	-	2,270
OTHER FINANCING SOURCES (USES)					
Transfers out	(7,637)	5,743	(1,894)	-	(1,894)
Net change in fund balance	(5,900)	6,276	376	-	376
Fund balance - beginning	5,900	9,015	14,915	-	14,915
Fund balance - ending	\$ -	\$ 15,291	\$ 15,291	\$ -	\$ 15,291

CITY OF GARIBALDI
Tillamook County, Oregon

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

GURA DEBT FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Property taxes	\$ 145,317	\$ 8,867	\$ 154,184	\$ -	\$ 154,184
EXPENDITURES					
Debt service	<u>61,798</u>	<u>(17,403)</u>	<u>44,395</u>	<u>-</u>	<u>44,395</u>
Excess (deficiency) of revenues over (under) expenditures	83,519	26,270	109,789	-	109,789
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(250,000)</u>	<u>-</u>	<u>(250,000)</u>	<u>-</u>	<u>(250,000)</u>
Change in net position	(166,481)	26,270	(140,211)	-	(140,211)
Fund balance - beginning	<u>236,000</u>	<u>390,721</u>	<u>626,721</u>	<u>-</u>	<u>626,721</u>
Fund balance - ending	<u>\$ 69,519</u>	<u>\$ 416,991</u>	<u>\$ 486,510</u>	<u>\$ -</u>	<u>\$ 486,510</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

PUBLIC SAFETY EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Grants	\$ 113,000	\$ (73,931)	\$ 39,069	\$ -	\$ 39,069
Investment earnings	3,286	17,244	20,530	-	20,530
Sale of assets	-	-	-	1,120	1,120
Total revenues	<u>116,286</u>	<u>(56,687)</u>	<u>59,599</u>	<u>1,120</u>	<u>60,719</u>
EXPENDITURES					
Fire Equipment Reserve Program					
Capital outlay	156,872	(35,329)	121,543	1,120	122,663
Police Equipment Reserve Program					
Capital outlay	<u>121,485</u>	<u>(121,485)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>278,357</u>	<u>(156,814)</u>	<u>-</u>	<u>1,120</u>	<u>122,663</u>
Excess (deficiency) of revenues over (under) expenditures	(162,071)	100,127	59,599	-	(61,944)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>22,007</u>	<u>-</u>	<u>22,007</u>	<u>-</u>	<u>22,007</u>
Net changes in fund balance	(140,064)	100,127	81,606	-	(39,937)
Fund balance - beginning	<u>140,064</u>	<u>(146,372)</u>	<u>(6,308)</u>	<u>-</u>	<u>(6,308)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ (46,245)</u>	<u>\$ 75,298</u>	<u>\$ -</u>	<u>\$ (46,245)</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

PUBLIC WORKS EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Investment earnings	\$ 6,988	\$ 5,167	\$ 12,155	\$ -	\$ 12,155
EXPENDITURES					
Public Works Equipment Reserve Program					
Capital outlay	<u>311,968</u>	<u>(84,411)</u>	<u>227,557</u>	<u>(11,680)</u>	<u>215,877</u>
Excess (deficiency) of revenues over (under) expenditures	(304,980)	89,578	(215,402)	11,680	(203,722)
OTHER FINANCING SOURCES (USES)					
Transfers in	4,550	-	4,550	-	4,550
Contributed capital out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,680)</u>	<u>(11,680)</u>
Total other financing sources (uses)	<u>4,550</u>	<u>-</u>	<u>4,550</u>	<u>(11,680)</u>	<u>(7,130)</u>
Net change in fund balance	(300,430)	89,578	(210,852)	-	(210,852)
Fund balance - beginning	<u>300,430</u>	<u>(40,729)</u>	<u>259,701</u>	<u>-</u>	<u>259,701</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 48,849</u>	<u>\$ 48,849</u>	<u>\$ -</u>	<u>\$ 48,849</u>

CITY OF GARIBALDI
Tillamook County, Oregon

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

TRAILS & PATHS RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Total revenues	-	-	-	-	-
EXPENSES					
Trails & Paths Reserve Program					
Capital outlay	3,600	(3,600)	-	-	-
Excess (deficiency) of revenues over (under) expenses	3,600	(3,600)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	3,600	-	3,600	-	3,600
Change in net position	7,200	(3,600)	3,600	-	3,600
Net position - beginning	-	-	-	-	-
Net position - ending	\$ 7,200	\$ (3,600)	\$ 3,600	\$ -	\$ 3,600

CITY OF GARIBALDI
Tillamook County, Oregon

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

SYSTEM DEVELOPMENT FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
System development charges	\$ 90,000	\$ 292,153	\$ 382,153	\$ -	\$ 382,153
Investment earnings	14,450	(14,450)	-	-	-
Total revenues	104,450	277,703	382,153	-	382,153
EXPENSES					
Water department					
Capital outlay	164,386	(23,046)	141,340	(141,340)	-
Wastewater department					
Capital outlay	189,499	(48,159)	141,340	(141,340)	-
Street department					
Capital outlay	146,480	(143,400)	3,080	-	3,080
Stormwater department					
Capital outlay	114,836	(114,836)	-	-	-
Parks department					
Capital outlay	110,492	(110,492)	-	-	-
Total expenses	725,693	(439,933)	285,760	(282,680)	3,080
Excess (deficiency) of revenues over (under) expenses	(621,243)	717,636	96,393	282,680	379,073
OTHER FINANCING SOURCES (USES)					
Contributed capital out	-	-	-	(282,680)	(282,680)
Net change in fund balance	(621,243)	717,636	96,393	-	96,393
Net position - beginning	621,243	407,147	1,028,390	-	1,028,390
Net position - ending	\$ -	\$ 1,124,783	\$ 1,124,783	\$ -	\$ 1,124,783

CITY OF GARIBALDI
Tillamook County, Oregon

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

WASTEWATER FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Service fees	\$ 537,725	\$ 537,725	\$ 30,571
Finance charges	2,000	2,000	1,805
Grants	8,174	8,174	(8,174)
Investment earnings	-	-	19,246
Total revenues	<u>547,899</u>	<u>547,899</u>	<u>43,448</u>
EXPENSES			
Wastewater Program			
Current			
Personnel services	246,048	246,048	(124,212)
Materials and services	206,200	206,200	(79,026)
Capital outlay	189,000	270,969	(30,670)
Depreciation	-	-	-
Total Wastewater program	<u>641,248</u>	<u>723,217</u>	<u>(233,908)</u>
Debt service	112,603	112,603	-
Contingency	<u>4,600</u>	<u>4,600</u>	<u>(4,600)</u>
Total expenditures	<u>758,451</u>	<u>840,420</u>	<u>(238,508)</u>
Excess (deficiency) of revenues over (under) expenses	<u>(210,552)</u>	<u>(292,521)</u>	<u>281,956</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	19,961	19,961	(5,743)
Transfers out	(1,000)	(1,000)	-
Contributed capital in	-	-	-
Total other financing sources (uses)	<u>18,961</u>	<u>18,961</u>	<u>(5,743)</u>
Change in net position	(191,591)	(273,560)	276,213
Net position - beginning	<u>351,400</u>	<u>433,369</u>	<u>(23,082)</u>
Net position - ending	<u>\$ 159,809</u>	<u>\$ 159,809</u>	<u>\$ 253,131</u>

Budget Basis	Actual	
	Adjustments	Modified Cash Basis
\$ 568,296	\$ -	\$ 568,296
3,805	-	3,805
-	-	-
19,246	-	19,246
591,347	-	591,347
121,836	-	121,836
127,174	-	127,174
240,299	(177,362)	62,937
-	179,216	179,216
489,309	1,854	491,163
112,603	(60,652)	51,951
-	-	-
601,912	(58,798)	543,114
(10,565)	58,798	48,233
14,218	34,163	48,381
(1,000)	-	(1,000)
-	680,992	680,992
13,218	715,155	728,373
2,653	773,953	776,606
410,287	2,352,885	2,763,172
\$ 412,940	\$ 3,126,838	\$ 3,539,778

CITY OF GARIBALDI
Tillamook County, Oregon

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

WATER FUND

For the Year Ended June 30, 2024

	Original & Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Water sales	\$ 393,811	\$ 13,977	\$ 407,788	\$ -	\$ 407,788
Fees	500	718	1,218	-	1,218
Contract services	16,000	(7,807)	8,193	-	8,193
Finance charges	4,000	(477)	3,523	-	3,523
Investment earnings	1,000	5,181	6,181	-	6,181
Miscellaneous	12,500	(3,749)	8,751	-	8,751
Total revenues	427,811	7,843	435,654	-	435,654
EXPENSES					
Water Program					
Current					
Personnel services	228,751	(114,347)	114,404	-	114,404
Materials and services	151,762	19,141	170,903	(50,622)	120,281
Capital outlay	8,000	39	8,039	-	8,039
Depreciation	-	-	-	47,134	47,134
Total Water program	388,513	(95,167)	293,346	(3,488)	289,858
Debt service	6,675	(1)	6,674	(5,315)	1,359
Contingency	29,000	(23,685)	5,315	(5,315)	-
Total expenditures	424,188	(214,020)	305,335	(14,118)	291,217
Excess (deficiency) of revenues over (under) expenses	3,623	126,696	130,319	14,118	144,437
OTHER FINANCING SOURCES (USES)					
Transfers in	12,324	-	12,324	-	12,324
Transfers out	(1,550)	-	(1,550)	-	(1,550)
Change in net position	14,397	126,696	141,093	14,118	155,211
Net position - beginning	(14,397)	131,630	117,233	1,281,589	1,398,822
Net position - ending	\$ -	\$ 258,326	\$ 258,326	\$ 1,295,707	\$ 1,554,033

CITY OF GARIBALDI
Tillamook County, Oregon

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

WASTEWATER DEBT FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Property taxes	\$ 39,436	\$ -	\$ 39,436	\$ -	\$ 39,436
Investment earnings	2,197	5,933	8,130	-	8,130
Total revenues	41,633	5,933	47,566	-	47,566
EXPENSES					
Debt service	39,719	(1)	39,718	(34,163)	5,555
Excess (deficiency) of revenues over (under) expenses	1,914	5,934	7,848	34,163	42,011
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	(34,163)	(34,163)
Change in net position	1,914	5,934	7,848	-	7,848
Net position - beginning	94,447	121,788	216,235	-	216,235
Net position - ending	<u>\$ 96,361</u>	<u>\$ 127,722</u>	<u>\$ 224,083</u>	<u>\$ -</u>	<u>\$ 224,083</u>

OTHER FINANCIAL SCHEDULES

DRAFT

CITY OF GARIBALDI
Tillamook County, Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the Year Ended June 30, 2024

<u>Tax Year</u>	<u>Taxes Receivable July 1, 2023</u>	<u>2023-2024 Levy</u>	<u>Adjustments and Discounts</u>	<u>Collections</u>	<u>Taxes Receivable June 30, 2024</u>
2023-2024	\$ -	\$ 713,230	\$ 18,321	\$ 679,675	\$ 15,234
2022-2023	9,513	-	957	4,839	3,717
2021-2022	3,098	-	7	1,399	1,692
2020-2021	1,634	-	6	1,018	610
2019-2020	566	-	6	442	118
2018-2019	141	-	7	32	102
2017-2018	125	-	7	26	92
Prior	<u>930</u>	<u>-</u>	<u>116</u>	<u>14</u>	<u>800</u>
Subtotal - Prior	<u>16,007</u>	<u>-</u>	<u>1,106</u>	<u>7,770</u>	<u>7,131</u>
Total	<u>16,007</u>	<u>713,230</u>	<u>19,427</u>	687,445	<u>22,365</u>
Add:					
Other taxes and interest				4,647	
Undistributed taxes with county, July 1, 2023				<u>-</u>	
Total available				692,092	
Less: Turnovers to City				<u>(692,092)</u>	
Undistributed taxes with county, June 30, 2024				<u>-</u>	

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

CITY OF GARIBALDI
Tillamook County, Oregon

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

For the Year Ended June 30, 2024

Fiscal Year	Total Requirement All Federal Issues			USDA General Obligation Sewer Bond		
	Principal	Interest	Total	Principal	Interest	Total
2024-2025	\$ 67,484	\$ 49,145	\$ 116,629	35,913	3,804	39,717
2025-2026	\$ 70,628	\$ 46,002	116,630	37,754	1,964	39,718
2026-2027	\$ 52,494	\$ 43,388	95,882	18,264	706	18,970
2027-2028	\$ 35,642	\$ 41,270	76,912	-	-	-
2028-2029	\$ 37,112	\$ 39,800	76,912	-	-	-
2029-2030	\$ 38,643	\$ 38,269	76,912	-	-	-
2030-2031	\$ 40,237	\$ 36,675	76,912	-	-	-
2031-2032	\$ 41,897	\$ 35,015	76,912	-	-	-
2032-2033	\$ 43,625	\$ 33,287	76,912	-	-	-
2033-2034	\$ 45,424	\$ 31,488	76,912	-	-	-
Thereafter	718,375	207,471	925,846	-	-	-
Total	<u>\$ 1,191,561</u>	<u>\$ 601,810</u>	<u>\$ 1,793,371</u>	<u>\$ 91,931</u>	<u>\$ 6,474</u>	<u>\$ 98,405</u>

Fiscal Year	USDA Revenue Installment Sewer Bond		
	Principal	Interest	Total
2024-2025	31,571	45,341	76,912
2025-2026	32,874	44,038	76,912
2026-2027	34,230	42,682	76,912
2027-2028	35,642	41,270	76,912
2028-2029	37,112	39,800	76,912
2029-2030	38,643	38,269	76,912
2030-2031	40,237	36,675	76,912
2031-2032	41,897	35,015	76,912
2032-2033	43,625	33,287	76,912
2033-2034	45,424	31,488	76,912
Thereafter	718,375	238,959	957,334
Total	<u>\$ 1,099,630</u>	<u>\$ 626,824</u>	<u>\$ 1,726,454</u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**

DRAFT

Garibaldi City Council Workshop Minutes

Monday, September 14, 2026 – 4:00 p.m.

A. CONVENING OF MEETING

The Garibaldi City Council Work Session was called to order on Monday, September 14, 2026, at 4:00 PM. Mayor Bade noted that this was a workshop and that no formal decisions would be made.

In attendance was Mayor Linda Bade, Council President Cheryl Gierga, Vice President Bud Shattuck, Councilor Connye Corey, and Councilor Tom Porter. Staff in attendance were City Manager Pro Tem/Finance Director Becca Harth and City Recorder Amy Cram.

B. OLD BUSINESS

No old business was discussed.

C. NEW BUSINESS

1. Hunter Communications Services Franchise

Nolan of Hunter Communications presented an overview of the company's proposal to bring fiber internet services to Garibaldi. Hunter Communications, headquartered in Central Point, Oregon, was founded in 1994 and has over 30 years of experience in Oregon rights-of-way. The company has expanded steadily across Oregon, including markets in McMinnville, Eugene, and Salem, and is now extending services to the northwest coast through its McMinnville network. Construction in Garibaldi is anticipated to begin in late 2027, with service available in 2028.

Key service highlights presented included symmetrical fiber speeds ranging from 500 Mbps to 2.5 Gbps, no contracts, no service bundling, free routers, and free basic installation. A lifeline discount program is available for qualifying low-income customers. Hunter Communications is also pursuing franchise agreements with Rockaway Beach (finalized), Bay City, Tillamook, Cannon Beach, Seaside, Astoria, and Warrenton. Infrastructure deployment in Garibaldi is expected to be predominantly aerial (pole-mounted), with directional drilling used in select underground utility areas.

Councilor Corey inquired about residential pricing and underground versus aerial construction. Councilor Porter asked about the most common causes of service disruption and the proportion of aerial versus underground deployment. Council Gierga asked about storm response times, to which Nolan indicated the company intends to establish a local coastal office to achieve 20–30-minute response times. A member of the public asked whether internet only service was available and whether contracts were required; Nolan confirmed no bundling and no contracts — service is month-to-month.

The Chair noted the Council would reach a consensus and make a formal decision at the next regular business meeting.

2. Proclamation Declaring Safe & Welcoming Communities

Chris Keavny presented a draft proclamation on behalf of a community group, framing it as a response to concerns about immigration enforcement practices nationally. He emphasized that the draft does not call for open borders, abolition of immigration enforcement, or defunding of police, but rather asks that immigration enforcement adhere to the same standards as other law enforcement agencies. He acknowledged that the drafting group did not include representation from farmers, fishers, business owners, churches, or law enforcement, and expressed preference for broad community input before any vote.

The Council discussed the length and accessibility of the draft, noting that its "whereas" format was dense and potentially off-putting to general readers. The consensus was to revise the document to approximately one page, distribute it publicly through city bulletin boards, bright paper, the city's Facebook page, and the local Fence Post publication, and allow a period of community comment. The item will be revisited at the Town Hall meeting on September 28 and again at the October workshop (date to be confirmed, potentially October 5 due to the October 12th holiday).

4. Consideration of Sale/Donation of City Lot 1N10 21BD 00700

(This item was taken out of agenda order at the recommendation of Finance Director Becca Harth for time management purposes.)

A request was presented by a homeowner, Susan Newman, to purchase a narrow strip of City-owned land (Lot 1N10 21BD 00700) adjacent to her property, which she and her neighbor have maintained for approximately 26 years. The Chair noted that any sale of City property would likely require public advertisement and an open bidding process, which could result in a third party outbidding the adjacent homeowner.

Councilor Shattuck advised that a storm sewer line runs beneath the strip, making it a city right-of-way, and that a prior council member had already declined to pursue the sale for that reason. Susan Newman noted the pipe appears to be in a deteriorated state. The Council agreed that Public Works should inspect the infrastructure beneath the property.

Councilor Porter raised the broader principle that the City is responsible for maintaining its own rights-of-way and should not be placing that burden on adjacent homeowners. Mayor Bade concurred and indicated she would contact former City Mayor Tim Hall for background on prior constraints related to City property sales, and that Harth would consult the City Attorney regarding the proper legal process.

3. Halloween Events

Harth relayed that a community member has offered to donate pumpkins from Savvy's Island to the fire department for a Halloween event. The Council discussed options including pumpkin painting (as an alternative to carving for safety reasons), a trunk-or-treat, and distribution of candy. Councilor Corey offered to donate craft paint. Given that Halloween falls on a Saturday this year, the Council discussed holding a community event on the preceding Thursday evening, potentially in conjunction with the fire department's regular drill night.

Mayor Bade also noted that the annual tree lighting ceremony should be scheduled for the Saturday following Thanksgiving (November 28) and raised the possibility of planning for a more permanent tree-lighting infrastructure in the future. Harth recommended placing the tree lighting discussion on the October regular business meeting agenda. Staff also noted that electrical outlets removed during a prior street project need to be restored to support holiday street decorations and confirmed this is on the staff work list.

D. ADJOURNMENT

Mayor Bade adjourned the work session at approximately 5:05 PM.

ATTEST:

Linda Bade, Mayor

Becca Harth, City Manager Pro Tem/Finance Director

Garibaldi City Council Regular Meeting Minutes Monday, September 21, 2026 – 5:30 P.M.

A. CONVENING OF MEETING

The September Council Meeting of the Garibaldi City Council was called to order by Mayor Linda Bade at 5:30 PM. In attendance was Mayor Linda Bade, Council President Cheryl Gierga, Vice President Bud Shattuck, Councilor Connye Corey, and Councilor Tom Porter. Staff in attendance were City Manager Pro Tem/Finance Director Becca Harth, Fire Chief Tad Pedersen, and Public Works Superintendent Nick Theoharis.

B. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

C. PRESENTATIONS

1. Garibaldi Emergency Volunteers

Representatives Councilor Corey and Shannon Whipple of the Garibaldi Emergency Volunteers presented upcoming preparedness events. The Great Shakeout, a worldwide disaster preparedness drill, is scheduled for October 15 at 10:15 AM. Four assembly areas will be staffed: the location near the school, the Whitney Street site, the Ginger location, and the site near the far side of the creek. Residents were encouraged to attend with their go-bags. The volunteers noted that laminated evacuation maps would be distributed to local businesses.

The group also announced a free screening of *Rumblings: Preparing for Cascadia* on Saturday, October 10 at 10:00 AM at the Tillamook Coliseum Theater.

Shannon Whipple reported that the Garibaldi Emergency Volunteers received a brand-new, never-used Briggs & Stratton gas generator donated by the Red Cross, and that remediation work on the volunteer storage container was nearing completion pending a final utility connection. Volunteers meet on the second Monday of each month at 5:30 PM at City Hall and are actively seeking new members.

D. ITEMS TO BE ADDED TO THE AGENDA

No items were added to the agenda.

E. PUBLIC HEARINGS

No public hearings were held.

F. CONSENT CALENDAR

The consent calendar was presented without edits or questions from the Council.

Motion to adopt the Consent Calendar

- **Moved by: Councilor Gierga**
- **Seconded by: Councilor Shattuck**
- **Motion Passed Unanimously**

G. PUBLIC COMMENTS ON NON-AGENDA ITEMS

Mayor Bade recognized the following speakers from the sign-up roster.

Andrea Harrison addressed the Council regarding a right-of-way permit application to install white picket fencing abutting the sidewalk along the Highway 101 corridor at the north end of downtown, rather than along the surveyed property line, which falls in the middle of the yard. Mayor Bade confirmed that the proper process is submission of a right-of-way permit for review and approval by the Public Works Director, and that Council action was not required.

She also raised concern about the accumulation of litter and debris along Highway 101 from Garibaldi Storage to the Bay City sign on both sides of the road, including tires near the railroad tracks. The speaker proposed a coordinated community cleanup using a dumpster, like efforts undertaken in other communities. Mayor Bade suggested exploring the ODOT Adopt-a-Highway program, which provides bags, equipment, and debris pickup at no cost to the city. It was noted that the program is coordinated through the ODOT maintenance station in Tillamook. Mayor Bade agreed to contact the ODOT coordinator, and the commenter volunteered to assist with recruiting volunteers. The Garibaldi Business Association's existing adopted stretch was also noted.

Heidi Parker formally notified the Council that she was withdrawing her interest in serving on the City Planning Commission, having originally applied on March 10. She cited a lack of communication from the City Planner and the absence of any organized meeting or orientation in the intervening months. She said that the city and its volunteers deserve more responsive professional service and suggested exploring a planner with more local accessibility. Mayor Bade acknowledged the feedback, expressed regret at losing the applicant, and confirmed that the planning commission position is again open.

Tim Hall addressed the Council regarding the upcoming city manager hiring process. He provided a historical overview of past city manager and finance personnel decisions and urged the Council to use a qualified professional recruiter and thoroughly vet any applicant before hiring. He also noted that his own planning commission application had not been addressed on the agenda.

H. PUBLIC COMMENT ON AGENDA ITEMS

Public comment on agenda items was received during discussion of the relevant new business items below.

I. OLD BUSINESS

1. Audit Update

Finance Director Becca Harth reported that she and Mayor Bade met with the city's auditor earlier in the month to work through outstanding requirements for the FY 2023–24 audit. All requested documentation was submitted to the auditor at the end of the prior week. A response was still pending at the time of the meeting.

Mayor Bade noted that the auditor expressed optimism that, if the 2023–24 audit is resolved promptly, the 2024–25 audit could potentially be completed by the end of the calendar year, with the final outstanding audit completed by June bringing the city fully current. Mayor Bade clarified for the public that the Finance Director's role in the audit process is to provide documentation and respond to auditor requests, not to conduct the audit itself, which is performed independently by the external auditor. Records are organized by month and tested statistically by the auditor. A potential qualification related to ODOT payments was noted as the primary outstanding issue being worked toward resolution.

J. NEW BUSINESS

1. Consideration of Resolution No. 2026-09 Authorizing the City Manager/City Manager Pro-Tem to Administer and Enforce the Garibaldi Municipal Code

The Council considered Resolution No. 2026-09, which authorizes the City Manager or City Manager Pro-Tem to administer and enforce the Garibaldi Municipal Code, issue citations for municipal code violations, and coordinate enforcement proceedings. Harth indicated no known roadblocks to implementation and noted that coordination with the county justice court or the port was being explored for citation processing.

Motion to approve Resolution No. 2026-09 Authorizing the City Manager/City Manager Pro-Tem to Administer and Enforce the Garibaldi Municipal Code.

- **Moved by: Councilor Gierga**
- **Seconded by: Porter**
- **Motion Passed Unanimously**

2. First & Second Reading of Ordinance No. 338 an Ordinance Approving a Franchise Agreement with Hunter Communications for Communication Services

Mayor Bade noted that Ordinance No. 338, granting Hunter Communications and Technologies LLC a nonexclusive communications services franchise, could not be adopted at this meeting. The ordinance was not provided to the public at least one week in advance with public notice, as required. The title was read for the first reading:

An Ordinance Granting Hunter Communications and Technologies LLC a Nonexclusive Communication Services Franchise.

The ordinance will be read by title a second time at the next regular meeting, at which point the Council may

consider adoption. Council members noted that Hunter Communications offers fiber optic internet and landline service both residential and commercial with month-to-month service, 24-hour customer support, and affordability plans. Service is not expected to be available until 2028.

3. Consideration of Adoption of Ordinance No. 338 an Ordinance Approving Franchise Agreement with Hunter Communications for Communication Services

Adoption was not considered at this meeting. The matter is deferred to the next regular Council meeting pending completion of the required two reading processes.

4. First & Second Reading of Ordinance No. 339 an Ordinance to Amend Ordinance No. 145 Section 2 to Identify, Regulate, and Abate Public Nuisances for the Protection of Public Health, Safety, Peace, and Welfare

Mayor Bade conducted both the first and second readings of Ordinance No. 339 by title:

An Ordinance Amending Ordinance No. 145, Section 2 Related to Keeping Excessive Number of Fowl.

Having satisfied all required procedural prerequisites, including advance public notice, the Council proceeded to consider adoption.

5. Consideration of Adoption of Ordinance No. 339 an Ordinance to Amend Ordinance No. 145 Section 2 to Identify, Regulate, and Abate Public Nuisances for the Protection of Public Health, Safety, Peace, and Welfare

Motion to adopt Ordinance No. 339, an Ordinance Amending Ordinance No. 145, Section 2 related to keeping excessive number of fowl.

- **Moved by: Councilor Gierga**
- **Seconded by: Shattuck**
- **Motion Passed Unanimously**

6. Consideration of City Manager Application

Mayor Bade advised the Council that one unsolicited city manager's application had been received, although no formal recruitment had been advertised. She outlined the options available: take no action, hold the application and conduct an independent recruitment, or engage a professional recruiting firm. She further noted that to consider the application in executive session, certain procedural steps including the public approval of candidate evaluation criteria would first need to be completed.

The Council discussed the merits of independent recruitment versus using a professional firm. Several members expressed a preference to first attempt a self-directed recruitment effort before committing to the cost of an outside recruiter. One councilor expressed a continued preference for professional assistance. Mayor Bade referenced that Manzanita's recent recruitment through a professional firm yielded a candidate without traditional city manager experience, suggesting that the field of qualified applicants may be limited regardless of the recruitment method.

The Council agreed that a special meeting would be called for September 28, 2026, at 4:00 PM, in conjunction with the previously scheduled town hall, for the purpose of reviewing and formally approving the city manager position description and evaluation criteria. Following that approval, Harth, serving in the City Manager Pro-Tem capacity, will be directed to advertise the position independently. The Council agreed to determine the application deadline at the September 28 meeting. Suggestions were made to also post the listing with the League of Oregon Cities and the Oregon City Managers Association.

K. ITEMS REMOVED FROM CONSENT AGENDA

No items were removed from the consent agenda.

L. CITY MANAGER'S REPORT

Finance Director / City Manager Pro-Tem Becca Harth reported ongoing code enforcement activity, response to public complaints, and evaluation of grant opportunities, including one being developed in partnership with the fire department. She noted that planning and development matters had required significant attention during the prior month. Mayor Bade confirmed that the City Planner had been on-site the prior Tuesday, and that the first planning commission meeting is scheduled for October 13 at 4:00 PM, with agendas and notices to be distributed to commission members. That initial meeting will focus on orientation, roles, and procedures rather than formal training.

The Council expressed concern regarding the delay in convening the planning commission and the lack of

proactive communication from the contract City Planner. Mayor Bade and several councilors agreed that a planning commission meeting should not require the planner's presence and encouraged the commission to organize independently if necessary.

M. DEPARTMENT HEAD MATTERS

The Fire Department reported that an open house is planned for October 3 in conjunction with the Garibaldi Emergency Volunteers. Activities will include a ham radio demonstration, fire prevention materials and handouts for children, a coloring contest in local schools with prizes, a 911 demonstration, and a potential visit from the bloodmobile. Firefighters also completed hydrant testing throughout the city and rural district, with all hydrants confirmed operational with one exception.

The Public Works Department reported that the one-ton truck is currently out of service due to a failed driveline and is also being inspected for suspension and brake issues. The vehicle is approaching the end of its useful service life, and Mayor Bade directed that replacement be included in the upcoming budget process.

Finance Director Harth confirmed that mold remediation work at City Hall is scheduled for Wednesday at 9:00 AM.

N. AFFILIATED ORGANIZATION REPORTS

No affiliated organization reports were presented.

O. COUNCIL REPORTS AND COMMENTS

Councilor Corey expressed a desire to see city business moving at a faster pace. She also inquired about the status of a draft immigration-related proclamation and whether it had been made available to the public. Harth confirmed a condensed version had been prepared, and Mayor Bade committed to distributing it for public review prior to the September 28 town hall, where it will be a discussion topic.

Councilor Tom Porter noted plans to attend the League of Oregon Cities conference the following month.

Mayor Bade introduced the topic of city-branded merchandise ("swag"), noting resident and visitor interest in Garibaldi-branded apparel and goods. She proposed that the city consider purchasing a stock of branded items such as hats, shirts, and pens potentially funded through Tourism and Recreation Tax (TRT) revenues, with items sold at a modest markup to recover costs. She indicated that the city's logo and the ongoing wayfinding project would need to be addressed before any orders are placed and asked the Council to be prepared to discuss the matter at the next regular meeting.

P. ADJOURNMENT

There being no further business, Mayor Linda Bade adjourned the meeting at 7:01 PM.

ATTEST:

Linda Bade, Mayor

Becca Harth, City Manager Pro Tem/Finance Director

Garibaldi City Council Special Meeting Minutes **Monday, September 28, 2026 – 4:00 p.m.**

A. CONVENING OF MEETING

The Special Meeting of the Garibaldi City Council was called to order at 4:00 PM.

In attendance was Mayor Linda Bade, Council President Cheryl Gierga, Vice President Norman Shattuck, Councilor Tom Porter, Councilor Connye Corey, City Manager Pro Tem/Finance Director Becca Harth, and City Recorder Amy Cram

Prior to the business portion of the meeting, Council Gierga read a statement regarding the standards of conduct expected during public comment, referencing First Amendment protections while calling on participants to avoid using public comment as a forum to target individuals by name. Mayor Bade supplemented this with remarks clarifying the role of the City Council specifically that the Council is charged with policy, legislation, and budget, and does not direct day-to-day management operations. The Mayor indicated her intent to exercise her authority as chair more decisively should future public comment stray into personnel matters.

B. OLD BUSINESS

None.

C. NEW BUSINESS

1. Consideration of City Manager Recruitment Materials

The Council considered materials related to the recruitment of a permanent City Manager. The Council had previously agreed to conduct this recruitment independently, without engaging an outside recruiting firm.

Mayor Bade led the discussion, noting that the existing recruitment brochure carried over from a prior hiring process required several corrections, including the replacement of a photograph of the Astoria Bridge with an image representing Garibaldi, and updating the community description to reference the Garibaldi museum rather than the Tillamook County Pioneer Museum. The position description was also identified as outdated, containing references to departmental structures no longer reflective of the City's current organization. The Council agreed these materials required revision before final publication.

The Council discussed whether to form a citizen subcommittee to assist in the recruitment process. While the concept was viewed favorably particularly as a means of distributing workload and engaging the public. Harth cautioned that organizing such a committee could delay the timeline. The Council agreed to proceed with the current process and expressed openness to soliciting public interest in participation at a later stage.

Councilor Porter argued in favor of a concise, straightforward posting rather than an elaborate brochure, reasoning that overly detailed or idealized qualification language could unnecessarily narrow the applicant pool or discourage candidates. The Council agreed to use a brief, half-page advertisement referencing the job description, to be posted in accessible locations. The existing recruitment brochure language was characterized by several members as generic and not specific to Garibaldi's character as a working port and fishing community.

Regarding minimum qualifications, the Council acknowledged that the realistic applicant pool may not include individuals with prior City Manager titles or advanced degrees in public administration. Mayor Bade read the existing document's equivalency clause providing that any satisfactory combination of education, training, and experience demonstrating the requisite knowledge, skills, and abilities may substitute for stated requirements

and the Council affirmed this language as appropriate and important. The Council also briefly discussed the addition of strategic planning as a desired competency, consistent with the Council's stated intent to develop a five-year financial and strategic plan.

Advertising venues discussed included the League of Oregon Cities job board, the League of Washington Cities, LinkedIn, Indeed, the Headlight Herald, and the City's own website and Facebook page. Posting to The Oregonian was considered but set aside as cost-prohibitive relative to its likely effectiveness. Harth will post the advertisement across reasonable, cost-effective platforms beginning the following day.

Harth noted that she had submitted an application for the city manager position, and this dual role was acknowledged by Councilor Porter as a potentially awkward but professionally manageable circumstance. Councilor Porter affirmed that Harth's input on salary and recruitment reflected her interim management responsibilities and was consistent with guidance received from the City's insurance affiliate, CIS.

Mayor Bade presented a comparative analysis of city manager salaries across neighboring coastal municipalities, noting that Garibaldi's proposed range would place the city among the lower end of regional compensation identified as second-lowest based on verified salary data. For context, the Mayor noted that at a salary of \$135,000, the per-capita cost to Garibaldi residents equates to approximately \$156.79 per person, compared to Astoria's per-capita cost of approximately \$17.76 at a salary of \$182,000 a difference attributable primarily to population size rather than level of municipal service.

The rationale for not setting the floor below \$120,000 was grounded in the need to attract a credible candidate pool; several members acknowledged that qualified professionals would be unlikely to relocate to a coastal community with limited housing availability for a salary below that threshold. The lower floor of \$120,000 also preserves fiscal prudence for the municipality, while the upper range of \$135,000 signals flexibility and genuine commitment to securing capable leadership. The Council additionally discussed the possibility of a six-month probationary period with a merit-based salary increase upon successful completion, as a mechanism to accommodate candidates who may not initially meet all stated qualifications but demonstrate strong potential.

The Council expressly noted that the City is in a rebuilding phase and that securing the right City Manager is essential to advancing future infrastructure, service, and planning goals.

A motion was made to proceed with advertising the City Manager position in the agreed-upon format, at a salary range of \$120,000 to \$135,000, with a 30-day application window, posted to the locations discussed.

Motion to proceed with advertising the City Manager position per the terms discussed.

- **Moved by: Councilor Tom Porter**
- **Seconded by: Councilor Corey**
- **Motion Passed Unanimously**

Harth confirmed the advertisement would be posted the following day.

D. ADJOURNMENT

The meeting was adjourned at 5:01 PM.

ATTEST:

Linda Bade, Mayor

Becca Harth, City Manager Pro Tem/Finance Director



OREGON
STATE
TREASURY

Client Services
PO Box 11760
Harrisburg, PA 17108-1760

ACCOUNT STATEMENT

For the Month Ending

September 30, 2026

GARIBALDI CITY OF

Client Management Team

Jeremy King

Key Account Manager
213 Market Street
Harrisburg, PA 17101-2141
1-855-678-5447 (1-855-OST-LGIP)
kingj@pfmam.com

Rachael Miller

Client Consultant
213 Market Street
Harrisburg, PA 17101-2141
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Jazz Wilkins

Client Relations Consultant
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jazz.wilkins@pfmam.com

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Accounts included in Statement

5701 GARIBALDI CITY OF

Important Messages

Oregon LGIP will be closed on 10/12/2026 for Columbus Day.
Oregon LGIP will be closed on 11/11/2026 for Veterans Day.

GARIBALDI CITY OF
BECCA HARTH
PO BOX 708
GARIBALDI, OR 97118

Online Access www.oregon.gov/lgip

Customer Service 1-855-678-5447



Important Disclosures

Important Disclosures

This statement is for general information purposes only and is not intended to provide specific advice or recommendations. PFM Asset Management ("PFMAM"), a division of U.S. Bancorp Asset Management, Inc., as administrator for the Oregon State Treasury (Treasury), provides administrative and operational support for the Oregon Local Government Investment Pool (LGIP or pool).

Information about the LGIP can be found in the Information Statement found on Treasury's website at www.oregon.gov/lgip.

Questions About an Account This monthly statement is intended to detail the activity of any accounts held by participants in the pool. Please review the detail pages of this statement carefully. Any inquiries or requests for further information should be directed to PFMAM Client Services at (855) OST-LGIP or (855) 678-5447.

Any disputes/objections to any of transactions in a statement should be addressed, within 60 days of receipt of the statement, to PFM Asset Management, Compliance Department, 213 Market Street, Harrisburg, PA 17101. To protect your rights, if you initially report orally any inaccuracy or discrepancy, you should confirm the report in writing. Participants may also contact Treasury directly at (800) 452-0345.

Portfolio Treasury manages the pool in the same manner it oversees the management of state funds and in accordance with the prudent investor rule (ORS 293.726). The pool is commingled with state funds in the Oregon Short Term Fund (OSTF), which is not managed as a stable net asset value fund. Participants should be aware that preservation of principal is not assured by Treasury, the Oregon Investment Council, or the OSTF Board. Furthermore, account balances are not guaranteed or otherwise protected by Treasury, PFMAM, the FDIC, or any other government agency. Investment in securities involves risks, including the possible loss of the amount invested.

Compliance with Tax Law and Debt Covenants Treasury and PFMAM make no representations as to whether the pool complies with Section 148 of the Internal Revenue Code of 1986. Accordingly, the pool may not be appropriate for the investment of bond proceeds. Bond covenants may also restrict the investment of bond proceeds and may preclude the pool as a permitted investment option. Participants should discuss arbitrage rebate, yield restriction, and other applicable bond provisions with their bond counsel prior to depositing bond proceeds in the pool.

Key Terms and Definitions

Current Yield, for the purpose of the pool, is the average of the annualized variable interest rate set by Treasury over the last seven days. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed.

Dividends represent interest paid on a pool account. Interest is accrued daily on each pool account based on an account's closing balance and a variable interest rate set by Treasury. Interest is paid to accounts on the last business day of the month.

Monthly distribution yield, for the purpose of the pool, represents the net change in the value of one share (normally \$1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

Purchases represent all credits to a pool account, including those initiated by an account's owner and its authorized agents, those initiated by another pool participant and its authorized agents, those initiated by approved third-party entities (e.g., state agencies), and those initiated by Treasury and its authorized agents (e.g., dividends).

Redemptions represent all debits from a pool account, including those initiated by an account's owner and its authorized agents, and those initiated by Treasury and its authorized agents (e.g., fees).



Account Statement - Transaction Summary

For the Month Ending **September 30, 2026**

GARIBALDI CITY OF - GARIBALDI CITY OF - 5701

Oregon LGIP

Opening Balance	2,895,178.00
Purchases	19,449.57
Redemptions	(150,000.10)

Closing Balance	\$2,764,627.47
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Dividends	9,088.28
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Asset Summary

	September 30, 2026	August 31, 2026
Oregon LGIP	2,764,627.47	2,895,178.00
Total	\$2,764,627.47	\$2,895,178.00



Account Statement

For the Month Ending **September 30, 2026**

GARIBALDI CITY OF - GARIBALDI CITY OF - 5701

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					2,895,178.00
09/01/26	09/01/26	Redemption - ACH Redemption	1.00	(150,000.00)	2,745,178.00
09/01/26	09/01/26	LGIP Fees - Received ACH (1 @ \$0.10 - From 5701) - August 2026	1.00	(0.10)	2,745,177.90
09/11/26	09/11/26	SFMS Fr:OLCC 70OLCC Tax (Liquor)	1.00	1,569.39	2,746,747.29
09/14/26	09/14/26	Tillamook County - September 2026 Tax Distribution w/HERT	1.00	2,435.46	2,749,182.75
09/14/26	09/14/26	SFMS Fr:Administrative Services, Dept 70City Cigarette Tax	1.00	40.84	2,749,223.59
09/17/26	09/17/26	ODOT - ODOT PYMNT	1.00	6,315.60	2,755,539.19
09/30/26	10/01/26	Accrual Income Div Reinvestment - Distributions	1.00	9,088.28	2,764,627.47

Closing Balance **2,764,627.47**

	Month of September	Fiscal YTD July-September		
Opening Balance	2,895,178.00	2,855,572.15	Closing Balance	2,764,627.47
Purchases	19,449.57	59,055.67	Average Monthly Balance	2,750,877.62
Redemptions	(150,000.10)	(150,000.35)	Monthly Distribution Yield	4.02%
Closing Balance	2,764,627.47	2,764,627.47		
Dividends	9,088.28	28,588.64		

10/6/2026
1:10 PM

General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,

Payments Journal

9/1/2026 to 9/30/2026

Account Number	Account	Amount
1050 1st Security Checking		
9/3/2026 Check / Ref #: Payee: Umpqua Bank		
6250	Bank Charges & Fees	43.11
6320	Dues, Licenses & Subscriptions	34.91
6320	Dues, Licenses & Subscriptions	39.98
Check Amount		\$118.00
9/3/2026 Check / Ref #: 21069 Payee: Rosenberg Builders Supply		
6610	Supplies & Services	46.75
6620	System Maintenance & Repair	281.32
Check Amount		\$328.07
9/3/2026 Check / Ref #: 21070 Payee: Pacific Office Automation		
6400	IT Services	34.26
Check Amount		\$34.26
9/3/2026 Check / Ref #: 21071 Payee: AKS Engineering & Forestry LLC		
6620	System Maintenance & Repair	263.75
Check Amount		\$263.75
9/3/2026 Check / Ref #: 21072 Payee: Industrial Systems		
6780	System Improvements	1,152.85
6865	System Repair/Replace	1,152.85
Check Amount		\$2,305.70
9/3/2026 Check / Ref #: 21073 Payee: T&L Chemical Toilet Service		
6690	Event Expenses	3,285.00
Check Amount		\$3,285.00
9/3/2026 Check / Ref #: 21074 Payee: GENERAL CODE		
6320	Dues, Licenses & Subscriptions	956.00
6320	Dues, Licenses & Subscriptions	239.00
Check Amount		\$1,195.00
9/3/2026 Check / Ref #: 21075 Payee: Tillamook Chamber of Commerce		
6320	Dues, Licenses & Subscriptions	250.00
Check Amount		\$250.00
9/3/2026 Check / Ref #: 21076 Payee: Traffic Safety Supply Co.		
6300	Contracted Services	6,171.11
Check Amount		\$6,171.11
9/3/2026 Check / Ref #: 21077 Payee: Tillamook PUD		
6590	Street Lighting	1,035.04
6680	Utilities	4,376.28
Check Amount		\$5,411.32
9/3/2026 Check / Ref #: 21078 Payee: KROHNE INC		
6865	System Repair/Replace	4,448.22
Check Amount		\$4,448.22

10/6/2026
1:10 PM

General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,
Payments Journal
9/1/2026 to 9/30/2026

9/3/2026 Check / Ref #: 21079 Payee: Mikael Hesse

6455	Janitorial Services	1,750.00
Check Amount		\$1,750.00

9/10/2026 Check / Ref #: 21080 Payee: B Sturn Repair LLC

6330	Equipment Repair	258.64
Check Amount		\$258.64

9/10/2026 Check / Ref #: 21081 Payee: Local Government Law Group

6410	Legal Services	420.00
6410	Legal Services	2,940.00
Check Amount		\$3,360.00

9/10/2026 Check / Ref #: 21082 Payee: NEHALEM LUMBER

6300	Contracted Services	29.55
Check Amount		\$29.55

9/10/2026 Check / Ref #: 21083 Payee: USA BlueBook

6640	Testing & Sampling	293.21
Check Amount		\$293.21

9/10/2026 Check / Ref #: 21084 Payee: Life-Assist, Inc

6610	Supplies & Services	1,734.76
Check Amount		\$1,734.76

9/10/2026 Check / Ref #: 21085 Payee: Grainger

6780	System	81.28
	Improvements	
Check Amount		\$81.28

9/10/2026 Check / Ref #: 21086 Payee: Tillamook Tire

6470	Minor Equipment	1,340.00
Check Amount		\$1,340.00

9/10/2026 Check / Ref #: 21087 Payee: NAPA-Davison Auto Parts

6300	Contracted Services	115.49
Check Amount		\$115.49

9/10/2026 Check / Ref #: 21088 Payee: Orkin

6335	Contracted Services	191.07
	PROPERTY	
Check Amount		\$191.07

9/10/2026 Check / Ref #: 21089 Payee: HASCO Stations, LLC

6380	Fuel & Oil	419.79
Check Amount		\$419.79

9/10/2026 Check / Ref #: 21090 Payee: Pacific Office Automation

6400	IT Services	2,718.65
6400	IT Services	1,026.70
6400	IT Services	1,208.06
Check Amount		\$4,953.41

9/10/2026 Check / Ref #: 21091 Payee: Tillamook County Emergency Communications District

6320	Dues, Licenses &	1,627.90
	Subscriptions	
Check Amount		\$1,627.90

9/15/2026 Check / Ref #: Payee: 1st Security Bank

4260	System Charges	50.83
4345	Transportation Fee	10.00

10/6/2026
1:10 PM

General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,

Payments Journal

9/1/2026 to 9/30/2026

4260	System Charges	83.52
	Check Amount	\$144.35
9/15/2026 Check / Ref #: Payee: 1st Security Bank		
6250	Bank Charges &	21.76
	Fees	
	Check Amount	\$21.76
9/15/2026 Check / Ref #: Payee: Pace Payment Systems		
6250	Bank Charges &	858.22
	Fees	
	Check Amount	\$858.22
9/17/2026 Check / Ref #: Payee: Oregon DMV		
6320	Dues, Licenses &	4.00
	Subscriptions	
	Check Amount	\$4.00
9/19/2026 Check / Ref #: Payee: 1st Security Bank		
6320	Dues, Licenses &	83.40
	Subscriptions	
6470	Minor Equipment	55.78
6650	Travel & Training	18.21
6650	Travel & Training	18.20
6330	Equipment Repair	60.00
6500	Office Supplies	59.00
	Check Amount	\$294.59
9/19/2026 Check / Ref #: Payee: 1st Security Bank		
6610	Supplies & Services	385.76
6650	Travel & Training	57.50
6380	Fuel & Oil	290.84
6300	Contracted Services	262.20
6380	Fuel & Oil	135.05
6630	Telephone/VOIP	386.28
6470	Minor Equipment	59.98
	Check Amount	\$1,577.61
9/19/2026 Check / Ref #: Payee: 1st Security Bank		
6320	Dues, Licenses &	180.97
	Subscriptions	
6470	Minor Equipment	1,599.98
6760	Office	2,000.00
	Equipment/Software	
6500	Office Supplies	85.49
6650	Travel & Training	86.21
6320	Dues, Licenses &	33.99
	Subscriptions	
	Check Amount	\$3,986.64
9/22/2026 Check / Ref #: Payee: USDA RURAL DEVELOPMENT		
7110	WWTP-USDA --	34,246.00
	Principal	
7100	WWTP-USDA --	42,697.00
	Interest	
	Check Amount	\$76,943.00
9/22/2026 Check / Ref #: 21092 Payee: MIAMI RIVER AUTO REPAIR LLC		
6330	Equipment Repair	520.00
6330	Equipment Repair	260.00

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General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,

Payments Journal

9/1/2026 to 9/30/2026

	Check Amount	\$780.00
9/23/2026 Check / Ref #: 21093	Payee: AKS Engineering & Forestry LLC	
6750	Grants Expenses	470.00
6865	System	7,277.50
	Repair/Replace	
	Check Amount	\$7,747.50
9/23/2026 Check / Ref #: 21094	Payee: PLUMBING AND SEWER RENEWAL	
6820	Inflow/Infiltration	3,895.00
	Control	
	Check Amount	\$3,895.00
9/23/2026 Check / Ref #: 21095	Payee: WFCA: Daily Dispatch	
6520	Printing, Advertising	575.00
	& Notice	
	Check Amount	\$575.00
9/23/2026 Check / Ref #: 21096	Payee: Koontz, Blasquez & Associates, P.C.	
6240	Auditing &	2,500.00
	Accounting Services	
6240	Auditing &	2,500.00
	Accounting Services	
	Check Amount	\$5,000.00
9/23/2026 Check / Ref #: 21097	Payee: HASCO Stations, LLC	
6380	Fuel & Oil	380.69
	Check Amount	\$380.69
9/23/2026 Check / Ref #: 21098	Payee: Centurylink	
6630	Telephone/VOIP	66.91
	Check Amount	\$66.91
9/23/2026 Check / Ref #: 21099	Payee: Charter Communications	
6400	IT Services	135.00
6400	IT Services	170.00
	Check Amount	\$305.00
9/23/2026 Check / Ref #: 21100	Payee: Pacific Office Automation	
6400	IT Services	1,615.00
6400	IT Services	1,044.70
	Check Amount	\$2,659.70
9/23/2026 Check / Ref #: 21101	Payee: Pacific Office Automation	
6470	Minor Equipment	480.64
6470	Minor Equipment	764.81
	Check Amount	\$1,245.45
9/23/2026 Check / Ref #: 21102	Payee: VAVOLINE INSTANT OIL	
6380	Fuel & Oil	188.20
6380	Fuel & Oil	146.29
	Check Amount	\$334.49
9/23/2026 Check / Ref #: 21103	Payee: ASTOUND	
6400	IT Services	100.00
	Check Amount	\$100.00
9/23/2026 Check / Ref #: 21104	Payee: Grainger	
6470	Minor Equipment	1,128.14
	Check Amount	\$1,128.14
9/23/2026 Check / Ref #: 21105	Payee: Verizon	
6630	Telephone/VOIP	312.94
	Check Amount	\$312.94

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1:10 PM

General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,

Payments Journal

9/1/2026 to 9/30/2026

9/30/2026 Check / Ref #: Payee: OR State Workers Comp

Workers Benefit	22.30
Fund Payable	
Check Amount	\$22.30

9/30/2026 Check / Ref #: Payee: OR Unemployment Department

OR SUTA Taxes	517.94
Check Amount	\$517.94

9/30/2026 Check / Ref #: Payee: OR State Withholding Tax Division

OR State Taxes	4,047.10
Check Amount	\$4,047.10

9/30/2026 Check / Ref #: Payee: OR State Transit Tax

OR State Transit Tax	55.87
Check Amount	\$55.87

9/30/2026 Check / Ref #: Payee: EFTPS

EFTPS Payable	14,088.97
Check Amount	\$14,088.97

9/30/2026 Check / Ref #: Payee: Meritain Health, Inc.

6010	Personnel Costs	1,418.00
6010	Personnel Costs	117.00
Check Amount		\$1,535.00

9/30/2026 Check / Ref #: 21107 Payee: Diamond Heating

6260	Building & Grounds Maint.	9,064.50
Check Amount		\$9,064.50

9/30/2026 Check / Ref #: 21108 Payee: H.D, Fowler Co.

6320	Dues, Licenses & Subscriptions	2,981.01
Check Amount		\$2,981.01

9/30/2026 Check / Ref #: 21109 Payee: One Call Concepts

6320	Dues, Licenses & Subscriptions	3.16
Check Amount		\$3.16

9/30/2026 Check / Ref #: 21110 Payee: SERVPRO OF SALEM WEST

6260	Building & Grounds Maint.	3,490.41
Check Amount		\$3,490.41

9/30/2026 Check / Ref #: 21111 Payee: G3 Electric LLC

6865	System Repair/Replace	1,230.00
Check Amount		\$1,230.00

9/30/2026 Check / Ref #: 21112 Payee: Correct Equipment

6620	System Maintenance & Repair	271.48
Check Amount		\$271.48

9/30/2026 Check / Ref #: 21113 Payee: MES Service Company LLC

6470	Minor Equipment	1,280.81
Check Amount		\$1,280.81

9/30/2026 Check / Ref #: 21114 Payee: Ferrellgas

6680	Utilities	171.44
Check Amount		\$171.44

9/30/2026 Check / Ref #: 21115 Payee: Amy Cram

6650	Travel & Training	282.79
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10/6/2026
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General Fund, GURA Debt Service Fund, GURA General Fund, Parks SDC Fund,

Payments Journal

9/1/2026 to 9/30/2026

	Check Amount	\$282.79
9/30/2026 Check / Ref #: 21116	Payee: Mikael Hesse	
6455	Janitorial Services	1,400.00
	Check Amount	\$1,400.00
9/30/2026 Check / Ref #: 21117	Payee: CORPORATE WAREHOUSE SUPPLY	
6610	Supplies & Services	279.85
6500	Office Supplies	280.00
	Check Amount	\$559.85
9/30/2026 Check / Ref #: 21118	Payee: Northstar Chemical	
6660	Treatment Chemicals	3,020.71
	Check Amount	\$3,020.71
9/30/2026 Check / Ref #: GJ-00044	Payee: Interfund Payroll Entries	
2050	Payroll Due to General Fund	20,556.71
	Check Amount	\$20,556.71
9/30/2026 Check / Ref #: GJ-00044	Payee: Interfund Payroll Entries	
2050	Payroll Due to General Fund	20,098.44
	Check Amount	\$20,098.44
9/30/2026 Check / Ref #: GJ-00047	Payee: Interfund Payroll Entries	
2050	Payroll Due to General Fund	5,995.25
	Check Amount	\$5,995.25
9/30/2026 Check / Ref #: GJ-00049	Payee: Interfund Payroll Entries	
2050	Payroll Due to General Fund	7,644.17
	Check Amount	\$7,644.17
1050 1st Security Checking Totals		\$288,380.98
Report Totals		\$288,449.56
Records included in total = 129		

Report Options

Check Date: 9/1/2026 to 9/30/2026

Display Notation: Yes

General Fund Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
Resources						
4000	Available Cash on Hand	0.00	0.00	250,000.00	250,000.00	0.00%
4240	Business Licenses & Permits	1,890.00	10,854.00	10,500.00	(354.00)	103.37%
4570	DLCD Planning Staff Grants	0.00	0.00	500.00	500.00	0.00%
4110	FD Levy - Current Year	498.80	1,946.67	194,834.00	192,887.33	1.00%
4180	Fines & Forfeitures	0.00	0.00	50.00	50.00	0.00%
4230	Franchise Fees	5,031.58	20,867.47	84,550.00	63,682.53	24.68%
4740	From TRT to Gen.Fund	0.00	0.00	78,717.00	78,717.00	0.00%
4770	From WasteWater to Gen. Fund	0.00	0.00	27,812.00	27,812.00	0.00%
4760	From Water to Gen. Fund	0.00	0.00	27,812.00	27,812.00	0.00%
4550	Grants	0.00	0.00	100.00	100.00	0.00%
4750	Grants - Fire Dep	0.00	0.00	35,000.00	35,000.00	0.00%
4370	GURA Contract	0.00	0.00	28,684.00	28,684.00	0.00%
4420	Hall Rent	0.00	0.00	100.00	100.00	0.00%
4465	Homelessness Support	0.00	0.00	55,000.00	55,000.00	0.00%
4470	Interest	727.18	2,287.21	20,000.00	17,712.79	11.44%
4440	Misc. Revenues	0.00	828.47	500.00	(328.47)	165.69%
4005	OSFM Recievables	0.00	0.00	30,000.00	30,000.00	0.00%
4220	Planning Fees	0.00	500.00	6,750.00	6,250.00	7.41%
4100	Property Taxes - Current Year	828.80	3,234.54	311,062.00	307,827.46	1.04%
4120	Property Taxes - Prior Years	942.05	2,209.97	8,154.00	5,944.03	27.10%
4380	Rural Fire District Contract	0.00	0.00	209,602.00	209,602.00	0.00%
4300	State Cigarette Tax Share	40.84	120.52	480.00	359.48	25.11%
4310	State Liquor Revenue Share	1,569.39	3,739.95	13,500.00	9,760.05	27.70%
4350	State Marijuana Tax Share	0.00	0.00	1,300.00	1,300.00	0.00%
4320	State Revenue Sharing	0.00	2,418.13	9,450.00	7,031.87	25.59%
	Transfer from LGIP to bank	150,000.00	150,000.00	0.00	(150,000.00)	0.00%
	Revenue	\$161,528.64	\$199,006.93	\$1,404,457.00	\$1,205,450.07	
	Gross Profit	\$161,528.64	\$199,006.93	\$1,404,457.00	\$0.00	
Expenses						
Administrative						
6240	Auditing & Accounting Services	0.00	0.00	15,000.00	15,000.00	0.00%
6250	Bank Charges & Fees	991.67	2,758.86	11,250.00	8,491.14	24.52%
6060	City Manager	1,750.00	5,250.00	33,800.00	28,550.00	15.53%

General Fund
Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
6025	City Recorder/Clerk	680.20	2,040.60	8,410.00	6,369.40	24.26%
6310	Council Expense	0.00	550.00	6,000.00	5,450.00	9.17%
6320	Dues, Licenses & Subscriptions	646.87	2,325.42	7,000.00	4,674.58	33.22%
6070	Finance Director/Assn. Manager	2,204.50	8,268.07	27,255.00	18,986.93	30.34%
6220	Homelessness Support	0.00	0.00	55,000.00	55,000.00	0.00%
6390	Insurance	0.00	10,500.00	10,500.00	0.00	100.00%
6400	IT Services	3,533.72	11,909.97	20,750.00	8,840.03	57.40%
6455	Janitorial Services	3,150.00	4,550.00	20,400.00	15,850.00	22.30%
6410	Legal Services	2,940.00	4,684.00	30,000.00	25,316.00	15.61%
6460	Meeting Expense/Admin Supplies	0.00	0.00	1,500.00	1,500.00	0.00%
6470	Minor Equipment	764.81	2,294.43	9,000.00	6,705.57	25.49%
6490	Office Equipment Repair	0.00	0.00	2,000.00	2,000.00	0.00%
6760	Office Equipment/Software	2,000.00	2,000.00	2,500.00	500.00	80.00%
6500	Office Supplies	365.49	758.04	6,500.00	5,741.96	11.66%
6010	Personnel Costs	2,777.77	12,523.87	56,888.00	44,364.13	22.01%
6510	Postage & Shipping Costs	0.00	0.00	1,330.00	1,330.00	0.00%
6520	Printing, Advertising & Notice	0.00	0.00	1,875.00	1,875.00	0.00%
6630	Telephone/VOIP	76.52	191.30	1,000.00	808.70	19.13%
6650	Travel & Training	369.00	443.80	7,500.00	7,056.20	5.92%
6200	Workers Comp	0.00	521.54	2,181.00	1,659.46	23.91%
Fire & Rescue						
6260	Building & Grounds Maint.	0.00	0.00	3,500.00	3,500.00	0.00%
6035	Conflag Reimbursed Payroll	0.00	12,399.78	30,000.00	17,600.22	41.33%
6300	Contracted Services	407.24	3,544.00	25,000.00	21,456.00	14.18%
6205	Division Chief-Training	0.00	14,435.00	65,000.00	50,565.00	22.21%
6320	Dues, Licenses & Subscriptions	1,900.89	6,480.42	9,250.00	2,769.58	70.06%
6685	Emergency Response Supplies	0.00	99.96	2,500.00	2,400.04	4.00%
6330	Equipment Repair	258.64	14,252.82	20,000.00	5,747.18	71.26%
6080	Fire Chief	8,400.00	25,200.00	103,824.00	78,624.00	24.27%
6090	Fire Department - Call Persons	893.00	4,491.00	15,000.00	10,509.00	29.94%
6395	Fire District Formation Fees	0.00	0.00	150.00	150.00	0.00%
6380	Fuel & Oil	1,560.86	3,652.28	12,000.00	8,347.72	30.44%
6390	Insurance	0.00	20,460.00	20,460.00	0.00	100.00%
6400	IT Services	1,687.33	2,478.33	7,000.00	4,521.67	35.40%
6470	Minor Equipment	2,800.95	3,041.27	9,200.00	6,158.73	33.06%
6010	Personnel Costs	7,223.37	30,646.36	159,945.00	129,298.64	19.16%
6520	Printing, Advertising & Notice	575.00	787.34	250.00	(537.34)	314.94%
6550	Protective Clothing	0.00	391.65	20,000.00	19,608.35	1.96%

General Fund
Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget	
Account Number							
	6610	Supplies & Services	2,213.82	2,694.41	11,000.00	8,305.59	24.49%
	6630	Telephone/VOIP	473.61	1,453.97	3,500.00	2,046.03	41.54%
	6235	Temporary Summer Firefighter	7,810.00	24,673.00	35,000.00	10,327.00	70.49%
	6650	Travel & Training	57.50	107.50	9,500.00	9,392.50	1.13%
	6200	Workers Comp	0.00	521.55	5,180.00	4,658.45	10.07%
Non Departmental							
	9000	Contingency	0.00	0.00	25,000.00	25,000.00	0.00%
	8155	To PL for Admin.	0.00	0.00	2,500.00	2,500.00	0.00%
	8080	To PSE Fund for Police Vehicle	0.00	0.00	10,000.00	10,000.00	0.00%
	8140	To Street Fund	0.00	0.00	59,000.00	59,000.00	0.00%
Planning							
	6240	Auditing & Accounting Services	0.00	0.00	1,500.00	1,500.00	0.00%
	6060	City Manager	700.00	2,100.00	13,520.00	11,420.00	15.53%
	6025	City Recorder/Clerk	340.10	1,020.30	4,205.00	3,184.70	24.26%
	6305	Contracted Services PLANNER	0.00	11,459.66	60,000.00	48,540.34	19.10%
	6325	Engineering Services	0.00	0.00	750.00	750.00	0.00%
	6070	Finance Director/Assn. Manager	881.80	3,307.23	10,898.00	7,590.77	30.35%
	6390	Insurance	0.00	6,990.00	6,990.00	0.00	100.00%
	6420	Licenses, Dues & Subscriptions	0.00	0.00	150.00	150.00	0.00%
	6470	Minor Equipment	0.00	0.00	150.00	150.00	0.00%
	6010	Personnel Costs	1,150.86	3,581.35	26,486.00	22,904.65	13.52%
	6520	Printing, Advertising & Notice	0.00	0.00	1,500.00	1,500.00	0.00%
	6610	Supplies & Services	0.00	0.00	250.00	250.00	0.00%
	6200	Workers Comp	0.00	472.29	897.00	424.71	52.65%
Property							
	6260	Building & Grounds Maint.	12,554.91	30,079.22	115,000.00	84,920.78	26.16%
	6335	Contracted Services PROPERTY	191.07	382.14	2,750.00	2,367.86	13.90%
	6330	Equipment Repair	0.00	0.00	2,000.00	2,000.00	0.00%
	6390	Insurance	0.00	8,702.86	4,757.00	(3,945.86)	182.95%
	6470	Minor Equipment	0.00	0.00	250.00	250.00	0.00%
	6010	Personnel Costs	1,262.07	4,108.08	26,486.00	22,377.92	15.51%
	6150	Public Works Director	1,374.30	4,122.90	16,987.00	12,864.10	24.27%
	6610	Supplies & Services	0.00	136.20	500.00	363.80	27.24%
	6680	Utilities	504.58	850.48	15,500.00	14,649.52	5.49%
	6190	Utility Worker II /Lead Worker	510.20	2,578.45	11,230.00	8,651.55	22.96%
	6200	Workers Comp	0.00	472.29	920.00	447.71	51.34%
Expenses		\$77,982.65	\$323,743.99	\$1,325,074.00	\$1,001,330.01		

General Fund Statement of Revenue and Expenditures

Account Number	Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue Less Expenditures	\$83,545.99	(\$124,737.06)	\$79,383.00	\$0.00	
Net Change in Fund Balance	\$83,545.99	(\$124,737.06)	\$79,383.00	\$0.00	

Fund Balances

Beginning Fund Balance	(456,874.08)	(248,591.03)	0.00	0.00	0.00%
Net Change in Fund Balance	83,545.99	(124,737.06)	79,383.00	0.00	0.00%
Ending Fund Balance	(373,328.09)	(373,328.09)	0.00	0.00	0.00%

Report Options

Fund: General Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

Street Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
Total Receipts						
4000	Available Cash on Hand	0.00	0.00	32,630.00	32,630.00	0.00%
4470	Interest	272.65	857.66	3,240.00	2,382.34	26.47%
4440	Misc. Revenues	0.00	0.00	500.00	500.00	0.00%
4490	ODOT Grant Income	0.00	0.00	125,000.00	125,000.00	0.00%
4330	State Highway Fund Rev. Share	6,315.60	16,257.28	68,983.00	52,725.72	23.57%
Transfers In						
4670	From Gen Fund to Street	0.00	0.00	59,000.00	59,000.00	0.00%
4650	From TRT to Street Cap. Imp.	0.00	0.00	113,110.00	113,110.00	0.00%
Revenue		\$6,588.25	\$17,114.94	\$402,463.00	\$385,348.06	
Gross Profit		\$6,588.25	\$17,114.94	\$402,463.00	\$0.00	
Expenses						
Salaries & Personal Expenses						
6060	City Manager	700.00	2,100.00	13,520.00	11,420.00	15.53%
6025	City Recorder/Clerk	340.10	1,020.30	4,205.00	3,184.70	24.26%
6070	Finance Director/Assn. Manager	881.80	3,307.23	10,898.00	7,590.77	30.35%
6010	Personnel Costs	3,059.47	9,800.41	62,619.00	52,818.59	15.65%
6150	Public Works Director	1,832.40	5,497.20	22,649.00	17,151.80	24.27%
6190	Utility Worker II /Lead Worker	1,020.40	4,713.51	22,459.00	17,745.49	20.99%
6200	Workers Comp	0.00	521.53	2,337.00	1,815.47	22.32%
Materials & Services						
6240	Auditing & Accounting Services	0.00	0.00	14,472.00	14,472.00	0.00%
6300	Contracted Services	0.00	4.00	3,500.00	3,496.00	0.11%
6320	Dues, Licenses & Subscriptions	272.99	528.97	1,000.00	471.03	52.90%
6330	Equipment Repair	260.00	315.30	3,500.00	3,184.70	9.01%
6380	Fuel & Oil	0.00	2,940.92	3,500.00	559.08	84.03%
6390	Insurance	0.00	9,872.00	9,872.00	0.00	100.00%
6400	IT Services	868.22	1,505.42	3,700.00	2,194.58	40.69%
6410	Legal Services	420.00	420.00	1,000.00	580.00	42.00%
6470	Minor Equipment	709.26	1,387.42	3,500.00	2,112.58	39.64%
6500	Office Supplies	59.00	67.02	500.00	432.98	13.40%
6510	Postage & Shipping Costs	0.00	0.00	500.00	500.00	0.00%
6520	Printing, Advertising & Notice	0.00	0.00	300.00	300.00	0.00%
6590	Street Lighting	1,035.04	2,947.12	10,000.00	7,052.88	29.47%

Street Fund

Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
6610	Supplies & Services	0.00	1,120.83	3,000.00	1,879.17	37.36%
6620	System Maintenance & Repair	281.32	6,948.86	10,000.00	3,051.14	69.49%
6630	Telephone/VOIP	72.00	190.49	1,000.00	809.51	19.05%
6650	Travel & Training	0.00	0.00	2,000.00	2,000.00	0.00%
6680	Utilities	0.00	0.00	2,500.00	2,500.00	0.00%
Components of Ending Fund Balance						
9002	Unassigned/Unappropriated	0.00	0.00	48,243.00	48,243.00	0.00%
Capital Outlay						
6755	Engineering	0.00	0.00	3,500.00	3,500.00	0.00%
6750	Grants Expenses	470.00	13,731.25	125,000.00	111,268.75	10.99%
Interfund Transfer Expense						
8135	To Payroll Liabilities Fund	0.00	0.00	2,500.00	2,500.00	0.00%
8065	To Trails & Paths from Street	0.00	0.00	689.00	689.00	0.00%
Contingencies						
9000	Contingency	0.00	0.00	10,000.00	10,000.00	0.00%
Expenses		\$12,282.00	\$68,939.78	\$402,463.00	\$333,523.22	
Revenue Less Expenditures		(\$5,693.75)	(\$51,824.84)	\$0.00	\$0.00	
Net Change in Fund Balance		(\$5,693.75)	(\$51,824.84)	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	112,573.58	158,704.67	0.00	0.00	0.00%
	Net Change in Fund Balance	(5,693.75)	(51,824.84)	0.00	0.00	0.00%
	Ending Fund Balance	106,879.83	106,879.83	0.00	0.00	0.00%

Report Options

Fund: Street Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: Yes

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Street Budget

Sewer Discount Program Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4000	Available Cash on Hand	0.00	0.00	13,721.00	13,721.00	0.00%
4430	Donations	82.59	249.06	1,080.00	830.94	23.06%
4470	Interest	90.88	285.88	1,425.00	1,139.12	20.06%
	Revenue	\$173.47	\$534.94	\$16,226.00	\$15,691.06	
	Gross Profit	\$173.47	\$534.94	\$16,226.00	\$0.00	
Expenses						
9008	Restricted to Sewer Discount	0.00	0.00	13,226.00	13,226.00	0.00%
8150	To Wastewater Fund	0.00	0.00	1,500.00	1,500.00	0.00%
8175	To Water Fund	0.00	0.00	1,500.00	1,500.00	0.00%
	Expenses	\$0.00	\$0.00	\$16,226.00	\$16,226.00	
	Revenue Less Expenditures	\$173.47	\$534.94	\$0.00	\$0.00	
	Net Change in Fund Balance	\$173.47	\$534.94	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	15,032.43	14,670.96	0.00	0.00	0.00%
	Net Change in Fund Balance	173.47	534.94	0.00	0.00	0.00%
	Ending Fund Balance	15,205.90	15,205.90	0.00	0.00	0.00%

Report Options

Fund: Sewer Discount Program
 Period: 9/1/2026 to 9/30/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual
 Budget: Sewer Discount

Wastewater Fund Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4500	Finance/Late Fees	43.47	69.44	3,400.00	3,330.56	2.04%
4730	From Sewer Discoun Fund To WW	0.00	0.00	1,500.00	1,500.00	0.00%
4780	From TRT to WW	0.00	0.00	5,000.00	5,000.00	0.00%
4550	Grants	0.00	0.00	100,000.00	100,000.00	0.00%
4470	Interest	908.83	2,858.87	10,800.00	7,941.13	26.47%
4440	Misc. Revenues	0.00	0.00	500.00	500.00	0.00%
4260	System Charges	68,713.42	187,860.31	763,867.00	576,006.69	24.59%
Revenue		\$69,665.72	\$190,788.62	\$885,067.00	\$694,278.38	
Gross Profit		\$69,665.72	\$190,788.62	\$885,067.00	\$0.00	
Expenses						
6240	Auditing & Accounting Services	2,500.00	2,500.00	22,500.00	20,000.00	11.11%
6250	Bank Charges & Fees	0.00	209.57	1,500.00	1,290.43	13.97%
6260	Building & Grounds Maint.	0.00	0.00	2,500.00	2,500.00	0.00%
6060	City Manager	1,400.00	4,200.00	27,040.00	22,840.00	15.53%
6025	City Recorder/Clerk	2,040.60	6,121.80	25,230.00	19,108.20	24.26%
9011	Committed to USDA Loan Reserve	0.00	0.00	76,943.00	76,943.00	0.00%
9000	Contingency	0.00	0.00	10,000.00	10,000.00	0.00%
6300	Contracted Services	0.00	0.00	4,000.00	4,000.00	0.00%
6320	Dues, Licenses & Subscriptions	314.69	10,443.59	12,000.00	1,556.41	87.03%
6330	Equipment Repair	320.00	375.29	8,000.00	7,624.71	4.69%
6070	Finance Director/Assn. Manager	1,763.60	6,614.45	21,797.00	15,182.55	30.35%
6380	Fuel & Oil	0.00	2,940.92	6,000.00	3,059.08	49.02%
6750	Grants Expenses	0.00	0.00	100,000.00	100,000.00	0.00%
6820	Inflow/Infiltration Control	3,895.00	3,895.00	30,000.00	26,105.00	12.98%
6390	Insurance	0.00	29,346.00	28,178.00	(1,168.00)	104.15%
6400	IT Services	982.54	1,722.04	19,000.00	17,277.96	9.06%
6410	Legal Services	0.00	0.00	3,500.00	3,500.00	0.00%
6470	Minor Equipment	1,217.56	1,457.88	10,500.00	9,042.12	13.88%
6760	Office Equipment/Software	0.00	0.00	5,000.00	5,000.00	0.00%
6500	Office Supplies	0.00	284.19	700.00	415.81	40.60%
6245	Overtime/Vacation Payout	0.00	0.00	2,500.00	2,500.00	0.00%
6010	Personnel Costs	8,310.69	26,006.81	154,760.00	128,753.19	16.80%
6510	Postage & Shipping Costs	0.00	0.00	3,500.00	3,500.00	0.00%
6520	Printing, Advertising & Notice	0.00	288.55	500.00	211.45	57.71%
6150	Public Works Director	3,206.70	9,620.10	39,636.00	30,015.90	24.27%

Wastewater Fund Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
6600	Sewer Discount	0.00	0.00	1,500.00	1,500.00	0.00%
6610	Supplies & Services	140.00	749.68	2,000.00	1,250.32	37.48%
6780	System Improvements	1,234.13	32,619.14	50,000.00	17,380.86	65.24%
6620	System Maintenance & Repair	535.23	1,092.79	20,000.00	18,907.21	5.46%
6865	System Repair/Replace	1,230.00	18,434.46	20,000.00	1,565.54	92.17%
6630	Telephone/VOIP	72.00	190.49	2,500.00	2,309.51	7.62%
6640	Testing & Sampling	293.21	6,520.95	20,000.00	13,479.05	32.60%
8045	To Gen.Fund	0.00	0.00	27,812.00	27,812.00	0.00%
8135	To Payroll Liabilities Fund	0.00	0.00	2,500.00	2,500.00	0.00%
8145	To PWE Reserve Fund	0.00	0.00	5,000.00	5,000.00	0.00%
6650	Travel & Training	18.20	18.20	7,500.00	7,481.80	0.24%
6660	Treatment Chemicals	3,020.71	7,236.50	18,500.00	11,263.50	39.12%
9002	Unassigned/Unappropriated	0.00	0.00	315,156.00	315,156.00	0.00%
6680	Utilities	2,282.90	4,236.62	29,000.00	24,763.38	14.61%
6190	Utility Worker II /Lead Worker	3,758.10	13,974.47	68,378.00	54,403.53	20.44%
6200	Workers Comp	0.00	521.53	5,706.00	5,184.47	9.14%
7100	WWTP-USDA -- Interest	42,697.00	42,697.00	42,698.00	1.00	100.00%
7110	WWTP-USDA -- Principal	34,246.00	34,246.00	34,246.00	0.00	100.00%
Expenses		\$115,478.86	\$268,564.02	\$1,287,780.00	\$1,019,215.98	
Revenue Less Expenditures		(\$45,813.14)	(\$77,775.40)	(\$402,713.00)	\$0.00	
Net Change in Fund Balance		(\$45,813.14)	(\$77,775.40)	(\$402,713.00)	\$0.00	

Fund Balances

Beginning Fund Balance	235,384.97	267,347.23	0.00	0.00	0.00%
Net Change in Fund Balance	(45,813.14)	(77,775.40)	(402,713.00)	0.00	0.00%
Ending Fund Balance	189,571.83	189,571.83	0.00	0.00	0.00%

Report Options

Fund: Wastewater Fund
 Period: 9/1/2026 to 9/30/2026
 Detail Level: Level 3 Accounts
 Display Account Categories: No
 Display Subtotals: No
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual
 Budget: Wastewater Budget

Water Fund Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4000	Available Cash on Hand	0.00	0.00	312,187.00	312,187.00	0.00%
4581	Contract Services - WB	1,692.18	6,310.76	19,500.00	13,189.24	32.36%
4020	Debt Mgmt - Watseco Barview	0.00	0.00	6,675.00	6,675.00	0.00%
4500	Finance/Late Fees	126.39	1,302.74	3,100.00	1,797.26	42.02%
4790	From TRT To Water	0.00	0.00	5,000.00	5,000.00	0.00%
4550	Grants	0.00	0.00	50,000.00	50,000.00	0.00%
4470	Interest	908.83	2,858.87	10,800.00	7,941.13	26.47%
4440	Misc. Revenues	31,499.22	31,499.22	2,000.00	(29,499.22)	1,574.96%
4280	Shutff/Turn-on Fees	0.00	0.00	1,200.00	1,200.00	0.00%
4260	System Charges	71,270.72	195,397.24	633,233.00	437,835.76	30.86%
4725	Utility Discount Fund to Water	0.00	0.00	1,500.00	1,500.00	0.00%
Revenue		\$105,497.34	\$237,368.83	\$1,045,195.00	\$807,826.17	
Gross Profit		\$105,497.34	\$237,368.83	\$1,045,195.00	\$0.00	
Expenses						
6240	Auditing & Accounting Services	2,500.00	2,500.00	22,500.00	20,000.00	11.11%
6250	Bank Charges & Fees	0.00	209.57	1,500.00	1,290.43	13.97%
6260	Building & Grounds Maint.	0.00	0.00	3,000.00	3,000.00	0.00%
6060	City Manager	1,400.00	4,200.00	27,040.00	22,840.00	15.53%
6025	City Recorder/Clerk	2,040.60	6,121.80	25,230.00	19,108.20	24.26%
9000	Contingency	0.00	0.00	10,000.00	10,000.00	0.00%
6300	Contracted Services	0.00	0.00	4,500.00	4,500.00	0.00%
6320	Dues, Licenses & Subscriptions	3,298.88	11,175.50	15,000.00	3,824.50	74.50%
6755	Engineering	0.00	0.00	5,000.00	5,000.00	0.00%
6330	Equipment Repair	260.00	315.30	4,500.00	4,184.70	7.01%
6070	Finance Director/Assn. Manager	1,763.60	6,614.45	21,797.00	15,182.55	30.35%
6380	Fuel & Oil	0.00	2,940.94	6,500.00	3,559.06	45.25%
6705	Grants	0.00	0.00	50,000.00	50,000.00	0.00%
6990	IFA Loan - Principal	0.00	0.00	5,477.00	5,477.00	0.00%
6980	IFA-Loan Interest	0.00	0.00	1,198.00	1,198.00	0.00%
6390	Insurance	0.00	15,888.00	15,888.00	0.00	100.00%
6400	IT Services	980.56	1,720.06	19,000.00	17,279.94	9.05%
6410	Legal Services	0.00	0.00	3,500.00	3,500.00	0.00%
6470	Minor Equipment	1,217.56	1,457.88	5,650.00	4,192.12	25.80%
6760	Office Equipment/Software	0.00	0.00	2,500.00	2,500.00	0.00%
6500	Office Supplies	0.00	284.67	500.00	215.33	56.93%

Water Fund

Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
6245	Overtime/Vacation Payout	0.00	0.00	5,000.00	5,000.00	0.00%
6010	Personnel Costs	8,032.11	26,152.54	180,407.00	154,254.46	14.50%
6510	Postage & Shipping Costs	0.00	0.00	3,500.00	3,500.00	0.00%
6520	Printing, Advertising & Notice	0.00	288.55	250.00	(38.55)	115.42%
6150	Public Works Director	2,748.60	8,245.80	33,974.00	25,728.20	24.27%
6600	Sewer Discount	0.00	0.00	1,500.00	1,500.00	0.00%
6610	Supplies & Services	93.30	683.49	2,500.00	1,816.51	27.34%
6620	System Maintenance & Repair	0.00	2,162.82	35,000.00	32,837.18	6.18%
6865	System Repair/Replace	12,878.57	17,326.79	30,000.00	12,673.21	57.76%
6630	Telephone/VOIP	72.00	190.50	2,800.00	2,609.50	6.80%
6640	Testing & Sampling	0.00	673.05	10,000.00	9,326.95	6.73%
8045	To Gen.Fund	0.00	0.00	27,812.00	27,812.00	0.00%
8050	To PL Fund for Water PE	0.00	0.00	2,500.00	2,500.00	0.00%
8145	To PWE Reserve Fund	0.00	0.00	5,000.00	5,000.00	0.00%
6650	Travel & Training	18.21	93.21	8,500.00	8,406.79	1.10%
6660	Treatment Chemicals	0.00	400.00	12,500.00	12,100.00	3.20%
9002	Unassigned/Unappropriated	0.00	0.00	280,216.00	280,216.00	0.00%
6680	Utilities	1,760.24	3,317.75	23,665.00	20,347.25	14.02%
6190	Utility Worker II /Lead Worker	4,915.30	21,434.61	122,525.00	101,090.39	17.49%
6200	Workers Comp	0.00	521.56	7,266.00	6,744.44	7.18%
Expenses		\$43,979.53	\$134,918.84	\$1,045,195.00	\$910,276.16	
Revenue Less Expenditures		\$61,517.81	\$102,449.99	\$0.00	\$0.00	
Net Change in Fund Balance		\$61,517.81	\$102,449.99	\$0.00	\$0.00	

Fund Balances

Beginning Fund Balance	1,124,579.14	1,083,646.96	0.00	0.00	0.00%
Net Change in Fund Balance	61,517.81	102,449.99	0.00	0.00	0.00%
Ending Fund Balance	1,186,096.95	1,186,096.95	0.00	0.00	0.00%

Report Options

Fund: Water Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Water Budget

TRT Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
TRT Tourism						
4584	Cash on Hand	0.00	0.00	682,855.00	682,855.00	0.00%
4520	Event Revenue	0.00	2,155.50	500.00	(1,655.50)	431.10%
4535	Fees	0.00	0.00	100.00	100.00	0.00%
4470	Interest	2,999.13	9,434.25	26,525.00	17,090.75	35.57%
4440	Misc. Revenues	0.00	0.00	100.00	100.00	0.00%
4140	TRT - General Use	0.00	66,433.48	239,175.00	172,741.52	27.78%
4150	TRT - Tourism	0.00	5,002.89	26,575.00	21,572.11	18.83%
Revenue		\$2,999.13	\$83,026.12	\$975,830.00	\$892,803.88	
Gross Profit		\$2,999.13	\$83,026.12	\$975,830.00	\$0.00	
Expenses						
TRT Community						
6240	Auditing & Accounting Services	0.00	0.00	10,000.00	10,000.00	0.00%
6280	Community Expenses	0.00	5,000.00	17,500.00	12,500.00	28.57%
9000	Contingency	0.00	0.00	10,000.00	10,000.00	0.00%
6300	Contracted Services	6,171.11	6,171.11	7,500.00	1,328.89	82.28%
6360	Fireworks	0.00	5,000.00	10,000.00	5,000.00	50.00%
6610	Supplies & Services	0.00	0.00	1,000.00	1,000.00	0.00%
8045	To Gen.Fund	0.00	0.00	78,717.00	78,717.00	0.00%
8070	To PSE Fund for Fire Equip/Veh	0.00	0.00	25,000.00	25,000.00	0.00%
8140	To Street Fund	0.00	0.00	133,110.00	133,110.00	0.00%
8150	To Wastewater Fund	0.00	0.00	10,000.00	10,000.00	0.00%
8175	To Water Fund	0.00	0.00	10,000.00	10,000.00	0.00%
TRT Tourism						
6060	City Manager	1,050.00	3,150.00	20,280.00	17,130.00	15.53%
6025	City Recorder/Clerk	1,360.40	4,081.20	16,820.00	12,738.80	24.26%
6690	Event Expenses	3,285.00	18,154.21	25,000.00	6,845.79	72.62%
6070	Finance Director/Assn. Manager	1,322.70	4,960.83	16,348.00	11,387.17	30.35%
6015	Overtime/Vacation Payout	0.00	0.00	2,500.00	2,500.00	0.00%
6010	Personnel Costs	2,353.15	7,513.84	47,646.00	40,132.16	15.77%
6530	Promotional Media Reimb. Prgm.	0.00	0.00	1,000.00	1,000.00	0.00%
6488	Refundable Deposits	0.00	0.00	100.00	100.00	0.00%
9020	Restricted to Tourism Promo	0.00	0.00	25,000.00	25,000.00	0.00%
9002	Unassigned/Unappropriated	0.00	0.00	506,641.00	506,641.00	0.00%

TRT Fund
Statement of Revenue and Expenditures

		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jul 2026
		Sep 2026	Jul 2026	Jul 2026	Jul 2026	Jun 2027
		Sep 2026	Sep 2026	Jun 2027	Jun 2027	Percent of
		Actual	Actual		Variance	Budget
Account Number						
6200	Workers Comp	0.00	472.29	1,668.00	1,195.71	28.31%
	Expenses	\$15,542.36	\$54,503.48	\$975,830.00	\$921,326.52	
	Revenue Less Expenditures	(\$12,543.23)	\$28,522.64	\$0.00	\$0.00	
	Net Change in Fund Balance	(\$12,543.23)	\$28,522.64	\$0.00	\$0.00	

Fund Balances

Beginning Fund Balance	599,437.86	558,371.99	0.00	0.00	0.00%
Net Change in Fund Balance	(12,543.23)	28,522.64	0.00	0.00	0.00%
Ending Fund Balance	586,894.63	586,894.63	0.00	0.00	0.00%

Report Options

Fund: TRT Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 1 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Transient Room Tax MASTER BUDGET

Transportation Utility Fund **Statement of Revenue and Expenditures**

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
Revenue & Expenditures						
Revenue						
Transportation Utility Fee						
Total Receipts						
Available Cash on Hand	4000	0.00		45,000.00	45,000.00	0.00%
Interest	4470	181.77	571.78	2,160.00	1,588.22	26.47%
Transportation Fee	4345	5,670.55	16,730.93	75,000.00	58,269.07	22.31%
Total Total Receipts		\$5,852.32	\$17,302.71	\$122,160.00	\$104,857.29	
Transportation Utility Fee Totals		\$5,852.32	\$17,302.71	\$122,160.00	\$104,857.29	
Revenue		\$5,852.32	\$17,302.71	\$122,160.00	\$104,857.29	
Gross Profit		\$5,852.32	\$17,302.71	\$122,160.00		
Expenses						
Transportation Utility Fee						
Materials & Services						
Maintenance & Repair	6450	0.00		25,000.00	25,000.00	0.00%
Total Materials & Services		\$0.00		\$25,000.00	\$25,000.00	
Capital Outlay						
Street Dept. System Improvemen	6825	0.00		65,000.00	65,000.00	0.00%
Total Capital Outlay		\$0.00		\$65,000.00	\$65,000.00	
Transportation Utility Fee Totals		\$0.00		\$90,000.00	\$90,000.00	
Expenses		\$0.00		\$90,000.00	\$90,000.00	
Revenue Less Expenditures		\$5,852.32	\$17,302.71	\$32,160.00		
Net Change in Fund Balance		\$5,852.32	\$17,302.71	\$32,160.00		

Transportation Utility Fund Statement of Revenue and Expenditures

		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Account Number						
Fund Balances						
	Beginning Fund Balance	11,450.39				0.00%
	Net Change in Fund Balance	5,852.32	17,302.71	32,160.00		0.00%
	Ending Fund Balance	17,302.71	17,302.71			0.00%

Report Options

Fund: Transportation Utility Fund
 Period: 9/1/2026 to 9/30/2026
 Detail Level: Level 3 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual
 Budget: Transportation Utility Fund
 Display Fund Balance Section: Yes

Payroll Liability Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jul 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4000	Available Cash on Hand	0.00	0.00	61,341.00	61,341.00	0.00%
4590	From General Fund to PL	0.00	0.00	2,500.00	2,500.00	0.00%
4600	From Street Fund to PL	0.00	0.00	2,500.00	2,500.00	0.00%
4620	From Water Fund to PL	0.00	0.00	2,500.00	2,500.00	0.00%
4610	From WW Fund to PL	0.00	0.00	2,500.00	2,500.00	0.00%
4470	Interest	90.88	285.88	1,080.00	794.12	26.47%
Revenue		\$90.88	\$285.88	\$72,421.00	\$72,135.12	
Gross Profit		\$90.88	\$285.88	\$72,421.00	\$0.00	
Expenses						
6010	Personnel Costs	0.00	15,606.55	25,000.00	9,393.45	62.43%
9002	Unassigned/Unappropriated	0.00	0.00	47,421.00	47,421.00	0.00%
Expenses		\$0.00	\$15,606.55	\$72,421.00	\$56,814.45	
Revenue Less Expenditures		\$90.88	(\$15,320.67)	\$0.00	\$0.00	
Net Change in Fund Balance		\$90.88	(\$15,320.67)	\$0.00	\$0.00	
Fund Balances						
Beginning Fund Balance		72,628.04	88,039.59	0.00	0.00	0.00%
Net Change in Fund Balance		90.88	(15,320.67)	0.00	0.00	0.00%
Ending Fund Balance		72,718.92	72,718.92	0.00	0.00	0.00%

Report Options

Fund: Payroll Liability Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Payroll Liabilities Budget

PSE Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
Transfers In						
4630	From TRT for Fire Equip/Veh	0.00	0.00	25,000.00	25,000.00	0.00%
	Revenue	\$0.00	\$0.00	\$25,000.00	\$25,000.00	
	Gross Profit	\$0.00	\$0.00	\$25,000.00	\$0.00	
	Revenue Less Expenditures	\$0.00	\$0.00	\$25,000.00	\$0.00	
	Net Change in Fund Balance	\$0.00	\$0.00	\$25,000.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	20,411.68	20,411.68	0.00	0.00	0.00%
	Net Change in Fund Balance	0.00	0.00	25,000.00	0.00	0.00%
	Ending Fund Balance	20,411.68	20,411.68	0.00	0.00	0.00%

Report Options

Fund: PSE Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: Yes

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

PWE Reserve Fund
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4000	Available Cash on Hand	0.00	0.00	54,560.00	54,560.00	0.00%
4720	From Water Fund to PWE	0.00	0.00	5,000.00	5,000.00	0.00%
4710	From WW Fund to PWE	0.00	0.00	5,000.00	5,000.00	0.00%
4470	Interest	181.77	571.77	2,160.00	1,588.23	26.47%
	Revenue	\$181.77	\$571.77	\$66,720.00	\$66,148.23	
	Gross Profit	\$181.77	\$571.77	\$66,720.00	\$0.00	
Expenses						
9002	Unassigned/Unappropriated	0.00	0.00	16,720.00	16,720.00	0.00%
6810	Vehicles/Equipment	0.00	0.00	50,000.00	50,000.00	0.00%
	Expenses	\$0.00	\$0.00	\$66,720.00	\$66,720.00	
	Revenue Less Expenditures	\$181.77	\$571.77	\$0.00	\$0.00	
	Net Change in Fund Balance	\$181.77	\$571.77	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	63,274.93	62,884.93	0.00	0.00	0.00%
	Net Change in Fund Balance	181.77	571.77	0.00	0.00	0.00%
	Ending Fund Balance	63,456.70	63,456.70	0.00	0.00	0.00%

Report Options

Fund: PWE Reserve Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: PWE Reserve Budget

Parks SDC Fund, Stormwater SDC Fund, System Development Fund, Transportation SDC Fund, Wastewater SDC
Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4584	Cash on Hand	0.00	0.00	410,254.00	410,254.00	0.00%
4585	For Parks SDC	0.00	852.61	12,530.00	11,677.39	6.80%
4583	For Storm Sewer SDC	0.00	877.69	30,740.00	29,862.31	2.86%
4597	For Streets SDC	0.00	1,201.60	25,360.00	24,158.40	4.74%
4596	For Wastewater SDC	2,140.15	4,830.70	42,300.00	37,469.30	11.42%
4599	for Water SDC	1,770.19	3,729.74	30,430.00	26,700.26	12.26%
4470	Interest	2,090.30	6,575.39	29,160.00	22,584.61	22.55%
Revenue		\$6,000.64	\$18,067.73	\$580,774.00	\$562,706.27	
Gross Profit		\$6,000.64	\$18,067.73	\$580,774.00	\$0.00	
Expenses						
6835	Parks Dept. System Improvement	0.00	0.00	15,000.00	15,000.00	0.00%
6830	Stormwater Dept System Improv.	0.00	0.00	110,000.00	110,000.00	0.00%
6825	Street Dept. System Improvemen	0.00	0.00	110,000.00	110,000.00	0.00%
9002	Unassigned/Unappropriated	0.00	0.00	95,774.00	95,774.00	0.00%
6840	Water Dept. System Improvement	0.00	0.00	125,000.00	125,000.00	0.00%
6815	WW Dept. System Improvement	0.00	0.00	125,000.00	125,000.00	0.00%
Expenses		\$0.00	\$0.00	\$580,774.00	\$580,774.00	
Revenue Less Expenditures		\$6,000.64	\$18,067.73	\$0.00	\$0.00	
Net Change in Fund Balance		\$6,000.64	\$18,067.73	\$0.00	\$0.00	
Fund Balances						
Beginning Fund Balance		1,239,410.92	1,227,343.83	0.00	0.00	0.00%
Net Change in Fund Balance		6,000.64	18,067.73	0.00	0.00	0.00%
Ending Fund Balance		1,245,411.56	1,245,411.56	0.00	0.00	0.00%

Report Options

Fund: Parks SDC Fund, System Development Fund, Stormwater SDC Fund, Transportation SDC Fund, Wastewater SDC Fund, Water SDC Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

WW Debt Bond Fund

Statement of Revenue and Expenditures

Account Number		Current Period Sep 2026 Actual	Year-To-Date Jul 2026 Sep 2026 Actual	Annual Budget Jul 2026 Jun 2027	Annual Budget Jul 2026 Jun 2027 Variance	Jul 2026 Jun 2027 Percent of Budget
Revenue & Expenditures						
Revenue						
4000	Available Cash on Hand	0.00	0.00	240,789.00	240,789.00	0.00%
4470	Interest	636.18	2,001.20	7,560.00	5,558.80	26.47%
4100	Property Taxes - Current Year	96.99	378.52	39,000.00	38,621.48	0.97%
4120	Property Taxes - Prior Years	68.82	161.45	719.00	557.55	22.45%
	Revenue	\$801.99	\$2,541.17	\$288,068.00	\$285,526.83	
	Gross Profit	\$801.99	\$2,541.17	\$288,068.00	\$0.00	
Expenses						
9009	Restricted to Sewer Bond Pymt.	0.00	0.00	248,349.00	248,349.00	0.00%
7175	WW Bond Payment - Interest	0.00	0.00	16,854.00	16,854.00	0.00%
7180	WW Bond Payment - Principal	0.00	0.00	22,865.00	22,865.00	0.00%
	Expenses	\$0.00	\$0.00	\$288,068.00	\$288,068.00	
	Revenue Less Expenditures	\$801.99	\$2,541.17	\$0.00	\$0.00	
	Net Change in Fund Balance	\$801.99	\$2,541.17	\$0.00	\$0.00	
Fund Balances						
	Beginning Fund Balance	235,534.00	233,794.82	0.00	0.00	0.00%
	Net Change in Fund Balance	801.99	2,541.17	0.00	0.00	0.00%
	Ending Fund Balance	236,335.99	236,335.99	0.00	0.00	0.00%

Report Options

Fund: WW Debt Bond Fund

Period: 9/1/2026 to 9/30/2026

Detail Level: Level 3 Accounts

Display Account Categories: No

Display Subtotals: No

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Wastewater Debt Budget

Proclamation

Declaring we are a welcoming and safe community and affirming humanity, dignity and constitutional principles

Whereas being a port and a Coast Guard city, Garibaldi depends upon and deeply appreciates the presence of diverse federal, state, and county agencies, who have for many years protected and served the public while respecting relevant laws, constitutional rights, and due process; and

Whereas public controversy has arisen in many part of the country regarding the enforcement of immigration laws, as some agencies, under pressure from quotas and political considerations, have adopted excessively aggressive and even unlawful tactics, leading to widespread fear that has undermined public trust and prevented law-abiding residents from attending church or school, accessing emergency services, reporting crimes, seeking medical care, and otherwise participating in civic life; and

Whereas these violations of civil rights have led to avoidable family separations, injuries and deaths, and to the denigration of our great country's reputation for freedom, equality, and respect for the rule of law;

Now, Therefore, we, the Councilors and Mayor of the City of Garibaldi, hereby

1. call upon all federal agents to carry out their missions lawfully and in mutual respect with the communities they serve and protect, following the due process required by the Constitution, relevant laws, and court decisions which apply to all law enforcement officers throughout the country; and
2. condemn the use of excessive force and belligerent tactics in immigration enforcement, including arrests without proper warrants, unmarked vehicles and masked personnel, military-style weapons, racial profiling, arbitrary revocation of status, detention under substandard conditions, and denial of bail or parole; and
3. support the rights guaranteed to both immigrants and citizens by the constitutions of the United States and of the State of Oregon, including the right to peacefully assemble, dissent, and exercise free speech, and to due process of law whenever suspected of an offense; and
4. reaffirm that our city is a diverse community, founded on the unceded lands of the Tillamook people and made up of immigrants, descendants of immigrants, and indigenous Americans, all of whom -- both residents and visitors -- are part of our economy, are valued for their unique contributions to the community, and should be able to live in safety without discrimination and enjoy the opportunities afforded by our city under the laws of our country and our state.

In Witness, Whereof, and with the consent of the Common Council of the City of Garibaldi, I herewith set my hand on this 19th day of October 2026.

Linda Bade, Mayor



Don Nelson

Active 8m ago



**Council meeting on
10/19/26. Feel free to
reach out to the Council
with any input you may
have.**

**My input is this i do not
believe this is needed. So I
request it not be adopted
just drop it, let the country
state and federal
authorities uphold the
laws.**



Don Nelson

Becca Harth

From: City
Sent: Tuesday, October 13, 2026 8:07 AM
To: Becca Harth
Subject: Fw: Shame on you

Follow Up Flag: Follow up
Flag Status: Flagged

From: Jonathan Duffy <jcd0428@yahoo.com>
Sent: Thursday, October 8, 2026 3:43 PM
To: City <city@garibaldi.gov>
Subject: Shame on you

Shame on you for putting out the message you did around enforcement of Federal Law, and then being a coward and not allowing the community to publicly comment. You are a city that is claiming to be inclusive yet are telling people that are behind the current administration they are not welcome and oppose don't matter

[Yahoo Mail: Search, Organize, Conquer](#)

October 9, 2026

RE: Adoption of Proclamation as submitted to the City of Garibaldi

Please include this letter of support in the next scheduled October City Council meeting packet as we will not be able to attend.

Garibaldi City Council,

We support the adoption of the well written “Proclamation” requesting the adoption by the City of Garibaldi.

We wholeheartedly support this document which asks the City to “welcome residents and visitors regardless of age, race, sexual orientation, socioeconomic status, ability, gender identity, religion, ethnicity, place of origin, immigration or refugee status”.

We support the rights guaranteed by the Constitution of the United States and of the State of Oregon and we urge the City of Garibaldi to adopt this Proclamation as submitted to the City Council.

Respectfully,

Laurie Wandell, Garibaldi resident

Wendy Woodrum, Garibaldi resident

ORDINANCE NO. 338

AN ORDINANCE GRANTING HUNTER COMMUNICATIONS & TECHNOLOGIES LLC, A NON-EXCLUSIVE COMMUNICATIONS SERVICES FRANCHISE

WHEREAS, the City of Garibaldi has jurisdiction and regulatory management over its public rights-of-way; and

WHEREAS, pursuant to federal law, state statutes, and City Charter and local ordinances, the City is authorized to grant a non-exclusive franchise to occupy public rights-of-way;

WHEREAS, Hunter Communications & Technologies LLC ("Hunter Communications") is a telecommunications provider that desires to construct, operate, and maintain a communications system and facilities within the City's rights-of-way;

WHEREAS, the City finds that Hunter Communications has the financial, legal, and technical abilities to provide telecommunications services, facilities, and equipment necessary to meet the future needs of the community; and

WHEREAS, the City and Hunter Communications have negotiated a franchise agreement with terms agreeable to both parties; and

WHEREAS, the City Council for the City deems that it is in the public interest to now grant franchise to Hunter Communications under the terms and conditions with the Franchise Agreement, attached hereto as Exhibit A.

THE CITY OF GARIBALDI ORDAINS AS FOLLOWS:

Section 1. The foregoing recitals are approved and hereby incorporated into this Ordinance.

Section 2. The Franchise Agreement with Hunter Communications, attached hereto as Exhibit A, is hereby adopted by the City Council. The Mayor is authorized to execute the agreement on behalf of the Council.

Section 3. This Ordinance shall be in full force and effect thirty (30) days after approval, in accordance with the City Charter. The City Recorder shall forward this franchise agreement to Hunter Communications for acceptance.

Read in full for its first reading this ____ day of _____, 2026.

Read by title only, for its second reading, this ____ day of _____, 2026.

Passed by vote of the Council this ____ day of _____, 2026.

Approved by the Mayor this ____ day of _____, 2026.

APPROVED:

ATTEST:

Linda Bade, Mayor

Becca Harth, City Manager Pro-Tem

ACCEPTED BY THE FRANCHISEE:

The Franchise granted to Hunter Communications & Technologies LLC, is hereby
accepted by the Franchisee on this the _____ day of _____, 2026.

By: _____

Name: _____

Title: _____

FRANCHISE FOR COMMUNICATIONS SERVICES

HUNTER COMMUNICATIONS

This Franchise Agreement for Communications Services is by and between the City of Garibaldi, a municipal corporation of the state of Oregon (“City”), and Hunter Communications & Technologies LLC (“Hunter Communications”), an Oregon limited liability company (“Grantee” or “Franchisee”).

SECTION 1. Definitions.

“**City**” means City of Garibaldi, Oregon.

“**Code**” shall mean the City of Garibaldi Municipal Code.

“**Communications Service**” shall mean any service provided for the purpose of transmission of information, including but not limited to, voice, video, or data, without regard to the transmission protocol employed, whether or not the transmission medium is owned by the provider itself. Communications Service includes, but may not be limited to, exchange access services, defined by ORS 403.105, telephone service, and fiber-based or broadband internet services, whether provided together or separately, by the Franchisee pursuant to this Franchise.

“**Grantee**” or “**Franchisee**” means Hunter Communications, and its affiliates, successors, or assigns.

“**Facilities**” means the conduits, cables, poles, wires, fibers, fixtures, underground lines, and appurtenances thereto, including other technical facilities necessary for the purpose of providing Communications Service. For the avoidance of doubt, “Facilities” includes all facilities necessary to provide broadband internet access services.

“**Gross Revenues**” means any and all revenues earned and received by the Grantee in the delivery of Communications Services within the City utilizing the Telecommunication System located in the Rights-of-Way. Gross Revenues shall not include municipal, state, or federal fees or taxes imposed by law or regulation directly on Franchisee’s customers and which Franchisee is required to pass through to the entity imposing the fee or tax, and unrecoverable bad debt.

“**Person**” means any person, firm, partnership, association, corporation, limited liability company or organization of any kind.

“**Public Way**” or “**Right-of-Way**” shall include any street, road, bridge, alley, sidewalk, trail, path and utility easement, including the subsurface under and air space over these areas. This definition applies only to the extent of the City’s right or authority to grant a franchise to occupy and use such areas for the Facilities.

“Telecommunication System” shall include all Facilities that are maintained, operated, or used by Franchisee to provide Communications Service and located in the Rights-of-Way administered and regulated by the City.

SECTION 2. Grant of Franchise. The City hereby grants to Franchisee a non-exclusive right and privilege, subject to all City ordinances, policies, rules and regulations, including but not limited to the City’s Code, to erect, construct, operate, repair, and maintain in, under, upon, along, across, and over the City’s present and future Rights-of-Way, all Facilities necessary for the purpose of providing Communications Services within the City. This Franchise is non-exclusive, and the City reserves the right to grant a similar privilege to any Person at any time during the period of this Franchise. This grant is further subject to all prior rights, interests, agreements, permits, easements or licenses granted by the City, and to the City's right to use the Rights-of-Way for any purpose it deems fit, including the same or similar purposes allowed Grantee hereunder. This Franchise does not grant any rights with regard to attaching to or using any City or public property located within the Rights-of-Way (i.e., streetlights or conduit). Such additional use of City property may be granted on an individual basis under a separate arrangement.

SECTION 3. Compliance with Laws, Rules and Regulations. The locations and methods of installation and maintenance of all Grantee's Facilities shall be subject at all times to regulation by the City (including City's ordinances and policies on street cuts and use of right-of-way), and all such Facilities shall be so constructed and maintained as to interfere as little as practicable with street or other traffic. All of such Facilities shall be installed and at all times maintained by Grantee in accordance with industry standards. Grantee shall change the location of or remove any pole, conduit, structure, or Facility within the public Right-of-Way when the City determines that the public convenience requires such change or removal. The expense of said change shall be paid by Grantee.

SECTION 4. Incorporation of Code. This Franchise is granted pursuant to the applicable City Code and shall be interpreted to include all provisions of the Code, as it now exists and as it may be amended during the term of the Franchise, and all other applicable municipal regulations. It shall be the responsibility of the Franchisee to stay informed of any amendments to applicable provisions of the Code and all related regulations.

SECTION 5. Term. The term for this Franchise shall be for a period of ten (10) years, beginning on the Effective Date identified below in Section 16. This Franchise shall not automatically renew. Franchisee may submit a written request for renewal no earlier than twelve (12) months and no later than six (6) months before expiration. Any renewal shall be subject to applicable law and approval by City Council.

SECTION 6. Conditions on Right-of-Way Occupancy. In addition to the Code or City design and development standards, which provide general terms, obligations, and conditions for construction, installation, relocation, and removal of Franchisee’s Facilities, these additional terms and conditions apply:

- A. **Use.** Grantee shall construct, install, maintain and operate its Facilities in designated City rights-of-way to the industry standard and City's satisfaction, in compliance with all state laws and regulations and City ordinances, rules, policies and regulations; and in a manner so as to cause minimum interference with the proper use of streets, alleys, and other public ways and places, and to cause minimum interference with the rights or reasonable convenience of property owners who adjoin any of the streets, alleys or other public ways or places.
- B. **Coordination with Public Works.** Prior to construction, Franchisee shall coordinate with the proposed location, depth, alignment, method of installation, traffic control, and construction schedule with the Public Works Department. City may reasonably require Franchisee to modify the proposed alignment or installation method when necessary to avoid conflicts with existing or planned City infrastructure, preserve access, protect pavement, or protect public health and safety.
- C. **Restoration.** In case of any disturbance of pavement, sidewalk, driveway or other surfacing by Grantee, Grantee shall, at its own cost and expense and in a manner approved by City, replace and restore all paving, sidewalk, driveway, landscaping or surface of any street or alley disturbed to a condition equal to or better than the condition immediately before the work, subject to applicable City standards and reasonable City approval. If Grantee fails to make restoration as required, City may cause the repairs to be made at the expense of Grantee. Franchisee shall warrant permanent pavement and surface restoration against defective workmanship, settlement, failure, or deterioration attributable to Franchisee's work for a period of two (2) years following City's acceptance of the restoration. Nothing in this warranty limits Franchisee's responsibility for latent defects or other obligations imposed by applicable law
- D. **Relocation.** If the removal or relocation of Facilities is caused directly by an identifiable private development of property and the removal or relocation of Facilities occurs within the area to be developed, or is made for the convenience of a customer, Grantee may charge the expense of removal or relocation to the developer or customer provided it is not contrary to any laws. Grantee shall be solely responsible for enforcing collection from the developer or customer. City may require Grantee to relocate its Facilities. If the removal or relocation of Facilities results from City's need to provide public Facilities, is a City project, or is otherwise requested by City and is made for the purpose of improving a street to City standards or other improvement for the benefit of the public, Grantee will remove or relocate its Facilities at Grantee's expense within a reasonable time frame after notification by City. In cases of capital improvement projects undertaken by City, Grantee shall convert existing overhead distribution Facilities to underground at Grantee's expense if requested to do so by City. City agrees to comply with provisions of applicable law when requiring such conversion. In the

event that any electric utilities, cable facilities and telecommunication facilities are reimbursed by the City or any agency thereof for the placement of cable underground or the movement of cable, Grantee shall be reimbursed upon the same terms and conditions as any telecommunications, electrical or other utilities.

- E. Placement of Facilities.** Grantee shall not place its Facilities where they will interfere with any existing or future City utility, gas, electric or telephone fixture, power, sanitary sewer, storm sewer or water facility. Grantee will consult with City's Public Works Department prior to placement of Facilities, and will comply with all City ordinances, policies, rules and regulations in connection with its placement of Facilities. Whenever all existing electric utilities, cable facilities and telecommunications facilities are located underground with in a public right of way of the City, Grantee must also locate and relocate its Facilities underground.
- F. Undergrounding.** Where City requires utilities generally to be placed underground as part of a public improvement project or within a Right-of-Way where comparable existing utilities are underground, Franchisee shall place or relocate its Facilities underground on the same basis and subject to the same generally applicable requirements imposed upon similarly situated utilities, to the extent permitted by law. If City or another governmental agency reimburses similarly situated utilities for such relocation or undergrounding, Franchisee shall be treated on comparable terms as required by applicable law.
- G. Temporary Rearrangement of Facilities.** Grantee shall, consistent with City policies, ordinances, rules and regulations, arrange to temporarily raise, lower, or otherwise move its Facilities to permit the moving of buildings or other objects if the Person wishing to move the building or other object makes a reasonable arrangement to reimburse Grantee for its expenses in rearranging its Facilities. Nothing contained in this section shall preclude City from requiring Grantee to move its Facilities at its own expense when public convenience requires the move, as described in Subsection 3 of this section.
- H.** In an emergency, City may take reasonable action necessary to protect life, property, public infrastructure, or continued operation of City services, including exposing, supporting, temporarily moving, disconnecting, or otherwise protecting Franchisee's Facilities. City shall make reasonable efforts to contact Franchisee before taking such action when circumstances permit. To the fullest extent permitted by law, City shall not be liable for damage reasonably resulting from emergency action except to the extent caused by City's negligence or willful misconduct. Franchisee shall maintain with City a twenty-four (24) hour emergency telephone number and email address capable of reaching personnel authorized to dispatch qualified personnel.

SECTION 7. Franchise Fee.

- A.** In consideration of the rights, privileges, and franchise hereby granted, Grantee

shall pay monthly to City the sum of seven percent (7%) of Gross Revenue earned from all Communications Services, which shall specifically include any data, voice and video services, provided by Grantee through Grantee's use of the City Rights-of-Way. Grantee also may at its option deduct uncollectible accounts of customers within the corporate limits of City from these gross revenues.

- B. The fee required by this section shall be due and payable within 60 days after the end of each applicable calendar quarter. Any payment not made when due shall bear interest at the rate of 12% per annum, compounded monthly, from the date due until paid.
- C. Each payment shall be accompanied by a written statement identifying: (a) the reporting period; (b) Gross Revenues used in calculating the payment; (c) permitted deductions or exclusions; (d) the applicable percentage rate or rates; and (e) the resulting amount due.
- D. City's acceptance of any payments due under this section shall not be considered a waiver by City of any breach of this franchise.
- E. Grantee agrees and covenants that it will not challenge the validity of the franchise fees under this ordinance as long as they do not exceed the maximum amounts established by applicable statutes.

SECTION 8. City Rights in Franchise.

- A. **City Supervision and Inspection.** City shall have the right to supervise all construction or installation of Grantee's Facilities subject to the provisions of this Franchise and make such inspections as it shall find necessary to ensure compliance with governing laws, ordinances, rules, and regulations.
- B. **Termination or Abandonment of Franchise.** Upon any termination of this Franchise, all Facilities installed or used by Grantee shall be removed by Grantee at Grantee's expense and the property upon which the Facilities were used restored by Grantee to the condition it was in before installation except that City or its designee shall have the following options after termination of this Franchise:
 - a. City or its designee may elect to acquire the Facilities for their fair market value consistent with any applicable law;
 - b. Value shall be determined by appraiser who is mutually acceptable to City and Grantee. In the event that City and Grantee are unable to agree on a single appraiser, then the City and Grantee shall each appoint an appraiser,

and those two appraisers shall select a third appraiser. The opinion of any two appraisers shall be determinative of the value of the Facilities.

- c. City agrees to provide Grantee with written notice of its intention to acquire Grantee's Facilities pursuant to this section within 120 days after termination of this Franchise by City, or City's declaration of Facilities abandonment by Grantee, with the closing of the acquisition to occur as soon thereafter as is practicable.
- C. **City Connection to Facilities.** In addition to City's other rights in this Franchise, and so long as Grantee has sufficient capacity on its Facilities that is not being used by a paying customer at that time, City shall have the right to obtain services from Grantee at the Grantee's most favorable rate applicable to those services. Nothing in this subsection shall affect Grantee's obligation to pay the Franchise Fee to City under Section 6 of this Agreement.
- D. **Abandonment.** Franchisee shall notify City when Facilities within a Right-of-Way are permanently abandoned. City may require Abandoned Facilities to be removed where City reasonably determines that the Facilities interfere with a public improvement, City utility, future use of the Right-of-Way, or public safety, subject to applicable law. Where City permits Abandoned Facilities to remain in place, Franchisee shall continue to identify them on its records and shall retain responsibility for them unless City expressly accepts ownership in writing.
- E. **City Services.** City and Franchisee may separately negotiate for Communications Services provided to City facilities. Any such services shall be governed by a separate written agreement and shall not constitute additional consideration required from Franchisee for use of Rights-of-Way except to the extent expressly permitted by applicable law.

SECTION 9. Grantee Records and Reports.

- A. In addition to Code requirements, Grantee shall keep accurate books of financial accounts at an office within the State of Oregon throughout the term of this franchise. Grantee shall produce all books and records directly concerning its gross revenues and other financial information deemed necessary by City for purposes of calculation of the franchise fee for inspection by City, upon no less than 10 days' prior written notice, during normal working hours. City may require periodic

reports from Grantee relating to its operation within City. City shall have the right during the term of this franchise or within 180 days thereafter to conduct audits of Grantee's records. Such audits shall be undertaken by a qualified person or entity selected by City. The cost of any such audit shall be borne by City, unless the results of any such audit reveal Grantee has underpaid the Franchise Fee by more than 5% for the period audited. In the case of such underpayment, the full cost of such audit shall be paid by Grantee. Grantee shall immediately pay the amount of the underpayment as determined by such audit to City together with 12% per annum interest from the date such payment should have been made to the date the payment is actually made.

B. Any audit information obtained by City under these provisions shall be kept confidential to the maximum extent allowed by Oregon law, except that this obligation shall not prevent the City from introducing audit results in any forum where enforcement of the provisions of this franchise is at issue.

C. As-Built Records. Within sixty (60) days following completion of new construction or significant relocation, Franchisee shall provide City with reasonably accurate as-built information showing the horizontal alignment and, when reasonably available, depth of Franchisee's Facilities. Information shall be provided electronically in a format reasonably acceptable to Public Works, including GIS-compatible information when reasonably available.

SECTION 10. Permit and Inspection Fees. Nothing in this ordinance shall be construed to limit the right of City to require Grantee to pay reasonable costs incurred by City in connection with the issuance of a franchise or permit, making an inspection, or performing any other service for or in connection with Grantee or its Facilities, whether pursuant to this ordinance or any other ordinance or regulation now in effect or hereafter adopted by City. Franchisee shall obtain all required City permits before commencing construction, excavation, installation, replacement, or substantial maintenance within a Right-of-Way, except for emergency work. Issuance of a permit does not relieve Franchisee from responsibility for compliance with this Franchise or for damage caused by its work.

SECTION 11. Grantee Liability and Indemnification.

A. Indemnification. To the fullest extent permitted by law, Grantee shall defend, save harmless and indemnify City from any loss or claim against City on account of or in connection with any activity of Grantee in the construction, operation or maintenance of its Facilities, provided such loss or claim is not as a result of the City's negligence. Nothing contained in this foregoing indemnity provision or any other indemnity provision in this franchise, shall be construed to require the Grantee to indemnify the City, the City's related parties, architects, architect's consultants and agents and employees of any of them and anyone else acting for or on behalf of the City for damages, losses, liabilities, costs and expenses due to the sole

negligence or willful misconduct of the City, the City's related parties, architects, architect's consultants and agents and employees of any of them and anyone else acting for or on the City's behalf. The City acknowledges that under no circumstances will the Grantee be liable under this franchise for special, consequential or punitive damages or damages with respect to economic loss.

B. Insurance. This Franchise shall not be effective until Grantee secures, and at all times shall be conditioned upon Grantee maintaining, a comprehensive liability insurance policy that shall contain the following provisions:

- a. Grantee shall obtain at Grantee's expense, and keep in effect at all times during the term of this franchise, public liability and property damage insurance that protects Grantee and the City, as well as the City's officers, agents, and employees, from claims arising from claims referred to in section 4.2. The insurance shall provide coverage at all times of not less than \$2,000,000 for personal injury to each person, \$4,000,000 for each occurrence, and \$1,000,000 for each occurrence involving property damages, plus cost of defense; or a single limit policy of not less than \$4,000,000 covering all claims per occurrence, plus cost of defense, unless City's then-current generally applicable insurance requirements for similarly situated right-of-way users require different limits and such requirements are permitted by law and commercially reasonable. The insurance policies may provide for self-retention or deductibles in reasonable amounts. The limits of the insurance shall be subject to statutory changes as to the maximum limits of liability imposed on municipalities of the State of Oregon during the term of this Franchise.
- b. Grantee, and its subcontractors, if any, will comply with the Oregon Worker's Compensation Law at all times.
- c. City, its officers, directors, and employees shall be added as additional insured with respect to the Grantee's general liability insurance policy. Grantee will require that its insurance carrier give the City 30 days written notice of any change in insurance coverage.
- d. There shall be no cancellation, material change, exhaustion of aggregate limits, or intent not to renew insurance coverage without 30 days written notice to City. Any failure to comply with this provision will not affect the insurance coverage provided to City. The 30 days' notice of cancellation provision shall be physically endorsed on the policy.

- e. Coverage provided by Grantee must be underwritten by an insurance company deemed acceptable by City. City reserves the right to reject all or any insurance carrier(s) with an unacceptable financial rating or not authorized to transact business in Oregon.
- f. As evidence of the insurance coverage required by this franchise, Grantee shall furnish a Certificate of Insurance to City. This franchise shall not be in effect until the required certificates have been received and approved by City. The Certificate will specify and document all provisions within this franchise. A renewal certificate will be sent to City 10 days prior to coverage expiration.

C. Security. For a project involving substantial excavation, pavement disturbance, or other significant work within a Right-of-Way, City may reasonably require Franchisee to provide a performance bond, restoration bond, letter of credit, or other security in an amount reasonably related to Franchisee's restoration obligation. Security may be released after City's acceptance of the work, subject to any applicable restoration warranty.

SECTION 12. Transfer of Franchise. Grantee shall not sell, assign, dispose of, lease or transfer in any manner whatsoever any interest in this franchise or in the Facilities authorized by this franchise, or any part of the Facilities, without prior written approval of City, which consent shall not be unreasonably withheld. The City may impose reasonable conditions on its approval of any transfer, including but not limited to the requirement that the transferee acknowledge in writing and agree to be bound by the terms of this Franchise. City shall have the right to collect from Grantee City's actual administrative costs associated with processing a transfer request, including the cost of ascertaining the financial responsibility of the proposed transferee. The foregoing requirements shall not apply to any sale, assignment or transfer to any Person that is owned or controlled by Grantee, or any Person that owns or controls the Grantee. Grantee shall notify the City thirty (30) days prior to any such sale, assignment or transfer. For purposes of this section, a transfer includes a merger, consolidation, sale of substantially all operating assets associated with this Franchise, or change in control of Franchisee. A transfer to an affiliate under common control shall not require prior City consent unless required by applicable law, but Franchisee shall provide at least thirty (30) days' prior written notice, and such transfer shall not relieve Franchisee of its obligations unless City expressly agrees otherwise.

SECTION 13. Amendment and Renewal. This Franchise may be amended or renewed by mutual agreement of the Parties, or further action by City Council. In considering renewal, City may consider Franchisee's compliance history, payment history, restoration performance, condition and location of Facilities, changes in applicable law, changes in City standards, and City's anticipated use of its Rights-of-Way. Nothing herein obligates either party to renew the Franchise on the same terms.

SECTION 14. Default; Termination.

A. Default. Time of payment and performance are of the essence in the Franchise. The following shall be events of default:

- a. Default in Payments. The failure of Grantee to pay City when due any amounts required by the Franchise and such failure continues for a period of ten (10) days after the first overdue notice.
- b. Default in Other Covenants. The failure of Grantee to perform any of the covenants and conditions required herein to be kept and performed by Grantee, and such failure continues for a period of 30 days after notice from City of such failure.
- c. Notwithstanding the foregoing, City may require immediate corrective action for conditions presenting an imminent threat to public health, safety, property, City infrastructure, or essential City services.
- d. If a default remains uncured after the applicable cure period, City may suspend permits to the extent lawful, pursue remedies available under the Code or law, recover damages and reasonable costs, seek injunctive relief, or commence proceedings to revoke or terminate this Franchise. City's failure to exercise a remedy immediately upon default shall not waive City's right to exercise that remedy while the default remains uncured.

B. Termination or Revocation. Upon the occurrence of an event of default, this Franchise may be revoked or terminated at the option of City by notice in writing to Grantee given within 30 days of the date of default. If this Franchise is not terminated by election of City, Grantee shall pay to City the sum of \$100 per day for each day the default continues along with any additional damages suffered by City as a result of Grantee's default.

SECTION 15. Remedies not Exclusive; Waiver. All remedies under this Franchise, including termination, are cumulative, and recovery or enforcement of one is not a bar to the recovery or enforcement of any other remedy. Remedies contained in this ordinance, including termination of the franchise, are not exclusive and City reserves the right to enforce penal provisions of any ordinance and also use any remedy available to City at law or in equity. Failure to enforce any provision of this ordinance shall not be construed as a waiver of a breach of any other term, condition or obligation of this ordinance.

SECTION 16. Notices and Authorized Representatives. Any notice required or permitted under this franchise shall be deemed given when received or when deposited

with postage prepaid in the United States Mail as registered or certified mail addressed as follows:

TO CITY:

City of Garibaldi
Attn: City Manager
107 6th Street
P.O. Box 708
Garibaldi, OR 97118

TO FRANCHISEE:

or to such other address as may be specified from time to time by either party in writing.

SECTION 17. Interpretation/Jurisdiction. This Franchise shall be deemed to have been entered into in Tillamook County, Oregon. Jurisdiction of any dispute shall be in the Circuit Court of the State of Oregon, and venue shall be in Tillamook County, Oregon. Interpretation of the franchise shall be governed by laws of the State of Oregon.

SECTION 18. Severability. If any section, subsection, sentence, clause or portion of this ordinance is for any reason held invalid or rendered unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity or constitutionality of the remaining portion thereof. If for any reason, the franchise fee is invalidated or amended by the act of any court or governmental agency, then the highest reasonable franchise fee allowed by such court or other governmental agency shall be the franchise fee charged by this ordinance.

SECTION 19. Force Majeure. Neither party shall be deemed in default for delay in performing a non-monetary obligation caused by circumstances beyond its reasonable control, including natural disasters, war, civil disturbance, labor disruption not limited to the affected party, or governmental order, provided that the affected party promptly notifies the other and diligently resumes performance when reasonably possible.

SECTION 20. Representation and Warranty of Franchisee. By executing this document, Franchisee represents and warrants that:

- A. Franchisee is familiar with all provisions contained herein and the Code, and agrees to be bound by them;
- B. The individual executing this Franchise has authority to bind Franchisee;
- C. Franchisee has obtained and will maintain all licenses, registrations, permits, and regulatory approvals required to provide its services;
- D. Execution of this Franchise does not conflict with any agreement binding upon Franchisee;
- E. Franchisee possesses the technical and financial ability to perform its obligations under this Franchise; and
- F. Franchisee is familiar with the provisions of this Franchise and applicable City Code and agrees to be bound by them.

SECTION 21. Franchise Effective Date. The City Council approved this request on [Approval Date], pursuant to Ordinance No. _____. This Franchise shall be made effective on the effective date of the ordinance approving said Franchise ("Effective Date"), provided Franchisee satisfies the acceptance requirements in Section 21 and has provided City all required certificates of insurance and other documents required as a condition precedent to effectiveness.

SECTION 22. Acceptance of Franchise. Franchisee must sign and return this Franchise within 30 days of the Effective Date. If not accepted in time, this Franchise shall become void.

CITY OF GARIBALDI

Signature: _____

Name: _____

Title: _____

Date: _____

HUNTER COMMUNICATIONS

Signature: _____

Name: _____

Title: _____

Date: _____

ACCEPTANCE OF FRANCHISE

Pursuant to Section 18 of the fully executed Franchise Agreement for Communications Service with Hunter Communications, by and between the City of Garibaldi and HUNTER COMMUNICATIONS, HUNTER COMMUNICATIONS hereby unconditionally accepts the Franchise Agreement, with the effective date of _____, that was approved by Ordinance No. _____ of the City of Garibaldi.

ACCEPTED this ____ day of _____, 2026.

By: _____
Signature

By: _____
Name Printed

Title: _____

Date: _____

STATE OF _____)
) ss.
COUNTY OF _____)

This Acceptance was signed before me on _____, 2026, by
as _____ of _____.

Notary Public for _____
Name: _____
My commission expires on: _____

.....
Acceptance received by City Recorder on _____, 2026.

Name: _____
Title: City Recorder

CITY OF GARIBALDI, OREGON
ORDINANCE NO. 339

**AN ORDINANCE AMENDING ORDINANCE NO. 145 SECTION 2 RELATED TO KEEPING EXCESSIVE
NUMBER OF FOWL**

WHEREAS, the City of Garibaldi has authority to regulate and abate public nuisances for the protection of public health, safety, peace, and welfare; and

WHEREAS, Ordinance No. 145 Section 2 identifies and regulates public nuisances within the City of Garibaldi; and

WHEREAS, the City Council finds that the keeping of excessive numbers of fowl may create noise, odor, sanitation, pest, and neighborhood compatibility concerns; and

WHEREAS, the City Council finds that establishing reasonable limits on the number of fowl based on lot size and prohibiting roosters will protect neighboring properties and the public welfare;

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

Section 1. Amendment to Ordinance No. 145 Section 2

The following new section is added to section 2 of the Garibaldi Municipal Code

“S. Keeping of Fowl and Roosters.

It shall be unlawful and is hereby declared a public nuisance for any person to own, keep, harbor, maintain, possess, or allow fowl on any lot within the City of Garibaldi except in compliance with the following requirements:

Maximum Number of Fowl. The maximum number of fowl permitted on a lot shall be based on the total lot area as follows:

1. Lots of less than 5,000 square feet: no more than ****four (4) fowl****.
2. Lots of 5,000 through 9,999 square feet: no more than ****six (6) fowl****.
3. Lots of 10,000 through 19,999 square feet: no more than ****ten (10) fowl****.
4. Lots of 20,000 square feet or greater: no more than ****fifteen (15) fowl****.

The maximum number applies to the total number of fowl kept on the lot, regardless of species.

Roosters Prohibited. Roosters (an adult male chicken) are strictly prohibited within the City of Garibaldi. No person shall own, keep, harbor, maintain, possess, or allow a rooster to remain on any property within the City.

Definition of Fowl. For purposes of this subsection, “fowl” means domesticated birds kept for eggs, food, companionship, or similar purposes, including chickens, ducks, geese, turkeys, guinea fowl, and similar domesticated birds.

Confinement. All fowl shall be kept in a secure coop, enclosure, or fenced area sufficient to prevent the fowl from roaming onto neighboring property or any public street, sidewalk, right-of-way, park, or other public property.

Sanitation and Maintenance. All coops, enclosures, and areas used for keeping fowl shall be maintained in a clean and sanitary condition. Manure, bedding, feed, and other waste shall be managed to prevent offensive odors, flies, rodents, insects, and other nuisance conditions.

Feed Storage. Feed shall be stored in secure containers designed to prevent access by rodents and other pests.

Noise, Odor, and Other Nuisances. No person shall keep fowl in a manner that creates excessive or persistent noise, offensive odors, unsanitary conditions, pest infestations, or any condition that unreasonably interferes with the use and enjoyment of neighboring property.

Fowl at Large. No person owning or keeping fowl shall permit such fowl to run at large or enter upon property owned or occupied by another person without permission.

Dead Fowl. Dead fowl shall be promptly disposed of in a lawful and sanitary manner.

Violations Declared a Public Nuisance. Any violation of this subsection, including keeping more fowl than permitted for the applicable lot size or keeping any rooster within the City, is hereby declared a public nuisance and shall be subject to the enforcement, abatement, and penalty provisions of Ordinance No. 145 and any other applicable City ordinance.

Any person keeping fowl within the City on the effective date of adoption of this ordinance shall have thirty (30) days thereafter to achieve compliance with the limitations and allowances, and other requirements, under this ordinance.

No rooster shall be considered a lawful nonconforming use or otherwise be grandfathered under this Ordinance. All roosters shall be removed from property within the City no later than thirty (30) days after the effective date of this Ordinance.

Continuing Effect

Except as expressly amended by this Ordinance, all provisions of Ordinance No. 145 shall remain unchanged and in full force and effect.

Severability

If any section, subsection, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional, the remaining portions shall remain in full force and effect.

Effective Date

This Ordinance shall take effect thirty (30) days after its adoption, or as otherwise provided by the City Charter and applicable law.

Read in full for its first reading this 21st day of September 2026

Read by title only, for its second reading, this 19th day of October 2026

Passed by vote of the Council this 19th day of October 2026

Approved by the Mayor this 19th day of October 2026

Linda Bade, Mayor Date

ATTEST:

Becca Harth, City Manager Pro-Tem

**CITY OF GARIBALDI, OREGON
RESOLUTION NO. 2026-09**

A RESOLUTION AUTHORIZING CITY STAFF TO APPLY FOR AND ADMINISTER GRANTS ON BEHALF OF THE CITY OF GARIBALDI

WHEREAS, the City of Garibaldi is committed to pursuing federal, state, regional, and local grant funding to support City programs, projects, infrastructure, public safety, economic development, and essential municipal services; and

WHEREAS, grant opportunities often have application deadlines that require timely preparation and submission of applications; and

WHEREAS, allowing qualified City staff to identify grant opportunities and prepare and submit grant applications will improve the City's ability to secure outside funding and advance projects identified by the City Council; and

WHEREAS, the City Council desires to establish clear administrative authority for City staff to pursue grant opportunities while maintaining appropriate Council oversight of significant financial commitments and grant-funded projects; and

WHEREAS, the City Council finds that authorizing the City Manager, City Manager Pro-Tem, Finance Director, and other designated City staff to prepare and submit grant applications is in the best interest of the City of Garibaldi and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GARIBALDI, OREGON:

Section 1. Authorization to Apply for Grants.

The City Manager, City Manager Pro-Tem, Finance Director, and other City staff designated by the City Manager are hereby authorized to identify appropriate grant opportunities, prepare grant applications, and submit applications on behalf of the City of Garibaldi for funding that supports authorized City programs, services, projects, and priorities.

Section 2. Grant Administration.

Authorized City staff may communicate with grant agencies, prepare required application materials, submit supporting documentation, respond to requests for information, and perform other administrative duties necessary to pursue grant funding.

Section 3. Council Approval.

This Resolution does not authorize City staff to enter into a grant agreement, incur a financial obligation, provide a local match, commit City funds, or accept conditions that require City

Council approval unless such authority has otherwise been granted by law, ordinance, budget, prior Council action, or other valid City authorization.

Section 4. Budget and Financial Compliance.

All grant applications and grant-funded activities shall comply with applicable federal, state, and local laws, City policies, adopted budgets, and applicable grant requirements. Any required local match or expenditure of City funds shall be subject to available appropriations and required authorization.

Section 5. Reporting.

The City Manager or designee shall provide the City Council with information regarding significant grant applications submitted and grants awarded, including the purpose of the funding, amount requested or awarded, required City match, and any significant obligations associated with the grant.

Section 6. Effective Date.

This Resolution shall take effect immediately upon adoption by the City Council.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR, this 19th day of October 2026.

Linda Bade, Mayor

ATTEST:

Becca Harth, City Manager Pro-Tem

CITY OF GARIBALDI

RESOLUTION NO. 2026-10

A RESOLUTION DECLARING CERTAIN PROPERTY SURPLUS AND AUTHORIZING DISPOSAL THROUGH A COMPETITIVE SALE PROCESS

WHEREAS, the City of Garibaldi owns certain personal property, as described in Exhibit A, that is no longer needed for a public purpose; and

WHEREAS, the City Council finds that conducting a sale through a competitive process, such as a liquidation sale, trade, or auction, may provide the City with a financial benefit by maximizing the value received for surplus property; and

WHEREAS, the City Council finds that offering surplus property through a competitive sale process provides an opportunity to obtain fair market value, reduce storage and maintenance costs, and recover funds for the benefit of the City of Garibaldi; and

WHEREAS, the City Council desires to authorize the City Manager to determine the appropriate method of sale or disposal based on the nature, condition, and estimated value of the property, while seeking the greatest financial return and overall benefit to the City.

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

Section 1. Declaration of Surplus Property.

The City Council finds that the recitals of this Resolution are true and correct and incorporates them herein by reference. The City Council hereby declares the items described in Exhibit A to be surplus property no longer required for municipal purposes.

Section 2. Authorization for Competitive Sale or Disposal.

The City Manager is hereby authorized to arrange for the sale, trade, or disposal of the surplus property identified in Exhibit A through a competitive process, including, but not limited to, a liquidation sale, public auction, or other competitive bidding method.

The City Manager shall determine the appropriate method of sale or disposal based on the nature, condition, and estimated value of the property, with the objective of obtaining the greatest reasonable financial return and overall benefit to the City of Garibaldi.

The City Manager is further authorized to establish reasonable terms and conditions for the sale, including minimum bids, payment requirements, and other conditions deemed necessary to protect the City's interests. If a competitive sale or trade is determined to be

impractical or unlikely to provide a reasonable benefit to the City, the City Manager may authorize an alternative method of disposal consistent with applicable law and City policies.

Section 3. Use of Proceeds.

Any proceeds received from the sale or trade of surplus property shall be collected and accounted for in accordance with the City's financial policies and applicable law.

Section 4. Effective Date.

This Resolution shall take effect immediately upon its adoption.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR this 19th day of October 2026.

Linda Bade Mayor

ATTEST:

Becca Harth, City Manager Pro-Tem

Exhibit A – Description of Surplus Property



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

EXHIBIT A
CITY OF GARIBALDI, OREGON
REQUEST TO DECLARE SURPLUS PROPERTY

Department: Garibaldi Fire Department

Property Description: 1996 Ford F-350

The following City-owned property is being presented for consideration for disposal.

Property Information	Description
Department	Garibaldi Fire Department
Year	1996
Make	Ford
Model	F-350
Vehicle Identification Number (VIN) 1FDJW36F1TEA22169	

Requested Action: Staff requests that the City Council declare the above-listed vehicle surplus property and authorize its disposal through an appropriate competitive method, such as public auction, liquidation sale, or trade-in, in accordance with applicable City policies and procedures.

Tim Hall



September 16, 2026

Mayor Linda Bade
Garibaldi City Councilors

Dear Honorable Mayor Bade and City Councilors,

After much consideration, I would like to offer my experience and expertise in government service to the Garibaldi Planning Commission. I'd welcome the Council's appointment in order to help the City in addressing issues that have been neglected for some time, most importantly the city's Comprehensive Plan, updating and enforcing City planning codes, and the review of proposed and future land development, both residential and commercial.

The City should be familiar with my qualifications serving as an elected City Council member and a two-term mayor. Additionally beneficial is my experience as a Public Affairs manager for the City of Portland, where I participated in many planning and development decisions on major city infrastructure projects.

I will dedicate the time and energy necessary to help ensure that the City of Garibaldi once again moves forward on a path to protect and promote a good quality of life for our residents, businesses and visitors.

Thank you.

Respectfully,

Tim Hall

City of Garibaldi
Application for Committee Appointment

To: The City of Garibaldi

I, Nicole Stillmaker hereby apply for appointment to serve on the following:

- ☐ City Council
- ☐ Budget Committee
- ☒ Planning Commission
- ☐ Garibaldi Urban Renewal Agency

What is your interest in applying for this position?

As a local business owner, I care about Garibaldi's future and would like to
I'm interested in learning more about the planning process and offering the

What experience or qualifications do you have for this position?

As a local business owner, I have firsthand experience with issues like tour
I'm also learning more about zoning and local development, and I'm willing

How much time could you give to serving on this committee?

Weekly ☐ Monthly ☒ Quarterly ☐

Full Name: (print) Nicole C. Stillmaker

Date: 10-6-2026

Address: 401B GARIBALDI AVE

Mailing Address: PO BOX 343

Occupation Small Business Owner Phone: 503-300-9751 Email: nicolestillmaker@gmail.com

Return to: City of Garibaldi 107 6th St./P.O. Box 708 Garibaldi, OR 97118

TITLE: City Manager

EMPLOYMENT STATUS: Management; full-time at 40 hours per week, at-will, exempt, non-represented, serves at the pleasure of the Garibaldi City Council and Mayor, and subject to City's Personnel Policies.

PRIMARY JOB FUNCTIONS: Serves as Garibaldi's chief administrative officer and serves as Recorder, Treasurer, Budget Officer, and Planning Secretary. Specific description of duties of these officers are also described in the City of Garibaldi Charter, including but not limited to Chapter V, Section 23 (City Recorder) and Section 24 (City Manager), and Garibaldi Municipal Code Chapters 2.10 and 2.15, and Section 2.20.050.

DUTIES AND RESPONSIBILITIES:

Supervision of Employees

- Responsible to supervise, direct and control the work of all non-elective officers and public employees of the City in the exercise of their duties and the work of all City departments except the City Attorney.
- Responsible for appointment, removal, discipline, and transfer of all employees, including assigning duties and supervising employees.
- Supervise, direct, and control department heads. Responsible for the appointment, discipline, transfer, and removal of department heads.
- Responsible for designation of duties of department heads.
- Responsible for delegating duties as appropriate to various positions.
- Responsible to evaluate performance of department heads concerning assigned tasks, ability to achieve goals, supervision of subordinates, professionalism, including image conveyed to public, and any other standard established by city policy or contract.

City Council

- Be the main point of contact with City Council.
- Furnish all reports requested by City Council.
- Meet with the City Council at monthly council and special meetings.
- Provide information and reports covering various aspects of the City's operations.
- Advise Council members in their deliberations on policy and/or legislative matters.
- Manage and coordinate projects and programs to accomplish goals and objectives of the City Council.
- Recommend ordinances to the Council designed to increase the efficiency of the City government.
- Enforce all ordinances including the provision of all franchises, leases, contracts, permits and privileges granted by or running to the City.
- Present budget documents to City Council for review and approval.
- Perform such duties as may be required by the City Council, not inconsistent with the laws of the State of Oregon, the City Charter and City ordinances.
- Make and keep an inventory of all personal and real property owned by the City and

advise City Council of the purchase of new machinery, equipment, or supplies, which can be obtained under the terms and conditions which are most advantageous to the City.

- Provide a monthly statement to the Council showing the receipts, disbursements, and status of each Fund at the close of business as of the end of each month.

Budget and Finance

- Prepare the budget, along with recommended budgetary fund changes, and present to the Garibaldi Budget Committee and City Council.
- Serve as Garibaldi Treasurer and custodian of all the funds of the City.
- Provide supporting documentation to justify expenses, warrant taxes, and fees to be collected by the City for the purposes of City operations.
- Distribute to the Council on a monthly basis appropriate reports showing the city's financial status.
- Ensure compliance by department heads with Garibaldi purchasing policies as established by ordinance. Ensure all purchases are authorized and comply with budget authority.
- Supervise the expenditures of all departments of the city including the signing of all purchase orders.
- Verify City's compliance with State of Oregon and federal laws pertaining to employment practices and applicable collective bargaining agreements.
- Collect all sums of money due the City.
- Act as business agent of the Council.
- Co-sign all checks and financial documents authorizing disbursement of funds.
- Responsible to account for all City funds and provide an annual audit of the City's financial records by an independent auditor to be approved by the City Council.

Control of Records

- Serve as Recorder of the City of Garibaldi in any capacity as required by the Charter or any ordinance of the City.
- Serve as custodian of official records and public documents; perform certification and recording for the City as required on legal documents and other records requiring such certifications; seal and attest by signature to ordinances, resolutions, and contracts, easements, deeds, bonds, or other documents requiring city certification.
- Responsible for filing all city records, file ordinances, and resolutions of the council and perform the codification of ordinances into the municipal code.
- Prepare meeting agenda, materials, and records.

Other Specific Functions

- Serve as City Elections Officer.
- Monitors changes in laws, regulations, and technology that may affect City operations; implements policy and procedural changes as required.
- Meet with, or facilitate staff meetings with, private citizens and interested groups seeking information or bringing complaints, attempting to resolve any problems tactfully and fairly.
- Perform any other duties as required by the City Council.

MINIMUM QUALIFICATIONS

Education and Experience:

At least three years' experience in municipal budgeting and finance, labor relations and writing and administering state and federal grants; a minimum of a bachelor's degree in Public Administration or related field with three years' municipal government administrative experience. The City Council may in its discretion consider equivalent training and/or experience for these qualifications. Candidate must meet all requirements to be bonded at a minimum of \$50,000, possess a valid driver's license, and must be able to pass a background check.

Knowledge, Skills and Abilities:

This position requires any combination of knowledge, skills and abilities necessary to perform the duties and functions of the City Manager as described in this job description. Additionally, must have the ability to plan, schedule, assign, and direct the work of others. Written communication and outreach skills are very important so the skill and ability to communicate effectively, orally and in writing is necessary. Comprehensive skill and ability with computers, including knowledge of computer applications and operating systems and other programs used by the City for municipal finance and administration. Knowledge of Generally Accepted Accounting Principles and payroll practices in the State of Oregon.

This position requires knowledge of office practices and procedures. Must have skill and ability to establish and maintain effective working relationships with employees, city departments, special interest groups, county, state and federal departments, special districts, and the general public. Must have skill and ability to maintain composure and good judgment in high stress situations. Candidate must meet all requirements to be bonded at a minimum of \$50,000, possess a valid driver's license, and must be able to pass a background check.

Supervision Exercised:

Supervises, directs, and controls all municipal department heads and employees of the City in the exercise of their duties and of the work of all city departments other than the office of City Attorney. Responsible for delegating duties as appropriate to various positions.

Performance Review and Evaluation

Six-month trial evaluation period and annual reviews.

Demands And Work Environment:

Work is performed in an office environment and is generally sedentary. Some positions may require kneeling, light lifting and carrying, pulling, pushing, reaching, walking, or extended periods of standing or sitting. Work may be performed in a setting with frequent distractions and interruptions.

Compensation:

Salary position is paid monthly and is negotiable depending on qualifications and experience. Other wages and benefits include Oregon PERS and health insurance as provided to all other non-represented employees, with the same contributions to premiums, unless otherwise specified by the employment contract.

Non-Discrimination Policy

The City of Garibaldi will not discriminate against or harass any employee or applicant for

employment because of race, color, creed, religion, national origin, sex, disability, age, marital status, sexual orientation, or status with regard to public assistance.

I acknowledge that I have read and understand the above job description in its entirety and am capable of performing all of the stated requirements.

Employee Signature

Date

Tillamook County



TILLAMOOK COUNTY LIBRARY

MEMBER OF THE CHINOOK LIBRARY NETWORK

GARIBALDI BRANCH

107 6th Street, Garibaldi, OR 97118

Land of Cheese, Trees and Ocean Breeze

1716 Third Street
Tillamook, Oregon 97141

Telephone (503) 842-4792
Fax (503) 815-8194
TDD Nonvoice Oregon Relay Service

10/19/26 GARIBALDI BRANCH LIBRARY REPORT TO COUNCIL

Greetings Council and Community Members,

It's that time of year again. The salmon eggs were delivered on October 8. Garibaldi and Bay City Branch Libraries host Spring Chinook Salmon eggs as part of ODFW's educational Salmon Trout Enhancement Program (STEP). Representatives from Oregon Department of Fish and Wildlife and Tillamook Estuaries Partnership were at each branch to talk about salmon and their habitat when the eggs arrived and were introduced into the tanks. All ages are invited to join us in watching them develop over the following weeks, learn more about them, and help release them into the wild.

It's also time for our quarterly Spice Club! Our gathering was October 8, and spice kits were made available to all. We have a few kits left should anyone want to explore new flavors in their cooking. Kits contain highlighted spice, information, and recipe to try. Taste the world with Spice Club!

Regular programming:

Every Friday at 11am – Children's Storytime

Second Tuesday at 2pm – Adult Craft & Chat

Third Tuesday at 2pm – Book Club

Respectfully submitted,

June Ekborg

Library Assistant II

Garibaldi Branch Library

CITY MANAGER & FINANCE DIRECTOR MONTHLY REPORT

Reporting Period September 2026

To: Mayor and City Council

From: City Manager Pro Tem / Finance Director

CITY MANAGER RECRUITMENT

The City continued its efforts to advance the permanent City Manager recruitment process. Recruitment documents and related materials were prepared for Council consideration, with attention to establishing a clear and effective process for filling the position.

The City Manager Pro Tem continued overseeing daily operations and administrative responsibilities to maintain continuity of services during the transition.

PERSONNEL AND ORGANIZATIONAL MANAGEMENT

Staff continued reviewing personnel needs, position responsibilities, and administrative processes to support efficient City operations. Efforts remain focused on ensuring employees have clear direction, maintaining accountability, and establishing consistent procedures for routine personnel and operational decisions.

FINANCE AND BUDGET

Staff continued working with the City's auditors regarding outstanding audit matters, including the resolution of identified transaction discrepancies and the completion of the fiscal year 2023–2024 audit. The City remains focused on resolving outstanding issues and improving financial documentation and internal controls.

CITY COUNCIL AND POLICY DEVELOPMENT

Staff continued preparing materials for Council consideration, including administrative policies, resolutions, ordinances, and other items requiring Council direction.

Work also continued on clarifying administrative authority and establishing consistent procedures for implementing City policies and enforcing municipal regulations. Where legal questions arise, staff will continue seeking appropriate guidance to ensure City actions are consistent with applicable law and protect the City's interests.

GRANTS AND FUNDING OPPORTUNITIES

The City continued identifying opportunities to pursue grant funding and other outside financial resources to support municipal operations, infrastructure improvements, equipment needs, and community projects.

Staff will continue evaluating funding opportunities that align with City priorities and available resources.

GOALS AND PRIORITIES FOR OCTOBER

The following priorities will guide administrative efforts in October:

- Continue advancing the permanent City Manager recruitment process.
- Maintain essential City services and effective daily operations.
- Review administrative policies and clarify staff responsibilities and authority.
- Identify grant opportunities and funding sources for City projects.
- Continue coordinating with regional partners and addressing Council priorities.

CLOSING

September's efforts centered on maintaining continuity in City operations, supporting financial accountability, advancing recruitment activities, and addressing ongoing administrative and organizational needs.

Staff will continue working to provide reliable municipal services, maintain responsible financial practices, and support the City Council in meeting the needs and priorities of the Garibaldi community.

PUBLIC WORKS STAFF REPORT

Council Meeting: October 19, 2026

Department: Public Works

Prepared By: Nick Theoharis, Public Works Director

Water

All required monthly water testing and reporting has been completed and submitted to the State. There were no major water system issues or emergencies during the reporting period.

Wastewater

All required wastewater testing and reporting has been completed and submitted.

SBR Basin No. 2 continues to have an issue with the Variable Frequency Drive (VFD) for the decant motor overloading. Public Works replaced the gearbox and motor, which improved the issue, but occasional faults are still occurring. A new motor has been purchased, and staff is working to locate another gearbox to determine if this will fully correct the problem.

On Sunday, September 27, Public Works responded to a plugged sewer service line at **107 E. Garibaldi Avenue**. Staff cleaned the service line from the property line to the sewer main and inspected the line with a camera. The estimated cost to the City for employee time and equipment for this single response was approximately **\$650**.

This is an older sewer service connection. If the City remains responsible for the service line between the property and the sewer main, this particular line could cost approximately **\$8,000 to \$15,000** to replace because the sewer main is approximately six feet deep and located within the ODOT Highway 101 right-of-way.

This incident is another example of why Public Works continues to recommend returning sewer service line responsibility to the property owner. The City cannot reasonably continue accepting the financial responsibility for hundreds of privately serving sewer laterals as they age and fail. Each failure creates an unpredictable expense for the sewer fund and uses staff and equipment that are needed to maintain the public sewer system.

Public Works continues to strongly recommend that responsibility for the sewer service lateral, from the sewer main to the property, be returned to the property owner.

Streets

Public Works received the contractor's quote for hot-patch repairs at several locations where streets were disturbed during utility repairs. These repairs will either be completed before the Council meeting or are scheduled for the upcoming week.

Staff continue to train all Public Works employees to operate the street sweeper. The sweeper has been having difficulty picking up debris properly. A mechanic is scheduled to repair the vacuum head and make adjustments to improve its performance.

Public Works also assisted the Port of Garibaldi with cleaning stormwater basins in the Port area.

Staff continue to inspect streets, signs, pavement markings, and other street-related needs as staffing and workload allow.

General Operations and Staffing

1-Ton Service Truck

The Public Works 1-ton service truck is reaching the end of its reliable service life. More than **\$2,000 in repairs** were completed during the past month, including replacement of the driveline U-joints, carrier bearing, and all shocks.

This truck is a critical piece of Public Works equipment and is used for daily utility work, emergency response, hauling equipment, and field operations. Continued repairs to an aging truck are becoming increasingly costly, and a major mechanical failure could leave Public Works without an important service vehicle when it is needed most.

I intend to include replacement of the 1-ton service truck as a **priority equipment request in the next budget**. Replacing the truck before a major failure occurs will help reduce repair costs and ensure Public Works has reliable equipment available for routine work and emergencies.

Staffing

Public Works remains short staffed, and we have not received any additional qualified applications for the open position.

The City is currently advertising for either a **System Operator or Utility Worker II**. Both positions require existing water or wastewater certifications. The City will hire only one employee, but advertising both classifications allows us to reach a larger group of qualified candidates.

As of the date of this report, no additional applicants have met the minimum qualifications.

The staffing shortage is beginning to place a significant burden on the existing Public Works crew. Public Works must provide coverage seven days a week. With the current staffing level, employees are rotating weekend coverage approximately **two weekends each month**.

This schedule reduces the amount of uninterrupted time employees have away from work and makes vacations and other scheduled time off more difficult to accommodate. It also increases the amount of responsibility placed on the remaining employees when someone is sick, on vacation, or otherwise unavailable.

The current crew has continued to keep essential services operating, but this staffing level is **not sustainable long term**. Continued operation at this level increases the risk of employee fatigue and burnout and limits the amount of preventative maintenance, street work, system improvements, and other non-emergency work Public Works can complete.

Filling the vacant position with a qualified operator remains a high priority.

City Hall

Public Works staff sealed the back wall of City Hall as part of the ongoing building repairs.

Servpro completed mold remediation in the file room. Diamond Heating is under contract to replace the HRV system and install mini-split HVAC units in the main office and City Manager's office.

Public Works installed sheetrock to seal the file room and installed a new light fixture. New flooring will also be installed in City Hall.

The goal is to complete the remaining work and reopen the main office to normal operations as soon as possible.

Public Works Priorities

Public Works' primary priorities moving forward are:

- Continue reliable operation of the City's water and wastewater systems.
- Resolve the continuing SBR Basin No. 2 decant equipment issue.
- Continue recruitment for the vacant Public Works position.
- Prepare for replacement of the 1-ton service truck in the next budget.
- Continue street, stormwater, and infrastructure maintenance as staffing allows.
- Complete the remaining City Hall repairs.
- Continue recommending that sewer service lateral responsibility be returned to the property owner to protect the City from increasing long-term repair and replacement costs.

Garibaldi Fire

October Council Report

- AS the fire chief, I have completed my first year of service to garibaldi, I was very moved when the volunteers presented me with a cake and a balloon congratulating me on my anniversary, they are a wonderful bunch of people.
- Responded to 3 Medical calls, 0 Motor vehicle crashes, 1 Good Intent and 2 fire resulting in 20 department member responses
- We conducted 4 training sessions, resulting in 9 hours of training with 27 attendances
- Conducted a Fire Department open house with a decent turnout, we gave out lots of trinkets and plastic fire helmets to kids and fire prevention materials to the adults. The GEV was there the entire time and raffled off a go bag, they were assisted by the ham radio operators. Tillamook 911 also had a table and gave out public education materials.
- The Garibaldi Firefighters Association brought out the 1922 Model T fire truck and placed it on display, many people had never seen it and it was a big hit, it will be going to get some needed repairs to make it operational, a local retired mechanic has offered his service.
- Also, in conjunction with Fire Prevention month and the open house, the fire department hosted a coloring contest, a winner was selected from each classroom, the winner received a backpack filled with fire materials and other fun stuff.
- Josh Feller, our Regional Fire Trainer from DPSST brought the Flammable Liquids and Gases fire prop, firefighters from Nestucca and Rockaway joined us for an evening of live fire training.

