

City of Port Orford



Council Adopted
FY 2019 – 2020 Budget

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Adopted Budget

June 20, 2019

RESOLUTION 2019-15

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF PORT ORFORD, ADOPTING THE 2019 - 2020 BUDGET.

ADOPTING THE BUDGET

BE IT RESOLVED that the Common Council of the City of Port Orford hereby adopts the budget for the fiscal year 2019 - 2020 in the amount of \$5,066,364

MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the following appropriations totalling \$3,751,509 are made to the following funds:

GENERAL FUND

| | |
|----------------|------------|
| Administration | \$ 161,944 |
| Court | \$ 115,335 |
| Planning | \$ 29,760 |

Not Allocated to Organizational Unit or Program:

| | |
|------------------------|---------------------|
| Materials and Services | \$ 181,849 |
| Capital Outlay | \$ 20,000 |
| Transfers | \$ 469,800 |
| Contingency | \$ 114,475 |
| Total | \$ 1,093,163 |

PARKS

| | |
|-------------------|-------------------|
| Parks Maintenance | \$ 203,769 |
| Total | \$ 203,769 |

PUBLIC SAFETY

| | |
|--------------------------|-------------------|
| Public Safety Operations | \$ 546,052 |
| Total | \$ 546,052 |

EQUIPMENT REPLACEMENT

| | |
|-----------------------|-------------|
| Equipment Replacement | \$ - |
| Total | \$ - |

WATER SYSTEM DEVELOPMENT

| | |
|--------------------------|-------------|
| Water System Development | \$ - |
| Total | \$ - |

WATER ENTERPRISE

| | |
|-----------------|-------------------|
| Water Operating | \$ 918,338 |
| Total | \$ 918,338 |

WATER CAPITAL RESERVES

| | |
|------------------------|-------------------|
| Water Capital Reserves | \$ 140,000 |
| Total | \$ 140,000 |

SEWER ENTERPRISE

| | |
|-----------------|-------------------|
| Sewer Operating | \$ 675,564 |
| Total | \$ 675,564 |

SEWER CAPITAL RESERVES

| | |
|------------------------|-------------|
| Sewer Capital Reserves | \$ - |
| Total | \$ - |

STREETS

| | |
|--------------|-------------------|
| Streets | \$ 174,623 |
| Total | \$ 174,623 |

STREETS CAPITAL RESERVES

| | |
|--------------------------|-------------|
| Streets Capital Reserves | \$ - |
| Total | \$ - |

SEWER SYSTEM DEVELOPMENT

| | |
|--------------------------|-------------|
| Sewer System Development | \$ - |
| Total | \$ - |

| | |
|--|---------------------|
| Total Appropriations, All Funds | \$ 3,751,509 |
| Total Unappropriated and Reserve Amounts, All Funds | \$ 1,314,855 |
| TOTAL ADOPTED BUDGET | \$ 5,066,364 |

RESOLUTION 2019-15

IMPOSING THE TAX

BE IT FURTHER RESOLVED that the Common Council of the City of Port Orford hereby levies the taxes provided for in the adopted budget:

- (1) At the rate per \$1000 of assessed value of \$2.2688 for operations;
- (2) At the rate per \$1000 of assessed value of \$1.80 for local option tax; and

that these taxes are hereby imposed and categorized for tax year 2019- 2020 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

General Government Limitation

Excluded from Limitation

| | | |
|------------------|------------------------|------|
| General Fund | <u>\$2.2688/\$1000</u> | \$ 0 |
| Local Option Tax | <u>\$ 1.80/\$1000</u> | \$ 0 |

With the implementation of GASB 54 for the year ended June 30, 2013, the Common Council of the City of Port Orford hereby reserves the authority to establish and modify commitments of ending fund balances.

In compliance with GASB 54, the Common Council of the City of Port Orford hereby makes the following commitments of 2019/20 ending fund balances and revenues for specific uses for the governmental funds in 2019/20

| | |
|---------------|------------|
| Streets | \$ 174,623 |
| Parks | \$ 203,769 |
| Public Safety | \$ 546,052 |

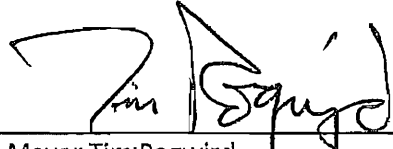
Authority to classify portion of the governmental ending fund balances as Assigned is hereby granted to the City Administrator/and or Finance Director.

The City Council considers the spending of the restricted classification of fund balance on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balances are spent, the Common Council of the City of Port Orford will consider that committed amounts will be reduced first, followed by assigned amounts and then the unassigned amounts.

The above resolution statements were approved and declared adopted by the Common Council of the City of Port Orford and effective this 20th day of June 2019.

Attest:


Terrie Richards, Recorder


Mayor Tim Pogwizd

RESOLUTION 2019-16

A RESOLUTION ADOPTING SALARIES AND WAGES FOR FY 2019- 2020

BE IT HEREBY RESOLVED by the *Common Council of the City of Port Orford* to adopt the salaries and wages listed below to be effective July 1, 2019:

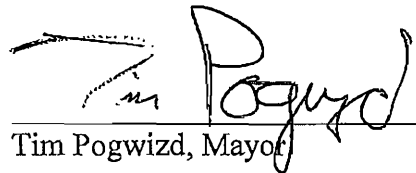
Employee Annual Salary

Administrator \$72,728
Police Chief \$61,195

Annual Wage

Finance Director \$71,240
Utility Clerk/Planning Asst. \$45,448
Accountant Asst. \$28,571
Utility Worker #2 \$44,574
Utility Worker #3 \$43,224
Public Works Lead Person \$60,133
Waste Water Plant Operator \$55,827
Maint. Worker #1 \$34,091
Police Officer #1 \$51,022
Police Officer #2 \$44,793
Traffic Officer \$49,393
Seasonal Worker \$13,811

ADOPTED by the Common Council of the City of Port Orford the 20th day of June, 2019.



Tim Pogwizd, Mayor

ATTEST:


Terrie Richards, City Recorder

A public meeting of the City of Port Orford Common Council will be held on June 20, 2019 at 3:30 pm at the Gable Council Chambers, Port Orford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Port Orford Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Port Orford City Hall, between the hours of 7:30 a.m. and 4:30 p.m. or online at www.portorford.com. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: David Johnson

Telephone: 541-366-4564

Email: djohnson@portorford.org

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount 2017-18 | Adopted Budget This Year 2018-19 | Approved Budget Next Year 2019-20 |
|---|--------------------------|-------------------------------------|--------------------------------------|
| Beginning Fund Balance/Net Working Capital | 1,444,359 | 1,793,393 | 2,111,618 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 1,558,752 | 1,492,533 | 1,500,704 |
| Federal, State & all Other Grants, Gifts, Allocations & Donations | 17,841 | 17,900 | 4,900 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 349,139 | 520,100 | 687,431 |
| All Other Resources Except Current Year Property Taxes | 328,141 | 207,398 | 231,454 |
| Current Year Property Taxes Estimated to be Received | 509,490 | 519,946 | 530,257 |
| Total Resources | 4,207,722 | 4,551,270 | 5,066,364 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|------------------|------------------|------------------|
| Personnel Services | 1,029,353 | 1,222,478 | 1,310,288 |
| Materials and Services | 650,018 | 831,644 | 769,374 |
| Capital Outlay | 82,785 | 383,500 | 370,000 |
| Debt Service | 220,660 | 182,169 | 182,169 |
| Interfund Transfers | 349,139 | 518,971 | 687,431 |
| Contingencies | 0 | 249,447 | 432,247 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 1,875,767 | 1,163,061 | 1,314,855 |
| Total Requirements | 4,207,722 | 4,551,270 | 5,066,364 |

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

| Name of Organizational Unit or Program FTE for that unit or program | | | |
|--|------------------|------------------|------------------|
| Non-Departmental/Non-Program | 4,207,722 | 4,551,270 | 5,066,364 |
| FTE | 12 | 13 | 13 |
| Not Allocated to Organizational Unit or Program | | | |
| FTE | | | |
| Total Requirements | 4,207,722 | 4,551,270 | 5,066,364 |
| Total FTE | 12 | 13 | 13 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

No changes in Activities or Sources of Financing other than the Local Option Levy was reduced from \$1.90 to \$1.80.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed 2017-18 | Rate or Amount Imposed This Year 2018-19 | Rate or Amount Approved Next Year 2019-20 |
|---|-----------------------------------|---|--|
| Permanent Rate Levy (rate limit \$2.2688 per \$1,000) | \$2.688 | \$2.2688 | \$2.2688 |
| Local Option Levy | \$1.90 | \$1.90 | \$1.80 |
| Levy For General Obligation Bonds | | | |

STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1. | Estimated Debt Authorized, But Not Incurred on July 1 |
|--------------------------|--|--|
| General Obligation Bonds | | |
| Other Bonds | \$2,621,881 | |
| Other Borrowings | | |
| Total | | |

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

City of Port Orford

Budget Message 2019 -2020

The City of Port Orford budget document being presented for your consideration and comments is for the fiscal year of July 1, 2019 – June 30, 2020. As required by Oregon Budget Law, the budget is balanced between resources and expenditures.

As the budget committee, you must approve the total amount of the permanent tax rate that the city needs (ORS 294.406 and 294.435.) The tax rate approved must not exceed \$2.2688 per \$1,000. I recommend that the Budget Committee approve the maximum allowed tax rate of \$2.2688.

In addition to the permanent tax rate, the voters approved a 5 year local option tax for Public Safety during the March 12, 2019 special election. The local option tax was approved with the maximum tax rate of \$1.80 per \$1,000. This tax rate must also be approved by the Budget Committee, but it must be approved separately from the permanent tax rate and cannot exceed the maximum of \$1.80 per \$1,000. I also recommend that it be approved at the maximum allowed tax rate of \$1.80.

The proposed budget is separated into twelve funds: General Fund, Parks, Public Safety, Water Enterprise, Water Capital Reserves, Sewer Enterprise, Sewer Capital Reserves, Streets, Streets Capital Reserves, Equipment Replacement, Water SDC (System Development Charge,) and Sewer SDC. We will be reviewing each fund in the order shown above and approving each fund before moving onto the next fund except for the General Fund. The General Fund will be reviewed first, but we will not approve it until all the other funds have been approved. The General Fund is approved last since many of the other funds are dependent upon General Fund money and if any changes are made to them we will need to make adjustments in the General Fund also.

BUDGET OVERVIEW

The Fiscal Year 2020 proposed budget is \$5,066,364 in total. That is a 11.3% increase from last year's adopted budget of \$4,551,270. Of that total, operating expenses have increased 10.7% and that increase is offset with a 13% increase to the City's cash reserves of \$1.3 million. The 10.7% increase to operating expenses is largely due to a 7% increase in personnel costs. The increase in personnel cost is due to a 2.8% increase for the cost of living adjustment and a 4.5% increase in payroll benefits. Material and Services have actually decreased 7% from last year in addition to a 3.5% decrease in Capital Outlay. The remainder of the increase to operating costs is the increase in transfers. It is proposed that the General Fund and the Water Capital Reserve Fund transfer \$152,000 and \$140,000 respectively to the Water Enterprise Fund so that there will be enough money to fund the addition of another baffled contact tank and upgrade the PLC unit which runs the water treatment plant.

Property Tax receipts increased by 4% this year as the real market value of property in this area continues to regain its former value as the economy continues to improve. Although we can expect to see about the same increase in real market value as last year, I have prepared the Fiscal Year 20 budget with an increase to the assessed value of 3% for next year. It is expected that we will only receive 93.7% of the tax that is levied. This is taking into account the 3% discount that is given for paying early and also for the percentage of nonpayment.

Public Safety is funded with a local option levy that must be renewed every five years. As you know that levy failed during the November general election and it was necessary to seek voter approval with a special election on March 12, 2019. The Public Safety levy passed with 83% voter approval at that special election compared to only 47% approval in the general election. Many voters have expressed that they did not understand that the levy expires and that it needs to be renewed every five years and that they voted no because they thought that the ballot measure was for an additional tax. One way we can avoid these confusing failed elections is to form a Public Safety Special District. By forming a Public Safety Special District, the Police department will become its own entity governed by its own board of directors and would be funded with a permanent tax rate. A permanent tax rate does not need to be renewed once it is established. This special district would have its own budget process and the City would contract with them much like we contract with the Port Orford Rural Fire Protection District for fire protection. I am proposing the formation of this district here for the Budget Committees discussion and consideration. If you feel that this is the direction the City needs to go, then the Budget Committee can make the recommendation to the City Council to begin the process.

PERSONNEL SERVICES

Personnel expenses total \$1,310,288 which is an increase of 7.2% from last year's budget of \$1,222,478. This increase takes into consideration a 2.8% COLA increase, a 6% increase in health insurance premiums and a 5% increase to PERS rates. Workers compensation insurance is not expected to increase next year and is budgeted at the same rate as last year. Although overtime has seen a dramatic 48% increase this year, new schedules and controls are being implemented that should bring overtime back down to prior year levels. The Seasonal Worker has also been budgeted for next year.

This budget incorporates the Council approved Grade/Step Salary Schedule and a Collective Bargaining Agreement with the Teamsters Local 206. The current contract term with the Teamsters began on July 1, 2015 and is set to expire on June 30 of 2020. The Collective Bargaining Agreement guarantees an annual cost of living adjustment (COLA) based on the Social Security COLA. The Collective Bargaining Agreement limits the COLA increase to a minimum increase of 2% and maximum increase of 3.7%. Since the Social Security COLA was more than the contractual minimum of 2.0%, the employees will receive the same 2.8% increase as Social Security recipients. This increase has been incorporated into this year's budget.

The cost of health and dental insurance coverage is expected to increase 6% and that increase has also been built into the proposed budget. For unemployment insurance, the City is self insured. This means that when there is an unemployment claim against the City, the City pays the cost of that claim until it is closed. In the event that a current employee was to open a new unemployment claim next year, we would not fill that vacancy and would use the money that was budgeted for that position to cover the cost of the unemployment claim.

MATERIAL AND SERVICES

Material and Services expense total \$769,374 which is a decrease of \$62,270 or 7.5% from last year's total of \$831,644. Most of this decrease is from the General Fund where last year \$40,000 was budgeted for refurbishing the Council Chambers and also in Public Safety where additional supplies had been budgeted for two new officers. Although the enterprise funds (enterprise funds are those that are only funded by a charge for services such as water and sewer) are an exception since they have increased their costs in material and services by 15%. The increase in material and services for the enterprise funds is due to needed maintenance to the treatment plants. Also our insurance cost for Property, Plant and Equipment has increased 4%.

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, charges for services, and intergovernmental revenues.

RESOURCES

For Fiscal Year 20 the total estimated revenues for the General Fund is \$1,153,632 which is a slight decrease of 1% from this year's total of \$1,164,425. The decrease in revenues is largely due to the decrease in traffic fines. Traffic fines are budgeted \$71,565 less than last year because of the questionable legality of the City being able to increase the presumptive fine above what the State charges. The City established a presumptive fine schedule for traffic offenses in its Municipal Code with Resolution 2013-16, therefore traffic violations within the City limits is considered a violation against the City. Because traffic violations within the City are an ordinance violation we were able to establish our own fee schedule which is \$60 more per violation than the States presumptive fines. At this time it is unknown how this is going to play out so to be on the safe side I have budgeted as if we had to reduce our traffic fines to the States presumptive fine amount. The permanent tax rate of \$2.2688 is expected to generate an estimated total levy of \$305,440 and net \$286,197 in current property taxes. Property tax receipts represent 25% of the total revenues for the General Fund. The State shared revenues represent only 2.8% of the General Funds total resources and the Franchise Fees makeup 1.5% of the total revenues received in the General Fund. Court Administrative Fees on page 1, line 18 is a new

account that is used to offset Court costs when a payment plan is setup or a citation is dismissed for defendants who have corrected an offense from a violation, such as failure to provide proof of insurance, no registration, no operator's license or similar offenses.

The General Fund has several line items that are of a pass thru type. That is a charge for service that is offset by a corresponding expense. One example is Subdivision Engineering Fees for \$14,000 on page 1, line 19, that is used to offset the actual cost of approving subdivisions and the corresponding expenditure is on page 4, line 11. All proposed subdivision applicants are charged a standard application fee of \$10,000. Once the cost of the applicant's subdivision planning expenses exceeds the application fee, the applicant is billed for any additional charges incurred. We require the applicant to pay all expenses in full before the final approval of the subdivision. Currently 80% of planning expenses are recovered in planning fees and grants.

EXPENDITURES

The total expenditures for the General Fund are \$1,153,632 which is just slightly less than last year's total expenditures of \$1,164,425. Of the \$1,153,632 expenditures for next year, \$174,944 has been set aside in contingency and unappropriated reserves on page 5, lines 41 and 44. These two accounts will become part of Fiscal Year 2021's prior year fund balance and will cover the operating costs until property taxes are received in November of that year.

Personnel Services in the General Fund total \$183,824 for Fiscal Year 20. This is a 11.6% increase over last year's total of \$164,612. This increase takes in account a 2.8% COLA increase, an average 5% increase for PERS, and the 6% increase of health insurance. Because of the increased work associated with offering the traffic school option, 10% of the Accounting Assistant time is now included in Court as she is taking on more of that work. Since we are not required to pay State or County assessments on citations when the defendant completes the traffic school course, the City will save an estimated \$25,000 next year by offering the traffic school option. \$10,000 has been budgeted for unemployment insurance again this year. Although we normally would use the remaining budgeted salary of the vacated position to offset the cost of unemployment, it seems prudent budgeting given the current environment, that extra be budgeted for unemployment insurance.

Material & Services accounts for the operating expenses for the four departments in the General Fund. The total operating expenses for Fiscal Year 20 in the General Fund is \$305,064. This is a 15.8% decrease over last year's total of \$362,494. Although most operating expenses have been budgeted at the same amount as last year, Repairs and Maintenance to City Hall in Non-Departmental, on page 5, line 17, has been decreased by \$20,800. Last year that account was increased to fund the refurbishing of the Council Chambers and to reconfigure the Administration Office. The refurbishing of the Council Chambers was completed but the reconfiguration of the Administration Office still needs to be completed. For fire protection, the City contracts with the Port Orford Rural Fire Protection District. They are contractually allowed an annual increase to their contract

based on the West CPI-U. That increase is 3.24% which equates to a \$1,093 increase. That increase brings the annual payment to \$34,838 and is found on page 5, line 8.

Earlier this year the Port Orford Rural Fire Protection District (PORFPD) notified the City that it was terminating the current contract and is requesting a new contract in which the contract amount is increased. Not only are they requesting a rate increase but they are asking that the contract rate be based on a rate per thousand of the City's assessed property values. The current rate is based on a flat amount that increases annually by the CPI. The proposed increase that the PORFPD has requested equates to a 225% increase or \$73,648 and would result in an annual payment of \$108,486. Since negotiations have not begun at this time, this will not affect this year's budget.

The PP&L insurance is estimated to increase 4% and that amount can be found on page 5, line 15. Curry County is a new account for this year and is found in Non-Departmental on page 5, line 9. This account consists of two different charges from Curry County. The first is a \$750 charge for maintenance of the radio tower and equipment and the second is a \$2,400 charge from the Assessor's office. Our Assessor is proposing to hire 1.5 additional employees so that they can reassess property more frequently. Currently the Assessor's office reassesses property every 20 years and with the additional employees they will be able to reassess property every 12 years. By increasing the frequency of the property reassessments, the Assessor will be able to increase the assessed value of those properties that have made improvements without the Assessor's knowledge much faster. This will result in the City receiving the increased tax eight years sooner than currently. This is a pilot project and the Assessor's office will receive half of their funding from the State and the remainder will come from the Cities and Curry County. Although we have not received a bill from Curry County for this year, we are still including it in next year's budget. Also on page 5, line 17, the R & M City Hall was budgeted at \$40,800 this year for the refurbishing of the Council Chambers and reconfiguration of the Administration Office. The refurbishing of the Council Chambers was completed but the reconfiguration of the Administration Office did not happen and we are carrying the \$20,000 amount over for next year. All other expenditures have been budgeted at or near the same level as last year.

Capital Outlay in Non-Departmental on page 5, line 26, has been budgeted at \$20,000 for the upgrade of the sound system in the Council Chambers.

In Transfers on page 5, lines 33 thru 38, \$290,000 is needed to be transferred to the Public Safety Fund, and \$152,000 is to be transferred to the Water Enterprise Fund for the addition of a baffled contact tank and upgrade of the treatment plant's PLC unit. \$27,800 represents 10% of the amount of citations to be written and that amount will be transferred to the Streets Capital Reserves Fund. These transfers are needed to balance those funds.

PARKS

The Parks Fund is a special revenue fund that accounts for the maintenance of the City's parks and tourist destinations. Principal sources of revenue are lodging taxes, grants, and contributions.

RESOURCES

The Parks Fund total budget for Fiscal Year 20 is \$203,769. This is a 10% decrease from the prior year's total budget amount of \$226,515. The Transient Lodging Tax (TLT) receipts on page 6, line 2, make up 44.6% of the Parks Fund total resources and the City is budgeting to receive \$90,000 in TLT receipts for next year. That is a 23.29% increase compared to last year's budgeted amount. A transfer from the General Fund is not needed for next year.

EXPENDITURES

In Material and Services on page 7, line 39, Tourism & Beautification Grant, all available money was spent this year so there will not be any carry over for next year. \$10,000 is the normal budgeted amount for Tourism & Beautification Grants when there is no amount to carry over. The 1% of the 7% TLT tax will generate an estimated \$12,296 in additional TLT receipts. 100% of that portion of the TLT tax is to be spent for local business promotion and is set aside in the account, Business Promotion, on page 7, line 43. Because only \$7,780 of the \$20,687 that was budgeted for Business Promotion was spent, the remaining \$12,907 will be carried over for a total amount of \$25,203 for next year. Insurance & Bonds, line 44, has been increased to reflect the 4% increase from CIS, our insurance company. The Rotary Club has been doing a fantastic job of managing the Community Building and the American Legion Hall. Contractually one half of all rent money received from these two buildings is set aside for the Rotary Club or the City to use for improvements to the Community Building and American Legion Hall. Currently \$1,912 has accumulated in Community Building Small Tools and Minor Equipment on page 7, line 57, and \$8,426 has accumulated in American Legion Small Tools and Minor Equipment page 7, line 58, for that purpose. Additionally, on page 7, line 60, Parks Committee Projects had \$4,294 remaining and that amount is carried over to their normal budgeted amount of \$2,000 for a total of \$6,294. This account also carries over its unused amount to the following year. All other items are budgeted at or near the same as last year.

PUBLIC SAFETY

The Public Safety Fund is a special revenue fund that accounts for the City's Police activities. The principal sources of revenue are a local option tax, grants, and a transfer from the General Fund.

RESOURCES

The Public Safety Local Option was approved by the voters in a special election on March 12, 2019 for \$1.80 per \$1,000 and is expected to generate an estimated total levy of \$242,327 and net \$227,060. The Local Option only funds 49% of the total budget for Public Safety with the remaining amount coming from the General Fund. For Fiscal Year 20 an additional \$290,000 will need to be transferred from the General Fund to balance this fund for a total budget of \$546,052. The City did not receive any of the State Marijuana Tax during Fiscal Year 19 because it prohibited the manufacturing of marijuana products. Even though the City allows marijuana sales in the city limits, prohibiting the manufacture of marijuana makes the City ineligible for any of the State Marijuana Tax.

EXPENDITURES

Personnel Services has been increased in conjunction with the employees' annual step, 2.8% COLA, 5% PERS, and 6% medical insurance increases. This has resulted in an overall increase of 4% to personnel services.

Materials and Services total \$57,067 for Fiscal Year 20. This is a 13% decrease over last year's budgeted \$65,593. Material and Services had been increased in the current budget to replace equipment that was outdated or close to being outdated. Additionally we needed to purchase new equipment for the two new officers. Now with the new officers outfitted and the old equipment replaced, Public Safety has returned to the normal amount budgeted in prior years for operating expenses with the exception of fuel. Fuel has been increased because of the additional officer.

There is no Capital Outlay budgeted this year.

WATER ENTERPRISE FUND

The Water Enterprise Fund accounts for the maintenance, operation and construction of the City's water intake, purification and delivery systems. The principal source of revenue is user fees.

RESOURCES

The Water Enterprise Fund spent \$29,801 more than it brought in this year. Overtime accounts for a large portion of this deficit. Overtime was overspent by \$18,549. Because of the deficit it is recommended that the water rates be increased. By increasing the water rates by the consumer price index (CPI) and the construction cost index (CCI) and getting a handle on the overtime, the Water Enterprise Fund will begin to become self-sufficient again. It is proposed that the monthly base rates be increased \$0.66 and that the consumption rate be increased \$0.47. It is estimated that this increase will increase the average bill \$1.34 per month and will generate an additional \$17,761 for Fiscal Year 20. It is proposed that \$152,000 be transferred from the General Fund and \$140,000 be transferred from the Water Capital Reserve Fund to help fund the addition of another

baffled contact tank and upgrade the PLC unit. All other resources are budgeted at the same level as last year.

EXPENDITURES

Personnel Services has been increased 20% which equates to \$52,762 over last year's amount. Although the 2.8% COLA, 5% increase to PERS and 6% health insurance increase is a contributing factor, the allocation of the Lead Persons time is the biggest driver of the 20% increase to personnel costs. Originally it was anticipated that the Lead Person would be spending more time in other funds as he would be overseeing the workers as they performed the work in other funds but his time cards show that he is spending 87% of his time in the Water Fund.

In Material and Services, most items have been budgeted at levels incurred in previous years, with an increase for the rising Plant, Property, and Liability insurance costs accounted for. Additionally on page 12, line 44, Contact Services, the City contracts with an independent contractor to sign off on the monthly drinking water reports. That contractor has increased his fees an additional \$200 per month. Also on page 12, line 54, Repairs & Maintenance – Water Lines, an additional \$6,600 is being budgeted for a leak detection survey. Another increase on page 12, line 57, Meter Repairs is increased \$8,500 for meter replacement. The City is replacing the aging meters in-house rather than hire a contractor to do it. These increases represent a 12% increase to Material and Services and all other items are budgeted at or near what they were last year.

In Capital Outlay on page 13, line 70, WTP - Improvements, \$350,000 has been budgeted for the addition of a 20,000 gallon baffled contact tank, an upgrade to the Programmable Logic Controller (PLC) and continued work on the telemetry system. The contact tank is estimated to cost \$260,000 and the PLC is estimated to cost around \$60,000, leaving \$30,000 to fix the telemetry issues that we are having with the communication between the water treatment plant and the Hubbard Creek reservoir pumps. Of this \$350,000, \$152,000 is being transferred from the General Fund and \$140,000 is being transferred from the Water Capital Reserve Fund.

Transfers, on page 13, line 81, \$10,000 is being transferred from the Water Enterprise Fund to the Equipment Replacement Fund. This money will be used at a future time once we have saved enough to replace the VacCon truck. Also on page 13 line 80, \$28,131 is budgeted to be transferred to the Water Capital Reserves Fund for future infrastructure improvements and or replacement. This \$28,131 is the accumulation of funds collected from the monthly utility billing during Fiscal Year 19.

WATER CAPITAL RESERVES

The Water Capital Reserve Fund is a reserve fund that was established to accumulate money for the financing of improvements and replacement of the Water Enterprise capital assets.

Both the Water Capital Reserve and Sewer Capital Reserve Funds were established after a presentation to the Budget Committee by Rural Community Assistance Corporation (RCAC) on May 8, 2013. RCAC recommended that the City begin saving for its enterprise funds assets replacement. Their recommendation to raise the funds was to charge a \$10.00 monthly reserve base rate and a \$2.00 consumption rate for block 1 and \$4.00 for blocks 2,3 and 4. These rates were to begin with a \$2.50 for the reserve base rate and \$0.50 consumption rate for block 1 and \$1.00 for blocks 2, 3 and 4 and increase by that amount each year for the next three years.

Based on those recommendations the Budget Committee established both the Water Capital Reserve Fund and the Sewer Capital Reserve Fund. For the Water Capital Reserve Fund, the Budget Committee established a \$2.50 per month reserve base rate and a \$0.50 usage charge for all four blocks and that the money from those charges be dedicated to the Water Capital Reserve fund that they had established. In the following three years, the Budget Committee did not approve the additional increases as recommended by RCAC in order to be at the level recommended by RCAC.

For Fiscal Year 20 we are proposing to increase the water reserve base rate by \$0.50 and consumption rate by \$0.50. This would bring the monthly water reserve base rate to \$3.00 and the reserve consumption rate would be \$1.00 for all four blocks. This increase is estimated to generate an additional \$11,519 and will increase the monthly bill \$1.20.

The Water Capital Reserve Fund will receive \$28,131 from the Water Enterprise Fund next year. This is the amount of reserve charges which had been collected from the utility billing during Fiscal Year 19. This will give the Water Capital Reserves a total fund balance of \$171,109. It is proposed that \$140,000 be transferred to the Water Enterprise Fund for the addition of a baffled contact tank and upgrade of the PLC unit. After the \$140,000 transfer, the balance of the Water Capital Reserve Fund will be \$31,109.

SEWER ENTERPRISE FUND

The Sewer Enterprise Fund accounts for the maintenance and operation of the City's wastewater collection and treatment system. The principal source of revenue is user fees.

RESOURCES

During Fiscal Year 19 the Sewer Enterprise Fund spent \$49,272 more than it received in user fees this year. We are recommending that the base rates and consumption rates be increased by the CPI and CCI. That will increase the base rate \$1.14 per month and the consumption rate \$0.29 per 1,000 gallons of water usage. This will increase the average bill \$2.72 per month and generate an additional \$17,184 in user fees.

EXPENDITURES

Personnel Services is decreased 1% after including the costs of the 2.8% COLA and appropriate step increases along with the 6% increase in health insurance and 5% increase

with PERS rates. The biggest impact on the Personnel budget was the reallocation of the employees time to reflect the time that they actually spend working in the Sewer Enterprise Fund.

Materials and Services expenditures are budgeted at the same level as last year taking into account the increase in Plant, Property and Liability Insurance. Additionally on page 16, line 45, Repair and Maintenance STP, is increased by \$10,000 for repairs to the cement tank and repairs to the lab building. All other items are budget at the same level as this year.

\$10,000 is being transferred from the Sewer Enterprise Fund to the Equipment Replacement Fund. As with the Water Enterprise Fund this money is being transferred to begin saving for a future expenditure. Also \$29,500 is budgeted to be transferred to the Sewer Capital Reserves Fund for future infrastructure improvements and/or replacement. This \$29,500 is the accumulation of funds collected from the monthly utility billing for Fiscal Year 19.

SEWER CAPITAL RESERVES

The Sewer Capital Reserve Fund is a reserve fund that was established to accumulate money for the financing of improvements and replacement of the Sewer Enterprise capital assets. It is receiving \$29,500 from the Sewer Enterprise Fund and this transfer will bring the total fund balance up to \$167,959.

Similar to the Water Capital Reserve Fund we are also proposing a \$0.50 increase to the sewer reserve base rate. This will bring the sewer reserve base rate to \$2.50 per month and \$0.50 per 1,000 gallon consumption. This will increase the average monthly bill \$0.50 and generate \$3,924 annually. Ultimately the recommended rate that we should be at is \$8.00 per month for the reserve base rate and \$2.00 per 1,000 gallon consumption rate.

STREETS

The Street Fund is a special revenue fund that accounts for the maintenance and construction of the City's streets. The principal sources of revenue are highway taxes and transfers from the General Fund.

RESOURCES

The Street Fund has been budgeted to receive \$86,070 for the City's share of the State Highway Tax. This is based on Oregon's Department of Revenue projection of their increase in the fuel tax and sharing a larger percentage of that increase with the cities. No transfer from the General Fund is needed to balance this fund.

EXPENDITURES

Personnel Services has been budgeted to reflect the actual time that the Public Works crew spends working on street related projects and is budgeted 7% more than last year. This increase is largely due to the 2.8% COLA increase along with appropriate step increases and a 5% to PERS and a 6% increase in health and dental insurance.

Materials and services expenditures are budgeted at the same level as last year taking into account the increase in Plant, Property and Liability Insurance.

STREETS CAPITAL RESERVES

This is a reserve fund established to accumulate money for the financing of improvements and repairs to the City's streets. Its primary source of money is the transfer from the General Fund of 10% of the traffic fines. The transfer for Fiscal Year 20 is \$27,800 and give a fund balance of \$70,625.

EQUIPMENT REPLACEMENT FUND

This is a reserve fund for the replacement and purchase of Public Works rolling stock and receives its money from transfers from the Water and Sewer Enterprise Funds. No new equipment is proposed for Fiscal Year 20.

WATER and SEWER SDC FUNDS

SDC fees accumulate in these funds and capital outlays are funded with transfers to their respective fund.

Respectfully submitted
David Johnson
Budget Officer

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Fund: 010 - GENERAL FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 33,424 | 201,160 | 350,155 | 420,674 | 420,674 | 420,674 |
| 41110 | Property Taxes Current | 255,962 | 266,544 | 274,264 | 286,197 | 286,197 | 286,197 |
| 41120 | Property Taxes-Prior | 8,790 | 10,908 | 9,000 | 10,000 | 10,000 | 10,000 |
| 41210 | State Cigarette Tax | 1,449 | 1,410 | 1,385 | 1,351 | 1,351 | 1,351 |
| 41220 | State Liquor Tax | 17,465 | 18,224 | 21,033 | 21,250 | 21,250 | 21,250 |
| 41310 | State Revenue Sharing | 9,902 | 10,234 | 10,955 | 11,340 | 11,340 | 11,340 |
| 41320 | Payment in Lieu of Tax (PILOT) | 1,657 | 2,660 | 1,500 | 1,500 | 1,500 | 1,500 |
| 42010 | Interest on Investments | 1,275 | 5,485 | 4,000 | 10,000 | 10,000 | 10,000 |
| 42110 | LSN-Franchise Fees | 4,028 | 5,982 | 4,268 | 5,500 | 5,500 | 5,500 |
| 42111 | Charter Franchise Fees | 16,203 | 11,570 | 11,500 | 11,500 | 11,500 | 11,500 |
| 42112 | Verizon Franchise Fees | 1,737 | 1,718 | 1,700 | 1,700 | 1,700 | 1,700 |
| 42113 | Vonage Franchise Fees | 0 | 24 | 100 | 100 | 100 | 100 |
| 42210 | Business Licenses | 12,703 | 12,652 | 12,000 | 12,500 | 12,500 | 12,500 |
| 43410 | Planning Commission Grant | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 43415 | DLCD Grant | 0 | 0 | 14,000 | 0 | 0 | 0 |
| 43419 | Certified Local Government Gran | 8,890 | 0 | 0 | 0 | 0 | 0 |
| 44205 | Law Enforcement Services | 0 | 0 | 50 | 50 | 50 | 50 |
| 44214 | Court Administrative Fees | 0 | 0 | 0 | 500 | 500 | 500 |
| 44320 | Subdivision Engineering Fees | 0 | 0 | 14,000 | 14,000 | 14,000 | 14,000 |
| 44330 | Planning Fees | 18,785 | 4,549 | 2,500 | 2,500 | 2,500 | 2,500 |
| 44340 | Lien Search Fees | 690 | 920 | 500 | 500 | 500 | 500 |
| 44415 | Electrical Charge - Ambulance | 1,355 | 1,314 | 1,200 | 0 | 0 | 0 |
| 45120 | Citations | 132,760 | 411,072 | 350,000 | 278,435 | 278,435 | 278,435 |
| 45730 | Circuit Court Collection | 1,443 | 2,908 | 700 | 1,000 | 1,000 | 1,000 |
| 46114 | Charge to Parks Fund | 9,675 | 10,539 | 11,700 | 13,375 | 13,375 | 13,375 |
| 46120 | Charge to Public Safety Fund | 20,950 | 22,372 | 26,450 | 28,410 | 28,410 | 28,410 |
| 46140 | Charge to Street Fund | 12,590 | 13,593 | 15,905 | 17,250 | 17,250 | 17,250 |
| 46161 | Charge to Water SDC | 11,090 | 11,500 | 12,305 | 0 | 0 | 0 |
| 46162 | Charge to Sewer SDC | 9,290 | 9,700 | 10,255 | 0 | 0 | 0 |
| 46210 | Miscellaneous Receipts | 3,122 | 5,578 | 1,000 | 1,000 | 1,000 | 1,000 |
| 46880 | Reimbursements | 6,272 | 18,331 | 2,000 | 2,000 | 2,000 | 2,000 |
| 46890 | Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 601,507 | 1,061,947 | 1,164,425 | 1,153,632 | 1,153,632 | 1,153,632 |

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Fund 010-GENERAL FUND - ADMINISTRATION

| <u>Account #</u> | <u>Account Name</u> | <u>Actual 2016-2017</u> | <u>Actual 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51200 | Administrator/Manager | 30,888 | 34,347 | 35,400 | 36,865 | 36,865 | 36,865 |
| 51290 | Finance Director | 33,722 | 34,018 | 34,725 | 36,120 | 36,120 | 36,120 |
| 51350 | Accounting Assistant | 7,344 | 8,235 | 13,965 | 14,785 | 14,785 | 14,785 |
| 52010 | Social Security | 5,309 | 5,651 | 6,625 | 6,899 | 6,899 | 6,899 |
| 52020 | PERS Retirement | 10,948 | 14,700 | 16,290 | 20,755 | 20,755 | 20,755 |
| 52030 | Worker's Comp./Disability Ins. | 942 | 560 | 355 | 395 | 395 | 395 |
| 52040 | Health, Dental, Life Ins. | 13,789 | 13,869 | 25,950 | 27,925 | 27,925 | 27,925 |
| 52050 | Unemployment Insurance | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL PERSONNEL | | 102,942 | 111,380 | 143,310 | 153,744 | 153,744 | 153,744 |
| MATERIAL AND SERVICES | | | | | | | |
| 62210 | Telephone | 3,487 | 3,545 | 3,200 | 3,200 | 3,200 | 3,200 |
| 62310 | Management Travel | 0 | 435 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62912 | Dues & OR Statutes | 1,398 | 1,404 | 2,500 | 2,500 | 2,500 | 2,500 |
| TOTAL MATERIAL AND SERVICES | | 4,885 | 5,384 | 8,200 | 8,200 | 8,200 | 8,200 |
| TOTAL ADMINISTRATION | | 107,827 | 116,764 | 151,510 | 161,944 | 161,944 | 161,944 |

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Fund: 010 GENERAL FUND - COURT

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51310 | Court Clerk | 4,276 | 4,342 | 8,840 | 9,340 | 9,340 | 9,340 |
| 51350 | Clerical | 0 | 0 | 0 | 3,100 | 3,100 | 3,100 |
| 52010 | Social Security | 315 | 319 | 725 | 1,085 | 1,085 | 1,085 |
| 52020 | PERS Retirement | 943 | 1,173 | 2,587 | 3,795 | 3,795 | 3,795 |
| 52030 | Worker's Comp./Disability Ins. | 3 | 3 | 50 | 30 | 30 | 30 |
| 52040 | Health, Dental, Life Ins. | 816 | 842 | 2,005 | 4,620 | 4,620 | 4,620 |
| TOTAL PERSONNEL | | 6,353 | 6,679 | 14,207 | 21,970 | 21,970 | 21,970 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 48 | 913 | 1,000 | 1,000 | 1,000 | 1,000 |
| 61230 | Software Maintenance | 1,340 | 1,407 | 1,545 | 1,540 | 1,540 | 1,540 |
| 62170 | Judge Contract | 2,400 | 2,400 | 2,400 | 3,600 | 3,600 | 3,600 |
| 62210 | Telephone | 346 | 353 | 300 | 300 | 300 | 300 |
| 62230 | Postage | 80 | 890 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62343 | Travel & Training / Meetings | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62910 | Ordinance Enforcement | 0 | 1,095 | 1,000 | 0 | 0 | 0 |
| 62912 | Dues & OR Statutes | 0 | 100 | 55 | 55 | 55 | 55 |
| 62941 | Reimbursements/Citations | 204 | 4,735 | 5,000 | 5,000 | 5,000 | 5,000 |
| 63220 | State Assessment | 13,950 | 59,200 | 75,900 | 59,750 | 59,750 | 59,750 |
| 63230 | County Assessments | 4,216 | 16,238 | 24,288 | 19,120 | 19,120 | 19,120 |
| TOTAL MATERIAL AND SERVICES | | 22,584 | 87,331 | 114,488 | 93,365 | 93,365 | 93,365 |
| TOTAL COURT | | 28,937 | 94,010 | 128,695 | 115,335 | 115,335 | 115,335 |

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010-GENERAL FUND - PLANNING

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51301 | Planning Assistant | 4,276 | 4,342 | 4,520 | 5,045 | 5,045 | 5,045 |
| 52010 | Social Security | 315 | 319 | 350 | 386 | 386 | 386 |
| 52020 | PERS Retirement | 943 | 1,173 | 1,250 | 1,610 | 1,610 | 1,610 |
| 52030 | Worker's Comp./Disability Ins. | 3 | 3 | 25 | 10 | 10 | 10 |
| 52040 | Health, Dental, Life Ins. | 817 | 842 | 950 | 1,059 | 1,059 | 1,059 |
| TOTAL PERSONNEL | | 6,354 | 6,679 | 7,095 | 8,110 | 8,110 | 8,110 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 0 | 0 | 50 | 50 | 50 | 50 |
| 61231 | Tsunami Resilience Grant | 0 | 0 | 14,000 | 0 | 0 | 0 |
| 61232 | Certified Local Gov. Grant | 10,500 | 0 | 0 | 0 | 0 | 0 |
| 62120 | Subdivision Engineering Contra | 0 | 0 | 14,000 | 14,000 | 14,000 | 14,000 |
| 62150 | Planning Contract | 15,030 | 4,733 | 5,000 | 7,000 | 7,000 | 7,000 |
| 62160 | Contract Services | 2,495 | 625 | 0 | 0 | 0 | 0 |
| 62230 | Postage | 181 | 0 | 100 | 100 | 100 | 100 |
| 62343 | Travel & Training / Meetings | 0 | 0 | 250 | 250 | 250 | 250 |
| 62410 | Advertising | 149 | 0 | 250 | 250 | 250 | 250 |
| 62942 | Reimbursements / Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MATERIAL AND SERVICES | | 28,355 | 5,358 | 33,650 | 21,650 | 21,650 | 21,650 |
| TOTAL PLANNING | | 34,709 | 12,037 | 40,745 | 29,760 | 29,760 | 29,760 |

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010-GENERAL FUND - NON-DEPARTMENTAL

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|---|------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 4,689 | 4,795 | 4,500 | 5,000 | 5,000 | 5,000 |
| 61220 | Office Equip. Leases | 0 | 1,595 | 1,725 | 1,725 | 1,725 | 1,725 |
| 61230 | Software Maintenance | 7,115 | 8,026 | 8,745 | 7,610 | 7,610 | 7,610 |
| 62100 | Bank Charges | 2,968 | 4,650 | 3,000 | 3,500 | 3,500 | 3,500 |
| 62110 | Auditing & Accounting | 11,350 | 8,465 | 11,000 | 11,000 | 11,000 | 11,000 |
| 62140 | Computer Services | 282 | 790 | 500 | 500 | 500 | 500 |
| 62175 | Legal Services | 14,403 | 14,400 | 14,400 | 14,400 | 14,400 | 14,400 |
| 62180 | Port Orford Rural Fire Dist. | 30,702 | 44,676 | 33,745 | 34,838 | 34,838 | 34,838 |
| 62185 | Curry County | 0 | 0 | 3,150 | 3,150 | 3,150 | 3,150 |
| 62190 | Curry County 911 Dispatch Service | 19,928 | 28,635 | 30,974 | 30,974 | 30,974 | 30,974 |
| 62220 | Internet Access | 1,013 | 1,080 | 1,170 | 1,170 | 1,170 | 1,170 |
| 62230 | Postage | 436 | 929 | 700 | 700 | 700 | 700 |
| 62343 | Travel & Training / Meetings | 4,957 | 4,598 | 6,000 | 6,000 | 6,000 | 6,000 |
| 62410 | Advertising | 959 | 916 | 600 | 800 | 800 | 800 |
| 62610 | Insurance & Bonds | 14,486 | 14,520 | 15,540 | 15,875 | 15,875 | 15,875 |
| 62740 | Electricity | 11,845 | 12,515 | 13,500 | 13,500 | 13,500 | 13,500 |
| 62805 | R & M City Hall | 1,221 | 2,995 | 40,800 | 20,000 | 20,000 | 20,000 |
| 62819 | Municipal Code Book | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 62835 | Small Tools and Minor Equip. | 1,668 | 1,478 | 5,000 | 5,000 | 5,000 | 5,000 |
| 62920 | Dues & Memberships | 687 | 427 | 700 | 700 | 700 | 700 |
| 62930 | Custodial Services | 2,531 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 |
| 62935 | Custodial Supplies | 309 | 393 | 500 | 500 | 500 | 500 |
| 62936 | Miscellaneous | 62 | 5,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| TOTAL MATERIAL AND SERVICES | | 131,611 | 163,790 | 206,156 | 181,849 | 181,849 | 181,849 |
| CAPITAL OUTLAY | | | | | | | |
| 72012 | City Hall Repair | 0 | 0 | 20,000 | 20,000 | 20,000 | 20,000 |
| 74085 | Equipment | 0 | 9,944 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 9,944 | 20,000 | 20,000 | 20,000 | 20,000 |
| DEBT SERVICES | | | | | | | |
| 81720 | Note Principal | 0 | 0 | 0 | 0 | 0 | 0 |
| 82720 | Note Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICES | | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 91114 | Transfer to Parks Fund | 16,700 | 52,384 | 50,000 | 0 | 0 | 0 |
| 91120 | Transfer to Public Safety Fund | 75,749 | 187,313 | 240,780 | 290,000 | 290,000 | 290,000 |
| 91130 | Transfer to Water Enterprise | 0 | 0 | 0 | 152,000 | 152,000 | 152,000 |
| 91140 | Transfer to Street Fund | 4,814 | 36,255 | 30,000 | 0 | 0 | 0 |
| 91142 | Transfer to Streets Capital Imprv. | 0 | 0 | 36,660 | 27,800 | 27,800 | 27,800 |
| TOTAL TRANSFERS | | 97,263 | 275,952 | 357,440 | 469,800 | 469,800 | 469,800 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 99,912 | 114,475 | 114,475 | 114,475 |
| TOTAL CONTINGENCIES | | 0 | 0 | 99,912 | 114,475 | 114,475 | 114,475 |
| UNAPPROPRIATED | | | | | | | |
| 99000 | Unappropriated Reserves | 201,160 | 389,450 | 159,967 | 60,469 | 60,469 | 60,469 |
| TOTAL UNAPPROPRIATED | | 201,160 | 389,450 | 159,967 | 60,469 | 60,469 | 60,469 |
| TOTAL NON-DEPARTMENTAL | | 430,034 | 839,136 | 843,475 | 846,593 | 846,593 | 846,593 |
| TOTAL 010 - GENERAL FUND - EXPENSE | | 601,507 | 1,061,947 | 1,164,425 | 1,153,632 | 1,153,632 | 1,153,632 |

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Fund: 014 - PARKS FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 37,427 | 30,029 | 93,965 | 101,719 | 101,719 | 101,719 |
| 41410 | Transient Lodging Tax | 72,821 | 75,690 | 73,000 | 90,000 | 90,000 | 90,000 |
| 42010 | Interest on Investments | 419 | 1,027 | 500 | 3,000 | 3,000 | 3,000 |
| 43419 | Certified Local Government Gran | 0 | 0 | 0 | 0 | 0 | 0 |
| 43420 | OR Marine Board Grant | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 |
| 43426 | OSPR - Parks Master Plan Grant | 13,082 | 10,933 | 0 | 0 | 0 | 0 |
| 44410 | Rent - Community Building | 543 | 731 | 1,000 | 1,000 | 1,000 | 1,000 |
| 44420 | American Legion Income/Rent | 2,155 | 2,697 | 2,500 | 2,500 | 2,500 | 2,500 |
| 44430 | Visitor Center Rental | 500 | 700 | 600 | 600 | 600 | 600 |
| 44435 | Battle Rock Binocular Receipts | 264 | 237 | 250 | 250 | 250 | 250 |
| 46110 | Transfer from General Fund | 16,700 | 52,384 | 50,000 | 0 | 0 | 0 |
| 46210 | Miscellaneous Receipts | 0 | 0 | 100 | 100 | 100 | 100 |
| 46880 | Reimbursements | 1,276 | 824 | 700 | 700 | 700 | 700 |
| 46885 | Dog Park Contributions | 1,225 | 6,360 | 0 | 0 | 0 | 0 |
| 46890 | Contributions | 15,000 | 25,232 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 165,312 | 210,744 | 226,515 | 203,769 | 203,769 | 203,769 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 014 - PARKS FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51550 | Public Works Lead Person | 0 | 0 | 8,175 | 3,908 | 3,908 | 3,908 |
| 51600 | WWTP Operator | 2,013 | 2,126 | 650 | 1,615 | 1,615 | 1,615 |
| 51700 | Utility Worker #1 | 4,463 | 4,548 | 3,260 | 0 | 0 | 0 |
| 51750 | Seasonal Maint. Worker | 5,723 | 5,892 | 5,855 | 6,440 | 6,440 | 6,440 |
| 51800 | Maint. Worker #1 | 0 | 0 | 0 | 5,515 | 5,515 | 5,515 |
| 51801 | Utility Worker #3 | 7,358 | 7,772 | 3,375 | 2,660 | 2,660 | 2,660 |
| 51900 | Utility Worker #2 | 7,950 | 8,016 | 5,950 | 3,625 | 3,625 | 3,625 |
| 52010 | Social Security | 1,989 | 2,045 | 2,475 | 1,860 | 1,860 | 1,860 |
| 52020 | PERS Retirement | 3,889 | 4,664 | 4,490 | 3,995 | 3,995 | 3,995 |
| 52030 | Worker's Comp./Disability Ins. | 2,339 | 2,630 | 2,925 | 2,780 | 2,780 | 2,780 |
| 52040 | Health, Dental, Life Ins. | 8,627 | 9,132 | 7,803 | 7,930 | 7,930 | 7,930 |
| 52050 | Unemployment Insurance | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53014 | Charge to Parks | 6,275 | 6,989 | 8,050 | 8,875 | 8,875 | 8,875 |
| TOTAL PERSONNEL | | 50,626 | 53,814 | 58,008 | 54,203 | 54,203 | 54,203 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 57 | 108 | 250 | 250 | 250 | 250 |
| 61260 | Uniforms | 7 | 0 | 0 | 50 | 50 | 50 |
| 61340 | Fuel (Equip & Vehicles) | 1,461 | 1,522 | 2,000 | 2,000 | 2,000 | 2,000 |
| 61360 | Heating Fuel-Community Bldg | 1,041 | 361 | 2,000 | 2,000 | 2,000 | 2,000 |
| 61361 | Heating fuel - American Legion | 1,117 | 354 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62110 | Auditing & Accounting | 812 | 683 | 900 | 900 | 900 | 900 |
| 62165 | Tourism & Beautification Grant | 11,227 | 9,525 | 10,475 | 10,000 | 10,000 | 10,000 |
| 62210 | Telephone | 346 | 353 | 310 | 310 | 310 | 310 |
| 62220 | Internet Access | 347 | 325 | 450 | 450 | 450 | 450 |
| 62410 | Advertising | 444 | 108 | 150 | 150 | 150 | 150 |
| 62415 | Business Promotion | 9,337 | 0 | 20,687 | 25,203 | 25,203 | 25,203 |
| 62610 | Insurance & Bonds | 1,169 | 1,183 | 1,272 | 1,285 | 1,285 | 1,285 |
| 62740 | Electricity | 3,063 | 2,995 | 2,850 | 2,850 | 2,850 | 2,850 |
| 62744 | Electricity-Legion Hall | 1,281 | 1,601 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62745 | Electricity-Community Bldg | 606 | 642 | 700 | 700 | 700 | 700 |
| 62812 | R & M - Battle Rock | 1,005 | 1,525 | 3,375 | 3,375 | 3,375 | 3,375 |
| 62813 | R & M - A-Frame | 19 | 24 | 500 | 500 | 500 | 500 |
| 62814 | R & M - Comm. Building | 159 | 291 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62815 | R & M - Old City Jail | 16 | 0 | 1,000 | 1,000 | 0 | 0 |
| 62817 | R & M Visitor Center | 743 | 444 | 1,000 | 1,000 | 2,000 | 2,000 |
| 62825 | R & M - Buffington | 628 | 1,092 | 4,875 | 4,875 | 4,875 | 4,875 |
| 62827 | R & M - American Legion | 526 | 587 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62829 | R & M - 12th St. Boat Ramp | 415 | 721 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62835 | Small Tools & Minor Equipment | 127 | 789 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62836 | Comm Bldg S Tools & Minor Equip | 0 | 0 | 2,491 | 1,912 | 1,912 | 1,912 |
| 62837 | Amer Legion S Tools & Minor Eq | 185 | 700 | 8,242 | 8,426 | 8,426 | 8,426 |
| 62840 | Vehicles & Equipment Maint. | 427 | 390 | 500 | 870 | 870 | 870 |
| 62842 | Parks Committee Projects | 372 | 15,099 | 4,714 | 6,294 | 6,294 | 6,294 |
| 62845 | Dog Park | 0 | 0 | 7,585 | 0 | 0 | 0 |
| 62846 | Skate Park Committee Projects | 0 | 0 | 436 | 436 | 436 | 436 |
| 62847 | Binocular Rent | 176 | 158 | 260 | 260 | 260 | 260 |
| 62930 | Custodial Services | 13,666 | 15,693 | 15,694 | 15,694 | 15,694 | 15,694 |
| 62936 | Miscellaneous | 0 | 0 | 100 | 100 | 100 | 100 |
| 62942 | Reimbursements | 256 | 2 | 0 | 0 | 0 | 0 |
| 62945 | Charge to Parks. | 3,400 | 3,550 | 3,650 | 4,500 | 4,500 | 4,500 |
| TOTAL MATERIAL AND SERVICES | | 54,435 | 60,825 | 104,966 | 103,890 | 103,890 | 103,890 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 014 - PARKS FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| CAPITAL OUTLAY | | | | | | | |
| 72030 | OSPR Parks Master Plan | 30,222 | 0 | 0 | 0 | 0 | 0 |
| 73039 | Visitor Center Improvements | 0 | 0 | 15,000 | 0 | 0 | 0 |
| 73900 | Parks Committee Projects | 0 | 13,272 | 11,500 | 0 | 0 | 0 |
| | TOAL CAPITAL OUTLAY | 30,222 | 13,272 | 26,500 | 0 | 0 | 0 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 37,041 | 45,676 | 45,676 | 45,676 |
| | TOTAL CONTINGENCIES | 0 | 0 | 37,041 | 45,676 | 45,676 | 45,676 |
| UNAPPROPRIATED | | | | | | | |
| 99980 | Unappropriated Reserves | 30,029 | 82,833 | 0 | 0 | 0 | 0 |
| | TOTAL UNAPPROPRIATED | 30,029 | 82,833 | 0 | 0 | 0 | 0 |
| | TOAL PARKS FUND | 165,312 | 210,744 | 226,515 | 203,769 | 203,769 | 203,769 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 020 - PUBLIC SAFETY

| <u>Account #</u> | <u>Account Name</u> | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|------------------|----------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 35,684 | 27,944 | 45,401 | 21,342 | 21,342 | 21,342 |
| 41120 | Property Taxes-Prior | 6,717 | 8,998 | 7,000 | 7,000 | 7,000 | 7,000 |
| 41130 | Public Safety Tax Option | 214,185 | 223,040 | 229,682 | 227,060 | 227,060 | 227,060 |
| 41220 | Local Marijuana Tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 41310 | State Marijuana Tax | 0 | 6,438 | 2,875 | 0 | 0 | 0 |
| 42010 | Interest on Investments | 596 | 1,052 | 250 | 250 | 250 | 250 |
| 43430 | Police Grants | 3,528 | 2,008 | 0 | 0 | 0 | 0 |
| 44190 | Professional Services | 0 | 30 | 50 | 50 | 50 | 50 |
| 44191 | Burning Permit | 295 | 335 | 250 | 250 | 250 | 250 |
| 45150 | Insurance/Reimbursement | 119 | 90 | 100 | 100 | 100 | 100 |
| 46110 | Transfer From General Fund | 75,749 | 187,313 | 241,909 | 290,000 | 290,000 | 290,000 |
| 46210 | Miscellaneous Receipts | 4,869 | 57 | 0 | 0 | 0 | 0 |
| 46880 | Reimbursements | 15 | 10 | 0 | 0 | 0 | 0 |
| | TOTAL RESOURCES | 341,757 | 457,315 | 527,517 | 546,052 | 546,052 | 546,052 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 020 - PUBLIC SAFETY

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51100 | Overtime | 7,515 | 12,955 | 5,000 | 5,000 | 5,000 | 5,000 |
| 51120 | On Call Pay | 5,936 | 5,144 | 5,850 | 5,850 | 5,850 | 5,850 |
| 51520 | Police Chief | 56,300 | 58,361 | 59,830 | 61,695 | 61,695 | 61,695 |
| 51754 | Police Officer #1 | 46,757 | 48,543 | 49,930 | 51,525 | 51,525 | 51,525 |
| 51755 | Police Officer #2 | 26,783 | 47,954 | 49,930 | 43,835 | 43,835 | 43,835 |
| 51756 | Traffic Officer | 18,912 | 47,778 | 46,590 | 49,895 | 49,895 | 49,895 |
| 52010 | Social Security | 12,142 | 15,932 | 17,195 | 17,390 | 17,390 | 17,390 |
| 52020 | PERS Retirement | 27,932 | 45,554 | 54,755 | 64,240 | 64,240 | 64,240 |
| 52030 | Worker's Comp./Disability Ins. | 12,612 | 10,185 | 9,890 | 9,667 | 9,667 | 9,667 |
| 52040 | Health, Dental, Life Ins. | 19,990 | 55,256 | 67,000 | 71,250 | 71,250 | 71,250 |
| 53020 | Charge to Public Safety | 20,950 | 22,372 | 26,450 | 28,410 | 28,410 | 28,410 |
| TOTAL PERSONNEL | | 255,829 | 370,034 | 392,420 | 408,757 | 408,757 | 408,757 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 936 | 2,325 | 2,000 | 1,500 | 1,500 | 1,500 |
| 61260 | Uniforms | 3,067 | 2,835 | 5,300 | 3,900 | 3,900 | 3,900 |
| 61270 | Reserves Uniforms | 0 | 0 | 500 | 500 | 500 | 500 |
| 61340 | Fuel (Equip & Vehicles) | 7,070 | 10,679 | 10,000 | 12,000 | 12,000 | 12,000 |
| 62110 | Auditing & Accounting | 2,118 | 1,560 | 2,100 | 2,100 | 2,100 | 2,100 |
| 62140 | Computer Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 62175 | Legal Services | 0 | 0 | 250 | 250 | 250 | 250 |
| 62210 | Telephone | 4,419 | 4,457 | 5,300 | 5,300 | 5,300 | 5,300 |
| 62230 | Postage | 62 | 250 | 300 | 300 | 300 | 300 |
| 62343 | Travel & Training / Meetings | 1,790 | 4,327 | 3,500 | 3,500 | 3,500 | 3,500 |
| 62410 | Advertising | 20 | 0 | 150 | 150 | 150 | 150 |
| 62610 | Insurance & Bonds | 9,126 | 9,259 | 9,975 | 10,167 | 10,167 | 10,167 |
| 62835 | Small Tools & Minor Equipment | 548 | 4,305 | 14,568 | 2,000 | 2,000 | 2,000 |
| 62840 | Vehicles & Equipment Maint. | 2,789 | 2,919 | 5,000 | 5,000 | 5,000 | 5,000 |
| 62910 | Investigation Expense | 0 | 0 | 100 | 100 | 100 | 100 |
| 62920 | Dues & Memberships | 259 | 602 | 550 | 550 | 550 | 550 |
| 62936 | Miscellaneous | 399 | 160 | 200 | 200 | 200 | 200 |
| 63215 | Justice System | 688 | 688 | 3,150 | 6,900 | 6,900 | 6,900 |
| 63216 | Kings On-Line | 0 | 0 | 900 | 900 | 900 | 900 |
| 63223 | Lexipol | 1,559 | 1,590 | 1,750 | 1,750 | 1,750 | 1,750 |
| TOTAL MATERIAL AND SERVICES | | 34,850 | 45,966 | 65,593 | 57,067 | 57,067 | 57,067 |
| CAPTIAL OUTLAY | | | | | | | |
| 74020 | Police Cruisers | 9,200 | 0 | 67,000 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 9,200 | 0 | 67,000 | 0 | 0 | 0 |
| DEBT SERVICES | | | | | | | |
| 81720 | Lease Principal | 12,932 | 0 | 0 | 0 | 0 | 0 |
| 82720 | Lease Interest | 1,002 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICES | | 13,934 | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 2,504 | 80,228 | 80,228 | 80,228 |
| TOTAL CONTINGENCIES | | 0 | 0 | 2,504 | 80,228 | 80,228 | 80,228 |
| UNAPPROPRIATED | | | | | | | |
| 99000 | Unappropriated Reserves | 27,944 | 41,325 | 0 | 0 | 0 | 0 |
| TOTAL UNAPPROPRIATED | | 27,944 | 41,325 | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC SAFETY | | 341,757 | 457,315 | 527,517 | 546,052 | 546,052 | 546,052 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 030 - WATER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 245,966 | 236,418 | 226,569 | 189,753 | 189,753 | 189,753 |
| 42010 | Interest on Investments | 2,098 | 3,216 | 3,500 | 4,000 | 4,000 | 4,000 |
| 44109 | Desingnated for Reserves | 25,829 | 27,830 | 28,131 | 39,350 | 39,350 | 39,350 |
| 44110 | Water Usage | 355,902 | 370,013 | 369,678 | 396,036 | 396,036 | 396,036 |
| 44111 | Door Hanger Fees | 2,350 | 2,375 | 2,200 | 2,200 | 2,200 | 2,200 |
| 44112 | Past Due Fees | 12,930 | 14,205 | 13,000 | 13,000 | 13,000 | 13,000 |
| 44113 | Contractor Water Usage | 380 | 0 | 300 | 300 | 300 | 300 |
| 44114 | Reconnect Fee | 1,080 | 1,443 | 1,000 | 1,000 | 1,000 | 1,000 |
| 44210 | Water Connection Fees | 1,338 | 10,704 | 2,500 | 4,014 | 4,014 | 4,014 |
| 45010 | Irrigation Meters | 464 | 672 | 300 | 300 | 300 | 300 |
| 45500 | Restricted Cash-Deposits | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 46210 | Miscellaneous Receipts | 5,357 | 75 | 500 | 500 | 500 | 500 |
| 46211 | Transfer from General Fund | 0 | 0 | 0 | 152,000 | 152,000 | 152,000 |
| 46231 | Transfer from Water Capital Res | 0 | 0 | 75,000 | 140,000 | 140,000 | 140,000 |
| 46880 | Reimbursements | 4,575 | 3,513 | 900 | 900 | 900 | 900 |
| 46885 | Bad Debt Received | 309 | 979 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 658,578 | 671,443 | 725,578 | 945,353 | 945,353 | 945,353 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 030 - WATER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51100 | Overtime | 5,241 | 10,889 | 3,000 | 3,000 | 3,000 | 3,000 |
| 51210 | City Administrator | 15,129 | 16,486 | 17,280 | 17,955 | 17,955 | 17,955 |
| 51290 | Finance Director | 16,187 | 16,328 | 16,935 | 17,595 | 17,595 | 17,595 |
| 51300 | Office Clerk | 17,104 | 17,368 | 15,675 | 16,410 | 16,410 | 16,410 |
| 51350 | Accounting Assistant | 3,525 | 3,953 | 5,377 | 5,930 | 5,930 | 5,930 |
| 51550 | Public Works Lead Person | 0 | 0 | 30,125 | 52,825 | 52,825 | 52,825 |
| 51600 | WWTP Operator | 14,597 | 15,411 | 0 | 1,060 | 1,060 | 1,060 |
| 51700 | Utility Worker #1 | 26,777 | 27,350 | 28,940 | 0 | 0 | 0 |
| 51800 | Maint. Worker #1 | 0 | 0 | 0 | 14,140 | 14,140 | 14,140 |
| 51801 | Utility Worker #3 | 13,979 | 14,767 | 24,665 | 28,595 | 28,595 | 28,595 |
| 51900 | Utility Worker #2 | 8,787 | 8,860 | 10,725 | 19,225 | 19,225 | 19,225 |
| 52010 | Social Security | 8,852 | 9,553 | 11,995 | 13,675 | 13,675 | 13,675 |
| 52020 | PERS Retirement | 22,828 | 29,272 | 32,300 | 46,775 | 46,775 | 46,775 |
| 52030 | Worker's Comp./Disability Ins. | 6,643 | 6,755 | 5,000 | 6,468 | 6,468 | 6,468 |
| 52040 | Health, Dental, Life Ins. | 31,290 | 35,584 | 48,600 | 59,726 | 59,726 | 59,726 |
| 52050 | Unemployment Insurance | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL PERSONNEL | 190,939 | 212,576 | 260,617 | 313,379 | 313,379 | 313,379 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 1,698 | 1,079 | 3,000 | 3,000 | 3,000 | 3,000 |
| 61212 | Water Purification Supplies | 10,254 | 12,460 | 15,000 | 15,000 | 15,000 | 15,000 |
| 61230 | Software Maintenance | 2,117 | 2,526 | 2,777 | 2,580 | 2,580 | 2,580 |
| 61260 | Uniforms | 455 | 289 | 500 | 500 | 500 | 500 |
| 61340 | Fuel (Equip & Vehicles) | 2,179 | 2,318 | 4,000 | 4,000 | 4,000 | 4,000 |
| 62110 | Auditing & Accounting | 7,319 | 5,850 | 7,300 | 7,300 | 7,300 | 7,300 |
| 62121 | Engineering | 1,787 | 3,585 | 500 | 500 | 500 | 500 |
| 62160 | Contract Services | 3,600 | 9,034 | 4,500 | 6,900 | 6,900 | 6,900 |
| 62165 | Income Survey | 9,965 | 0 | 0 | 0 | 0 | 0 |
| 62210 | Telephone | 4,717 | 5,007 | 4,900 | 4,900 | 4,900 | 4,900 |
| 62220 | Internet Access | 640 | 560 | 720 | 720 | 720 | 720 |
| 62230 | Postage | 1,670 | 2,305 | 1,650 | 1,650 | 1,650 | 1,650 |
| 62343 | Travel & Training / Meetings | 1,866 | 1,149 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62610 | Insurance & Bonds | 7,351 | 7,695 | 8,275 | 8,460 | 8,460 | 8,460 |
| 62740 | Electricity | 31,936 | 30,110 | 30,000 | 30,000 | 30,000 | 30,000 |
| 62811 | Repairs/Maint-WTP | 11,441 | 6,165 | 10,000 | 10,000 | 10,000 | 10,000 |
| 62816 | Repairs & Maintenance Pump St | 6,196 | 18,666 | 10,615 | 10,600 | 10,600 | 10,600 |
| 62830 | Repairs & Maint.-Water Lines | 3,759 | 6,375 | 9,600 | 16,200 | 16,200 | 16,200 |
| 62835 | Small Tools & Minor Equipment | 3,226 | 824 | 4,500 | 4,500 | 4,500 | 4,500 |
| 62840 | Vehicles & Equipment Maint. | 5,431 | 11,950 | 10,000 | 10,000 | 10,000 | 10,000 |
| 62844 | Meter Repairs | 2,026 | 2,598 | 1,500 | 10,000 | 10,000 | 10,000 |
| 62845 | Repairs/Maint.(Test Equipment) | 217 | 0 | 0 | 0 | 0 | 0 |
| 62912 | Dues & OR Statutes | 1,003 | 374 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62925 | Permits | 948 | 4,600 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62936 | Miscellaneous | 250 | 347 | 150 | 150 | 150 | 150 |
| 62943 | Reimbursements / Deposits | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62980 | Lab Equipment & Supplies | 947 | 1,239 | 2,800 | 2,800 | 2,800 | 2,800 |
| 62990 | Testing | 4,204 | 3,245 | 5,000 | 5,000 | 5,000 | 5,000 |
| 63110 | Bad Debt Expense | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL MATERIAL AND SERVICES | 127,202 | 140,350 | 143,787 | 161,260 | 161,260 | 161,260 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 030 - WATER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|-----------------------|------------------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| CAPITAL OUTLAY | | | | | | | |
| 73031 | Improvements-Water | 0 | 0 | 160,000 | 0 | 0 | 0 |
| 73034 | Equipment Replacement | 21,736 | 23,658 | 0 | 0 | 0 | 0 |
| 73035 | WTP-Improvements | 0 | 0 | 60,000 | 350,000 | 350,000 | 350,000 |
| 73040 | Income Survey Grant | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 21,736 | 23,658 | 220,000 | 350,000 | 350,000 | 350,000 |
| DEBT SERVICES | | | | | | | |
| 81210 | Bond Principal | 36,302 | 36,624 | 0 | 0 | 0 | 0 |
| 81220 | Note Principal-Watershed | 0 | 0 | 0 | 0 | 0 | 0 |
| 82210 | Bond Interest | 3,720 | 1,868 | 0 | 0 | 0 | 0 |
| 82220 | Note Interest-Watershed | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL DEBT SERVICES | 40,022 | 38,492 | 0 | 0 | 0 | 0 |
| TRANSFERS | | | | | | | |
| 97031 | Transfer to Water Capital Reserv | 27,261 | 25,829 | 28,131 | 28,131 | 28,131 | 28,131 |
| 97045 | Transfer to Equip. Replace. Fu | 15,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL TRANSFERS | 42,261 | 35,829 | 43,131 | 38,131 | 38,131 | 38,131 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 31,284 | 55,568 | 55,568 | 55,568 |
| | TOTAL CONTINGECIES | 0 | 0 | 31,284 | 55,568 | 55,568 | 55,568 |
| UNAPPROPRIATED | | | | | | | |
| 99000 | Unappropriated Reserves | 236,418 | 220,538 | 26,759 | 27,015 | 27,015 | 27,015 |
| | TOTAL UNAPPROPRIATED | 236,418 | 220,538 | 26,759 | 27,015 | 27,015 | 27,015 |
| | TOTAL WATER ENTERPRISE FUND | 658,578 | 671,443 | 725,578 | 945,353 | 945,353 | 945,353 |

CITY OF PORT ORFORD
2019 - 2020
Council Adopted

Resolution 2014-10
24-Jun-2014

Fund: 031 - WATER CAPITAL RESERVES

| <u>Account #</u> | Account Name | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|-------------------------------------|----------------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 52,772 | 80,805 | 108,264 | 139,408 | 139,408 | 139,408 |
| 42010 | Interest on Investments | 772 | 1,642 | 2,000 | 3,500 | 3,500 | 3,500 |
| 46130 | Transfer from Water Enterprise | 27,261 | 25,829 | 28,131 | 28,131 | 28,131 | 28,131 |
| | TOTAL RESOURCES | 80,805 | 108,276 | 138,395 | 171,039 | 171,039 | 171,039 |
| TRANSFERS | | | | | | | |
| 91130 | Transfer to Water Enterprise | 0 | 0 | 75,000 | 140,000 | 140,000 | 140,000 |
| | TOTAL TRANSFERS | 0 | 0 | 75,000 | 140,000 | 140,000 | 140,000 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditure: | 80,805 | 108,276 | 63,395 | 31,039 | 31,039 | 31,039 |
| | TOTAL RESERVES | 80,805 | 108,276 | 63,395 | 31,039 | 31,039 | 31,039 |
| TOTAL WATER CAPITAL RESERVES | | 80,805 | 108,276 | 138,395 | 171,039 | 171,039 | 171,039 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 035 - SEWER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------|---------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 334,023 | 342,830 | 353,307 | 308,181 | 308,181 | 308,181 |
| 42010 | Interest on Investments | 3,302 | 5,543 | 6,000 | 9,000 | 9,000 | 9,000 |
| 44115 | Designated for Reserves | 27,358 | 28,366 | 28,400 | 35,780 | 35,780 | 35,780 |
| 44120 | Sewer Usage | 485,654 | 500,415 | 498,591 | 529,904 | 529,904 | 529,904 |
| 44213 | Sewer Connection Fees | 3,098 | 6,176 | 1,400 | 1,400 | 1,400 | 1,400 |
| 45500 | Restricted Cash-Deposits | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 46210 | Miscellaneous Receipts | 543 | 1,640 | 300 | 300 | 300 | 300 |
| 46880 | Reimbursements / Deposits | 0 | 0 | 0 | 0 | 0 | 0 |
| 46885 | Bad Debt Received | 403 | 1,002 | 0 | 0 | 0 | 0 |
| | TOTAL RESOURCES | 854,381 | 885,972 | 889,998 | 886,565 | 886,565 | 886,565 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 035 - SEWER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| PERSONNEL | | | | | | | |
| 51100 | Overtime | 4,543 | 2,157 | 3,000 | 3,000 | 3,000 | 3,000 |
| 51200 | City Administrator | 15,759 | 17,860 | 18,695 | 19,410 | 19,410 | 19,410 |
| 51290 | Finance Director | 17,535 | 17,689 | 18,325 | 19,025 | 19,025 | 19,025 |
| 51300 | Office Clerk | 17,104 | 17,368 | 15,970 | 16,410 | 16,410 | 16,410 |
| 51350 | Accounting Assistant | 3,819 | 4,282 | 5,912 | 6,500 | 6,500 | 6,500 |
| 51550 | Public Works Lead Person | 0 | 0 | 7,625 | 3,445 | 3,445 | 3,445 |
| 51600 | WWTP Operator | 32,213 | 33,909 | 54,075 | 54,655 | 54,655 | 54,655 |
| 51700 | Utility Worker #1 | 8,926 | 9,136 | 4,125 | 0 | 0 | 0 |
| 51800 | Maint. Worker #1 | 0 | 0 | 0 | 7,320 | 7,320 | 7,320 |
| 51801 | Utility Worker #3 | 5,886 | 6,218 | 5,355 | 5,255 | 5,255 | 5,255 |
| 51900 | Utility Worker #2 | 17,156 | 17,297 | 22,851 | 13,430 | 13,430 | 13,430 |
| 52010 | Social Security | 8,971 | 9,088 | 12,333 | 11,740 | 11,740 | 11,740 |
| 52020 | PERS Retirement | 22,995 | 26,214 | 31,516 | 36,755 | 36,755 | 36,755 |
| 52030 | Worker's Comp./Disability Ins. | 6,639 | 5,229 | 4,578 | 4,490 | 4,490 | 4,490 |
| 52040 | Health, Dental, Life Ins. | 31,062 | 37,871 | 56,009 | 56,525 | 56,525 | 56,525 |
| 52050 | Unemployment Insurance | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| | TOTAL PERSONNEL | 192,608 | 204,318 | 265,369 | 262,960 | 262,960 | 262,960 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 1,634 | 1,407 | 3,000 | 3,000 | 3,000 | 3,000 |
| 61230 | Software Maintenance | 2,117 | 2,525 | 2,779 | 2,580 | 2,580 | 2,580 |
| 61260 | Uniforms | 443 | 653 | 300 | 300 | 300 | 300 |
| 61340 | Fuel (Equip & Vehicles) | 2,349 | 2,137 | 3,500 | 3,500 | 3,500 | 3,500 |
| 62110 | Auditing & Accounting | 4,734 | 3,218 | 4,800 | 4,800 | 4,800 | 4,800 |
| 62121 | Engineering | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62160 | Contract Services | 3,600 | 0 | 0 | 0 | 0 | 0 |
| 62210 | Telephone | 2,432 | 2,414 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62220 | Internet Access | 720 | 660 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62230 | Postage | 1,376 | 1,262 | 1,600 | 1,600 | 1,600 | 1,600 |
| 62343 | Travel & Training / Meetings | 924 | 2,730 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62610 | Insurance & Bonds | 6,557 | 6,815 | 7,330 | 7,458 | 7,458 | 7,458 |
| 62740 | Electricity | 33,531 | 30,208 | 33,000 | 33,000 | 33,000 | 33,000 |
| 62816 | Repairs & Maint-Pump Station | 10,279 | 14,212 | 15,600 | 15,600 | 15,600 | 15,600 |
| 62818 | Repairs & Maint. - Sewer Lines | 0 | 9 | 5,000 | 5,000 | 5,000 | 5,000 |
| 62821 | Repairs & Maint-STP | 14,606 | 20,298 | 10,000 | 20,000 | 20,000 | 20,000 |
| 62835 | Small Tools & Minor Equipment | 1,210 | 735 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62840 | Vehicles & Equipment Maint. | 430 | 2,694 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62845 | Repairs/Maint.(Test Equipment) | 468 | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62912 | Dues & OR Statutes | 0 | 0 | 250 | 250 | 250 | 250 |
| 62925 | Permits | 2,461 | 2,635 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62936 | Miscellaneous | 168 | 179 | 500 | 500 | 500 | 500 |
| 62943 | Reimbursements / Deposits | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62980 | Lab Equipment & Supplies | 2,806 | 8,897 | 2,000 | 2,000 | 2,000 | 2,000 |
| 62990 | Testing | 741 | 750 | 2,000 | 2,000 | 2,000 | 2,000 |
| | TOTAL MATERIAL AND SERVICES | 93,586 | 104,438 | 109,659 | 119,588 | 119,588 | 119,588 |
| CAPITAL OUTLAY | | | | | | | |
| 73040 | Wastewater Facilities Plan | 0 | 0 | 0 | 0 | 0 | 0 |
| 74070 | Equipment-Sewer System | 0 | 0 | 50,000 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 50,000 | 0 | 0 | 0 |

CITY OF PORT ORFORD
2019 - 2020
Council Adopted

Fund: 035 - SEWER ENTERPRISE FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|--------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| DEBT SERVICES | | | | | | | |
| 81210 | Bond Principal | 21,210 | 22,166 | 23,162 | 24,205 | 24,205 | 24,205 |
| 81222 | Rev. Bond III Principal | 39,860 | 41,552 | 43,320 | 45,162 | 45,162 | 45,162 |
| 82210 | Bond Interest | 27,706 | 26,750 | 25,754 | 24,711 | 24,711 | 24,711 |
| 82222 | Rev. Bond III Interest | 93,393 | 91,700 | 89,933 | 88,091 | 88,091 | 88,091 |
| TOTAL DEBT SERVICES | | 182,169 | 182,168 | 182,169 | 182,169 | 182,169 | 182,169 |
| TRANSFERS | | | | | | | |
| 97036 | Transfer to Sewer Capital Reserv | 28,188 | 27,358 | 28,400 | 29,500 | 29,500 | 29,500 |
| 97045 | Transfer to Equip Replace Fund | 15,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| TOTAL TRANSFERS | | 43,188 | 37,358 | 43,400 | 39,500 | 39,500 | 39,500 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 28,400 | 71,347 | 71,347 | 71,347 |
| TOTAL CONTINGENCIES | | 0 | 0 | 28,400 | 71,347 | 71,347 | 71,347 |
| UNAPPROPRIATED RESERVES | | | | | | | |
| 98600 | Bond Reserve - USDA 1996 | 48,916 | 48,916 | 48,916 | 48,916 | 48,916 | 48,916 |
| 98700 | Bond Reserve-Revenue Bonds 0 | 133,252 | 133,252 | 133,252 | 133,252 | 133,252 | 133,252 |
| 99000 | Unappropriated Reserves | 160,662 | 175,522 | 28,833 | 28,833 | 28,833 | 28,833 |
| TOTAL UNAPPROPRIATED RESERVES | | 342,830 | 357,690 | 211,001 | 211,001 | 211,001 | 211,001 |
| TOTAL SEWER FUND | | 854,381 | 885,972 | 889,998 | 886,565 | 886,565 | 886,565 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Resolution 2014-10
24-Jun-2014

Fund: 036 - SEWER CAPITAL RESERVES

| <u>Account #</u> | Account Name | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|--|----------------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 45,528 | 74,422 | 103,323 | 134,888 | 134,888 | 134,888 |
| 42010 | Interest on Investments | 705 | 1,554 | 2,000 | 3,500 | 3,500 | 3,500 |
| 46135 | Transfer from Sewer Enterprise | 28,188 | 27,358 | 28,400 | 29,500 | 29,500 | 29,500 |
| | TOTAL RESOURCES | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditure: | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |
| | TOTAL RESERVES | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |
| TOTAL SEWER CAPITAL RESERVES FUND | | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |

CITY OF PORT ORFORD
2019 - 2020
Council Adopted

Fund: 040 - STREET FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 20,438 | 11,401 | 38,853 | 83,653 | 83,653 | 83,653 |
| 41230 | State Highway Tax | 68,198 | 73,714 | 82,990 | 86,070 | 86,070 | 86,070 |
| 42010 | Interest on Investments | 62 | 296 | 100 | 2,500 | 2,500 | 2,500 |
| 44360 | Street Use Fees/Deposits | 0 | 0 | 2,400 | 2,400 | 2,400 | 2,400 |
| 46110 | Transfer from General Fund | 4,814 | 36,255 | 30,000 | 0 | 0 | 0 |
| 46210 | Miscellaneous Receipts | 0 | 0 | 0 | 0 | 0 | 0 |
| 46880 | Reimbursements / Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 46890 | Contributions | 38 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 93,550 | 121,666 | 154,343 | 174,623 | 174,623 | 174,623 |
| PERSONNEL | | | | | | | |
| 51550 | Public Works Lead Person | 0 | 0 | 11,550 | 0 | 0 | 0 |
| 51600 | WWTP Operator | 1,510 | 1,594 | 0 | 0 | 0 | 0 |
| 51700 | Utility Worker #1 | 4,463 | 4,565 | 5,075 | 0 | 0 | 0 |
| 51750 | Seasonal Maint. Worker | 5,723 | 5,892 | 7,692 | 8,375 | 8,375 | 8,375 |
| 51800 | Maint. Worker #1 | 0 | 0 | 0 | 9,025 | 9,025 | 9,025 |
| 51801 | Utility Worker #3 | 9,565 | 10,104 | 8,490 | 8,715 | 8,715 | 8,715 |
| 51900 | Utility Worker #2 | 7,950 | 8,016 | 5,075 | 10,310 | 10,310 | 10,310 |
| 52010 | Social Security | 2,103 | 2,170 | 2,990 | 3,350 | 3,350 | 3,350 |
| 52020 | PERS Retirement | 4,136 | 5,011 | 6,150 | 6,795 | 6,795 | 6,795 |
| 52030 | Worker's Comp./Disability Ins. | 2,434 | 2,734 | 1,950 | 2,055 | 2,055 | 2,055 |
| 52040 | Health, Dental, Life Ins. | 9,785 | 10,194 | 11,575 | 16,290 | 16,290 | 16,290 |
| 52050 | Unemployment Insurance | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53040 | Charge to Streets | 12,590 | 13,593 | 15,905 | 17,250 | 17,250 | 17,250 |
| TOTAL PERSONNEL | | 60,259 | 63,873 | 81,452 | 87,165 | 87,165 | 87,165 |
| MATERIAL AND SERVICES | | | | | | | |
| 61210 | Office & Operating Supplies | 5 | 59 | 250 | 250 | 250 | 250 |
| 61260 | Uniforms | 15 | 153 | 20 | 20 | 20 | 20 |
| 61340 | Fuel (Equip & Vehicles) | 1,549 | 2,051 | 3,000 | 3,000 | 3,000 | 3,000 |
| 62121 | Engineering | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62610 | Insurance & Bonds | 4,594 | 4,684 | 5,040 | 5,135 | 5,135 | 5,135 |
| 62740 | Electricity | 1,283 | 1,197 | 1,500 | 1,500 | 1,500 | 1,500 |
| 62820 | Repairs/Maintenance-Shop Yard | 1,740 | 1,406 | 1,000 | 1,000 | 1,000 | 1,000 |
| 62835 | Small Tools & Minor Equipment | 354 | 236 | 500 | 500 | 500 | 500 |
| 62840 | Vehicles & Equipment Maint. | 843 | 778 | 2,500 | 2,500 | 2,500 | 2,500 |
| 62851 | R & M - Streets | 2,453 | 1,695 | 5,175 | 5,000 | 5,000 | 5,000 |
| 62855 | Arizona Street Repair | 8,993 | 3,127 | 0 | 0 | 0 | 0 |
| 62936 | Miscellaneous | 61 | 0 | 200 | 200 | 200 | 200 |
| 62942 | Reimbursements / Refunds | 0 | 0 | 2,400 | 2,400 | 2,400 | 2,400 |
| TOTAL MATERIAL AND SERVICES | | 21,890 | 15,386 | 22,585 | 22,505 | 22,505 | 22,505 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 50,306 | 64,953 | 64,953 | 64,953 |
| TOTAL CONTINGENCIES | | 0 | 0 | 50,306 | 64,953 | 64,953 | 64,953 |
| UNAPPROPRIATED | | | | | | | |
| 99000 | Unappropriated | 11,401 | 42,407 | 0 | 0 | 0 | 0 |
| TOTAL UNAPPROPRIATED | | 11,401 | 42,407 | 0 | 0 | 0 | 0 |
| TOTAL STREET FUND | | 93,550 | 121,666 | 154,343 | 174,623 | 174,623 | 174,623 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Resolution 2018-11
21-Jun-2018

Fund: 042 - STREETS CAPITAL RESERVES

| <u>Account #</u> | Account Name | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|---|----------------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 0 | 0 | 0 | 41,827 | 41,827 | 41,827 |
| 42010 | Interest on Investments | 0 | 0 | 600 | 1,000 | 1,000 | 1,000 |
| 46110 | Transfer from General Fund | 0 | 0 | 36,660 | 27,800 | 27,800 | 27,800 |
| | TOTAL RESOURCES | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |
| CAPITAL OUTLAY | | | | | | | |
| 74010 | Paving | 0 | 0 | 0 | 0 | 0 | 0 |
| 74020 | Construction | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSFER | | | | | | | |
| 91140 | Transfer to Street Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCIES | | | | | | | |
| 98500 | Contingency | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTINGENCIES | 0 | 0 | 0 | 0 | 0 | 0 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditure: | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |
| | TOTAL RESERVES | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |
| TOTAL EQUIPMENT REPLACEMENT FUND | | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |

CITY OF PORT ORFORD
2019 - 2020
Council Adopted

Resolution 2009-18

June 18, 2009

Fund: 045 - EQUIPMENT REPLACEMENT FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>PROJECTED ENDING</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|---|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 5,760 | 35,975 | 20,352 | 51,180 | 51,180 | 51,180 |
| 42010 | Interest on Investments | 215 | 288 | 828 | 1,000 | 1,000 | 1,000 |
| 46030 | Transfer from Water Enterprise | 15,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| 46035 | Transfer from Sewer Enterprise | 15,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| | TOTAL RESOURCES | 35,975 | 56,263 | 51,180 | 72,180 | 72,180 | 72,180 |
| CAPITAL OUTLAY | | | | | | | |
| 74020 | Service Vehicle | 0 | 35,911 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 35,911 | 0 | 0 | 0 | 0 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditure: | 35,975 | 20,352 | 0 | 72,180 | 72,180 | 72,180 |
| | TOTAL RESERVES | 35,975 | 20,352 | 0 | 72,180 | 72,180 | 72,180 |
| TOTAL EQUIPMENT REPLACEMENT FUND | | 35,975 | 56,263 | 0 | 72,180 | 72,180 | 72,180 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 061 - WATER SDC

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 218,632 | 223,883 | 250,847 | 365,827 | 365,827 | 365,827 |
| 42010 | Interest on Investments | 2,265 | 3,922 | 4,000 | 8,000 | 8,000 | 8,000 |
| 44350 | System Development Charges | 14,076 | 75,130 | 25,992 | 26,757 | 26,757 | 26,757 |
| 46100 | Interest on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 46931 | Software Note | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 234,973 | 302,935 | 280,839 | 400,584 | 400,584 | 400,584 |
| MATERIAL AND SERVICES | | | | | | | |
| 62946 | Charge to Water SDC | 11,090 | 11,500 | 12,305 | 0 | 0 | 0 |
| TOTAL MATERIAL AND SERVICES | | 11,090 | 11,500 | 12,305 | 0 | 0 | 0 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditure: | 223,883 | 291,435 | 268,534 | 400,584 | 400,584 | 400,584 |
| TOTAL RESERVES | | 223,883 | 291,435 | 268,534 | 400,584 | 400,584 | 400,584 |
| TOTAL WATER SDC FUND | | 234,973 | 302,935 | 280,839 | 400,584 | 400,584 | 400,584 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

Fund: 062 - SEWER SDC FUND

| <u>Account #</u> | <u>Account Name</u> | <u>ACTUAL 2016-2017</u> | <u>ACTUAL 2017-2018</u> | <u>2018-2019 Adopted</u> | <u>2019-2020 PROPOSED</u> | <u>2019-2020 Committee Approved</u> | <u>2019-2020 Adopted</u> |
|------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|---|------------------------------|
| RESOURCES | | | | | | | |
| 40100 | Prior Year Fund Balance | 164,030 | 179,492 | 202,313 | 253,166 | 253,166 | 253,166 |
| 42010 | Interest on Investments | 1,747 | 3,076 | 3,500 | 6,000 | 6,000 | 6,000 |
| 44351 | SDC Reimbursement Fees | 20,976 | 41,482 | 14,463 | 13,503 | 13,503 | 13,503 |
| 44361 | SDC Improvement Fees | 2,029 | 3,777 | 1,305 | 1,383 | 1,383 | 1,383 |
| 46100 | Interest on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| 46910 | Sorenson Loan | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESOURCES | | 188,782 | 227,827 | 221,581 | 274,052 | 274,052 | 274,052 |
| MATERIAL AND SERVICES | | | | | | | |
| 62942 | Reimbursements/Refunds | 0 | 0 | 0 | 0 | 0 | 0 |
| 62947 | Charge to Sewer SDC | 9,290 | 9,700 | 10,255 | 0 | 0 | 0 |
| TOTAL MATERIAL AND SERVICES | | 9,290 | 9,700 | 10,255 | 0 | 0 | 0 |
| RESERVES | | | | | | | |
| 98999 | Reserved for Future Expenditur | 179,492 | 218,127 | 211,326 | 274,052 | 274,052 | 274,052 |
| TOTAL RESERVES | | 179,492 | 218,127 | 211,326 | 274,052 | 274,052 | 274,052 |
| TOTAL SEWER SDC FUND | | 188,782 | 227,827 | 221,581 | 274,052 | 274,052 | 274,052 |

**CITY OF PORT ORFORD
2019 - 2020
Council Adopted**

SUMMATION

| | ACTUAL 2016-2017 | ACTUAL 2017-2018 | 2018-2019 Adopted | 2019-2020 PROPOSED | 2019-2020 Committee Approved | 2019-2020 Adopted |
|--------------------------------|---------------------|---------------------|----------------------|-----------------------|------------------------------------|----------------------|
| RESOURCES | | | | | | |
| 010 GENERAL FUND | 601,507 | 1,061,947 | 1,164,425 | 1,153,632 | 1,153,632 | 1,153,632 |
| 014 PARKS FUND | 165,312 | 210,744 | 226,515 | 203,769 | 203,769 | 203,769 |
| 020 PUBLIC SAFETY FUND | 341,757 | 457,315 | 527,517 | 546,052 | 546,052 | 546,052 |
| 030 WATER ENTERPRISE FUND | 658,578 | 671,443 | 725,578 | 945,353 | 945,353 | 945,353 |
| 031 WATER CAPITAL RESERVE FUND | 80,805 | 108,276 | 138,395 | 171,039 | 171,039 | 171,039 |
| 035 SEWER ENTERPRISE FUND | 854,381 | 885,972 | 889,998 | 886,565 | 886,565 | 886,565 |
| 036 SEWER CAPITAL RESERVE FUND | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |
| 040 STREET FUND | 93,550 | 121,666 | 154,343 | 174,623 | 174,623 | 174,623 |
| 042 STREETS CAPITAL IMPRV. | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |
| 045 EQUIPMENT REPLACEMENT FUNI | 35,975 | 56,263 | 51,096 | 72,180 | 72,180 | 72,180 |
| 061 WATER SDC FUND | 234,973 | 302,935 | 280,839 | 400,584 | 400,584 | 400,584 |
| 062 SEWER SDC FUND | 188,782 | 227,827 | 221,581 | 274,052 | 274,052 | 274,052 |
| TOTAL | 3,330,041 | 4,207,722 | 4,551,270 | 5,066,364 | 5,066,364 | 5,066,364 |

EXPENSES

| | | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 010 GENERAL FUND | | | | | | |
| Administration | 107,827 | 116,764 | 151,510 | 161,944 | 161,944 | 161,944 |
| Court | 28,937 | 94,010 | 128,695 | 115,335 | 115,335 | 115,335 |
| Planning | 34,709 | 12,037 | 40,745 | 29,760 | 29,760 | 29,760 |
| Non-Departmental | 430,034 | 839,136 | 843,475 | 846,593 | 846,593 | 846,593 |
| Total 010 - General Fund | 601,507 | 1,061,947 | 1,164,425 | 1,153,632 | 1,153,632 | 1,153,632 |
| 014 PARKS FUND | 165,312 | 210,744 | 226,515 | 203,769 | 203,769 | 203,769 |
| 020 PUBLIC SAFETY FUND | 341,757 | 457,315 | 527,517 | 546,052 | 546,052 | 546,052 |
| 030 WATER ENTERPRISE FUND | 658,578 | 671,443 | 725,578 | 945,353 | 945,353 | 945,353 |
| 031 WATER CAPITAL RESERVE FUND | 80,805 | 108,276 | 138,395 | 171,039 | 171,039 | 171,039 |
| 035 SEWER ENTERPRISE FUND | 854,381 | 885,972 | 889,998 | 886,565 | 886,565 | 886,565 |
| 036 SEWER CAPITAL RESERVE FUND | 74,421 | 103,334 | 133,723 | 167,888 | 167,888 | 167,888 |
| 040 STREET FUND | 93,550 | 121,666 | 154,343 | 174,623 | 174,623 | 174,623 |
| 042 STREETS CAPITAL IMPRV. | 0 | 0 | 37,260 | 70,627 | 70,627 | 70,627 |
| 045 EQUIPMENT REPLACEMENT FUNI | 35,975 | 56,263 | 51,096 | 72,180 | 72,180 | 72,180 |
| 061 WATER SDC FUND | 234,973 | 302,935 | 280,839 | 400,584 | 400,584 | 400,584 |
| 062 SEWER SDC FUND | 188,782 | 227,827 | 221,581 | 274,052 | 274,052 | 274,052 |
| TOTAL | 3,330,041 | 4,207,722 | 4,551,270 | 5,066,364 | 5,066,364 | 5,066,364 |