

# *City of Port Orford*



Proposed  
FY 2023 – 2024 Budget

Budget Message  
Proposed Budget

May 31, 2023



# CITY OF PORT ORFORD

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## BUDGET MESSAGE FY 2023 – 2024 Budget

### Introduction

Oregon Budget law requires municipalities to adopt a balanced budget. The starting point is an estimation of resources, which most people call revenues. Oregon Revised Statute (ORS) 294.361 describes “resources” to include (but not be limited to): cash not expended from prior year, taxes, fees, licenses, fines, interest, reimbursement, rents, sales from property, and interfund revenue transfers. Therefore, this budget begins with an estimate of resources.

ORS 294.361(3) explains that grants are not included in budget resources, except when the grant funds to be received in the ensuing year can be calculated with reasonable certainty. This budget does not include grant funds as resources, which creates a challenge discussed below with respect to water engineering costs.

After we determine our resources, we allocate those resources to our funds in order to pay the expenses that come out of those funds. These expenses are generally in three categories: (1) Personnel (salaries and roll-ups), Material and Services (purchases), and Capital Improvements (mostly construction projects). The City uses fund accounting, and we have established twelve funds: (1) General Fund, (2) Parks, (3) Public Safety, (4) Water Enterprise, (5) Water Capital, (6) Sewer Enterprise, (7) Sewer Capital, (8) Streets, (9) Street Capital, (10) Equipment Replacement, (11) Water System Development Charge (DSC), and (12) Sewer SDC. Each fund will describe its resources and expense allocations.

We will begin with the General fund, but we will not approve the General Fund until all other Funds have been approved. This is because the General Fund is a source of funds for other named Funds, and it also receives funds from other named Funds; therefore, approving the other named Funds will occur before we approve the General Fund.

The law requires the City to Appoint a Budget Officer, and the City has appointed the undersigned as the Budget Officer. The undersigned has overseen the preparation of the Budget Document. Primary work up of the document has been performed by the City’s former longtime Budget Officer and Finance Director David Johnson.

### Financial Policies of the City of Port Orford

The City of Port Orford receives its General Fund revenues mainly from property taxes. We have a maximum permanent tax rate of \$2.2688 per \$1000 of assessed value. The Budget Document reflects this as a resource; therefore, the Budget Committee should approve this maximum allowed permanent tax rate.

The City of Port Orford receives tax revenues from a local option tax for Public Safety. The maximum rate for this tax \$1.80 per \$1000. The Budget Document reflects this as a resource; therefore, the Budget Committee should approve this maximum allowed tax rate for Public Safety.

In addition to receipt of taxes, the City uses fees for services as budget resources for the Water Enterprise Fund and the Sewer Enterprise Fund. The Sewer Enterprise Fund is performing satisfactorily, but the Water Enterprise Fund is somewhat subsidized by the General Fund. This budget proposes rate increases in both those enterprises. The Budget Committee and City Council should direct staff to increase rates for these utilities.

### Budget Overview

Budgeting is an iterative process, in that each budget is somewhat built off the prior budget. For example, one large resource – cash not expended in prior year – comes from the prior year’s budget. Therefore, this proposed budget builds off of last year’s budget. However, there are some differences.

#### One: Treatment of Grant Amounts to the General Fund and Water Funds

Not budgeted is a cost predicted of \$645, 000 for water system engineering associated with work re-designing our intake and transmission systems. This engineering work will supplement the Building Resilient Infrastructure and Communities (BRIC) grant application. Our contract for the engineering work with Civil West allows the City to stop work on this cost at any time. Therefore, this cost has not been budgeted. If the Budget Committee and City Council desire to continue with the engineering work, either a source of funding – such as a grant – will have to be identified, or other line items will have to be adjusted.

Two: Addition of Projects. Several Roofing projects: City Hall, Community Building, Battle Rock Wayside, Baseball Concession, are included totaling approximately \$187,300.

Three: Slight adjustment to Fire District revenue sharing agreement. During the budget review process, a question arose regarding the correct payment of tax revenues to the Fire Department. This budget document has a correction regarding that amount.

### Budget and Fund by Fund Explanation as Necessary

#### Resources

Budget resources reflect conservative increases in property tax revenues based on recent assessed data and automatic assessment increase of three percent per year. Shared revenue increases are based on data from League of Oregon Cities, which predicts a four percent increase in shared revenues.

#### Funds with no changes to speak of for the most part.

The Administration Fund, Court Fund, Emergency Management Fund, Planning Fund, Parks Fund, Streets Fund, Water SDC and Sewer SDC Funds have not materially changed from prior budgets so no discussion is forthcoming on those funds.

#### Funds with Changes

General Fund Non Departmental: Includes a line item R&M City Hall of \$105,000 for the roof. It shows no transfer to the Water Enterprise Fund. It proposes a very small (\$25,000) unappropriated line item.

Parks: Includes line items R&M Battle Rock, Buffington, Visitor Center line items for roofing, totaling approximately \$75,000. It also has a budgeted line item for Jubilee of \$15,000 assuming the City intends to fund the Jubilee on an annual basis going forward.

#### Public Safety

For the most part unchanged. The transfer in from the General Fund has been reduced from \$350,000 to \$180,000 for the most part based on prior fund balance carry forward. Also \$40,000 expense has been allocated for a vehicle. Material and Service items were funded for vests and radar equipment.

#### Water Enterprise

Revenues are proposed to increase due to rate increase and normal usage. There is no proposed transfer in from General Fund, but there is added an interfund loan from the Sewer Enterprise.

This fund also shows changes related to the meter replacement work that has been described. This work would result in a six dollar per account charged to customers, and a six dollar per meter paid to the vendor. It shows increased revenues and expenses, that would be a wash. The meter replacement program was described as an element in our BRIC grant. Staff recommends adopting this change.

#### Possible Changes to Financial Policy of Port Orford

There are revenue options going forward that the City does not fully realize, namely fees. Fees are mostly associated with utilities, such as our Water Enterprise and Sewer Enterprise Funds. However, we also charge several other fees: licensing fees, fees for processing planning and development applications, and others. However, we do not charge some fees that are common among other municipalities, both city and county. Such fees are typically associated with utilities other than water and sewer, for instance streets, parks, and public safety. If the Budget Committee and City Council desire, staff can research and present several possible scenarios for the development of such fees.

#### Conclusion

Overall, this coming year's budget is more conservative in its treatment of grant resources and allocations. Other than that, it is very similar in most other regards to past practices. It is a balanced budget. The Budget Officer recommends approving this budget.

Respectfully Submitted

John R. Hutt  
City Administrator  
Budget Officer

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 010 - GENERAL FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	375,280	219,085	744,928	0	347,795	134,985
2	41110	Property Taxes Current	306,941	328,682	339,915	331,722	346,374	356,291
3	41120	Property Taxes-Prior	10,238	6,477	9,500	8,139	10,667	10,000
4	41160	Local Marijuana Tax	0	5,677	3,000	13,946	15,341	15,000
5	41210	State Cigarette Tax	1,105	952	1,200	653	845	850
6	41220	State Liquor Tax	20,643	21,888	20,500	16,957	22,400	22,730
7	41310	State Revenue Sharing	9,303	12,123	10,248	12,279	12,279	12,770
8	41320	Payment in Lieu of Tax (PILOT)	0	2,264	1,090	972	972	1,000
9	42010	Interest on Investments	2,040	2,928	3,000	11,390	13,624	13,000
10	42110	LSN-Franchise Fees	4,176	7,150	4,202	5,321	5,321	5,000
11	42111	Charter Franchise Fees	13,686	7,420	14,000	10,289	13,719	14,000
12	42112	Verizon Franchise Fees	905	3,134	2,251	1,491	1,491	14,000
13	42113	Vonage Franchise Fees	0	0	0	0	0	0
14	42210	Business Licenses	6,637	21,890	16,500	7,748	7,748	7,500
15	43410	Planning Commission Grant	0	0	0	0	0	0
16	43415	DLCD Grant	0	0	0	0	0	0
17	43419	Certified Local Government Gran	0	0	0	0	0	0
18	44205	Law Enforcement Services	0	0	0	0	0	0
19	44214	Court Administrative Fees	3,364	2,910	0	380	445	250
20	44320	Subdivision Engineering Fees	8,087	0	0	0	0	14,000
21	44330	Planning Fees	13,820	4,800	8,000	13,134	13,972	7,000
22	44340	Lien Search Fees	340	0	500	110	110	500
23	44415	Electrical Charge - Ambulance	0	0	0	0	0	0
24	45120	Citations	173,356	216,453	270,000	135,786	163,401	270,000
25	45730	Circuit Court Collection	4,220	4,438	3,711	5,994	7,437	4,000
26	46114	Charge to Parks Fund	14,179	0	10,000	0	18,000	19,100
27	46120	Charge to Public Safety Fund	28,903	0	28,500	0	31,452	32,553
28	46140	Charge to Street Fund	17,785	0	13,000	0	13,000	17,785
29	46150	Donation: Grant Writing	0	0	30,000	0	0	0
30	46161	Charge to Water SDC	0	0	0	0	0	0
31	46162	Charge to Sewer SDC	0	0	0	0	0	0
32	46210	Miscellaneous Receipts	2,838	131,419	100	128,049	128,049	100
33	46880	Reimbursements	9,897	12,647	14,000	13,454	13,454	100
34	46890	Contributions	0	0	0	0	0	0
35								
36		<b>TOTAL RESOURCES</b>	<b>1,027,743</b>	<b>1,012,337</b>	<b>1,548,145</b>	<b>717,814</b>	<b>1,187,895</b>	<b>972,514</b>

**CITY OF PORT ORFORD  
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**Fund 010-GENERAL FUND - ADMINISTRATION**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>PERSONNEL</b>								
1	51200	Administrator/Manager	25,640	24,022	35,000	23,490	23,490	32,674
2	51290	Finance Director	34,836	0	0	0	0	0
3	51350	Accountant/Assistant	11,320	12,641	12,000	14,218	16,249	12,420
4	51400	Accounting/Assistant to Admin	269	11,430	30,000	4,875	5,571	31,050
5	52010	Social Security	6,377	3,387	6,169	3,000	3,429	6,154
6	52020	PERS Retirement	18,158	6,199	6,000	9,467	10,819	6,210
7	52030	Worker's Comp./Disability Ins.	443	252	4,131	15	17	4,276
8	52040	Health, Dental, Life Ins.	22,174	16,505	23,975	20,494	23,422	24,814
9	52050	Unemployment Insurance	0	0	0	0	0	0
10		<b>TOTAL PERSONNEL</b>	<b>119,217</b>	<b>74,436</b>	<b>117,275</b>	<b>75,559</b>	<b>82,997</b>	<b>117,598</b>
<b>MATERIAL AND SERVICES</b>								
12	62210	Telephone	3,457	4,564	4,500	3,573	4,288	4,500
13	62310	Management Travel	0	0	0	70	70	500
14	62912	Dues & OR Statutes	2,177	2,187	2,500	2,268	2,268	2,500
15		<b>TOTAL MATERIAL AND SERVICES</b>	<b>5,634</b>	<b>6,751</b>	<b>7,000</b>	<b>5,911</b>	<b>6,626</b>	<b>7,500</b>
16								
17		<b>TOTAL ADMINISTRATION</b>	<b>124,851</b>	<b>81,187</b>	<b>124,275</b>	<b>81,470</b>	<b>89,623</b>	<b>125,098</b>

**CITY OF PORT ORFORD  
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**Fund: 010 GENERAL FUND - COURT**

Line #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>PERSONNEL</b>							
1	51310 Court Clerk	9,312	9,457	11,432	6,399	7,313	15,433
2	51350 Clerical	2,264	2,522	2,372	2,838	3,243	3,202
3	52010 Social Security	813	953	1,039	558	638	1,403
4	52020 PERS Retirement	3,526	2,705	3,951	2,516	2,875	5,334
5	52030 Worker's Comp./Disability Ins.	5	5	8	5	6	11
6	52040 Health, Dental, Life Ins.	4,056	4,556	4,664	3,421	3,910	6,296
7	<b>TOTAL PERSONNEL</b>	<b>19,976</b>	<b>20,198</b>	<b>23,466</b>	<b>15,737</b>	<b>17,985</b>	<b>31,679</b>
<b>MATERIAL AND SERVICES</b>							
9	61210 Office & Operating Supplies	659	1,209	1,221	132	158	1,000
10	61230 Software Maintenance	1,629	(6,217)	637	1,868	1,868	2,055
11	62170 Judge Contract	3,600	3,600	4,280	3,000	3,600	3,600
12	62210 Telephone	342	383	448	449	539	500
13	62230 Postage	699	1,044	944	279	335	1,000
14	62343 Travel & Training / Meetings	0	0	447	400	480	500
	62835 Small Tools & Minor Equipment	0	0	0	89	107	0
15	62910 Ordinance Enforcement	0	0	219	0	0	0
16	62912 Dues & OR Statutes	100	50	107	40	48	100
17	62941 Reimbursements/Citations	2,485	2,758	4,497	633	760	2,500
18	63210 LEMIA	(2)	(4)	0	0	0	0
19	63220 State Assessment	30,141	43,475	53,572	18,416	22,099	41,700
20	63221 State Court Facilities Acct.	(5)	(10)	0	0	0	0
21	63230 County Assessments	7,656	12,333	15,138	5,122	6,146	13,344
22	<b>TOTAL MATERIAL AND SERVICES</b>	<b>47,304</b>	<b>58,621</b>	<b>81,510</b>	<b>30,428</b>	<b>36,140</b>	<b>66,299</b>
23							
24	<b>TOTAL COURT</b>	<b>67,280</b>	<b>78,819</b>	<b>104,976</b>	<b>46,165</b>	<b>54,125</b>	<b>97,978</b>

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Fund: 010 GENERAL FUND - Emergency Management

Line	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
		<b>PERSONNEL</b>						
1	51200	Administrator	0	6,570	8,000	7,625	8,714	8,280
2	51520	Police Chief	0	3,473	3,910	3,088	3,529	4,047
3	52010	Social Security	0	743	1,000	798	912	1,035
4	52020	PERS Retirement	0	1,788	1,500	2,701	3,087	1,553
5	52030	Worker's Comp./Disability Ins.	0	4	100	4	5	104
6	52040	Health, Dental, Life Ins.	0	1,892	2,000	1,587	1,814	2,070
7		<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>14,470</b>	<b>16,510</b>	<b>15,803</b>	<b>18,061</b>	<b>17,088</b>
8		<b>MATERIAL AND SERVICES</b>						
9	61210	Office & Operating Supplies	0	20	3,000	0	0	3,000
10	61340	Fuel	0	0	0	0	0	0
11	62210	Telephone	0	0	0	0	0	0
12	62230	Postage	0	0	500	0	0	500
13	62343	Travel & Training / Meetings	0	0	0	0	0	0
14	62835	Small Tools & Minor Equipment	0	0	10,000	0	0	10,000
15	62936	Miscellaneous	0	0	1,000	0	0	1,000
16		<b>TOTAL MATERIAL AND SERVICES</b>	<b>0</b>	<b>20</b>	<b>14,500</b>	<b>0</b>	<b>0</b>	<b>14,500</b>
17		<b>TOTAL EMERGENCY MANG.</b>	<b>0</b>	<b>14,490</b>	<b>31,010</b>	<b>15,803</b>	<b>18,061</b>	<b>31,588</b>



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**010-GENERAL FUND - PLANNING**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
		<b>PERSONNEL</b>						
	51210	Planning Director	0	0	0	0	0	3,551
1	51301	Planning Assistant	4,658	5,480	6,049	8,494	9,707	6,261
2	52010	Social Security	343	405	446	631	721	693
3	52020	PERS Retirement	1,495	1,570	1,834	1,884	2,153	1,898
4	52030	Worker's Comp./Disability Ins.	2	2	3	3	3	3
5	52040	Health, Dental, Life Ins.	882	1,163	1,190	1,431	1,635	1,232
6		<b>TOTAL PERSONNEL</b>	<b>7,380</b>	<b>8,620</b>	<b>9,522</b>	<b>12,443</b>	<b>14,221</b>	<b>10,086</b>
7		<b>MATERIAL AND SERVICES</b>						
8	61210	Office & Operating Supplies	0	0	0	40	48	500
9	61231	Tsunami Resilience Grant	0	(100)	0	0	0	0
10	61232	Certified Local Gov. Grant	0	0	0	0	0	0
11	62120	Subdivision Engineering Contra	0	0	0	0	0	0
12	62150	Planning Contract	21,073	24,232	22,000	10,854	13,025	25,000
13	62160	Professional Services	515	1,478	500	634	761	500
14	62175	Legal Services	4,932	325	1,000	0	0	1,000
15	62230	Postage	465	85	500	702	842	500
16	62343	Travel & Training / Meetings	0	0	0	35	42	500
17	62410	Advertising	1,161	396	200	338	406	500
18	62942	Reimbursements / Refunds	0	0	0	0	0	0
19		<b>TOTAL MATERIAL AND SERVICES</b>	<b>28,146</b>	<b>26,416</b>	<b>24,200</b>	<b>12,603</b>	<b>15,124</b>	<b>28,500</b>
20								
21		<b>TOTAL PLANNING</b>	<b>35,526</b>	<b>35,036</b>	<b>33,722</b>	<b>25,046</b>	<b>29,344</b>	<b>38,586</b>

**CITY OF PORT ORFORD  
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**010-GENERAL FUND - NON-DEPARTMENTAL**

<u>Line</u>	<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2022-23 ACTIVITY May 17,2023</u>	<u>2022-23 Projected Ending (as 5/19/2023)</u>	<u>2023-2024 Proposed</u>	
<b>MATERIAL AND SERVICES</b>									
1	61210	Office & Operating Supplies	6,923	9,805	8,931	6,496	7,795	10,000	
2	61220	Office Equip. Leases	1,709	1,567	2,230	299	359	0	
3	61230	Software Maintenance	6,670	6,835	10,034	7,714	7,714	11,037	
4	62100	Bank Charges	3,760	5,785	5,155	1,309	1,571	5,500	
5	62110	Auditing & Accounting	9,070	25,188	15,545	30,319	36,383	15,545	
6	62140	Computer Services	2,590	3,026	2,831	5,970	7,164	3,000	
7	62160	Professional Services	2,060	3,427	2,007	2,605	10,626	2,000	
8	62161	Professional Grant Writing Services	0	0	40,000	0	0	0	
9	62175	Legal Services	68,151	16,572	46,479	14,775	17,730	14,400	
10	62180	Port Orford Rural Fire Dist.	35,776	43,724	53,946	53,946	53,946	67,837	
11	62185	Curry County	0	0	0	0	0	0	
12	62190	Curry County 911 Dispatch Service	30,000	30,900	35,000	31,827	31,827	32,750	
13	62220	Internet Access	1,210	1,343	1,500	1,243	1,492	1,500	
14	62230	Postage	745	1,808	1,500	1,315	1,578	1,600	
15	62343	Travel & Training / Meetings	483	546	1,000	641	641	1,000	
16	62410	Advertising	2,892	216	500	432	518	500	
17	62610	Insurance & Bonds	17,558	18,837	21,588	15,814	15,814	16,526	
18	62740	Electricity	12,332	10,827	15,633	10,679	12,815	15,000	
19	62805	R & M City Hall	1,437	15,653	20,000	890	1,068	20,000	
20	62819	Municipal Code Book	1,391	1,100	2,000	1,090	1,308	2,000	
21	62835	Small Tools and Minor Equip.	1,625	1,149	6,500	2,632	3,158	6,500	
22	62920	Dues & Memberships	60	0	250	0	0	250	
23	62930	Custodial Services	2,907	2,920	3,000	1,454	1,745	3,000	
24	62935	Custodial Supplies	398	459	500	980	1,176	500	
25	62936	Miscellaneous	1,158	980	2,056	200	240	0	
26	<b>TOTAL MATERIAL AND SERVICES</b>		<b>210,905</b>	<b>202,667</b>	<b>298,185</b>	<b>192,630</b>	<b>216,668</b>	<b>230,445</b>	
27	<b>CAPITAL OUTLAY</b>								
28	72012	City Hall Repair	0	0	75,000	0	0	0	
29	74085	Equipment	0	0	0	900	900	0	
30	<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>75,000</b>	<b>900</b>	<b>900</b>	<b>0</b>	
31	<b>TRANSFERS</b>								
32	91114	Transfer to Parks Fund	25,000	0	30,000	0	0	0	
33	91120	Transfer to Public Safety Fund	200,000	230,000	350,000	145,833	350,000	180,000	
34	91130	Transfer to Water Enterprise	60,000	0	450,000	50,000	306,027	85,000	
35	91140	Transfer to Street Fund	65,000	0	0	0	0	25,000	
36	91142	Transfer to Streets Capital Imprv.	20,096	22,343	27,000	19,615	19,615	16,340	
37	<b>TOTAL TRANSFERS</b>		<b>370,096</b>	<b>252,343</b>	<b>857,000</b>	<b>215,448</b>	<b>675,642</b>	<b>306,340</b>	
38	<b>CONTINGENCIES</b>								
39	98500	Contingency	0	0	23,977	0	23,977	117,091	
40	<b>TOTAL CONTINGENCIES</b>		<b>0</b>	<b>0</b>	<b>23,977</b>	<b>0</b>	<b>23,977</b>	<b>117,091</b>	
41	<b>UNAPPROPRIATED</b>								
42	99000	Unappropriated Reserves	219,085	347,795	0	140,352	79,556	25,389	
43	<b>TOTAL UNAPPROPRIATED</b>		<b>219,085</b>	<b>347,795</b>	<b>0</b>	<b>140,352</b>	<b>79,556</b>	<b>25,389</b>	
44									
45	<b>TOTAL NON-DEPARTMENTAL</b>		<b>800,086</b>	<b>802,805</b>	<b>1,254,162</b>	<b>549,330</b>	<b>996,743</b>	<b>679,265</b>	
46									
47	<b>TOTAL 010 - GENERAL FUND - EXPENSE</b>		<b>1,027,743</b>	<b>1,012,337</b>	<b>1,548,145</b>	<b>717,814</b>	<b>1,187,896</b>	<b>972,515</b>	

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 014 - PARKS FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	89,251	152,957	37,114	0	210,579	246,540
2	41410	Transient Lodging Tax	141,986	129,692	140,000	129,587	172,782	175,000
3	42010	Interest on Investments	678	1,107	800	5,630	6,756	5,000
4	43415	DLCD Grant	0	35	0	0	0	0
5	43419	Buffington Park Playground Upgrade	0	25,519	5,000	100	100	0
6	43418	Coquille Indian Grant	0	0	0	0	0	0
7	43420	OR Marine Board Grant	3,900	0	0	0	0	0
8	43426	OSPR - Parks Master Plan Grant	0	0	0	0	0	0
9	44410	Rent - Community Building	100	0	1,000	636	636	1,000
10	44420	American Legion Income/Rent	100	375	3,000	3,140	3,140	3,000
11	44425	A-Frame Rental	0	0	0	360	480	480
12	44430	Visitor Center Rental	600	240	300	0	0	300
13	44435	Battle Rock Binocular Receipts	276	0	0	0	0	0
14	46110	Transfer from General Fund	25,000	0	30,000	0	0	0
15	46210	Miscellaneous Receipts	0	0	100	0	0	100
16	46880	Reimbursements	1,019	261	500	0	0	0
17	46885	Dog Park Contributions	0	0	0	0	0	0
18	46887	Park Donation	0	200	0	900	900	0
19	46888	Visitor Center Donations	42	0	118	0	0	0
20	46890	Contributions Fort Point	0	1,859	0	469	469	0
21		<b>TOTAL RESOURCES</b>	<b>262,952</b>	<b>312,245</b>	<b>217,932</b>	<b>140,822</b>	<b>395,842</b>	<b>431,420</b>

**CITY OF PORT ORFORD**  
**2023 - 2024**  
**Proposed Budget**

**Fund: 014 - PARKS FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
22		<b>PERSONNEL</b>						
23	5105	PW Superintendent	6,288	9,912	1,000	9,202	10,517	10,885
24	51550	Public Works Lead Person	1,450	0	0	0	0	0
25	51600	WWTP Operator	902	1,188	1,428	1,424	1,627	1,684
26	51700	Utility Worker #1	1,041	0	0	0	0	0
27	51750	Seasonal Maint. Worker	4,813	3,929	0	0	0	0
28	51800	Maint. Worker #1	4,660	4,646	5,200	4,485	5,126	5,305
29	51801	Utility Worker #3	2,435	2,651	4,124	2,385	2,726	2,821
30	51802	Utility Worker #4	19	0	0	0	0	0
31	51810	Maint. Worker #2	3,724	5,590	6,000	5,571	6,367	6,590
32	51820	Maint. Worker #3	0	0	5,000	9,127	10,431	10,796
33	51900	Utility Worker #2	1,075	0	0	0	0	0
34	52010	Social Security	1,861	2,062	2,500	2,339	2,673	2,767
35	52020	PERS Retirement	3,083	6,043	5,000	6,438	7,358	7,615
36	52030	Worker's Comp./Disability Ins.	2,916	1,625	4,200	12	14	4,347
37	52040	Health, Dental, Life Ins.	6,663	6,421	7,500	13,294	15,193	15,725
38	52050	Unemployment Insurance	167	0	0	0	0	0
39	53014	Charge to Parks	9,092	0	10,000	0	10,000	10,350
40		<b>TOTAL PERSONNEL</b>	<b>50,189</b>	<b>44,067</b>	<b>51,952</b>	<b>54,277</b>	<b>72,031</b>	<b>78,885</b>
41		<b>MATERIAL AND SERVICES</b>						
42	61210	Office & Operating Supplies	0	48	500	0	0	500
43	61260	Uniforms	30	28	750	0	0	750
44	61340	Fuel (Equip & Vehicles)	1,191	2,299	1,950	2,482	2,978	3,000
45	61360	Heating Fuel-Community Bldg	1,518	20	1,500	2,278	2,734	3,000
46	61361	Heating fuel - American Legion	0	0	1,500	3,284	3,941	4,000
47	62110	Auditing & Accounting	735	2,342	1,000	2,526	3,031	1,000
48	62160	Professional Services	246	770	500	275	330	500
49	62165	Tourism & Beautification Grant	11,141	2,159	15,000	9,690	9,690	15,000
50	62210	Telephone	342	365	400	407	488	500
51	62220	Internet Access	923	1,397	1,500	1,764	2,117	2,000
52	62410	Advertising	0	0	50,000	0	0	0
53	62415	Business Promotion	1,403	5,608	1,511	0	0	26,194
54	62610	Insurance & Bonds	1,377	1,478	4,314	2,161	2,161	2,258
55	62740	Electricity	3,942	3,888	1,212	2,655	3,186	4,000
56	62744	Electricity-Legion Hall	447	474	700	1,509	1,811	1,800
57	62745	Electricity-Community Bldg	449	473	5,000	725	870	1,000
58	62812	R & M - Battle Rock	1,609	2,800	2,500	5,208	6,250	14,500
59	62813	R & M - A-Frame	82	0	1,000	0	0	1,000
60	62814	R & M - Comm. Building	721	244	2,000	663	796	46,000
61	62817	R & M Visitor Center	661	777	5,000	448	538	5,000
62	62825	R & M - Buffington	1,435	2,143	1,200	4,021	4,825	7,700
63	62827	R & M - American Legion	1,579	1,172	1,000	1,422	1,706	1,000
64	62829	R & M - 12th St. Boat Ramp	675	533	2,000	729	875	2,000
65	62835	Small Tools & Minor Equipment	4,087	1,167	500	1,754	2,105	500
66	62836	Comm Bldg S Tools & Minor Equip	0	0	4,100	0	0	4,100
67	62837	Amer Legion S Tools & Minor Eq	0	0	2,000	4,185	4,185	2,000
68	62840	Vehicles & Equipment Maint.	3,219	327	0	335	402	500
69	62841	Jubilee	0	0	0	0	0	15,000
70	62842	Parks Committee Projects	0	6,905	4,758	4,784	4,784	2,300
71	62845	Dog Park	0	0	0	3	3	0
72	62846	Skate Park Committee Projects	0	0	1,000	0	0	0
73	62847	Binocular Rent	184	0	0	0	0	0
74	62930	Custodial Services	15,693	16,124	1,600	7,889	9,467	9,467
75	62936	Miscellaneous	22	0	100	0	0	100
76	62942	Reimbursements	508	483	0	0	0	0
77	62945	Charge to Parks.	5,087	0	8,000	0	8,000	8,750
78		<b>TOTAL MATERIAL AND SERVICES</b>	<b>59,306</b>	<b>54,024</b>	<b>124,095</b>	<b>61,197</b>	<b>77,272</b>	<b>185,419</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 014 - PARKS FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
79		<b>CAPITAL OUTLAY</b>						
80	72036	Pinehurst Kayak Launch	500	0	200	0	0	0
81	72040	Battle Rock Trails	0	3,575	2,500	0	0	0
82	73039	Visitor Center Improvements	0	0	1,000	0	0	0
83	73900	Parks Committee Projects	0	0	0	0	0	0
84		<b>TOAL CAPITAL OUTLAY</b>	<b>500</b>	<b>3,575</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
85		<b>CONTINGENCIES</b>						
86	98500	Contingency	0	0	0	0	0	80,000
87		<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
88		<b>UNAPPROPRIATED</b>						
89	99980	Unappropriated Reserves	152,957	210,579	38,185	25,348	246,540	87,116
90		<b>TOTAL UNAPPROPRIATED</b>	<b>152,957</b>	<b>210,579</b>	<b>38,185</b>	<b>25,348</b>	<b>246,540</b>	<b>87,116</b>
91								
92		<b>TOAL PARKS FUND</b>	<b>262,952</b>	<b>312,245</b>	<b>217,932</b>	<b>140,822</b>	<b>395,843</b>	<b>431,420</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 020 - PUBLIC SAFETY**

ine : <u>Account #</u>	<u>Account Name</u>	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
1	<b>RESOURCES</b>						
2	40100 Prior Year Fund Balance	117,610	88,553	(114,821)	0	29,382	147,564
3	41120 Property Taxes-Prior	8,304	3,032	9,565	5,136	6,758	8,000
4	41130 Public Safety Tax Option	243,064	248,059	279,912	253,508	264,346	282,671
5	41310 State Marijuana Tax	0	0	5,000	0	0	0
6	42010 Interest on Investments	1,011	(419)	1,500	2,041	2,325	2,500
7	43430 Police Grants	431	216	1,737	0	0	500
8	44190 Professional Service	0	0	6	0	0	0
9	44191 Burning Permit	210	470	360	390	426	450
10	45150 Insurance/Reimbursement	386	220	337	0	0	350
11	46110 Transfer From General Fund	200,000	230,000	350,000	145,833	350,000	180,000
12	46210 Miscellaneous Receipts	1,020	622	1,020	510	0	0
13	46710 Unclaimed Property	5,982	0	6,888	0	0	0
14	46880 Reimbursements	113	0	428	0	0	0
15	46886 Donations	0	500	0	0	0	0
16	<b>TOTAL RESOURCES</b>	<b>578,131</b>	<b>571,253</b>	<b>541,932</b>	<b>407,418</b>	<b>653,237</b>	<b>622,035</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 020 - PUBLIC SAFETY**

line	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
17		<b>PERSONNEL</b>						
18	51100	Overtime	12,400	14,041	16,000	10,212	11,671	12,079
19	51120	On Call Pay	6,420	9,650	8,500	7,286	8,327	8,618
20	51520	Police Chief	70,686	70,066	65,000	62,370	71,280	73,775
21	51740	Police Sergeant	0	40,312	55,000	19,084	21,810	22,574
22	51754	Police Officer #5	0	0	0	4,146	4,738	4,904
23	51755	Police Officer #2	48,345	54,027	48,750	48,763	55,729	57,680
24	51756	Traffic Officer	52,042	14,179	0	0	0	0
25	51757	Police Officer #3	49,270	55,519	51,150	49,543	56,621	58,602
26	51850	Police Officer #4	0	23,052	20,000	23,740	27,131	28,081
27	52010	Social Security	16,681	20,915	21,957	16,854	19,262	19,936
28	52020	PERS Retirement	68,488	82,005	69,000	63,593	72,678	75,221
29	52030	Worker's Comp./Disability Ins.	11,528	6,445	12,000	76	87	90
30	52040	Health, Dental, Life Ins.	75,762	48,024	87,472	42,127	48,145	49,830
31	53020	Charge to Public Safety	28,904	0	31,452	0	31,452	32,553
32		<b>TOTAL PERSONNEL</b>	<b>440,526</b>	<b>438,235</b>	<b>486,281</b>	<b>347,794</b>	<b>428,931</b>	<b>443,943</b>
33		<b>MATERIAL AND SERVICES</b>						
34	61210	Office & Operating Supplies	2,461	1,990	2,000	1,806	2,167	2,500
35	61260	Uniforms	607	793	4,000	1,561	1,873	8,000
36	61340	Fuel (Equip & Vehicles)	9,808	14,271	13,100	12,410	14,892	15,000
37	62110	Auditing & Accounting	1,680	5,358	2,000	5,774	6,929	5,774
38	62140	Computer Services	109	109	110	2,080	2,080	2,000
39	62210	Telephone	5,436	4,970	6,734	3,867	4,640	5,000
40	62230	Postage	87	307	300	134	161	300
41	62343	Travel & Training / Meetings	1,752	100	2,504	196	196	2,500
42	62610	Insurance & Bonds	10,711	11,440	10,500	14,918	14,918	15,589
43	62835	Small Tools & Minor Equipment	1,951	1,070	1,000	1,209	1,451	7,500
44	62840	Vehicles & Equipment Maint.	5,344	4,986	6,000	2,343	2,812	6,000
45	62920	Dues & Memberships	303	204	532	300	360	500
46	62936	Miscellaneous	0	0	200	1,524	1,829	200
47	62942	Reimbursements / Refunds	0	0	0	0	0	0
48	63215	Justice System	5,900	6,132	7,000	6,132	6,132	6,745
49	63216	Kings On-Line	750	713	800	1,098	1,318	1,449
50	63223	Lexipol	2,154	2,224	2,647	2,352	2,352	2,587
51		<b>TOTAL MATERIAL AND SERVICES</b>	<b>49,053</b>	<b>54,667</b>	<b>59,427</b>	<b>57,704</b>	<b>64,109</b>	<b>81,645</b>
52		<b>CAPTIAL OUTLAY</b>						
53	74020	Police Cruisers	0	48,969	0	0	0	40,000
54	74070	Equipment	0	0	10,000	12,633	12,633	0
55	56	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>48,969</b>	<b>10,000</b>	<b>12,633</b>	<b>12,633</b>	<b>40,000</b>
60		<b>CONTINGENCIES</b>						
61	98500	Contingency	0	0	0	0	0	31,155
62		<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,155</b>
63		<b>UNAPPROPRIATED</b>						
64	99000	Unappropriated Reserves	88,552	29,382	(13,776)	(10,713)	147,564	25,291
65		<b>TOTAL UNAPPROPRIATED</b>	<b>88,552</b>	<b>29,382</b>	<b>(13,776)</b>	<b>(10,713)</b>	<b>147,564</b>	<b>25,291</b>
66								
67		<b>TOTAL PUBLIC SAFETY</b>	<b>578,131</b>	<b>571,253</b>	<b>541,932</b>	<b>407,418</b>	<b>653,237</b>	<b>622,035</b>

**CITY OF PORT ORFORD**  
**2023 - 2024**  
**Proposed Budget**

**Fund: 030 - WATER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	156,818	131,583	54,027	0	101,343	107,089
2	42010	Interest on Investments	723	695	1,000	1,005	1,033	1,000
3	43438	Hubbards Creek Watershed Grant	0	1,429	525,000	36,877	51,202	0
4	43440	ARAP	0	0	0	0	0	0
5	44108	Water Meter	0	0	0	0	0	48,240
6	44109	Desingnated for Reserves	51,003	66,416	58,606	47,940	52,451	58,606
7	44110	Water Usage	415,102	400,916	400,000	322,000	390,303	432,164
8	44111	Door Hanger Fees	2,350	1,340	3,000	350	404	3,000
9	44112	Past Due Fees	11,835	11,640	13,000	9,405	11,143	13,000
10	44113	Contractor Water Usage	150	66	500	150	150	500
11	44114	Reconnect Fee	720	2,152	1,500	1,355	1,807	1,500
12	44116	Water Curtailment Fees	0	7,816	2,500	19,232	19,232	0
	46204	Operating Loan - Sewer Enterprise	0	0	0	0	0	150,000
13	44210	Water Connection Fees	12,042	5,352	5,000	0	0	0
14	45010	Irrigation Meters	490	1,100	1,000	0	0	1,000
15	45500	Restricted Cash-Deposits	100	(100)	2,000	0	0	2,000
16	46110	Transfer from General Fund	60,000	0	450,000	50,000	306,027	85,000
17	46210	Miscellaneous Receipts	25	14	213	53	53	100
18	46231	Transfer from Water Capital Reserves	180,000	0	100,000	0	0	150,000
19	46261	Transfer from Water SDC	0	0	0	0	0	0
20	46880	Reimbursements	1,069	1,120	1,000	840	840	0
21	46885	Bad Debt Received	0	0	500	0	0	0
22		<b>TOTAL RESOURCES</b>	<b>892,427</b>	<b>631,539</b>	<b>1,618,846</b>	<b>489,207</b>	<b>935,987</b>	<b>1,053,199</b>



**CITY OF PORT ORFORD**  
**2023 - 2024**  
**Proposed Budget**

**Fund: 030 - WATER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
23		<b>PERSONNEL</b>						
24	51100	Overtime	22,259	19,042	20,000	18,331	20,950	21,683
25	51120	On Call Pay	0	3,993	0	11,585	13,240	13,703
26	51210	City Administrator	12,307	15,082	15,000	18,595	18,595	19,246
27	51290	Finance Director	29,750	0	0	0	0	0
28	51300	Office Clerk	16,303	17,237	21,776	12,800	14,629	15,141
29	51350	Accounting Assistant	4,302	4,581	5,000	5,405	6,177	6,393
30	51400	Accountant/Assistant to Admin	129	5,481	3,000	1,808	2,066	2,139
31	51505	PW Superintendent	23,806	35,962	32,500	34,836	39,813	41,206
32	51550	Public Works Lead Person	21,030	0	0	0	0	0
33	51600	WWTP Operator	520	748	1,500	949	1,085	1,123
34	51800	Maint. Worker #1	20,086	22,352	20,244	22,425	25,629	26,526
35	51801	Utility Worker #3	32,079	33,159	36,540	31,005	35,434	36,674
36	51802	Utility Worker #4	9	0	0	0	0	0
37	51810	Maint. Worker #2	9,931	14,270	15,000	14,857	16,979	17,574
38	51820	Maint. Worker #3	0	0	10,000	4,640	5,303	5,488
39	51900	Utility Worker #2	6,450	0	0	0	0	0
40	52010	Social Security	14,119	12,590	17,042	13,059	14,925	15,447
41	52020	PERS Retirement	40,868	40,397	54,303	43,791	50,047	51,798
42	52030	Worker's Comp./Disability Ins.	8,430	4,707	9,691	63	72	10,030
43	52040	Health, Dental, Life Ins.	55,291	46,302	69,517	41,507	47,437	49,097
44	52050	Unemployment Insurance	0	0	0	0	0	0
45	52060	Mileage Reimbursement	1,990	0	0	0	0	0
46		<b>TOTAL PERSONNEL</b>	<b>319,659</b>	<b>275,903</b>	<b>331,113</b>	<b>275,656</b>	<b>312,379</b>	<b>333,268</b>
47		<b>MATERIAL AND SERVICES</b>						
48	61210	Office & Operating Supplies	1,237	1,641	1,889	1,274	1,529	1,500
49	61212	Water Purification Supplies	17,860	9,816	12,000	21,416	25,699	12,000
50	61220	Office Equip. Lease	1,129	1,129	1,000	874	1,049	1,100
51	61230	Software Maintenance	2,943	4,003	4,000	4,232	4,232	4,655
52	61260	Uniforms	1,907	20	600	659	791	600
53	61340	Fuel (Equip & Vehicles)	2,118	3,637	4,500	3,367	4,040	4,500
54	62100	Bank Charges	3,863	4,455	2,089	8,405	10,086	12,000
55	62110	Auditing & Accounting	5,880	18,752	7,500	20,373	24,448	7,500
56	62121	Engineering	63	11,487	15,000	10,490	12,588	100,000
57	62160	Contract Services	7,496	7,940	8,250	5,500	6,600	8,250
58	62210	Telephone	5,991	6,233	7,000	4,948	5,938	6,000
59	62220	Internet Access	860	530	750	1,638	1,966	2,000
60	62230	Postage	2,282	2,969	2,562	2,564	3,077	3,500
61	62343	Travel & Training / Meetings	2,934	0	1,986	3,853	3,853	4,000
62	62610	Insurance & Bonds	8,926	9,579	9,021	9,984	9,984	10,433
63	62740	Electricity	35,762	30,202	30,000	27,046	32,455	35,000
64	62811	Repairs/Maint-WTP	2,634	24,623	15,000	12,149	14,579	50,000
65	62816	Repairs & Maintenance Pump St	5,150	21,545	25,000	2,807	3,368	60,000
66	62830	Repairs & Maint.-Water Lines	4,647	1,192	20,000	2,432	2,918	5,000
67	62835	Small Tools & Minor Equipment	485	893	5,000	1,012	1,214	8,000
68	62840	Vehicles & Equipment Maint.	1,496	3,389	10,000	6,914	8,297	10,000
69	62841	Water Meter Replacement	0	0	0	0	0	48,240
70	62844	Meter Repairs	4,796	6,066	10,000	4,446	5,335	10,000
71	62845	Repairs / Maint (Test Equipment)	0	2,758	1,000	1,209	1,451	1,500
72	62912	Dues & OR Statutes	429	529	1,000	465	465	1,000
73	62925	Permits	2,690	2,789	4,000	2,872	2,872	4,000
74	62936	Miscellaneous	716	0	150	0	0	150
75	62943	Reimbursements / Deposits	0	0	500	0	0	2,000
76	62980	Lab Equipment & Supplies	2,793	378	2,500	2,337	2,804	2,500
77	62990	Testing	2,385	5,100	5,200	4,853	5,824	6,000
78	62995	Bric Grant	0	0	0	82,300	82,300	0
79	63010	Hubbards Creek Watershed Grant	0	1,430	0	37,283	51,608	0
80	63110	Bad Debt Expense	2,542	136	0	0	0	0
81		<b>TOTAL MATERIAL AND SERVICES</b>	<b>132,016</b>	<b>183,221</b>	<b>207,497</b>	<b>287,702</b>	<b>331,370</b>	<b>421,428</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 030 - WATER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
82		<b>CAPITAL OUTLAY</b>						
83	73030	Deady Street North	0	0	0	0	0	0
84	73031	Improvements-Water	0	13	450,000	0	0	0
85	73033	Coast Guard Hill	12,004	5,504	0	0	0	150,000
86	73034	Equipment Replacement	0	6,857	0	0	0	0
87	73035	WTP-Improvements	248,798	3,266	0	0	80,000	0
88	73036	Water Master Plan Update	0	0	525,000	0	0	0
89	73038	Hubbards Creek impoundment	0	4,429	0	0	0	0
90		<b>TOTAL CAPITAL OUTLAY</b>	<b>260,802</b>	<b>20,069</b>	<b>975,000</b>	<b>0</b>	<b>80,000</b>	<b>150,000</b>
91		<b>DEBT SERVICES</b>						
92	81210	Bond Principal	0	0	0	0	0	0
93	81220	Note Principal-Watershed	0	0	0	0	0	0
94	82210	Bond Interest	0	0	0	0	0	0
95	82220	Note Interest-Watershed	0	0	0	0	0	0
96		<b>TOTAL DEBT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
97		<b>TRANSFERS</b>						
98	97031	Transfer to Water Capital Reserves	38,367	51,003	56,492	66,416	66,416	52,451
99	97045	Transfer to Equip. Replace. Fu	10,000	0	10,000	0	0	10,000
100		<b>TOTAL TRANSFERS</b>	<b>48,367</b>	<b>51,003</b>	<b>66,492</b>	<b>66,416</b>	<b>66,416</b>	<b>62,451</b>
101		<b>CONTINGENCIES</b>						
102	98500	Contingency	0	0	38,744	0	38,744	58,606
103		<b>TOTAL CONTINGECIES</b>	<b>0</b>	<b>0</b>	<b>38,744</b>	<b>0</b>	<b>38,744</b>	<b>58,606</b>
104		<b>UNAPPROPRIATED</b>						
105	99000	Unappropriated Reserves	131,583	101,343	0	(140,717)	107,079	27,446
106		<b>TOTAL UNAPPROPRIATED</b>	<b>131,583</b>	<b>101,343</b>	<b>0</b>	<b>(140,717)</b>	<b>107,079</b>	<b>27,446</b>
107								
108		<b>TOTAL WATER ENTERPRISE FUND</b>	<b>892,427</b>	<b>631,539</b>	<b>1,618,846</b>	<b>489,057</b>	<b>935,988</b>	<b>1,053,199</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

Resolution 2014-10  
24-Jun-2014

**Fund: 031 - WATER CAPITAL RESERVES**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	170,529	30,365	86,989	0	81,544	151,468
2	42010	Interest on Investments	1,469	176	400	3,045	3,508	3,500
3	46130	Transfer from Water Enterprise	38,367	51,003	58,524	66,416	66,416	52,451
4		<b>TOTAL RESOURCES</b>	<b>210,365</b>	<b>81,544</b>	<b>145,913</b>	<b>69,461</b>	<b>151,468</b>	<b>207,419</b>
<b>TRANSFERS</b>								
6	91130	Transfer to Water Enterprise	180,000	0	100,000	0	0	150,000
7		<b>TOTAL TRANSFERS</b>	<b>180,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>RESERVES</b>								
9	98999	Reserved for Future Expenditures	30,365	81,544	45,913	69,461	151,468	57,419
10		<b>TOTAL RESERVES</b>	<b>30,365</b>	<b>81,544</b>	<b>45,913</b>	<b>69,461</b>	<b>151,468</b>	<b>57,419</b>
11								
12		<b>TOTAL WATER CAPITAL RESERVES</b>	<b>210,365</b>	<b>81,544</b>	<b>145,913</b>	<b>69,461</b>	<b>151,468</b>	<b>207,419</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 035 - SEWER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	320,771	382,471	204,769	0	542,605	484,024
2	42010	Interest on Investments	2,565	1,636	5,603	6,286	7,250	8,000
3	44115	Designated for Reserves	50,854	74,143	59,423	54,012	58,837	63,443
4	44120	Sewer Usage	561,684	556,978	575,000	453,002	547,765	575,000
5	44213	Sewer Connection Fees	6,948	4,632	8,029	1,544	1,544	8,029
6	45500	Restricted Cash-Deposits	100	(100)	2,000	0	0	2,000
7	46210	Miscellaneous Receipts	600	280	1,000	400	400	100
8	46236	Transfer from Sewer Capital Reserves	0	0	100,000	0	0	150,000
9	46262	Transfer from Sewer SDC	0	0	0	0	0	0
10	46880	Reimbursements / Deposits	0	0	0	0	0	0
11	46885	Bad Debt Received	0	145	0	0	0	0
12		<b>TOTAL RESOURCES</b>	<b>943,522</b>	<b>1,020,185</b>	<b>955,824</b>	<b>515,244</b>	<b>1,158,401</b>	<b>1,290,596</b>

**CITY OF PORT ORFORD**  
**2023 - 2024**  
**Proposed Budget**

**Fund: 035 - SEWER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
13		<b>PERSONNEL</b>						
14	51100	Overtime	2,302	0	3,000	0	0	3,000
15	51200	City Administrator	13,333	16,339	17,000	20,145	20,145	20,850
16	51290	Finance Director	28,520	0	0	0	0	0
17	51300	Office Clerk	16,303	17,237	16,500	12,800	14,629	15,141
18	51350	Accounting Assistant	4,754	5,062	5,000	5,974	6,827	7,066
19	51400	Accountant/Assistant to Admin	140	5,938	10,000	1,935	2,211	2,289
20	51505	PW Superintendent	5,839	8,821	8,000	8,545	9,766	10,108
21	51550	Public Works Lead Person	1,692	0	0	0	0	0
22	51600	WWTP Operator	36,754	35,530	50,000	45,093	51,535	53,339
23	51800	Maint. Worker #1	4,224	3,251	5,628	3,262	3,728	3,858
24	51801	Utility Worker #3	5,142	5,612	5,200	5,247	5,997	6,206
25	51802	Utility Worker #4	912	0	0	0	0	0
26	51810	Maint. Worker #2	4,966	7,135	6,500	7,429	8,490	8,787
		51820	0	0	0	605	691	716
27	51900	Utility Worker #2	4,453	0	0	0	0	0
28	52010	Social Security	9,244	7,656	7,500	8,096	9,253	9,576
29	52020	PERS Retirement	26,494	16,206	28,500	28,136	32,155	33,281
30	52030	Worker's Comp./Disability Ins.	4,351	2,437	4,750	40	46	47
31	52040	Health, Dental, Life Ins.	34,244	26,777	41,500	40,700	46,514	48,142
32	52050	Unemployment Insurance	0	0	0	0	0	0
33		<b>TOTAL PERSONNEL</b>	<b>203,667</b>	<b>158,001</b>	<b>209,078</b>	<b>188,007</b>	<b>211,987</b>	<b>222,407</b>
34		<b>MATERIAL AND SERVICES</b>						
35	61210	Office & Operating Supplies	693	1,856	3,000	1,153	1,384	3,000
36	61220	Office Equip. Lease	1,129	1,129	1,200	873	1,048	1,200
37	61230	Software Maintenance	2,943	4,003	4,000	4,203	4,203	4,623
38	61260	Uniforms	2,211	111	500	659	791	500
39	61340	Fuel (Equip & Vehicles)	1,972	3,324	4,000	3,081	3,697	4,000
40	62100	Bank Charges	3,613	4,705	4,500	9,417	11,300	12,000
41	62110	Auditing & Accounting	3,885	12,392	4,800	13,350	16,020	4,800
42	62121	Engineering	3,973	0	1,000	0	0	1,000
43	62160	Contract Services	4,650	11,900	12,000	4,000	4,800	12,000
44	62210	Telephone	2,991	3,273	3,000	3,446	4,135	4,500
45	62220	Internet Access	1,348	1,281	1,500	770	924	1,000
46	62230	Postage	2,784	2,798	3,000	2,564	3,077	3,500
47	62343	Travel & Training / Meetings	320	270	2,000	980	980	2,000
48	62610	Insurance & Bonds	7,855	8,429	8,500	7,265	7,265	7,592
49	62740	Electricity	33,632	27,017	35,200	22,864	27,437	35,000
50	62816	Repairs & Maint-Pump Station	20,022	12,009	17,000	4,317	5,180	17,000
51	62818	Repairs & Maint. - Sewer Lines	742	1,620	5,000	179	215	5,000
52	62821	Repairs & Maint-STP	6,602	29,116	20,000	101,828	101,828	35,000
53	62835	Small Tools & Minor Equipment	912	583	1,500	760	912	16,500
54	62840	Vehicles & Equipment Maint.	6,115	1,295	5,000	2,307	2,768	5,000
55	62845	Repairs/Maint.(Test Equipment)	4	207	1,000	0	0	1,000
56	62912	Dues & OR Statutes	0	80	500	0	0	500
57	62925	Permits	2,894	3,479	4,000	3,579	3,579	4,000
58	62936	Miscellaneous	2,457	1,238	1,000	0	0	100
59	62943	Reimbursements / Deposits	0	0	2,000	0	0	2,000
60	62980	Lab Equipment & Supplies	10,008	13,544	10,000	2,888	3,466	10,000
61	62990	Testing	0	7	2,000	892	1,070	2,000
	63110	Bad Debt Expense	8,524	169	0	0	0	0
62	63201	Operating Loan - Water Enterprise	0	0	0	0	0	150,000
63		<b>TOTAL MATERIAL AND SERVICES</b>	<b>132,279</b>	<b>145,835</b>	<b>157,200</b>	<b>191,375</b>	<b>206,079</b>	<b>344,815</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 035 - SEWER ENTERPRISE FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
64		<b>CAPITAL OUTLAY</b>						
65	73036	Replacement Lines	0	0	0	0	0	0
66	73040	Wastewater Facilities Plan	0	0	100,000	0	0	0
67	74070	Equipment-Sewer System	0	5,647	0	0	0	125,000
68	74085	Replacement Equipment	0	100	0	0	0	0
69		<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>5,747</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
70		<b>DEBT SERVICES</b>						
71	81210	Bond Principal	25,294	25,294	26,432	27,621	27,621	28,864
72	81222	Rev. Bond III Principal	47,080	47,080	49,081	49,081	49,081	53,341
73	82210	Bond Interest	23,622	23,622	22,484	21,295	21,295	20,052
74	82222	Rev. Bond III Interest	86,172	86,172	84,171	84,171	84,171	79,911
75		<b>TOTAL DEBT SERVICES</b>	<b>182,168</b>	<b>182,168</b>	<b>182,168</b>	<b>182,168</b>	<b>182,168</b>	<b>182,168</b>
76		<b>TRANSFERS</b>						
77	97036	Transfer to Sewer Capital Reserves	32,937	50,854	62,933	74,143	74,143	58,837
78	97045	Transfer to Equip Replace Fund	10,000	0	10,000	0	0	10,000
79		<b>TOTAL TRANSFERS</b>	<b>42,937</b>	<b>50,854</b>	<b>72,933</b>	<b>74,143</b>	<b>74,143</b>	<b>68,837</b>
80		<b>CONTINGENCIES</b>						
81	98500	Contingency	0	0	30,000	0	0	104,020
82		<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>104,020</b>
83		<b>UNAPPROPRIATED RESERVES</b>						
84	98600	Bond Reserve - USDA 1996	48,916	48,916	48,916	48,916	48,916	48,916
85	98700	Bond Reserve-Revenue Bonds 04	133,252	133,252	133,252	133,252	133,252	133,252
86	99000	Unappropriated Reserves	200,303	295,412	22,277	(303,267)	301,856	61,181
87		<b>TOTAL UNAPPROPRIATED RESERVES</b>	<b>382,471</b>	<b>477,580</b>	<b>204,445</b>	<b>(121,099)</b>	<b>484,024</b>	<b>243,349</b>
88								
89		<b>TOTAL SEWER FUND</b>	<b>943,522</b>	<b>1,020,185</b>	<b>955,824</b>	<b>514,594</b>	<b>1,158,401</b>	<b>1,290,596</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

Resolution 2014-10  
24-Jun-2014

**Fund: 036 - SEWER CAPITAL RESERVES**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	167,260	201,618	253,342	0	253,634	334,884
2	42010	Interest on Investments	1,421	1,162	2,000	6,176	7,107	7,000
3	46135	Transfer from Sewer Enterprise	32,937	50,854	62,933	74,143	74,143	58,837
4		<b>TOTAL RESOURCES</b>	<b>201,618</b>	<b>253,634</b>	<b>318,275</b>	<b>80,319</b>	<b>334,884</b>	<b>400,721</b>
<b>TRANSFERS</b>								
6	91135	Transfer to Sewer Enterprise	0	0	0	0	0	150,000
7		<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>RESERVES</b>								
9	98999	Reserved for Future Expenditures	201,618	253,634	318,275	80,319	334,884	250,721
10		<b>TOTAL RESERVES</b>	<b>201,618</b>	<b>253,634</b>	<b>318,275</b>	<b>80,319</b>	<b>334,884</b>	<b>250,721</b>
11								
12		<b>TOTAL SEWER CAPITAL RESERVES FUND</b>	<b>201,618</b>	<b>253,634</b>	<b>318,275</b>	<b>80,319</b>	<b>334,884</b>	<b>400,721</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 040 - STREET FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	62,784	100,104	91,458	0	103,107	64,748
2	41230	State Highway Tax	85,501	98,185	86,000	61,938	86,145	92,571
3	42010	Interest on Investments	659	437	500	1,852	2,124	2,500
4	43418	ODOT Grant	0	75,048	0	0	0	0
5	44360	Street Use Fees/Deposits	0	0	0	0	0	0
6	46110	Transfer from General Fund	65,000	0	0	0	0	25,000
7	46142	Transfer from Streets Capital Reserves	90,000	0	0	0	0	0
8	46210	Miscellaneous Receipts	0	0	0	0	0	0
9	46880	Reimbursements / Refunds	142	0	0	0	0	0
10	46890	Contributions	0	0	0	0	0	0
11		<b>TOTAL RESOURCES</b>	<b>304,086</b>	<b>273,774</b>	<b>177,958</b>	<b>63,790</b>	<b>191,375</b>	<b>184,819</b>



**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 040 - STREET FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
12		<b>PERSONNEL</b>						
13	5150	PW Superintendent	8,983	13,570	15,000	13,146	15,024	15,550
14	51550	Public Works Lead Person	0	0	0	0	0	0
15	51600	WWTP Operator	0	0	0	0	0	0
16	51700	Utility Worker #1	1,772	0	0	0	0	0
17	51750	Seasonal Maint. Worker	6,377	5,208	0	0	0	0
18	51800	Maint. Worker #1	10,055	10,566	10,750	10,601	12,115	12,539
19	51801	Utility Worker #3	9,037	9,693	8,800	9,063	10,358	10,720
20	51810	Maint. Worker #2	6,207	8,919	9,500	9,286	10,613	10,984
	51820	Maint. Workerr #3	0	0	0	8,825	10,086	10,439
21	51900	Utility Worker #2	3,378	0	0	0	0	0
22	52010	Social Security	3,207	3,539	3,450	3,729	4,262	4,411
23	52020	PERS Retirement	5,975	11,140	10,000	11,317	12,934	13,386
24	52030	Worker's Comp./Disability Ins.	2,536	1,417	2,600	18	21	21
25	52040	Health, Dental, Life Ins.	13,761	11,641	18,700	14,398	16,455	17,031
26	52050	Unemployment Insurance	0	0	0	0	0	0
27	53040	Charge to Streets	17,785	0	0	0	13,000	17,785
28		<b>TOTAL PERSONNEL</b>	<b>89,073</b>	<b>75,693</b>	<b>78,800</b>	<b>80,383</b>	<b>104,866</b>	<b>112,867</b>
29		<b>MATERIAL AND SERVICES</b>						
30	61210	Office & Operating Supplies	81	0	250	0	0	250
31	61260	Uniforms	6	0	500	0	0	500
32	61340	Fuel (Equip & Vehicles)	1,512	3,218	3,500	2,867	3,440	3,500
33	62121	Engineering	0	0	0	0	0	0
34	62610	Insurance & Bonds	5,406	5,802	5,500	5,201	5,201	5,435
35	62740	Electricity	1,147	1,157	1,500	2,325	2,790	1,500
36	62820	Repairs/Maintenance-Shop Yard	1,461	2,289	1,000	2,321	2,785	1,000
37	62835	Small Tools & Minor Equipment	22	2,690	1,000	240	288	1,000
38	62840	Vehicles & Equipment Maint.	71	1,224	2,500	2,373	2,848	2,500
39	62851	R & M - Streets	2,036	4,722	6,500	3,674	4,409	6,500
40	62855	Arizona Street Repair	0	0	0	0	0	0
41	62936	Miscellaneous	0	0	0	0	0	0
42	62942	Reimbursements / Refunds	0	0	0	0	0	0
43		<b>TOTAL MATERIAL AND SERVICES</b>	<b>11,742</b>	<b>21,102</b>	<b>22,250</b>	<b>19,001</b>	<b>21,761</b>	<b>22,185</b>
44		<b>CAPITAL OUTLAY</b>						
45	73031	Improvements - Streets	103,167	73,872	20,000	0	0	0
46		<b>TOTAL CAPITAL OUTLAY</b>	<b>103,167</b>	<b>73,872</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
47		<b>CONTINGENCIES</b>						
48	98500	Contingency	0	0	56,908	0	0	37,767
49		<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>56,908</b>	<b>0</b>	<b>0</b>	<b>37,767</b>
50		<b>UNAPPROPRIATED</b>						
51	99000	Unappropriated	100,104	103,107	0	(35,594)	64,748	12,000
52		<b>TOTAL UNAPPROPRIATED</b>	<b>100,104</b>	<b>103,107</b>	<b>0</b>	<b>(35,594)</b>	<b>64,748</b>	<b>12,000</b>
53								
54		<b>TOTAL STREET FUND</b>	<b>304,086</b>	<b>273,774</b>	<b>177,958</b>	<b>63,790</b>	<b>191,375</b>	<b>184,819</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

Resolution 2018-11  
21-Jun-2018

**Fund: 042 - STREETS CAPITAL RESERVES**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	73,924	4,345	4,365	0	26,713	47,268
2	42010	Interest on Investments	326	25	200	928	940	1,000
3	46110	Transfer from General Fund	20,095	22,343	27,000	19,615	19,615	16,340
4		<b>TOTAL RESOURCES</b>	<b>94,345</b>	<b>26,713</b>	<b>31,565</b>	<b>20,543</b>	<b>47,268</b>	<b>64,608</b>
<b>CAPITAL OUTLAY</b>								
6	74010	Paving	0	0	0	0	0	0
7	74020	Construction	0	0	0	0	0	0
8		<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFER</b>								
10	91140	Transfer to Street Fund	90,000	0	0	0	0	0
11		<b>TOTAL TRANSFER</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTINGENCIES</b>								
13	98500	Contingency	0	0	0	0	0	0
14		<b>TOTAL CONTINGENCIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVES</b>								
16	98999	Reserved for Future Expenditures	4,345	26,713	31,565	20,543	47,268	64,608
17		<b>TOTAL RESERVES</b>	<b>4,345</b>	<b>26,713</b>	<b>31,565</b>	<b>20,543</b>	<b>47,268</b>	<b>64,608</b>
18								
19		<b>TOTAL EQUIPMENT REPLACEMENT FUND</b>	<b>94,345</b>	<b>26,713</b>	<b>31,565</b>	<b>20,543</b>	<b>47,268</b>	<b>64,608</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

Resolution 2009-18  
June 18, 2009

**Fund: 045 - EQUIPMENT REPLACEMENT FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	72,487	93,101	113,503	0	93,638	95,638
2	42010	Interest on Investments	614	537	800	1,965	2,274	2,500
3	46030	Transfer from Water Enterprise	10,000	0	10,000	0	0	10,000
4	46035	Transfer from Sewer Enterprise	10,000	0	10,000	0	0	10,000
5		<b>TOTAL RESOURCES</b>	<b>93,101</b>	<b>93,638</b>	<b>134,303</b>	<b>1,965</b>	<b>95,912</b>	<b>118,138</b>
<b>CAPITAL OUTLAY</b>								
7	74020	Service Vehicle	0	0	0	0	0	40,000
8		<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>RESERVES</b>								
10	98999	Reserved for Future Expenditure:	93,101	93,638	134,303	1,965	95,912	78,138
11		<b>TOTAL RESERVES</b>	<b>93,101</b>	<b>93,638</b>	<b>134,303</b>	<b>1,965</b>	<b>95,912</b>	<b>78,138</b>
12								
13		<b>TOTAL EQUIPMENT REP. FUND</b>	<b>93,101</b>	<b>93,638</b>	<b>134,303</b>	<b>1,965</b>	<b>95,912</b>	<b>118,138</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 061 - WATER SDC**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17,2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	409,759	494,994	533,597	0	534,367	549,059
2	42010	Interest on Investments	3,371	2,989	4,000	12,723	14,692	15,000
3	44350	System Development Charges	81,864	36,384	40,000	0	0	0
4	46931	Software Note	0	0	0	0	0	0
5		<b>TOTAL RESOURCES</b>	<b>494,994</b>	<b>534,367</b>	<b>577,597</b>	<b>12,723</b>	<b>549,059</b>	<b>564,059</b>
<b>MATERIAL AND SERVICES</b>								
7	62946	Charge to Water SDC	0	0	0	0	0	0
8		<b>TOTAL MATERIAL AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL OUTLAY</b>								
10	91130	Transfer to Water Enterprise	0	0	0	0	0	0
11		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVES</b>								
13	98999	Reserved for Future Expenditures	494,994	534,367	577,597	12,723	549,059	564,059
14		<b>TOTAL RESERVES</b>	<b>494,994</b>	<b>534,367</b>	<b>577,597</b>	<b>12,723</b>	<b>549,059</b>	<b>564,059</b>
15								
16		<b>TOTAL WATER SDC FUND</b>	<b>494,994</b>	<b>534,367</b>	<b>577,597</b>	<b>12,723</b>	<b>549,059</b>	<b>564,059</b>

**CITY OF PORT ORFORD  
2023 - 2024  
Proposed Budget**

**Fund: 062 - SEWER SDC FUND**

Line #	Account #	Account Name	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>								
1	40100	Prior Year Fund Balance	279,294	327,116	358,952	0	359,471	379,704
2	42010	Interest on Investments	2,282	1,995	2,500	8,788	10,113	11,000
3	44351	SDC Reimbursement Fees	41,310	27,540	27,540	9,180	9,180	0
4	44361	SDC Improvement Fees	4,230	2,820	2,820	940	940	0
5	46910	Sorenson Loan	0	0	0	0	0	0
6		<b>TOTAL RESOURCES</b>	<b>327,116</b>	<b>359,471</b>	<b>391,812</b>	<b>18,908</b>	<b>379,704</b>	<b>390,704</b>
<b>MATERIAL AND SERVICES</b>								
8	62942	Reimbursements/Refunds	0	0	0	0	0	0
9	62947	Charge to Sewer SDC	0	0	0	0	0	0
10		<b>TOTAL MATERIAL AND SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>								
12		Transfer to Sewer Enterprise Fund	0	0	0	0	0	0
13		<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESERVES</b>								
15	98999	Reserved for Future Expenditures	327,116	359,471	391,812	18,908	379,704	390,704
16		<b>TOTAL RESERVES</b>	<b>327,116</b>	<b>359,471</b>	<b>391,812</b>	<b>18,908</b>	<b>379,704</b>	<b>390,704</b>
17								
18		<b>TOTAL SEWER SDC FUND</b>	<b>327,116</b>	<b>359,471</b>	<b>391,812</b>	<b>18,908</b>	<b>379,704</b>	<b>390,704</b>

**CITY OF PORT ORFORD**  
**2023 - 2024**  
**Proposed Budget**

**SUMMATION**

	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2022-23 ACTIVITY May 17, 2023	2022-23 Projected Ending (as 5/19/2023)	2023-2024 Proposed
<b>RESOURCES</b>						
010 GENERAL FUND	1,027,743	1,012,337	1,548,145	717,814	1,187,895	972,514
014 PARKS FUND	262,952	312,245	217,932	140,822	395,842	431,420
020 PUBLIC SAFETY FUND	578,131	571,253	541,932	407,418	653,237	622,035
030 WATER ENTERPRISE FUND	892,427	631,539	1,618,846	489,207	935,987	1,053,199
031 WATER CAPITAL RESERVE FUND	210,365	81,544	145,913	69,461	151,468	207,419
035 SEWER ENTERPRISE FUND	943,522	1,020,185	955,824	515,244	1,158,401	1,290,596
036 SEWER CAPITAL RESERVE FUND	201,618	253,634	318,275	80,319	334,884	400,721
040 STREET FUND	304,086	273,774	177,958	63,790	191,375	184,819
042 STREETS CAPITAL IMPRV.	94,345	26,713	31,565	20,543	47,268	64,608
045 EQUIPMENT REPLACEMENT FUNI	93,101	93,638	134,303	1,965	95,912	118,138
061 WATER SDC FUND	494,994	534,367	577,597	12,723	549,059	564,059
062 SEWER SDC FUND	327,116	359,471	391,812	18,908	379,704	390,704
<b>TOTAL</b>	<b>5,430,400</b>	<b>5,170,700</b>	<b>6,660,102</b>	<b>2,538,214</b>	<b>6,081,034</b>	<b>6,300,232</b>
<b>EXPENSES</b>						
010 GENERAL FUND						
Administration	124,851	81,187	124,275	81,470	89,623	125,098
Court	67,280	78,819	104,976	46,165	54,125	97,978
Emergency Management	0	14,490	31,010	15,803	18,061	31,588
Planning	35,526	35,036	33,722	25,046	29,344	38,586
Non-Departmental	800,086	802,805	1,254,162	549,330	996,743	679,265
Total 010 - General Fund	1,027,743	1,012,337	1,548,145	717,814	1,187,896	972,515
014 PARKS FUND	262,952	312,245	217,932	140,822	395,843	431,420
020 PUBLIC SAFETY FUND	578,131	571,253	541,932	407,418	653,237	622,035
030 WATER ENTERPRISE FUND	892,427	631,539	1,618,846	489,057	935,988	1,053,199
031 WATER CAPITAL RESERVE FUND	210,365	81,544	145,913	69,461	151,468	207,419
035 SEWER ENTERPRISE FUND	943,522	1,020,185	955,824	514,594	1,158,401	1,290,596
036 SEWER CAPITAL RESERVE FUND	201,618	253,634	318,275	80,319	334,884	400,721
040 STREET FUND	304,086	273,774	177,958	63,790	191,375	184,819
042 STREETS CAPITAL IMPRV.	94,345	26,713	31,565	20,543	47,268	64,608
045 EQUIPMENT REPLACEMENT FUNI	93,101	93,638	134,303	1,965	95,912	118,138
061 WATER SDC FUND	494,994	534,367	577,597	12,723	549,059	564,059
062 SEWER SDC FUND	327,116	359,471	391,812	18,908	379,704	390,704
<b>TOTAL</b>	<b>5,430,400</b>	<b>5,170,700</b>	<b>6,660,102</b>	<b>2,537,414</b>	<b>6,081,034</b>	<b>6,300,232</b>