

City of Port Orford



Council Adopted
FY 2023 – 2024 Budget

Budget Resolutions
LB-Forms
Budget Message
Adopted Budget

June 15, 2023

RESOLUTION 2023-07

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF PORT ORFORD, ADOPTING THE 2023 - 2024 BUDGET. IMPOSING PEMANENT TAX RATE; IMPOSING LOCAL OPTION FOR PUBLIC SAFETY; CATEGORIZING TAX

ADOPTING THE BUDGET

BE IT RESOLVED that the Common Council of the City of Port Orford hereby adopts the budget for the fiscal year 2023 - 2024 in the amount of \$6,300,232

MAKING APPROPRIATIONS

BE IT FURTHER RESOLVED that the following appropriations totaling \$4,473,992 are made to the following funds:

GENERAL FUND

Administration	\$	125,098
Court	\$	97,978
Emergency Mgmt	\$	31,588
Planning	\$	38,586
<u>Not Allocated to Organizational Unit or Program:</u>		
Materials and Services	\$	230,445
Capital Outlay	\$	-
Transfers	\$	306,340
Contingency	\$	117,091
Total	\$	<u>947,126</u>

PARKS

Parks Maintenance	\$	344,304
Total	\$	<u>344,304</u>

PUBLIC SAFETY

Public Safety Operations	\$	596,743
Total	\$	<u>596,743</u>

EQUIPMENT REPLACEMENT

Equipment Replacement	\$	40,000
Total	\$	<u>40,000</u>

WATER SYSTEM DEVELOPMENT

Water System Development	\$	-
Total	\$	<u>-</u>

WATER ENTERPRISE

Water Operating	\$	1,025,753
Total	\$	<u>1,025,753</u>

WATER CAPITAL RESERVES

Water Capital Reserves	\$	150,000
Total	\$	<u>150,000</u>

SEWER ENTERPRISE

Sewer Operating	\$	1,047,247
Total	\$	<u>1,047,247</u>

SEWER CAPITAL RESERVES

Sewer Capital Reserves	\$	150,000
Total	\$	<u>150,000</u>

STREETS

Streets	\$	172,819
Total	\$	<u>172,819</u>

STREETS CAPITAL RESERVES

Streets Capital Reserves	\$	-
Total	\$	<u>-</u>

SEWER SYSTEM DEVELOPMENT

Sewer System Development	\$	-
Total	\$	<u>-</u>

Total Appropriations, All Funds	\$	<u>4,473,992</u>
Total Unappropriated and Reserve Amounts, All Funds	\$	<u>1,826,240</u>
TOTAL ADOPTED BUDGET	\$	<u>6,300,232</u>

RESOLUTION 2023-07

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 2023- 2024 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 2023/24 ending fund balances and revenues for specific uses for the governmental funds in 2023/24


Streets	\$ 184,819
Parks	\$ 431,420
Public Safety	\$ 622,035

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 15th day of June 2023.

Attest:


Joseph Harrison, Recorder

6/16/23


Mayor Pat Cox

RESOLUTION 2023-08

A RESOLUTION ADOPTING SALARIES AND WAGES FOR FY 2023- 2024

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, 2023:

Employee Annual Salary

Administrator \$73,990
Police Chief \$73,044
PW Superintendent \$78,757

Annual Wage

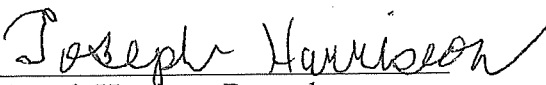
Assist to Admin/Planning \$37,329
Utility Clerk \$38,703
Payroll Clerk \$45,450
Utility Worker #3 \$55,779
Waste Water Plant Operator \$58,124
Maint. Worker #1 \$48,739
Maint. Worker #2 \$44,369
Maint. Worker #3 \$39,934
Police Officer #2 \$57,995
Police Officer #3 \$57,995
Police Officer #4 \$34,057
Police Officer #5 \$56,147

ADOPTED by the Common Council of the City of Port Orford the 15th day of June, 2023.



Pat Cox, Mayor

ATTEST:



Joseph Harrison, Recorder

6/16/23

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Port Orford will be held on June 15, 2023 at 5:30 pm at the city of port orford council chamber Port Orford, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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.org. This budget is for an annual

Contact: John HuttI

Telephone: 541-366-4568 Email: jhuttI@portorford.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021 - 2022	Adopted Budget This Year 2022 - 2023	Approved Budget Next Year 2023 - 2024
Beginning Fund Balance/Net Working Capital	2,153,224	2,368,223	2,742,971
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,495,236	1,529,585	1,565,312
Federal, State & all Other Grants, Gifts, Allocations & Donations	23,900	698,903	129,621
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	707,278	1,189,024	905,229
All Other Resources Except Current Year Property Taxes	301,751	254,540	318,137
Current Year Property Taxes Estimated to be Received	578,724	619,827	638,962
Total Resources	5,260,113	6,660,102	6,300,232

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,354,704	1,323,997	1,367,820
Materials and Services	869,006	995,864	1,402,737
Capital Outlay	660,000	1,183,700	355,000
Debt Service	182,168	182,168	182,168
Interfund Transfers	707,278	1,096,425	737,628
Contingencies	282,685	149,629	428,639
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,204,272	1,728,319	1,826,240
Total Requirements	5,260,113	6,660,102	6,300,232

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			
Not Allocated to Organizational Unit or Program	5,260,113	6,660,102	6,300,232
FTE	13	13	14
Total Requirements	5,260,113	6,660,102	6,300,232
Total FTE	13	13	14

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
No changes in activities or sources of financing.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-2022	Rate or Amount Imposed This Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Permanent Rate Levy (rate limit 2.2688 per \$1,000)	2.2688	2.2688	2.2688
Local Option Levy	1.80	1.80	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	\$0	\$0
Other Bonds	\$2,325,845	\$0
Other Borrowings	\$0	\$0
Total	\$2,325,845	\$0

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

**Notice of Property Tax and Certification of Intent to Impose a
Tax, Fee, Assessment or Charge on Property**

To assessor of Curry County

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Port Orford has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Curry County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>PO Box 310</u> Mailing Address of District	<u>Port Orford</u> City	<u>OR</u> State	<u>97465</u> ZIP code	<u>06/15/2023</u> Date
<u>John Huttli</u> Contact Person	<u>City Administrator</u> Title	<u>541-366-4568</u> Daytime Telephone	<u>jhuttle@portorford.org</u> Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or-	Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	2.2688		
2. Local option operating tax	2	1.8		
3. Local option capital project tax	3			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	2.2688
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Public Safety	March 12, 2019	2019-20	2023-24	1.80

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.



CITY OF PORT ORFORD

◆ 555 W. 20th St. ◆ P.O. Box 310, Port Orford, OR 97465 ◆ Ph: 541-366-4568 ◆ fx: 877-281-5307 ◆

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
Council Adopted Budget**

Fund: 010 - GENERAL FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	375,280	219,085	744,928	134,985	134,985
41110	Property Taxes Current	306,941	328,682	339,915	356,291	356,291
41120	Property Taxes-Prior	10,238	6,477	9,500	10,000	10,000
41160	Local Marijuana Tax	0	5,677	3,000	15,000	15,000
41210	State Cigarette Tax	1,105	952	1,200	850	850
41220	State Liquor Tax	20,643	21,888	20,500	22,730	22,730
41310	State Revenue Sharing	9,303	12,123	10,248	12,770	12,770
41320	Payment in Lieu of Tax (PILOT)	0	2,264	1,090	1,000	1,000
42010	Interest on Investments	2,040	2,928	3,000	13,000	13,000
42110	LSN-Franchise Fees	4,176	7,150	4,202	5,000	5,000
42111	Charter Franchise Fees	13,686	7,420	14,000	14,000	14,000
42112	Verizon Franchise Fees	905	3,134	2,251	14,000	14,000
42113	Vonage Franchise Fees	0	0	0	0	0
42210	Business Licenses	6,637	21,890	16,500	7,500	7,500
43410	Planning Commission Grant	0	0	0	0	0
43415	DLCD Grant	0	0	0	0	0
43419	Certified Local Government Gran	0	0	0	0	0
44205	Law Enforcement Services	0	0	0	0	0
44214	Court Administrative Fees	3,364	2,910	0	250	250
44320	Subdivision Engineering Fees	8,087	0	0	14,000	14,000
44330	Planning Fees	13,820	4,800	8,000	7,000	7,000
44340	Lien Search Fees	340	0	500	500	500
44415	Electrical Charge - Ambulance	0	0	0	0	0
45120	Citations	173,356	216,453	270,000	270,000	270,000
45730	Circuit Court Collection	4,220	4,438	3,711	4,000	4,000
46114	Charge to Parks Fund	14,179	0	10,000	19,100	19,100
46120	Charge to Public Safety Fund	28,903	0	28,500	32,553	32,553
46140	Charge to Street Fund	17,785	0	13,000	17,785	17,785
46150	Donation: Grant Writing	0	0	30,000	0	0
46161	Charge to Water SDC	0	0	0	0	0
46162	Charge to Sewer SDC	0	0	0	0	0
46210	Miscellaneous Receipts	2,838	131,419	100	100	100
46880	Reimbursements	9,897	12,647	14,000	100	100
46890	Contributions	0	0	0	0	0
TOTAL RESOURCES		1,027,743	1,012,337	1,548,145	972,514	972,514

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund 010-GENERAL FUND - ADMINISTRATION

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51200	Adminjstrator/Manager	25,640	24,022	35,000	32,674	32,674
51290	Finance Director	34,836	0	0	0	0
51350	Accountant/Assistant	11,320	12,641	12,000	12,420	12,420
51400	Accounting/Assistant to Admin	269	11,430	30,000	31,050	31,050
52010	Social Security	6,377	3,387	6,169	6,154	6,154
52020	PERS Retirement	18,158	6,199	6,000	6,210	6,210
52030	Worker's Comp./Disability Ins.	443	252	4,131	4,276	4,276
52040	Health, Dental, Life Ins.	22,174	16,505	23,975	24,814	24,814
52050	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL		119,217	74,436	117,275	117,598	117,598
MATERIAL AND SERVICES						
62210	Telephone	3,457	4,564	4,500	4,500	4,500
62310	Management Travel	0	0	0	500	500
62912	Dues & OR Statutes	2,177	2,187	2,500	2,500	2,500
TOTAL MATERIAL AND SERVICES		5,634	6,751	7,000	7,500	7,500
TOTAL ADMINISTRATION		124,851	81,187	124,275	125,098	125,098

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 010 GENERAL FUND - COURT

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51310	Court Clerk	9,312	9,457	11,432	15,433	15,433
51350	Clerical	2,264	2,522	2,372	3,202	3,202
52010	Social Security	813	953	1,039	1,403	1,403
52020	PERS Retirement	3,526	2,705	3,951	5,334	5,334
52030	Worker's Comp./Disability Ins.	5	5	8	11	11
52040	Health, Dental, Life Ins.	4,056	4,556	4,664	6,296	6,296
TOTAL PERSONNEL		19,976	20,198	23,466	31,679	31,679
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	659	1,209	1,221	1,000	1,000
61230	Software Maintenance	1,629	(6,217)	637	2,055	2,055
62170	Judge Contract	3,600	3,600	4,280	3,600	3,600
62210	Telephone	342	383	448	500	500
62230	Postage	699	1,044	944	1,000	1,000
62343	Travel & Training / Meetings	0	0	447	500	500
62835	Small Tools & Minor Equipment	0	0	0	0	0
62910	Ordinance Enforcement	0	0	219	0	0
62912	Dues & OR Statutes	100	50	107	100	100
62941	Reimbursements/Citations	2,485	2,758	4,497	2,500	2,500
63210	LEMIA	(2)	(4)	0	0	0
63220	State Assessment	30,141	43,475	53,572	41,700	41,700
63221	State Court Facilitates Acct.	(5)	(10)	0	0	0
63230	County Assessments	7,656	12,333	15,138	13,344	13,344
TOTAL MATERIAL AND SERVICES		47,304	58,621	81,510	66,299	66,299
TOTAL COURT		67,280	78,819	104,976	97,978	97,978

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 010 GENERAL FUND - Emergency Management

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51200	Administrator	0	6,570	8,000	8,280	8,280
51520	Police Chief	0	3,473	3,910	4,047	4,047
52010	Social Security	0	743	1,000	1,035	1,035
52020	PERS Retirement	0	1,788	1,500	1,553	1,553
52030	Worker's Comp./Disability Ins.	0	4	100	104	104
52040	Health, Dental, Life Ins.	0	1,892	2,000	2,070	2,070
TOTAL PERSONNEL		0	14,470	16,510	17,088	17,088
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	0	20	3,000	3,000	3,000
61340	Fuel	0	0	0	0	0
62210	Telephone	0	0	0	0	0
62230	Postage	0	0	500	500	500
62343	Travel & Training / Meetings	0	0	0	0	0
62835	Small Tools & Minor Equipment	0	0	10,000	10,000	10,000
62936	Miscellaneous	0	0	1,000	1,000	1,000
TOTAL MATERIAL AND SERVICES		0	20	14,500	14,500	14,500
TOTAL EMERGENCY MANG.		0	14,490	31,010	31,588	31,588

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

010-GENERAL FUND - PLANNING

<u>Account #</u>	<u>Account Name</u>	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2023-2024 Budget Committee Approved	2023 - 2024 Council Adopted Budget
PERSONNEL						
51210	Planning Director	0	0	0	3,551	3,551
51301	Planning Assistant	4,658	5,480	6,049	6,261	6,261
52010	Social Security	343	405	446	693	693
52020	PERS Retirement	1,495	1,570	1,834	1,898	1,898
52030	Worker's Comp./Disability Ins.	2	2	3	3	3
52040	Health, Dental, Life Ins.	882	1,163	1,190	1,232	1,232
TOTAL PERSONNEL		7,380	8,620	9,522	10,086	10,086
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	0	0	0	500	500
61231	Tsunami Resilience Grant	0	(100)	0	0	0
61232	Certified Local Gov. Grant	0	0	0	0	0
62120	Subdivision Engineering Contra	0	0	0	0	0
62150	Planning Contract	21,073	24,232	22,000	25,000	25,000
62160	Professional Services	515	1,478	500	500	500
62175	Legal Services	4,932	325	1,000	1,000	1,000
62230	Postage	465	85	500	500	500
62343	Travel & Training / Meetings	0	0	0	500	500
62410	Advertising	1,161	396	200	500	500
62942	Reimbursements / Refunds	0	0	0	0	0
TOTAL MATERIAL AND SERVICES		28,146	26,416	24,200	28,500	28,500
TOTAL PLANNING		35,526	35,036	33,722	38,586	38,586

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

010-GENERAL FUND - NON-DEPARTMENTAL

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	6,923	9,805	8,931	10,000	10,000
61220	Office Equip. Leases	1,709	1,567	2,230	0	0
61230	Software Maintenance	6,670	6,835	10,034	11,037	11,037
62100	Bank Charges	3,760	5,785	5,155	5,500	5,500
62110	Auditing & Accounting	9,070	25,188	15,545	15,545	15,545
62140	Computer Services	2,590	3,026	2,831	3,000	3,000
62160	Professional Services	2,060	3,427	2,007	2,000	2,000
62161	Professional Grant Writing Services	0	0	40,000	0	0
62175	Legal Services	68,151	16,572	46,479	14,400	14,400
62180	Port Orford Rural Fire Dist.	35,776	43,724	53,946	67,837	67,837
62185	Curry County	0	0	0	0	0
62190	Curry County 911 Dispatch Service	30,000	30,900	35,000	32,750	32,750
62220	Internet Access	1,210	1,343	1,500	1,500	1,500
62230	Postage	745	1,808	1,500	1,600	1,600
62343	Travel & Training / Meetings	483	546	1,000	1,000	1,000
62410	Advertising	2,892	216	500	500	500
62610	Insurance & Bonds	17,558	18,837	21,588	16,526	16,526
62740	Electricity	12,332	10,827	15,633	15,000	15,000
62805	R & M City Hall	1,437	15,653	20,000	20,000	20,000
62819	Municipal Code Book	1,391	1,100	2,000	2,000	2,000
62835	Small Tools and Minor Equip.	1,625	1,149	6,500	6,500	6,500
62920	Dues & Memberships	60	0	250	250	250
62930	Custodial Services	2,907	2,920	3,000	3,000	3,000
62935	Custodial Supplies	398	459	500	500	500
62936	Miscellaneous	1,158	980	2,056	0	0
TOTAL MATERIAL AND SERVICES		210,905	202,667	298,185	230,445	230,445
CAPITAL OUTLAY						
72012	City Hall Repair	0	0	75,000	0	0
74085	Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	75,000	0	0
TRANSFERS						
91114	Transfer to Parks Fund	25,000	0	30,000	0	95,000
91120	Transfer to Public Safety Fund	200,000	230,000	350,000	180,000	180,000
91130	Transfer to Water Enterprise	60,000	0	450,000	85,000	85,000
91140	Transfer to Street Fund	65,000	0	0	25,000	25,000
91142	Transfer to Streets Capital Imprv.	20,096	22,343	27,000	16,340	16,340
TOTAL TRANSFERS		370,096	252,343	857,000	306,340	401,340
CONTINGENCIES						
98500	Contingency	0	0	23,977	117,091	22,091
TOTAL CONTINGENCIES		0	0	23,977	117,091	22,091
UNAPPROPRIATED						
99000	Unappropriated Reserves	219,085	347,795	0	25,389	25,389
TOTAL UNAPPROPRIATED		219,085	347,795	0	25,389	25,389
TOTAL NON-DEPARTMENTAL		800,086	802,805	1,254,162	679,265	679,265
TOTAL 010 - GENERAL FUND - EXPENSE		1,027,743	1,012,337	1,548,145	972,515	972,515

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 014 - PARKS FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	89,251	152,957	37,114	246,540	246,540
41410	Transient Lodging Tax	141,986	129,692	140,000	175,000	175,000
42010	Interest on Investments	678	1,107	800	5,000	5,000
43415	DLCD Grant	0	35	0	0	0
43419	Buffington Park Playground Upgrade	0	25,519	5,000	0	0
43418	Coquille Indian Grant	0	0	0	0	0
43420	OR Marine Board Grant	3,900	0	0	0	0
43426	OSPR - Parks Master Plan Grant	0	0	0	0	0
44410	Rent - Community Building	100	0	1,000	1,000	1,000
44420	American Legion Income/Rent	100	375	3,000	3,000	3,000
44425	A-Frame Rental	0	0	0	480	480
44430	Visitor Center Rental	600	240	300	300	300
44435	Battle Rock Binocular Receipts	276	0	0	0	0
46110	Transfer from General Fund	25,000	0	30,000	0	95,000
46210	Miscellaneous Receipts	0	0	100	100	100
46880	Reimbursements	1,019	261	500	0	0
46885	Dog Park Contributions	0	0	0	0	0
46887	Park Donation	0	200	0	0	0
46888	Visitor Center Donations	42	0	118	0	0
46890	Contributions Fort Point	0	1,859	0	0	0
TOTAL RESOURCES		262,952	312,245	217,932	431,420	526,420

**CITY OF PORT ORFORD
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Fund: 014 - PARKS FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
5105	PW Superintendent	6,288	9,912	1,000	10,885	10,885
51550	Public Works Lead Person	1,450	0	0	0	0
51600	WWTP Operator	902	1,188	1,428	1,684	1,684
51700	Utility Worker #1	1,041	0	0	0	0
51750	Seasonal Maint. Worker	4,813	3,929	0	0	0
51800	Maint. Worker #1	4,660	4,646	5,200	5,305	5,305
51801	Utility Worker #3	2,435	2,651	4,124	2,821	2,821
51802	Utility Worker #4	19	0	0	0	0
51810	Maint. Worker #2	3,724	5,590	6,000	6,590	6,590
51820	Maint. Worker #3	0	0	5,000	10,796	10,796
51900	Utility Worker #2	1,075	0	0	0	0
52010	Social Security	1,861	2,062	2,500	2,767	2,767
52020	PERS Retirement	3,083	6,043	5,000	7,615	7,615
52030	Worker's Comp./Disability Ins.	2,916	1,625	4,200	4,347	4,347
52040	Health, Dental, Life Ins.	6,663	6,421	7,500	15,725	15,725
52050	Unemployment Insurance	167	0	0	0	0
53014	Charge to Parks	9,092	0	10,000	10,350	10,350
	TOTAL PERSONNEL	50,189	44,067	51,952	78,885	78,885
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	0	48	500	500	500
61260	Uniforms	30	28	750	750	750
61340	Fuel (Equip & Vehicles)	1,191	2,299	1,950	3,000	3,000
61360	Heating Fuel-Community Bldg	1,518	20	1,500	3,000	3,000
61361	Heating fuel - American Legion	0	0	1,500	4,000	4,000
62110	Auditing & Accounting	735	2,342	1,000	1,000	1,000
62160	Professional Services	246	770	500	500	500
62165	Tourism & Beautification Grant	11,141	2,159	15,000	15,000	15,000
62210	Telephone	342	365	400	500	500
62220	Internet Access	923	1,397	1,500	2,000	2,000
62410	Advertising	0	0	50,000	0	0
62415	Business Promotion	1,403	5,608	1,511	26,194	26,194
62610	Insurance & Bonds	1,377	1,478	4,314	2,258	2,258
62740	Electricity	3,942	3,888	1,212	4,000	4,000
62744	Electricity-Legion Hall	447	474	700	1,800	1,800
62745	Electricity-Community Bldg	449	473	5,000	1,000	1,000
62812	R & M - Battle Rock	1,609	2,800	2,500	14,500	14,500
62813	R & M - A-Frame	82	0	1,000	1,000	1,000
62814	R & M - Comm. Building	721	244	2,000	46,000	46,000
62817	R & M Visitor Center	661	777	5,000	5,000	5,000
62825	R & M - Buffington	1,435	2,143	1,200	7,700	7,700
62827	R & M - American Legion	1,579	1,172	1,000	1,000	1,000
62829	R & M - 12th St. Boat Ramp	675	533	2,000	2,000	2,000
62835	Small Tools & Minor Equipment	4,087	1,167	500	500	500
62836	Comm Bldg S Tools & Minor Equip	0	0	4,100	4,100	4,100
62837	Amer Legion S Tools & Minor Eq	0	0	2,000	2,000	2,000
62840	Vehicles & Equipment Maint.	3,219	327	0	500	500
62841	Jubilee	0	0	0	15,000	15,000
62842	Parks Committee Projects	0	6,905	4,758	2,300	2,300
62845	Dog Park	0	0	0	0	0
62846	Skate Park Committee Projects	0	0	1,000	0	0
62847	Binocular Rent	184	0	0	0	0
62930	Custodial Services	15,693	16,124	1,600	9,467	9,467
62936	Miscellaneous	22	0	100	100	100
62942	Reimbursements	508	483	0	0	0
62945	Charge to Parks.	5,087	0	8,000	8,750	8,750
	TOTAL MATERIAL AND SERVICES	59,306	54,024	124,095	185,419	185,419

**CITY OF PORT ORFORD
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Fund: 014 - PARKS FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
CAPITAL OUTLAY						
72036	Pinehurst Kayak Launch	500	0	200	0	0
72040	Battle Rock Trails	0	3,575	2,500	0	0
73039	Visitor Center Improvements	0	0	1,000	0	0
73901	Playground Equipment Upgrade	0	0	0	0	163,000
TOAL CAPITAL OUTLAY		500	3,575	3,700	0	163,000
CONTINGENCIES						
98500	Contingency	0	0	0	80,000	62,000
TOTAL CONTINGENCIES		0	0	0	80,000	62,000
UNAPPROPRIATED						
99980	Unappropriated Reserves	152,957	210,579	38,185	87,116	37,116
TOTAL UNAPPROPRIATED		152,957	210,579	38,185	87,116	37,116
TOAL PARKS FUND		262,952	312,245	217,932	431,420	526,420

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 020 - PUBLIC SAFETY

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	117,610	88,553	(114,821)	147,564	147,564
41120	Property Taxes-Prior	8,304	3,032	9,565	8,000	8,000
41130	Public Safety Tax Option	243,064	248,059	279,912	282,671	282,671
41310	State Marijuana Tax	0	0	5,000	0	0
42010	Interest on Investments	1,011	(419)	1,500	2,500	2,500
43430	Police Grants	431	216	1,737	500	500
44190	Professional Service	0	0	6	0	0
44191	Burning Permit	210	470	360	450	450
45150	Insurance/Reimbursement	386	220	337	350	350
46110	Transfer From General Fund	200,000	230,000	350,000	180,000	180,000
46210	Miscellaneous Receipts	1,020	622	1,020	0	0
46710	Unclaimed Property	5,982	0	6,888	0	0
46880	Reimbursements	113	0	428	0	0
46886	Donations	0	500	0	0	0
	TOTAL RESOURCES	578,131	571,253	541,932	622,035	622,035

**CITY OF PORT ORFORD
2023 - 2024
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Fund: 020 - PUBLIC SAFETY

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51100	Overtime	12,400	14,041	16,000	12,079	12,079
51120	On Call Pay	6,420	9,650	8,500	8,618	8,618
51520	Police Chief	70,686	70,066	65,000	73,775	73,775
51740	Police Sergeant	0	40,312	55,000	22,574	22,574
51754	Police Officer #5	0	0	0	4,904	4,904
51755	Police Officer #2	48,345	54,027	48,750	57,680	57,680
51756	Traffic Officer	52,042	14,179	0	0	0
51757	Police Officer #3	49,270	55,519	51,150	58,602	58,602
51850	Police Officer #4	0	23,052	20,000	28,081	28,081
52010	Social Security	16,681	20,915	21,957	19,936	19,936
52020	PERS Retirement	68,488	82,005	69,000	75,221	75,221
52030	Worker's Comp./Disability Ins.	11,528	6,445	12,000	90	90
52040	Health, Dental, Life Ins.	75,762	48,024	87,472	49,830	49,830
53020	Charge to Public Safety	28,904	0	31,452	32,553	32,553
TOTAL PERSONNEL		440,526	438,235	486,281	443,943	443,943
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	2,461	1,990	2,000	2,500	2,500
61260	Uniforms	607	793	4,000	8,000	8,000
61340	Fuel (Equip & Vehicles)	9,808	14,271	13,100	15,000	15,000
62110	Auditing & Accounting	1,680	5,358	2,000	5,774	5,774
62140	Computer Services	109	109	110	2,000	2,000
62210	Telephone	5,436	4,970	6,734	5,000	5,000
62230	Postage	87	307	300	300	300
62343	Travel & Training / Meetings	1,752	100	2,504	2,500	2,500
62610	Insurance & Bonds	10,711	11,440	10,500	15,589	15,589
62835	Small Tools & Minor Equipment	1,951	1,070	1,000	7,500	7,500
62840	Vehicles & Equipment Maint.	5,344	4,986	6,000	6,000	6,000
62920	Dues & Memberships	303	204	532	500	500
62936	Miscellaneous	0	0	200	200	200
62942	Reimbursements / Refunds	0	0	0	0	0
63215	Justice System	5,900	6,132	7,000	6,745	6,745
63216	Kings On-Line	750	713	800	1,449	1,449
63223	Lexipol	2,154	2,224	2,647	2,587	2,587
TOTAL MATERIAL AND SERVICES		49,053	54,667	59,427	81,645	81,645
CAPTIAL OUTLAY						
74020	Police Cruisers	0	48,969	0	40,000	40,000
74070	Equipment	0	0	10,000	0	0
56	TOTAL CAPITAL OUTLAY	0	48,969	10,000	40,000	40,000
CONTINGENCIES						
98500	Contingency	0	0	0	31,155	31,155
TOTAL CONTINGENCIES		0	0	0	31,155	31,155
UNAPPROPRIATED						
99000	Unappropriated Reserves	88,552	29,382	(13,776)	25,291	25,291
TOTAL UNAPPROPRIATED		88,552	29,382	(13,776)	25,291	25,291
TOTAL PUBLIC SAFETY		578,131	571,253	541,932	622,035	622,035

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 030 - WATER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	156,818	131,583	54,027	107,089	107,089
42010	Interest on Investments	723	695	1,000	1,000	1,000
43438	Hubbards Creek Watershed Grant	0	1,429	525,000	0	0
43440	ARAP	0	0	0	0	0
44108	Water Meter	0	0	0	48,240	48,240
44109	Designated for Reserves	51,003	66,416	58,606	58,606	58,606
44110	Water Usage	415,102	400,916	400,000	432,164	432,164
44111	Door Hanger Fees	2,350	1,340	3,000	3,000	3,000
44112	Past Due Fees	11,835	11,640	13,000	13,000	13,000
44113	Contractor Water Usage	150	66	500	500	500
44114	Reconnect Fee	720	2,152	1,500	1,500	1,500
44116	Water Curtailment Fees	0	7,816	2,500	0	0
46204	Operating Loan - Sewer Enterprise	0	0	0	150,000	150,000
44210	Water Connection Fees	12,042	5,352	5,000	0	0
45010	Irrigation Meters	490	1,100	1,000	1,000	1,000
45500	Restricted Cash-Deposits	100	(100)	2,000	2,000	2,000
46110	Transfer from General Fund	60,000	0	450,000	85,000	85,000
46210	Miscellaneous Receipts	25	14	213	100	100
46231	Transfer from Water Capital Reserves	180,000	0	100,000	150,000	150,000
46261	Transfer from Water SDC	0	0	0	0	0
46880	Reimbursements	1,069	1,120	1,000	0	0
46885	Bad Debt Received	0	0	500	0	0
TOTAL RESOURCES		892,427	631,539	1,618,846	1,053,199	1,053,199

**CITY OF PORT ORFORD
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Fund: 030 - WATER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51100	Overtime	22,259	19,042	20,000	21,683	21,683
51120	On Call Pay	0	3,993	0	13,703	13,703
51210	City Administrator	12,307	15,082	15,000	19,246	19,246
51290	Finance Director	29,750	0	0	0	0
51300	Office Clerk	16,303	17,237	21,776	15,141	15,141
51350	Accounting Assistant	4,302	4,581	5,000	6,393	6,393
51400	Accountant/Assistant to Admin	129	5,481	3,000	2,139	2,139
51505	PW Superintendent	23,806	35,962	32,500	41,206	41,206
51550	Public Works Lead Person	21,030	0	0	0	0
51600	WWTP Operator	520	748	1,500	1,123	1,123
51800	Maint. Worker #1	20,086	22,352	20,244	26,526	26,526
51801	Utility Worker #3	32,079	33,159	36,540	36,674	36,674
51802	Utility Worker #4	9	0	0	0	0
51810	Maint. Worker #2	9,931	14,270	15,000	17,574	17,574
51820	Maint. Worker #3	0	0	10,000	5,488	5,488
51900	Utility Worker #2	6,450	0	0	0	0
52010	Social Security	14,119	12,590	17,042	15,447	15,447
52020	PERS Retirement	40,868	40,397	54,303	51,798	51,798
52030	Worker's Comp./Disability Ins.	8,430	4,707	9,691	10,030	10,030
52040	Health, Dental, Life Ins.	55,291	46,302	69,517	49,097	49,097
52050	Unemployment Insurance	0	0	0	0	0
52060	Mileage Reimbursement	1,990	0	0	0	0
	TOTAL PERSONNEL	319,659	275,903	331,113	333,268	333,268
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	1,237	1,641	1,889	1,500	1,500
61212	Water Purification Supplies	17,860	9,816	12,000	12,000	12,000
61220	Office Equip. Lease	1,129	1,129	1,000	1,100	1,100
61230	Software Maintenance	2,943	4,003	4,000	4,655	4,655
61260	Uniforms	1,907	20	600	600	600
61340	Fuel (Equip & Vehicles)	2,118	3,637	4,500	4,500	4,500
62100	Bank Charges	3,863	4,455	2,089	12,000	12,000
62110	Auditing & Accounting	5,880	18,752	7,500	7,500	7,500
62121	Engineering	63	11,487	15,000	100,000	100,000
62160	Contract Services	7,496	7,940	8,250	8,250	8,250
62210	Telephone	5,991	6,233	7,000	6,000	6,000
62220	Internet Access	860	530	750	2,000	2,000
62230	Postage	2,282	2,969	2,562	3,500	3,500
62343	Travel & Training / Meetings	2,934	0	1,986	4,000	4,000
62610	Insurance & Bonds	8,926	9,579	9,021	10,433	10,433
62740	Electricity	35,762	30,202	30,000	35,000	35,000
62811	Repairs/Maint-WTP	2,634	24,623	15,000	50,000	50,000
62816	Repairs & Maintenance Pump St	5,150	21,545	25,000	60,000	60,000
62830	Repairs & Maint.-Water Lines	4,647	1,192	20,000	5,000	5,000
62835	Small Tools & Minor Equipment	485	893	5,000	8,000	8,000
62840	Vehicles & Equipment Maint.	1,496	3,389	10,000	10,000	10,000
62841	Water Meter Replacement	0	0	0	48,240	48,240
62844	Meter Repairs	4,796	6,066	10,000	10,000	10,000
62845	Repairs / Maint (Test Equipment)	0	2,758	1,000	1,500	1,500
62912	Dues & OR Statutes	429	529	1,000	1,000	1,000
62925	Permits	2,690	2,789	4,000	4,000	4,000
62936	Miscellaneous	716	0	150	150	150
62943	Reimbursements / Deposits	0	0	500	2,000	2,000
62980	Lab Equipment & Supplies	2,793	378	2,500	2,500	2,500
62990	Testing	2,385	5,100	5,200	6,000	6,000
62995	Bric Grant	0	0	0	0	0
63010	Hubbards Creek Watershed Grant	0	1,430	0	0	0
63110	Bad Debt Expense	2,542	136	0	0	0
	TOTAL MATERIAL AND SERVICES	132,016	183,221	207,497	421,428	421,428

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 030 - WATER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
CAPITAL OUTLAY						
73030	Deady Street North	0	0	0	0	0
73031	Improvements-Water	0	13	450,000	0	0
73033	Coast Guard Hill	12,004	5,504	0	150,000	150,000
73034	Equipment Replacement	0	6,857	0	0	0
73035	WTP-Improvements	248,798	3,266	0	0	0
73036	Water Master Plan Update	0	0	525,000	0	0
73038	Hubbards Creek impoundment	0	4,429	0	0	0
TOTAL CAPITAL OUTLAY		260,802	20,069	975,000	150,000	150,000
DEBT SERVICES						
81210	Bond Principal	0	0	0	0	0
81220	Note Principal-Watershed	0	0	0	0	0
82210	Bond Interest	0	0	0	0	0
82220	Note Interest-Watershed	0	0	0	0	0
TOTAL DEBT SERVICES		0	0	0	0	0
TRANSFERS						
97031	Transfer to Water Capital Reserves	38,367	51,003	56,492	52,451	52,451
97045	Transfer to Equip. Replace. Fu	10,000	0	10,000	10,000	10,000
TOTAL TRANSFERS		48,367	51,003	66,492	62,451	62,451
CONTINGENCIES						
98500	Contingency	0	0	38,744	58,606	58,606
TOTAL CONTINGECIES		0	0	38,744	58,606	58,606
UNAPPROPRIATED						
99000	Unappropriated Reserves	131,583	101,343	0	27,446	27,446
TOTAL UNAPPROPRIATED		131,583	101,343	0	27,446	27,446
TOTAL WATER ENTERPRISE FUND		892,427	631,539	1,618,846	1,053,199	1,053,199

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Resolution 2014-10
24-Jun-2014

Fund: 031 - WATER CAPITAL RESERVES

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	170,529	30,365	86,989	151,468	151,468
42010	Interest on Investments	1,469	176	400	3,500	3,500
46130	Transfer from Water Enterprise	38,367	51,003	58,524	52,451	52,451
	TOTAL RESOURCES	210,365	81,544	145,913	207,419	207,419
TRANSFERS						
91130	Transfer to Water Enterprise	180,000	0	100,000	150,000	150,000
	TOTAL TRANSFERS	180,000	0	100,000	150,000	150,000
RESERVES						
98999	Reserved for Future Expenditures	30,365	81,544	45,913	57,419	57,419
	TOTAL RESERVES	30,365	81,544	45,913	57,419	57,419
	TOTAL WATER CAPITAL RESERVES	210,365	81,544	145,913	207,419	207,419

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 035 - SEWER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	320,771	382,471	204,769	484,024	484,024
42010	Interest on Investments	2,565	1,636	5,603	8,000	8,000
44115	Designated for Reserves	50,854	74,143	59,423	63,443	63,443
44120	Sewer Usage	561,684	556,978	575,000	575,000	575,000
44213	Sewer Connection Fees	6,948	4,632	8,029	8,029	8,029
45500	Restricted Cash-Deposits	100	(100)	2,000	2,000	2,000
46210	Miscellaneous Receipts	600	280	1,000	100	100
46236	Transfer from Sewer Capital Reserves	0	0	100,000	150,000	150,000
46262	Transfer from Sewer SDC	0	0	0	0	0
46880	Reimbursements / Deposits	0	0	0	0	0
46885	Bad Debt Received	0	145	0	0	0
TOTAL RESOURCES		943,522	1,020,185	955,824	1,290,596	1,290,596

CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget

Fund: 035 - SEWER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
51100	Overtime	2,302	0	3,000	3,000	3,000
51200	City Administrator	13,333	16,339	17,000	20,850	20,850
51290	Finance Director	28,520	0	0	0	0
51300	Office Clerk	16,303	17,237	16,500	15,141	15,141
51350	Accounting Assistant	4,754	5,062	5,000	7,066	7,066
51400	Accountant/Assistant to Admin	140	5,938	10,000	2,289	2,289
51505	PW Superintendent	5,839	8,821	8,000	10,108	10,108
51550	Public Works Lead Person	1,692	0	0	0	0
51600	WWTP Operator	36,754	35,530	50,000	53,339	53,339
51800	Maint. Worker #1	4,224	3,251	5,628	3,858	3,858
51801	Utility Worker #3	5,142	5,612	5,200	6,206	6,206
51802	Utility Worker #4	912	0	0	0	0
51810	Maint. Worker #2	4,966	7,135	6,500	8,787	8,787
51820	Maint. Worker #3	0	0	0	716	716
51900	Utility Worker #2	4,453	0	0	0	0
52010	Social Security	9,244	7,656	7,500	9,576	9,576
52020	PERS Retirement	26,494	16,206	28,500	33,281	33,281
52030	Worker's Comp./Disability Ins.	4,351	2,437	4,750	47	47
52040	Health, Dental, Life Ins.	34,244	26,777	41,500	48,142	48,142
52050	Unemployment Insurance	0	0	0	0	0
TOTAL PERSONNEL		203,667	158,001	209,078	222,407	222,407
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	693	1,856	3,000	3,000	3,000
61220	Office Equip. Lease	1,129	1,129	1,200	1,200	1,200
61230	Software Maintenance	2,943	4,003	4,000	4,623	4,623
61260	Uniforms	2,211	111	500	500	500
61340	Fuel (Equip & Vehicles)	1,972	3,324	4,000	4,000	4,000
62100	Bank Charges	3,613	4,705	4,500	12,000	12,000
62110	Auditing & Accounting	3,885	12,392	4,800	4,800	4,800
62121	Engineering	3,973	0	1,000	1,000	1,000
62160	Contract Services	4,650	11,900	12,000	12,000	12,000
62210	Telephone	2,991	3,273	3,000	4,500	4,500
62220	Internet Access	1,348	1,281	1,500	1,000	1,000
62230	Postage	2,784	2,798	3,000	3,500	3,500
62343	Travel & Training / Meetings	320	270	2,000	2,000	2,000
62610	Insurance & Bonds	7,855	8,429	8,500	7,592	7,592
62740	Electricity	33,632	27,017	35,200	35,000	35,000
62816	Repairs & Maint-Pump Station	20,022	12,009	17,000	17,000	17,000
62818	Repairs & Maint. - Sewer Lines	742	1,620	5,000	5,000	5,000
62821	Repairs & Maint-STP	6,602	29,116	20,000	35,000	35,000
62835	Small Tools & Minor Equipment	912	583	1,500	16,500	16,500
62840	Vehicles & Equipment Maint.	6,115	1,295	5,000	5,000	5,000
62845	Repairs/Maint.(Test Equipment)	4	207	1,000	1,000	1,000
62912	Dues & OR Statutes	0	80	500	500	500
62925	Permits	2,894	3,479	4,000	4,000	4,000
62936	Miscellaneous	2,457	1,238	1,000	100	100
62943	Reimbursements / Deposits	0	0	2,000	2,000	2,000
62980	Lab Equipment & Supplies	10,008	13,544	10,000	10,000	10,000
62990	Testing	0	7	2,000	2,000	2,000
63110	Bad Debt Expense	8,524	169	0	0	0
63201	Operating Loan - Water Enterprise	0	0	0	150,000	150,000
TOTAL MATERIAL AND SERVICES		132,279	145,835	157,200	344,815	344,815

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 035 - SEWER ENTERPRISE FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
CAPITAL OUTLAY						
73036	Replacement Lines	0	0	0	0	0
73040	Wastewater Facilities Plan	0	0	100,000	0	0
74070	Equipment-Sewer System	0	5,647	0	125,000	125,000
74085	Replacement Equipment	0	100	0	0	0
TOTAL CAPITAL OUTLAY		0	5,747	100,000	125,000	125,000
DEBT SERVICES						
81210	Bond Principal	25,294	25,294	26,432	28,864	28,864
81222	Rev. Bond III Principal	47,080	47,080	49,081	53,341	53,341
82210	Bond Interest	23,622	23,622	22,484	20,052	20,052
82222	Rev. Bond III Interest	86,172	86,172	84,171	79,911	79,911
TOTAL DEBT SERVICES		182,168	182,168	182,168	182,168	182,168
TRANSFERS						
97036	Transfer to Sewer Capital Reserves	32,937	50,854	62,933	58,837	58,837
97045	Transfer to Equip Replace Fund	10,000	0	10,000	10,000	10,000
TOTAL TRANSFERS		42,937	50,854	72,933	68,837	68,837
CONTINGENCIES						
98500	Contingency	0	0	30,000	104,020	104,020
TOTAL CONTINGENCIES		0	0	30,000	104,020	104,020
UNAPPROPRIATED RESERVES						
98600	Bond Reserve - USDA 1996	48,916	48,916	48,916	48,916	48,916
98700	Bond Reserve-Revenue Bonds 04	133,252	133,252	133,252	133,252	133,252
99000	Unappropriated Reserves	200,303	295,412	22,277	61,181	61,181
TOTAL UNAPPROPRIATED RESERVES		382,471	477,580	204,445	243,349	243,349
TOTAL SEWER FUND		943,522	1,020,185	955,824	1,290,596	1,290,596

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Resolution 2014-10
24-Jun-2014

Fund: 036 - SEWER CAPITAL RESERVES

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	167,260	201,618	253,342	334,884	334,884
42010	Interest on Investments	1,421	1,162	2,000	7,000	7,000
46135	Transfer from Sewer Enterprise	32,937	50,854	62,933	58,837	58,837
TOTAL RESOURCES		201,618	253,634	318,275	400,721	400,721
TRANSFERS						
91135	Transfer to Sewer Enterprise	0	0	0	150,000	150,000
TOTAL TRANSFERS		0	0	0	150,000	150,000
RESERVES						
98999	Reserved for Future Expenditures	201,618	253,634	318,275	250,721	250,721
TOTAL RESERVES		201,618	253,634	318,275	250,721	250,721
TOTAL SEWER CAPITAL RESERVES FUND		201,618	253,634	318,275	400,721	400,721

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 040 - STREET FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	62,784	100,104	91,458	64,748	64,748
41230	State Highway Tax	85,501	98,185	86,000	92,571	92,571
42010	Interest on Investments	659	437	500	2,500	2,500
43418	ODOT Grant	0	75,048	0	0	0
44360	Street Use Fees/Deposits	0	0	0	0	0
46110	Transfer from General Fund	65,000	0	0	25,000	25,000
46142	Transfer from Streets Capital Reserves	90,000	0	0	0	0
46210	Miscellaneous Receipts	0	0	0	0	0
46880	Reimbursements / Refunds	142	0	0	0	0
46890	Contributions	0	0	0	0	0
TOTAL RESOURCES		304,086	273,774	177,958	184,819	184,819

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 040 - STREET FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
PERSONNEL						
5150	PW Superintendent	8,983	13,570	15,000	15,550	15,550
51550	Public Works Lead Person	0	0	0	0	0
51600	WWTP Operator	0	0	0	0	0
51700	Utility Worker #1	1,772	0	0	0	0
51750	Seasonal Maint. Worker	6,377	5,208	0	0	0
51800	Maint. Worker #1	10,055	10,566	10,750	12,539	12,539
51801	Utility Worker #3	9,037	9,693	8,800	10,720	10,720
51810	Maint. Worker #2	6,207	8,919	9,500	10,984	10,984
51820	Maint. Workerr #3	0	0	0	10,439	10,439
51900	Utility Worker #2	3,378	0	0	0	0
52010	Social Security	3,207	3,539	3,450	4,411	4,411
52020	PERS Retirement	5,975	11,140	10,000	13,386	13,386
52030	Worker's Comp./Disability Ins.	2,536	1,417	2,600	21	21
52040	Health, Dental, Life Ins.	13,761	11,641	18,700	17,031	17,031
52050	Unemployment Insurance	0	0	0	0	0
53040	Charge to Streets	17,785	0	0	17,785	17,785
TOTAL PERSONNEL		89,073	75,693	78,800	112,867	112,867
MATERIAL AND SERVICES						
61210	Office & Operating Supplies	81	0	250	250	250
61260	Uniforms	6	0	500	500	500
61340	Fuel (Equip & Vehicles)	1,512	3,218	3,500	3,500	3,500
62121	Engineering	0	0	0	0	0
62610	Insurance & Bonds	5,406	5,802	5,500	5,435	5,435
62740	Electricity	1,147	1,157	1,500	1,500	1,500
62820	Repairs/Maintenance-Shop Yard	1,461	2,289	1,000	1,000	1,000
62835	Small Tools & Minor Equipment	22	2,690	1,000	1,000	1,000
62840	Vehicles & Equipment Maint.	71	1,224	2,500	2,500	2,500
62851	R & M - Streets	2,036	4,722	6,500	6,500	6,500
62855	Arizona Street Repair	0	0	0	0	0
62936	Miscellaneous	0	0	0	0	0
62942	Reimbursements / Refunds	0	0	0	0	0
TOTAL MATERIAL AND SERVICES		11,742	21,102	22,250	22,185	22,185
CAPITAL OUTLAY						
73031	Improvements - Streets	103,167	73,872	20,000	0	0
TOTAL CAPITAL OUTLAY		103,167	73,872	20,000	0	0
CONTINGENCIES						
98500	Contingency	0	0	56,908	37,767	37,767
TOTAL CONTINGENCIES		0	0	56,908	37,767	37,767
UNAPPROPRIATED						
99000	Unappropriated	100,104	103,107	0	12,000	12,000
TOTAL UNAPPROPRIATED		100,104	103,107	0	12,000	12,000
TOTAL STREET FUND		304,086	273,774	177,958	184,819	184,819

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Resolution 2018-11
21-Jun-2018

Fund: 042 - STREETS CAPITAL RESERVES

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	73,924	4,345	4,365	47,268	47,268
42010	Interest on Investments	326	25	200	1,000	1,000
46110	Transfer from General Fund	20,095	22,343	27,000	16,340	16,340
	TOTAL RESOURCES	94,345	26,713	31,565	64,608	64,608
CAPITAL OUTLAY						
74010	Paving	0	0	0	0	0
74020	Construction	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
TRANSFER						
91140	Transfer to Street Fund	90,000	0	0	0	0
	TOTAL TRANSFER	90,000	0	0	0	0
CONTINGENCIES						
98500	Contingency	0	0	0	0	0
	TOTAL CONTINGENCIES	0	0	0	0	0
RESERVES						
98999	Reserved for Future Expenditures	4,345	26,713	31,565	64,608	64,608
	TOTAL RESERVES	4,345	26,713	31,565	64,608	64,608
TOTAL EQUIPMENT REPLACEMENT FUND		94,345	26,713	31,565	64,608	64,608

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Resolution 2009-18
June 18, 2009

Fund: 045 - EQUIPMENT REPLACEMENT FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	72,487	93,101	113,503	95,638	95,638
42010	Interest on Investments	614	537	800	2,500	2,500
46030	Transfer from Water Enterprise	10,000	0	10,000	10,000	10,000
46035	Transfer from Sewer Enterprise	10,000	0	10,000	10,000	10,000
	TOTAL RESOURCES	93,101	93,638	134,303	118,138	118,138
CAPITAL OUTLAY						
74020	Service Vehicle	0	0	0	40,000	40,000
	TOTAL CAPITAL OUTLAY	0	0	0	40,000	40,000
RESERVES						
98999	Reserved for Future Expenditures	93,101	93,638	134,303	78,138	78,138
	TOTAL RESERVES	93,101	93,638	134,303	78,138	78,138
	TOTAL EQUIPMENT REP. FUND	93,101	93,638	134,303	118,138	118,138

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 061 - WATER SDC

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	409,759	494,994	533,597	549,059	549,059
42010	Interest on Investments	3,371	2,989	4,000	15,000	15,000
44350	System Development Charges	81,864	36,384	40,000	0	0
46931	Software Note	0	0	0	0	0
	TOTAL RESOURCES	494,994	534,367	577,597	564,059	564,059
MATERIAL AND SERVICES						
62946	Charge to Water SDC	0	0	0	0	0
	TOTAL MATERIAL AND SERVICES	0	0	0	0	0
CAPITAL OUTLAY						
91130	Transfer to Water Enterprise	0	0	0	0	0
	Total Capital Outlay	0	0	0	0	0
RESERVES						
98999	Reserved for Future Expenditures	494,994	534,367	577,597	564,059	564,059
	TOTAL RESERVES	494,994	534,367	577,597	564,059	564,059
	TOTAL WATER SDC FUND	494,994	534,367	577,597	564,059	564,059

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

Fund: 062 - SEWER SDC FUND

<u>Account #</u>	<u>Account Name</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>2022-2023 Council Adopted</u>	<u>2023-2024 Budget Committee Approved</u>	<u>2023 - 2024 Council Adopted Budget</u>
RESOURCES						
40100	Prior Year Fund Balance	279,294	327,116	358,952	379,704	379,704
42010	Interest on Investments	2,282	1,995	2,500	11,000	11,000
44351	SDC Reimbursement Fees	41,310	27,540	27,540	0	0
44361	SDC Improvement Fees	4,230	2,820	2,820	0	0
46910	Sorenson Loan	0	0	0	0	0
TOTAL RESOURCES		327,116	359,471	391,812	390,704	390,704
MATERIAL AND SERVICES						
62942	Reimbursements/Refunds	0	0	0	0	0
62947	Charge to Sewer SDC	0	0	0	0	0
TOTAL MATERIAL AND SERVICES		0	0	0	0	0
TRANSFERS						
	Transfer to Sewer Enterprise Fund	0	0	0	0	0
TOTAL TRANSFERS		0	0	0	0	0
RESERVES						
98999	Reserved for Future Expenditures	327,116	359,471	391,812	390,704	390,704
TOTAL RESERVES		327,116	359,471	391,812	390,704	390,704
TOTAL SEWER SDC FUND		327,116	359,471	391,812	390,704	390,704

**CITY OF PORT ORFORD
2023 - 2024
Council Adopted Budget**

SUMMATION

	ACTUAL 2020-2021	ACTUAL 2021-2022	2022-2023 Council Adopted	2023-2024 Budget Committee Approved	2023 - 2024 Council Adopted Budget
RESOURCES					
010 GENERAL FUND	1,027,743	1,012,337	1,548,145	972,514	972,514
014 PARKS FUND	262,952	312,245	217,932	431,420	526,420
020 PUBLIC SAFETY FUND	578,131	571,253	541,932	622,035	622,035
030 WATER ENTERPRISE FUND	892,427	631,539	1,618,846	1,053,199	1,053,199
031 WATER CAPITAL RESERVE FUND	210,365	81,544	145,913	207,419	207,419
035 SEWER ENTERPRISE FUND	943,522	1,020,185	955,824	1,290,596	1,290,596
036 SEWER CAPITAL RESERVE FUND	201,618	253,634	318,275	400,721	400,721
040 STREET FUND	304,086	273,774	177,958	184,819	184,819
042 STREETS CAPITAL IMPRV.	94,345	26,713	31,565	64,608	64,608
045 EQUIPMENT REPLACEMENT FUNI	93,101	93,638	134,303	118,138	118,138
061 WATER SDC FUND	494,994	534,367	577,597	564,059	564,059
062 SEWER SDC FUND	327,116	359,471	391,812	390,704	390,704
TOTAL	5,430,400	5,170,700	6,660,102	6,300,232	6,395,232
EXPENSES					
010 GENERAL FUND					
Administration	124,851	81,187	124,275	125,098	125,098
Court	67,280	78,819	104,976	97,978	97,978
Emergency Management	0	14,490	31,010	31,588	31,588
Planning	35,526	35,036	33,722	38,586	38,586
Non-Departmental	800,086	802,805	1,254,162	679,265	679,265
Total 010 - General Fund	1,027,743	1,012,337	1,548,145	972,515	972,515
014 PARKS FUND	262,952	312,245	217,932	431,420	526,420
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