City of Port Orford

Financial Report

City Council

01/16/2025

CITY OF PORT ORFORD
Current Revenues
30-Nov-24

	Current Month	Year To Date	Budget	Percentage
General Fund	341,718	453,147	816,517	55.50%
Parks Fund	272,003	379,852	196,528	193.28%
Public Safety Fund	256,805	279,004	460,134	60.64%
Street Fund	7,831	39,438	183,968	21.44%
Water Enterprise Fund	59,195	304,294	966,815	31.47%
Sewer Enterprise Fund	57,212	301,189	1,402,533	21.47%
TOTAL CITY	**994,763**	**1,756,924**	**4,026,495**	**43.63%**

********This report is budgeted revenues less beginning fund balance so that Council and Staff can recognize the Current Year Revenues City-wide without carry-over.**

IMPORTANT NOTES FOR NOVEMBER, 2024

November is the 5th Month of the fiscal year. If all Revenues were received equally over 12 months the percentage at November 30 should be 41.67%

Park Fund unbudged Grant Funds in November, 2024. This will result in a need for a budget adjustment

General Fund and Public Safety Fund receive the majority of tax receipts in November

Budgeted Inter-Fund Transfers have not been made as of November 30, 2024

CITY OF PORT ORFORD
Current Expenses
As of November, 30, 2024

	Current Month	Year To Date	Budget	Percentage
General Fund	53,710	211,026	811,409	26.01%
Parks Fund	42,274	118,569	464,948	25.50%
Public Safety Fund	45,486	197,315	438,123	45.04%
Street Fund	11,661	61,008	176,848	34.50%
Water Enterprise Fund	52,012	237,851	1,017,601	23.37%
Sewer Enterprise Fund	28,038	167,798	1,550,837	10.82%
Total City Operating	**233,181**	**993,567**	**4,459,766**	**22.28%**

This report is budgeted expenses less Contingency, Reserves and Ending Fund Balance so that Council and staff can recognize the Current Year Expenses City-wide without inclduing reserves, contingency , and Ending Fund Balance

IMPORTANT NOTES

November is the 5th month of the fiscal year. If all expenses were spread equally over 12 months
Expenses should be at 41.66%
Budgeted Inter-Fund Transfers have not been made as of November 30, 2024
Sewer Fund Debt Payments have not been made as of November 30, 2024
Public Safety expenses are exceeding the percentage by 3.3%
Overall Revenues exceeded expenses by 21.35%. However, keep in mind that the majority of tax receipts were received in November

CITY OF PORT ORFORD
CASH ON HAND/RECONCILIATION
Month Ending November 30, 2024

	Operations Account	LGIP	Savings	Petty Cash	Total
General Fund	-$372,786.82	$547,178.79	$5.70	$400.00	$174,797.67
Parks Fund	$424,446.18	$36,336.01	$0.00	$0.00	$460,782.19
Public Safety Fund	$527,177.26	-$432,785.14	$0.00	$0.00	$94,392.12
Water Enterprise Fund	$84,593.88	$51,260.60	$0.00	$0.00	$135,854.48
Water Capital Fund	-$107,472.85	$160,136.50	$0.00	$0.00	$52,663.65
Sewer Enterprise Fund	$180,269.44	$163,723.11	$0.00	$0.00	$343,992.55
Sewer Capital Reserve	-$102,372.74	$357,700.46	$0.00	$0.00	$255,327.72
Equipment Replacement	$28,374.98	$81,332.29	$0.00	$0.00	$109,707.27
Water System Develop	$2,744.00	$587,739.43	$0.00	$0.00	$590,483.43
Sewer System Develop	$26,011.70	$408,591.44	$0.00	$0.00	$434,603.14
Street Fund	-$240,858.91	$238,926.67	$0.00	$0.00	-$1,932.24
Street Capital Reserve	$4,339.19	$51,565.16	$0.00	$0.00	$55,904.35
	$454,465.31	**$2,251,705.32**	**$5.70**	**$400.00**	**$2,706,576.33**
Other - Rogue	$10.00				$2,706,576.33
	$454,475.31				

CITY OF PORT ORFORD
BUDGET VS ACTUAL
GENERAL FUND
Month Ending November 30, 2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	September Actual	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Difference	% Difference
Beginning Fund Balance	410,821	91,841	45,023														45,023		
General Fund Revenues	783,769	972,514	816,517	19,691	24,850	23,834	43,054	341,718	100,000	45,000	40,000	45,000	45,000	45,000	45,000	818,147	816,517	-1,630	100.20%
Total Revenues	1,194,590	1,064,355	861,540	19,691	24,850	23,834	43,054	341,718	100,000	45,000	40,000	45,000	45,000	45,000	45,000	818,147	861,540	43,393	94.96%
Total Personal Services	131,463	180,002	280,395	7,446	17,236	14,823	13,951	17,593	23,366	23,366	23,366	23,366	23,366	23,366	23,366	234,614	280,395	45,781	83.67%
Total Materials & Services	291,306	359,535	305,987	32,651	18,825	28,195	24,189	36,116	30,000	30,000	30,000	30,000	30,000	30,000	30,000	349,977	305,987	-43,990	114.38%
Transfers	679,980	401,340	225,027	0	0	0	0	0	0	0	225,027	0	0	0	0	225,027	225,027	0	100.00%
Total Expenses	1,102,749	940,877	811,409	40,097	36,061	43,018	38,140	53,709	53,366	53,366	278,393	53,366	53,366	53,366	53,366	809,617	811,409	1,792	99.78%
Contingency & Reserves	0	0	45,131														45,131		
Ending Fund Balance	91,841	123,478	5,000	-20,407	-11,211	-19,184	4,914	288,009	46,634	-8,366	-238,393	-8,366	-8,366	-8,366	-8,366	8,530	5,000		
	Cash Beginning			-59,484	-87,730	-98,992	-119,293	-113,622	174,798	221,432	213,066	-25,328	-33,694	-42,060	-50,427	818,147			
	Adjustments in Process			-7,840	-51	-1,117	758	411	0	0	0	0	0	0	0	809,617			
	Cash Ending			-87,730	-98,992	-119,293	-113,622	174,798	221,432	213,066	-25,328	-33,694	-42,060	-50,427	-58,793	8,530			

The purpose of this report is to project cash at the end of the fiscal year for General Fund
It will help to identify shortages in cash in advance of it happening

Recommendation - Do not make fund transfers
Or reduce amount of fund transfers

Tranfers Out	
Water	948
Sewer	1184
PS	159114
Street	63781
	225027

Funds at end of year are not enough to carry the general fund until next years taxes are received. Therefore, you will be running in the red in August of 2025 and then continue to run in red until taxes are received again in November. Anticipated amount need per month for operating is $40,000 so for July - October would be $160,000

CITY OF PORT ORFORD
BUDGET VS ACTUAL
PARK FUND
Month Ending November 30, 2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	September Actual	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Dif	% Dif
Beginning Fund Balance	**234,382**	**262,400**	**286,572**														**286,572**		
Revenues	**190,459**	**526,420**	**196,528**	**25,167**	**9,695**	**4,025**	**16,377**	**272,003**	**16,377**	**16,377**	**16,377**	**16,377**	**16,377**	**16,377**	**16,377**	**441,906**	**196,528**	**-245,378**	**224.86%**
Total Revenues	424,841	788,820	**483,100**	25,167	9,695	4,025	16,377	272,003	16,377	16,377	16,377	16,377	16,377	16,377	16,377	**441,906**	**483,100**	**41,194**	**91.47%**
Personal Services	78,940	78,885	229,787	2,980	6,298	8,550	12,103	19,489	19,149	19,149	19,149	19,149	19,149	19,149	19,149	**183,462**	**229,787**	**46,325**	**79.84%**
Materials & Services & Capital Outlay	99,701	351,776	235,161	14,300	9,834	9,396	3,193	22,785	19,597	19,597	19,597	19,597	19,597	19,597	19,594	**177,090**	**235,161**	**58,071**	**75.31%**
Total Expenses	**178,641**	**430,661**	**464,948**	**17,280**	**16,132**	**17,946**	**15,296**	**42,274**	**38,746**	**38,746**	**38,746**	**38,746**	**38,746**	**38,746**	**38,743**	**360,552**	**464,948**	**104,396**	**77.55%**
Contingency & Reserves	**0**	**0**	**16,681**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**16,681**		
Ending Fund Balance	**246,200**	**358,159**	**1,471**	**7,887**	**-6,437**	**-13,921**	**1,081**	**229,729**	**-22,369**	**-22,369**	**-22,369**	**-22,369**	**-22,369**	**-22,369**	**-22,366**	**81,354**	**1,471**		
	Cash Beginning			202,085	207,928	200,950	187,029	188,110	460,782	438,413	416,044	393,675	371,306	348,937	326,568	**441,906**			
	Adjustments in Process			2,045	-541	0	0	42,943	0	0	0	0	0	0	0	**360,552**			
	Cash Ending			**207,928**	**200,950**	**187,029**	**188,110**	**460,782**	**438,413**	**416,044**	**393,675**	**371,306**	**348,937**	**326,568**	**304,202**	**81,354**			

The purpose of this report is to **project** cash at the end of the fiscal year for Parks Fund

It will help to identify shortages in cash in advance

CITY OF PORT ORFORD
BUDGET VS ACTUAL
PUBLIC SAFETY
Month Ending November 30, 2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	September Actual	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Dif	% Dif
Beginning Fund Balance	-4,735	120,067	22,989														22,989		
Revenues	632,748	68,445	460,134	20,053	2,036	45	65	256,805	50,000	30,000	20,000	20,000	20,000	20,000	20,000	459,004	460,134	1,130	99.75%
Total Revenues	**628,013**	**188,512**	**483,123**	**20,053**	**2,036**	**45**	**65**	**256,805**	**50,000**	**30,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**459,004**	**483,123**	**24,119**	**95.01%**
Personal Services	431,275	210,557	402,742	20,605	36,666	35,679	31,027	42,967	29,635	29,635	29,635	29,635	29,635	29,635	29,635	374,389	402,742	28,353	92.96%
Materials & Services & Capital Outlay	76,671	154,656	65,381	4,407	18,038	2,568	12,907	2,519	5,448	5,448	5,448	5,448	5,448	5,448	5,453	78,579	65,381	78,579	120.19%
Total Expenses	**507,946**	**365,213**	**468,123**	**25,012**	**54,704**	**38,247**	**43,934**	**45,486**	**35,083**	**35,083**	**35,083**	**35,083**	**35,083**	**35,083**	**35,088**	**452,969**	**468,123**	**452,969**	**96.76%**
Contingency & Reserves	**0**	**0**	**15,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**15,000**	**0**	**15,000**		
Ending Fund Balance	**120,067**	**-176,701**	**0**	**-4,959**	**-52,668**	**-38,202**	**-43,869**	**211,319**	**14,917**	**-5,083**	**-15,083**	**-15,083**	**-15,083**	**-15,083**	**-15,088**	**6,035**	**0**		
Cash Beginning				31,797	7,743	-44,925	-83,127	-126,996	94,392	109,309	104,226	89,143	74,060	58,977	43,894	459,004			
Adjustments in Process				-31,942	0	0	0	10,069	0	0	0	0	0	0	0	452,969			
Cash Ending				**7,743**	**-44,925**	**-83,127**	**-126,996**	**94,392**	**109,309**	**104,226**	**89,143**	**74,060**	**58,977**	**43,894**	**28,806**	**6,035**			

The purpose of this report is to project cash at the end of the fiscal year for Public Safety Fund
It will help to identify shortages in cash in advance

Cost of Managing the Police Department per month is approximately $40,000. Not enough money at the end of the year to even carry the Department through July. Cost of carry-forward from July to November $200,00
Includes a transfer of $159,114 from the General Fund
Total of Personal Services exceeds Tax Option Receipts b) $65,622
Personal Costs are not all included in the Public Safety Fund and thus budget does not reflect the total budget of the deparment
General Fund will be limited in ability to assist Public Safety

CITY OF PORT ORFORD
BUDGET VS ACTUAL
STREET FUND
Month Ending November 30,2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	September Actual	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Dif	% Dif
Beginning Fund Balance	83,815	60,682	27,684														27,684		
Revenues	92,931	110,150	183,968	8,564	7,447	6,930	8,666	7,831	7,500	63,781	10,015	10,015	10,015	10,015	10,015	160,794	183,968	23,174	87.40%
Total Revenues	176,746	170,832	211,652	8,564	7,447	6,930	8,666	7,831	7,500	63,781	10,015	10,015	10,015	10,015	10,015	160,794	211,652	50,858	75.97%
Personal Services	92,914	100,683	142,150	4,665	9,985	9,733	9,259	9,514	9,555	9,555	9,555	9,555	9,555	9,555	9,555	110,041	142,150	32,109	77.41%
Materials & Services & Capital Outlay	23,150	45,387	37,406	2,797	6,171	1,795	6,226	2,147	3,028	3,028	3,028	3,028	3,028	3,028	3,028	40,332	37,406	-2,926	107.82%
Tranfers Out	0	49,546	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	#DIV/0!
Total Expenses	116,064	195,616	179,556	7,462	16,155	11,528	15,485	11,661	12,583	12,583	12,583	12,583	12,583	12,583	12,583	150,373	179,556	29,183	83.75%
Contingency & Reserves	0	0	32,096	0	0	0	0	0	0	0	0	0	0	0	0	0	32,096		
Ending Fund Balance	60,682	-24,784	0	1,102	-8,708	-4,598	-6,819	-3,831	-5,083	51,198	-2,568	-2,568	-2,568	-2,568	-2,568	10,421	0		
	Cash Beginning			23,769	20,740	12,032	7,434	615	-1,932	-7,015	44,183	41,615	39,047	36,479	33,911	160,794			
	Adjustments in Process			-4,132	0	0	0	1,284								150,373			
	Cash Ending			20,740	12,032	7,434	615	-1,932	-7,015	44,183	41,615	39,047	36,479	33,911	31,343	10,421			

The purpose of this report is to **project** cash at the end of the fiscal year for Water Fund

It will help to identify shortages in cash in advance

Without Transfer GF **-32,438**

Budgeted Transfer from General Fund **Most likely will not be made** $63,781

WATER ENTERPRISE FUND

Month Ending November 30, 2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	September Actual	October Actual	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Dif	%
Beginning Fund Balance	88,022	114,251	106,157														106,157	0	0
Revenues	848,916	1,053,199	976,815	43,296	72,776	68,081	60,945	59,195	81,401	81,401	81,401	81,401	81,401	81,401	81,401	874,101	976,815	102,714	89.48%
Total Revenues	936,938	1,167,450	1,082,972	43,296	72,776	68,081	60,945	59,195	81,401	81,401	81,401	81,401	81,401	81,401	81,401	874,101	1,082,972	208,871	80.71%
Personal Services	319,801	333,268	407,152	13,263	26,334	26,437	24,893	28,304	33,929	33,929	33,929	33,929	33,929	33,929	33,929	322,805	407,152	84,347	79.28%
Materials & Services & Capital Outlay	436,394	579,844	542,449	26,630	26,827	17,054	21,407	23,707	45,204	45,204	45,204	45,204	45,204	45,204	45,205	386,849	542,449	155,600	71.32%
Tranfers Out	66,492	62,451	68,000	0	0	0	0	0	5,667	5,667	5,667	5,667	5,667	5,667	5,663	34,002	68,000	33,998	50.00%
Total Expenses	822,687	975,563	1,017,601	39,892	53,161	43,491	46,300	52,012	84,800	84,800	84,800	84,800	84,800	84,800	84,797	743,656	1,017,601	273,945	73.08%
Contingency & Reserves	0	77,636	45,371	0	0	0	0	0	0	0	0	0	0	0		0	45,371	45,371	0.00%
Ending Fund Balance	114,251	77,636	20,000	3,403	19,615	24,590	14,645	7,184	-3,399	-3,399	-3,399	-3,399	-3,399	-3,399	-3,396	130,445	20,000		
	Cash Beginning			87,026	79,403	96,458	117,830	137,996	135,855	132,456	129,057	125,658	122,259	118,860	115,461	874,101			
	Adjustments in Process			-11,026	-2,561	-3,218	5,521	-9,325	0	0	0	0	0	0	0	743,656			
	Cash Ending			79,403	96,458	117,830	137,996	135,855	132,456	129,057	125,658	122,259	118,860	115,461	112,065	130,445			

The purpose of this report is to **project** cash at the end of the fiscal year for Water Fund

It will help to identify shortages in cash in advance

Includes Transfer from Water Capital Reserve for $100,000 that had not been made as of November 30.

At this time Water Capital Reserve does not have funds to transfer $100,000 to Water

CITY OF PORT ORFORD
BUDGET VS ACTUAL
SEWER ENTERPRISE FUND
Month Ending November 30, 2024

	Prior Years		Current	CURRENT BUDGET YEAR BY MONTH												TOTAL BUDGET TO ACTUAL			
	Actual FY 2023	Projected FY 2024	Budget FY2025	July Actual	August Actual	Septembe Actual	October Actual	November Actual	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Total YTD	Total Budget	$ Dif	%
Beginning Fund Balance	459,202	410,824	355,472														355,472		
Revenues	625,223	1,538,622	1,390,925	51,895	72,594	61,140	58,349	57,212	116,878	116,878	116,878	116,878	116,878	116,878	116,878	1,119,335	1,390,925	271,590	80.47%
Total Revenues	**1,084,425**	**1,949,446**	**1,746,397**	**51,895**	**72,594**	**61,140**	**58,349**	**57,212**	**116,878**	**116,878**	**116,878**	**116,878**	**116,878**	**116,878**	**116,878**	**1,119,335**	**1,746,397**	**627,062**	**64.09%**
Personal Services	204,731	229,191	290,275	9,613	19,366	16,108	17,165	21,348	24,190	24,190	24,190	24,190	24,190	24,190	24,185	252,924	290,275	37,351	87.13%
Materials & Services & Capital	213,769	1,074,317	933,044	17,931	19,289	24,176	17,393	6,731	77,754	77,754	77,754	77,754	77,754	77,754	77,754	629,798	933,044	303,246	67.50%
Debt	182,168	182,168	182,168	0	0	0	0			182,168						182,168	182,168	0	100.00%
Transfers Out	72,933	58,837	70,277	0	0	0	0	0	0	70,277	0	0	0	0	0	70,277	70,277	0	100.00%
Total Expenses	**673,601**	**1,544,513**	**1,475,764**	**27,544**	**38,655**	**40,285**	**34,558**	**28,078**	**101,944**	**354,389**	**101,944**	**101,944**	**101,944**	**101,944**	**101,939**	**1,135,168**	**1,475,764**	**1,239,248**	**76.92%**
Contingency & Reserves	**0**	**0**	**63,465**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**63,465**		
Ending Fund Balance	**410,824**	**404,933**	**207,168**	**24,351**	**33,939**	**20,855**	**23,791**	**29,134**	**14,934**	**-237,511**	**14,934**	**14,934**	**14,934**	**14,934**	**14,939**	**-15,833**	**207,168**		
	Cash Beginning			223,948	237,700	270,775	288,501	314,084	434,603	449,537	212,026	226,960	241,894	256,828	271,762	1,119,335			
	Adjustments in Process			-10,600	-864	-3,129	1,792	91,386	0	0	0	0	0	0	0	1,135,168			
	Cash Ending			237,700	270,775	288,501	314,084	434,603	449,537	212,026	226,960	241,894	256,828	271,762	286,701	-15,833			

The purpose of this report is to project cash at the end of the fiscal year for Sewer Fund
It will help to identify shortages in cash in advance

CITY OF PORT ORFORD
BUDGET VS ACTUAL
GENERAL FUND
Month Ending November 30, 2024

	Prior Years		Current	Current	Projected Years			
	Actual FY 2023	Projected FY 2024	Budget FY2025	Projected 2,025	Projected 2,026	Projected 2,027	Projected 2,028	Projected 2,029
Beginning Fund Balance	410,821	91,841	45,023	0	8,530	9,219	1,509	-15,189
General Fund Revenues	783,769	972,514	816,517	818,147	842,691	867,972	894,011	920,832
Total Revenues	1,194,590	1,064,355	861,540	818,147	851,221	877,191	895,520	905,642
Total Personal Services	131,463	180,002	280,395	234,614	243,998	253,758	263,908	274,465
Total Materials & Services	291,306	359,535	305,987	349,977	363,976	378,535	393,676	409,423
Transfers	679,980	401,340	225,027	225,027	234,028	243,389	253,125	263,250
Total Expenses	1,102,749	940,877	811,409	809,617	842,002	875,682	910,709	947,138
Contingency & Reserves	0	0	45,131	0				
Ending Fund Balance	0	0	5,000	8,530	9,219	1,509	-15,189	-41,495
Cash Beginning				-58,793	-50,263	-41,044	-39,536	-54,725
Adjustments in Process				0				
Cash Ending				-50,263	-41,044	-39,536	-54,725	-96,220

Projects 3% Increase

Projects 4% Increase

General Fund Continues to be depleted

Continued transfer from General Fund to other funds over five-year period equaling - $1,218,819

Begins year in negative balance

CITY OF PORT ORFORD
BUDGET VS ACTUAL
GENERAL FUND
Month Ending November 30, 2024

	Prior Years		Current	Current	Projected Years			
	Actual FY 2023	Projected FY 2024	Budget FY2025	Projected 2,025	Projected 2,026	Projected 2,027	Projected 2,028	Projected 2,029
Beginning Fund Balance	410,821	91,841	45,023	0	8,530	243,247	328,926	415,353
General Fund Revenues	783,769	972,514	816,517	818,147	842,691	867,972	894,011	920,832
Total Revenues	1,194,590	1,064,355	861,540	818,147	851,221	1,111,219	1,222,937	1,336,184
Total Personal Services	131,463	180,002	280,395	234,614	243,998	253,758	263,908	274,465
Total Materials & Services	291,306	359,535	305,987	349,977	363,976	378,535	393,676	409,423
Transfers	679,980	401,340	225,027	0	0	150,000	150,000	150,000
Total Expenses	1,102,749	940,877	811,409	809,617	607,974	782,293	807,585	833,888
Contingency & Reserves	0	0	45,131	0				
Ending Fund Balance	0	0	5,000	8,530	243,247	328,926	415,353	502,296
Cash Beginning				-58,793	-50,263	192,984	521,910	937,263
Adjustments in Process				0				
Cash Ending				-50,263	192,984	521,910	937,263	1,439,559

It will be 2026 before the GF has enough cash to operate through summer months to November Tax Receipts

In 2027 GF begins to recover and is in the position to help where needed

CONCERNS

- General Fund can't continue to transfer funds for operating purposes in other funds.
- Cost of Police Department exceeds Tax Levy receipts and General Fund is not in the position to help out.
- Street Fund expenses exceed state transportation dollars received without GF transfer. Street Fund will be in the negative.
- Utility Funds, Parks and Streets are not paying their fair share of the cost of administering the City

SUGGESTIONS

- Stop inter-fund transfers from General Fund for general operating expenses in other funds. Transfer for special projects, or some help to a fund, but it can't be an operating norm.
- Funds need to operate within the dollars available to them
- Both Public Safety and Street Fund need substantial cuts to spending immediately as General Fund will not have funds to transfer to them and remain in the black.
- Adopt an allocation method that repays the general fund for each fund's share of the Administration of the City.
- Consider a Transportation Fee or Gas Tax for covering the costs of maintaining and repairs to Streets. This takes time and requires education of the public and their ability to provide feedback.
- Economic Development Funds such as Transient Room Tax need to be shared with the Administration Department as staff are updating the website, answering phones and helping visitors. This time needs to be reimbursed.

ALLOCATION METHOD EXAMPLE

City of Port Orford

Allocation Method Based upon Percentage of Business provided by each fund

Allocated 481,655

Fund/Department	M & S	Personal Ser.	Capital Outlay - 10%	Debt- 10%	Total	Total Available for Alloc.	Percentage	Amount of Allocation	Allocation Charged	
General Fund										
Administration	6,600	207,164	0	0	213,764	213,764	7.05%	33,951	**0**	
Planning - 20%	42,500	20,576	0	0	63,076	12,615	0.42%	2,004	**0**	
Emergency Management	3,000	21,985	0	0	24,985	24,985	0.82%	3,968	**0**	
Non Departmental	230,291	0	0	0	230,291	230,291	7.59%	36,575	**0**	
Park Fund	150,161	229,787	85,000	0	464,948	388,448	12.81%	61,694	**61,694**	**Park Fund**
Public Safety	65,381	402,742	0		468,123	468,123	15.44%	74,349	**0**	**Public Safety**
Sewer Fund	406,644	290,275	526,400	182,168	1,405,487	767,776	25.32%	121,940	**121,940**	**Sewer Fund**
Street Fund	37,406	142,150	0	0	179,556	179,556	5.92%	28,518	**28,518**	**Street Fund**
Water Fund	317,449	407,152	225,000	0	949,601	747,101	24.64%	118,657	**118,657**	**Water Fund**
Total	**1,259,432**	**1,721,831**	**836,400**	**182,168**	**3,999,831**	**3,032,659**	**100%**	**481,655**	**330,809**	
						Total Expenses and Personnel Services plus 10% of Capital and Debt	*Perecentage of Colmn G*	*Column I/I2*	*Funds to be charged*	

NOTES

- Allocation Method should be approved by City Council prior to utilizing it for history allocation or budget allocation
- Alllocation Method is based on the business of the City and what percentage each fund represents in that business
- Police and Court are funds that can't be allocated to other funds. Therefore, they are left out of the toal to be allocated
- 20 percent of Planning is included in the allocation
- Capital Projects and Debt are charged 10% for allocation purposes
- Allocation Method should be applied when the final budget is completed and before totals to each fund are calculated (last step)
- Line items and Allocation Accounts should be created for the General Fund and all Funds who will pay allocation amounts
- If budget changes take place before final budget, the allocation should be corrected, finalized and changed in budget
- Allocations are split over 12 monthly payments to be transferred each month as a month-end entry
- The 12th transfer will be changed to reflect the final actuals of the City and the final transfer will correct and provide final actual allocations
- Should be changed each year with the proposed and final budget
- In any given year, the City may elect to not charge an allocation to a fund or reduce the allocation of a fund. This should be approved at budget time