City of Port Orford

FY 2025 – 2026
Adopted Budget

July 2, 2025

City of Port Orford
2025-2026 Adopted Budget
10 - Revenue

		2022-2023 Actual	2023-2024 Projected Actual	2024-2025 Adopted Budget	2025-26 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
	Fund: 010 - GENERAL FUND								
	Revenue	**389,129**							
1	**Prior Year Fund Balance**	**410,841**	**91,841**	**45,023**	(124,869)	**43,789**	**350,527**	**665,421**	**988,541**
2	Property Taxes Current	331,964	363,902	364,924	370,000	381,100	392,533	404,309	416,438
3	Property Taxes-Prior	21,658	14,398	10,000	10,300	10,609	10,927	11,255	11,593
4	Local Marijuana Tax	16,918	16,293	16,500	19,500	20,085	20,688	21,308	21,947
5	State Cigarette Tax	853	768	850	688	709	730	752	774
6	State Liquor Tax	24,358	19,910	25,085	18,555	19,112	19,685	20,276	20,884
7	State Revenue Sharing	15,246	11,953	13,435	16,000	16,480	16,974	17,484	18,008
8	Transient Lodging Tax	0	0	0	203,250	209,348	215,628	222,097	228,760
9	Payment in Lieu of Tax (PILOT)	972	408	1,000	500	515	530	546	563
10	Interest on Investments	12,602	5,365	8,000	6,000	6,180	6,365	6,556	6,753
11	LSN - Franchise Fees	5,845	2,396	2,500	2,500	2,575	2,652	2,732	2,814
12	Charter Franchise Fees	13,609	13,122	14,000	13,500	13,905	14,322	14,752	15,194
13	Frontier Franchise Fees	1,491	1,409	1,400	1,400	1,442	1,485	1,530	1,576
14	Coos-Curry Electric Franchise Fees	0	45,962	56,888	56,888	58,595	60,352	62,163	64,028
15	Business Licenses	7,648	24,156	10,000	15,000	15,450	15,914	16,391	16,883
16	STR Admin Fee		0	27,090	22,000	22,660	23,340	24,040	24,761
17	Subdivision Engineering Fees	124,264	0	14,000	0	0	0	0	0
18	Planning Fees	13,928	9,692	7,000	7,000	7,210	7,426	7,649	7,879
19	Lien Search Fees	110	150	500	500	515	530	546	563
20	Charge to Parks Fund	18,000	19,100	56,990	0	0	0	0	0
21	Charge to Public Safety Fund	31,452	32,553	47,120	0	0	0	0	0
22	Charge to Street Fund	0	17,785	24,785	0	0	0	0	0
23	Miscellaneous Receipts	144	1,724	100	1,500	1,545	1,591	1,639	1,688
24	Reimbursements	13,454	8,699	100	100	103	106	109	113
	Revenue Total:	**654,516**	**622,869**	**702,267**	**765,181**	**788,136**	**811,781**	**836,134**	**861,218**

City of Port Orford
2025-2026 Adopted Budget
10 - Admin

		2022-2023 Actual	2023-2024 Projected	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Department: 10 - GENERAL FUND - ADMINISTRATIVE									
	PERSONAL SERVICES								
1	Administrator/Manager	26,153	19,005	43,919	94,432	98,209	102,138	106,223	110,472
2	Accountanting Assistant (.75)	0	0	41,170	32,674	33,981	35,340	36,754	38,224
3	Accounting Assistant/Planning (1.0)	17,054	19,848	22,070	49,150	51,116	53,161	55,287	57,499
4	Utility Clerk (1.0)	7,353	19,528	20,671	44,961	46,760	48,630	50,575	52,598
5	Social Security	3,571	4,121	8,884	17,366	18,060	18,783	19,534	20,315
6	PERS Retirement	10,926	15,449	32,332	69,547	72,328	75,222	78,230	81,360
7	Worker's Comp./Disability Ins.	324	229	273	284	295	307	319	332
8	Health, Dental, Life Ins.	16,277	18,732	37,845	82,490	85,790	89,222	92,790	96,502
9	Vacation Expense	0	1,190	0	0	0	0	0	0
10	**PERSONAL SERVICES Total:**	**81,658**	**98,102**	**207,164**	**390,904**	**406,540**	**422,801**	**439,714**	**457,302**
MATERIALS AND SERVICES									
11	Telephone	4,229	3,721	3,600	3,500	3,640	3,786	3,937	4,095
12	Management Travel	70	170	500	0	0	0	0	0
13	Dues & OR Statutes	2,268	3,311	2,500	2,500	2,600	2,704	2,812	2,925
14	Bad Debt Expense		12,609						
15	**MATERIALS AND SERVICES Total:**	**6,567**	**19,812**	**6,600**	**6,000**	**6,240**	**6,490**	**6,749**	**7,019**
Department: 10 - GENERAL FUND - ADMIN Total		**88,225**	**117,914**	**213,764**	**396,904**	**412,780**	**429,291**	**446,463**	**464,321**

City of Port Orford
2025-2026 Adopted Budget
20 - Court

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Proposed Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Department: 20 - GENERAL FUND - COURT								
REVENUES								
1 Court Administrative Fees	430	0	250	400	**412**	**424**	**437**	**450**
2 Citations	122.807	84.327	110,000	60,000	**61.800**	**63.654**	**65.564**	**67.531**
3 Circuit Court Collection	6,017	6,142	4,000	1,000	**1,030**	**1,061**	**1,093**	**1,126**
REVENUES Total:	**129,254**	**90,469**	**114,250**	**61,400**	**63,242**	**65,139**	**67,093**	**69,106**
PERSONAL SERVICES								
4 Court Clerk	7,393	7,956	8,400	0	0	0	0	0
5 Clerical	3,401	3,892	5,089	0	0	0	0	0
6 Social Security	780	839	1,040	0	0	0	0	0
7 PERS Retirement	2,813	3,220	3,846	0	0	0	0	0
8 Worker's Comp./Disability Ins.	7	5	25	0	0	0	0	0
9 Health, Dental, Life Ins.	2,194	4,651	5,670	0	0	0	0	0
10 Vacation Expense		189						
11 **PERSONAL SERVICES Total:**	**16,588**	**20,751**	**24,070**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES								
12 Office & Operating Supplies	280	497	500	500	520	541	562	585
13 Software Maintenance	1,868	1,992	2,055	2,500	2,600	2,704	2,812	2,925
14 Judge Contract	3,600	3,600	3,600	2,000	2,080	2,163	2,250	2,340
15 Telephone	545	632	500	500	520	541	562	585
16 Postage	318	267	500	500	520	541	562	585
17 Travel & Training / Meetings	400	375	500	500	520	541	562	585
18 Small Tools & Minor Equipment	89	0	0	0	0	0	0	0
19 Dues & OR Statutes	40	0	100	100	104	108	112	117
20 Reimbursements/Citations	633	170	500	500	520	541	562	585
21 State Assessment	13,360	12,223	18,000	9,000	9,360	9,734	10,124	10,529
22 County Assessments	3,459	3,238	5,300	2,000	2,080	2,163	2,250	2,340
MATERIALS AND SERVICES Total:	**24,592**	**22,993**	**31,555**	**18,100**	**18,824**	**19,577**	**20,360**	**21,174**
COURT EXPENSE Total:	**41,180**	**43,744**	**55,625**	**18,100**	**18,824**	**19,577**	**20,360**	**21,174**

City of Port Orford
2025-2026 Adopted Budget
30 - Emergency Management

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
	Department: 30 - GENERAL FUND - EMERGENCY MANAGEMENT								
	PERSONAL SERVICES								
1	Administrator/Manager	8,513	5,390	6,605	0	0	0	0	0
2	Police Chief	3,529	3,652	8,038	0	0	0	0	0
3	Social Security	898	671	1,450	0	0	0	0	0
4	PERS Retirement	3,052	2,511	2,414	0	0	0	0	0
5	Worker's Comp./Disability Ins.	10	3	350	0	0	0	0	0
6	Health, Dental, Life Ins.	1,706	1,289	3,128	0	0	0	0	0
7	Vacation Expense	0	392	0	0	0	0	0	0
8	**PERSONAL SERVICES Total:**	**17,708**	**13,908**	**21,985**	**0**	0	**0**	**0**	**0**
	MATERIALS AND SERVICES								
9	Office & Operating Supplies	0	0	500	520	541	562	585	608
10	Postage	0	0	500	520	541	562	585	608
11	Small Tools & Minor Equipment	0	628	1,000	1,040	1,082	1,125	1,170	1,217
12	Miscellaneous	0	0	1,000	1,040	1,082	1,125	1,170	1,217
	MATERIALS AND SERVICES Total:	**0**	**628**	**3,000**	**3,120**	**3,245**	**3,375**	**3,510**	**3,650**
13	**Department: 30 - GENERAL FUND - EMERGENCY**	**17,708**	**14,536**	**24,985**	**3,120**	**3,245**	**3,375**	**3,510**	**3,650**

City of Port Orford
2025-2026 Adopted Budget
50 - Planning

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Department: 50 - GENERAL FUND - PLANNING								
PERSONAL SERVICES								
1 Planning Director	0	2,534	0	0	0	0	0	0
2 Planning Assistant	10,787	11,741	12,602	0	0	0	0	0
3 Social Security	801	1,051	926	0	0	0	0	0
4 PERS Retirement	2,119	3,325	3,590	0	0	0	0	0
5 Worker's Comp./Disability Ins.	6	7	18	0	0	0	0	0
6 Health, Dental, Life Ins.	1,797	3,071	3,440	0	0	0	0	0
7 Vacation Expense	0	361						
PERSONAL SERVICES Total:	**15,510**	**22,088**	**20,576**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES								
8 Office & Operating Supplies	0	213	500	500	520	541	562	585
9 DLCD Grant	0	3,749	0	0	0	0	0	0
10 Subdivision Engineering Contra	0	0	14,000	0	0	0	0	0
11 Planning Contract	16,030	24,790	25,000	25,000	26,000	27,040	28,122	29,246
12 Professional Services	634	0	500	500	520	541	562	585
13 Legal Services	0	0	1,000	500	520	541	562	585
14 Postage	731	144	500	500	520	541	562	585
15 Travel & Training / Meetings	35	186	500	500	520	541	562	585
16 Advertising	450	735	500	500	520	541	562	585
MATERIALS AND SERVICES Total:	**17,880**	**29,817**	**42,500**	**28,000**	29,120	30,285	31,496	32,756
Department: 50 - GENERAL FUND - PLANNIN	**33,390**	**51,905**	**63,076**	**28,000**	**29,120**	**30,285**	**31,496**	**32,756**

City of Port Orford
2025-2026 Adopted Budget
60 - Non-Departmental

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Department: 60 - GENERAL FUND - NON DEPARTMENTAL									
	MATERIALS AND SERVICES								
1	Office & Operating Supplies	7,704	4,398	5,000	3,500	3,640	3,786	3,937	4,095
2	Office Equip. Leases	299	0	0	5,000	5,200	5,408	5,624	5,849
3	Software Maintenance	7,714	7,782	8,561	13,000	11,500	11,960	12,438	12,936
4	Bank Charges	2,448	1,539	5,500	1,000	1,040	1,082	1,125	1,170
5	Auditing & Accounting	39,614	59,123	16,500	60,000	62,400	64,896	67,492	70,192
6	Computer Services	7,066	9,927	3,000	10,000	10,400	10,816	11,249	11,699
7	Professional Services	2,605	959	2,000	500	520	541	562	585
8	Legal Services	17,175	29,036	14,400	30,000	31,200	32,448	33,746	35,096
9	Port Orford Rural Fire Dist.	53,946	67,837	73,570	74,000	76,960	80,038	83,240	86,570
10	Curry County 911 Dispatch Service	31,827	32,782	33,667	0	0	0	0	0
11	Internet Access	1,356	1,450	1,500	1,500	1,560	1,622	1,687	1,755
12	Postage	1,451	1,221	1,600	1,000	1,040	1,082	1,125	1,170
13	Travel & Training / Meetings	721	253	1,000	2,500	2,600	2,704	2,812	2,925
14	Advertising	1,400	6,444	500	1,000	1,040	1,082	1,125	1,170
15	Insurance & Bonds	22,992	24,583	29,560	30,000	31,200	32,448	33,746	35,096
16	Electricity	12,031	13,248	17,124	10,000	10,400	10,816	11,249	11,699
17	R & M City Hall	1,483	1,546	7,000	15,000	15,600	16,224	16,873	17,548
18	Municipal Code Book	1,090	3,028	2,000	2,000	2,080	2,163	2,250	2,340
19	Small Tools and Minor Equip.	3,556	1,022	3,000	2,000	2,080	2,163	2,250	2,340
20	Dues & Memberships	0	220	250	1,500	1,560	1,622	1,687	1,755
21	Custodial Services	1,963	2,940	2,700	3,000	3,120	3,245	3,375	3,510
22	Custodial Supplies	1,245	481	500	0	0	0	0	0
	TLT- Business/Tourism Promotion	0	0	0	56,910				
	TLT - Beautification Grant				15,000				
23	Miscellaneous	200	693	0	100	104	108	112	117
24	**Charge From Water Fund**	**0**	**0**	**948**	**0**	0	0	0	0
25	**Charge From Sewer Fund**	**0**	**0**	**1,184**	**0**	0	0	0	0
	MATERIALS AND SERVICES Total:	**219,886**	**270,513**	**231,064**	**338,510**	352,050	366,132	380,778	396,009

CAPITAL OUTLAY									
26	City Hall Repairs	0	0	0	45,000	10,000	10,000	10,000	10,000
27	Equipment	22,400	12,502	0	0	0	0	0	0
	CAPITAL OUTLAY Total:	**22,400**	**12,502**	**0**	**45,000**	**10,000**	**10,000**	**10,000**	**10,000**
PUBLIC WORKS SALARIES DEPARTMENT									
28	PW Superintendent	0	0	0	84,136	87,501	91,001	94,642	98,427
29	Utility Worker #4	0	0	0	50,440	52,458	54,556	56,738	59,008
30	Maintenance Worker #1	0	0	0	69,476	72,255	75,146	78,151	81,277
31	Water Treatment Plant Operator #2	0	0	0	0	0	0	0	0
32	Maintenance Worker #2	0	0	0	0	0	0	0	0
33	Maintenance Worker #3	0	0	0	59,475	61,854	64,329	66,902	69,578
34	Utility Worker #1	0	0	0	56,385	58,641	60,986	63,426	65,963
35	UTILITY Worker #2				57,764	60,075	62,478	64,977	67,576
36	PERS Retirement	0	0	0	114,172	118,739	123,488	128,428	133,565
37	Worker's Comp./Disability Ins.	0	0	0	6,600	6,864	7,139	7,424	7,721
38	Health, Dental, Life Ins.	0	0	0	105,720	109,949	114,347	118,921	123,677
39	Social Securtv & FICA	0	0	0	29,648	30,834	32,067	33,350	34,684
40	**Total Public Works Salaries**	0	0	0	**721,230**	**750,079**	**780,082**	**811,285**	**843,737**
TRANSFERS IN									
41	Public Works Salary Allocation	0	0	0	721,230	750,079	780,082	811,286	843,737
42	Administrative Allocation	0	0	0	366,710	381,378	396,634	412,499	428,999
	TRANSFERS IN Total:	**0**	**0**	**0**	**1,087,940**	**1,131,458**	**1,176,716**	**1,223,785**	**1,272,736**
TRANSFERS OUT									
43	Transfer to In/Out	0	108,138	0	0	0	0	0	0
44	Transfer to Public Safety Fund	350,000	236,000	159,114	145,000	100,000	100,000	100,000	100,000
45	Transfer to Water Enterprise	306,026	85,000	0	0	0	0	0	0
46	Transfer to Street Fund	0	25,000	63,781	50,000	0	0	0	0
47	Transfer to Streets Capital Improveme	23,955	0	0	0	0.00	0	0	0
48	**TRANSFERS OUT Total:**	**679,981**	**454,138**	**222,895**	**195,000**	**100,000.00**	**100,000**	**100,000**	**100,000**
CONTINGENCIES									
49	Contingency	0	0	45,131	0	0	0	0	0

City of Port Orford
2025-2026 Adopted Budget
60 - Non-Departmental

CONTINGENCIES Total:	**0**	**0**	**45,131**	**0**	**0**	**0**	**0**	**0**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE								
50 Unappropriated Reserves	0	0	5,000	0	0	0	0	0
UNAPPROPRIATED RESERVED Total:	**0**	**0**	**5,000**	**0**	**0**	**0**	**0**	**0**
51 **Department: 60 - GENERAL FUND - NON DEPARTMENTAL Total:**	**922,267**	**737,153**	**504,090**	**578,510**	**462,050**	**476,132**	**490,778**	**506,009**
GENERAL FUND RESOURCE Total:	1,194,611	805,178	816,517	1,789,652	2,026,625	2,404,162	2,792,433	3,191,601
GENERAL FUND - REQUIREMENT Total:	**1,102,770**	**965,252**	**811,409**	**1,745,863**	**1,676,098**	**1,738,742**	**1,803,891**	**1,871,647**
)10 - GENERAL FUND ENDING FUND BALANCE	**91,841**	(160,074)	(109,142)	**43,789**	**350,527**	**665,421**	**988,541**	**1,319,954**

City of Port Orford
2025-2026 Adopted Budget
14 - Parks

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
	Fund: 014 - PARKS FUND								
	Revenue			**23,520**					
1	**Prior Year Fund Balance**	**234,382**	**246,200**	**286,572**	**248,830**	**104,317**	(70,832)	(253,610)	(444,342)
2	Transient Lodging Tax	176,546	139,948	175,000	0	0	0	0	0
3	Interest on Investments	7,387	12,161	14,280	14,708	15,149	15,604	16,072	16,554
4	Buffington Park Playground Upgrade	0	0	0	0	0	0	0	0
5	Rent - Community Building	636	300	1,000	500	515	530	546	563
6	American Legion Income/Rent	3,940	3,560	3,648	1,750	1,803	1,857	1,912	1,970
7	A-Frame Rental	480	1,840	2,000	1,500	1,545	1,591	1,639	1,688
8	Visitor Center Rental	0	600	600	600	618	637	656	675
9	Transfer from General Fund for Prom.	0	0	0	0	0	0	0	0
10	Park Fundraising	0	12,096	0	0	0	0	0	0
11	Parks Donations	1,470	9,000	0	0	0	0	0	0
12	Visitor Center Donations	0	30	0	41,481	42,725	44,007	45,327	46,687
13	CDBG Community Building Grant Rev			232000	1,587,798	0	0	0	0
				206,300					
14	Contributions Fort Point	0	0	0	0	0	0	0	0
15	**RESOURCES Total:**	**190,459**	**179,535**	**634,828**	**1,648,337**	**62,355**	**64,226**	**66,153**	**68,137**

City of Port Orford
2025-2026 Adopted Budget
14 - Parks

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 014 - PARKS FUND									
Expense									
PERSONAL SERVICES									
16	PW Superintendent	10,534	11,026	11,577	0	0	0	0	0
17	WWTP Operator	1,638	1,746	2,173	0	0	0	0	0
18	Parks Resource Officer	0	0	58,053	0	0	0	0	0
19	Utility Worker #1	0	429	0	0	0	0	0	0
20	Maintenance Worker #1	5,143	5,853	6,533	0	0	0	0	0
21	Water Treatment Plant Operator #2	2,717	2,742	3,348	0	0	0	0	0
22	Maintenance Worker #2	6,412	5,937	7,267	0	0	0	0	0
23	Maintenance Worker #3	10,842	14,968	16,311	0	0	0	0	0
24	Utility Worker #2	8,001	278	0	0	0	0	0	0
25	Social Security	2,708	3,133	8,423	0	0	0	0	0
26	PERS Retirement	7,764	11,310	31,230	0	0	0	0	0
27	Worker's Comp./Disability Ins.	1,431	1,329	4,407	0	0	0	0	0
28	Health, Dental, Life Ins.	11,750	12,570	32,225	0	0	0	0	0
29	Unemployment Insurance	0	0	0	0	0	0	0	0
30	Charge to Parks From Public Safety	10,000	10,350	48,240	0	0	0	0	0
	PERSONAL SERVICES Total:	**78,940**	**81,669**	**229,787**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES									
31	Office & Operating Supplies	0	70	500	500	520	541	562	585
32	Uniforms	0	0	750	750	780	811	844	877
33	Fuel (Equip & Vehicles)	3,009	2,254	3,000	3,000	3,120	3,245	3,375	3,510
34	Heating Fuel-Community Bldg	2,380	1,445	3,000	0	0	0	0	0
35	Heating fuel - American Legion	3,408	938	4,000	0	0	0	0	0
36	Auditing & Accounting	3,375	4,943	1,383	1,438	1,496	1,555	1,618	1,682
37	Professional Services	274	0	0	3,857	4,011	4,172	4,339	4,512
38	Tourism & Beautification Grant	12,690	26,500	15,000	0	0	0	0	0
39	Telephone	456	593	500	700	728	757	787	819
40	Internet Access	1,875	1,161	2,000	1,500	1,560	1,622	1,687	1,755

City of Port Orford
2025-2026 Adopted Budget
14 - Parks

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 014 - PARKS FUND									
41	Advertising	10,735	289	0	300	312	324	337	351
42	Business Promotion	0	7,073	26,194	0	0	0	0	0
43	Insurance & Bonds	1,825	1,955	2,268	2,500	2,600	2,704	2,812	2,925
44	Electricity	3,104	4,816	6,379	7,000	7,280	7,571	7,874	8,189
45	Electricity-Legion Hall	1,754	1,966	2,648	8,500	8,840	9,194	9,561	9,944
46	Electricity-Community Bldg	822	741	942	6,950	7,228	7,517	7,818	8,131
47	R & M - Battle Rock	6,127	1,840	14,500	3,500	3,640	3,786	3,937	4,095
48	R & M - A-Frame	0	555	1,000	1,500	1,560	1,622	1,687	1,755
49	R & M - Comm. Building	2,366	657	2,500	2,500	2,600	2,704	2,812	2,925
50	R & M Visitor Center	759	1,005	5,000	2,500	2,600	2,704	2,812	2,925
51	R & M - Buffington	4,566	1,767	8,700	5,000	5,200	5,408	5,624	5,849
52	R & M - American Legion	1,642	1,037	1,000	1,500	1,560	1,622	1,687	1,755
53	R & M - 12th St. Boat Ramp	888	757	2,000	2,000	2,080	2,163	2,250	2,340
54	Small Tools & Minor Equipment	2,676	1,266	500	2,000	2,080	2,163	2,250	2,340
55	Comm Blg S Tools & Minor Equip	0	0	0	500	520	541	562	585
56	Amer Legion S Tools & Minor Eq	4,185	0	0	500	520	541	562	585
57	Vehicles & Equipment Maint.	335	115	500	1,500	1,560	1,622	1,687	1,755
58	Jubilee	0	0	0	0	0	0	0	0
59	Parks Committee Projects	10,122	1,051	4,318	4,500	4,680	4,867	5,062	5,264
60	Park Fundraising	0	8,137	0	0	0	0	0	0
61	Dog Park	2	0	0	0	0	0	0	0
62	Skate Park Committee Projects	0	0	0	0	0	0	0	0
63	Binocular Rent	0	0	0	0	0	0	0	0
64	Custodial Services	12,300	26,215	24,300	25,000	26,000	27,040	28,122	29,246
65	Custodial Supplies	26	0	0	0	0	0	0	0
66	Miscellaneous	0	1,880	0	500	520	541	562	585
67	Reimbursements / Refunds	0	100	0	0	0	0	0	0
68	Charge to Parks.	8,000	8,750	8,750	0	0	0	0	0
69	**Charge from Water**	**0**	**0**	**3,793**	**0**	0	0	0	0

City of Port Orford
2025-2026 Adopted Budget
14 - Parks

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 014 - PARKS FUND									
70	**Charge from Sewer**	**0**	**0**	**4,736**	**0**	0	0	0	0
	MATERIALS AND SERVICES Total:	**99,701**	**109,873**	**150,161**	**89,995**	**93,595**	**97,339**	**101,232**	**105,281**
CAPITAL OUTLAY									
71	CDBG Community Building Grant	0	2,000	0	0	0	0	0	0
72	Battle Rock Parks Trails	0	630	0	0	0	0	0	0
73	Visitor Center Improvements	0	0	0	41,481	0	0	0	0
74	CDBG Community Building Project	0	0	162,000	1,438,000	0	0	0	0
	American Legion Hall Renovation			27,470					
75	Playground Equipment Upgrade	0	0	85,000	85,000	0	0	0	0
	CAPITAL OUTLAY Total:	**0**	**2,630**	**274,470**	**1,564,481**	**0**	**0**	**0**	**0**
TRANSFERS OUT									
76	Transfer to General for Public Works	0	0	0	64,791	67,383	70,078	72,881	75,796
77	Transfer to General for Admin Alloc.	0	0	0	73,583	76,527	79,588	82,771	86,082
78	Transfer to Police for Park Officer	0	208,044	0	0		0	0	0
79	**TRANSFER OUT Total:**	**0**	**208,044**	**0**	**138,374**	**143,909**	**149,666**	**155,652**	**161,878**
CONTINGENCIES									
80	Contingency	0	0	18,152	0	0	0	0	0
	CONTINGENCIES Total:	**0**	**0**	**18,152**	**0**	**0**	**0**	**0**	**0**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
81	Unappropriated Reserves	0	0	0					
UNAPPROPRIATED/RESERVED FOR FUTURE EX		**0**	**0**	**0**					
	RESOURCE Total:	424,841	425,735	921,400	1,897,167	166,672	(6,606)	(187,458)	(376,205)
	REQUIREMENT Total:	**178,641**	**402,216**	**672,570**	**1,792,850**	**237,504**	**247,004**	**256,884**	**267,160**
	Fund: 014 - PARKS ENDING FUND BALANCE	**246,200**	**23,520**	**248,830**	**104,317**	**(70,832)**	**(253,610)**	**(444,342)**	**(643,365)**

City of Port Orford
2025-2026 Adopted Budget
20 - Public Safety

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
PUBLIC SAFETY FUND								
REVENUE			31,253					
1 Prior Year Fund Balance	(4,735)	120,067	22,989	8,264	2,070	(60,513)	(133,766)	(87,425)
2 Revenues								
3 Property Taxes-Prior	17,183	11,377	8,000	8,240	8,487	8,742	9,004	9,274
4 Public Safety Tax Option	261,794	276,779	289,520	298,206	307,152	316,366	325,857	335,633
5 Interest on Investments	2,575	3,003	2,500	2,575	2,652	2,732	2,814	2,898
6 Burning Permit	0	375	450	464	477	492	506	522
7 Insurance/Reimbursement	0	18,792	350	361	371	382	394	406
8 Police Fee	0	0	0	100,000	100,000	100,000	100,000	100,000
9 Miscellaneous Receipts	1,195	150	100	103	106	109	113	116
10 Reimbursements	0	58	100	100	103	110	114	115
11 Donations		700	0	0	0	0	0	0
REVENUE Total:	**282,747**	**311,233**	**301,020**	**410,048**	**419,349**	**428,933**	**438,802**	**448,964**

City of Port Orford
2025-2026 Adopted Budget
20 - Public Safety

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
PUBLIC SAFETY FUND								
PERSONAL SERVICES								
12 Overtime	11,179	14,838	14,000					
13 On Call Pay	8,419	9,864	10,000					
14 Police Chief	71,280	73,775	68,344	78,021	81,142	84,388	87,763	91,274
15 Police Sergeant	19,084	0	0		0	0	0	0
16 Police Officer #5	10,364	55,956	0	63,945	66,503	69,163	71,929	74,807
17 Police Officer #2	55,767	58,012	60,340	64,798	67,390	70,085	72,888	75,804
18 Police Officer #3	56,453	58,367	60,340	63,945	66,503	69,163	71,929	74,807
19 Police Officer #4	27,129	27,568	28,705	14,000	14,560	15,142	15,748	16,378
20 Social Security	19,428	22,204	16,758	26,000	27,040	28,122	29,246	30,416
21 PERS Retirement	71,689	82,828	51,325	69,547	72,329	75,222	78,231	81,360
22 Worker's Comp./Disability Ins.	8,270	5,277	7,620	8,400	8,736	9,085	9,449	9,827
23 Health, Dental, Life Ins.	40,760	52,544	38,190	66,763	69,434	72,211	75,099	78,103
24 Charge to Public Safety	31,452	32,553	47,120	0	0	0	0	0
PERSONAL SERVICES Total:	**431,274**	**493,785**	**402,742**	**455,419**	**473,635**	**492,581**	**512,284**	**532,775**
25 Office & Operating Supplies	1,965	1,697	2,000	2,080	2,163	2,250	2,340	2,433
26 Uniforms	1,972	2,751	4,000	4,160	4,326	4,499	4,679	4,867
27 Fuel (Equip & Vehicles)	14,851	14,581	15,000	15,600	16,224	16,873	17,548	18,250
28 Reserves Fuel	0	812	0	0	0	0	0	0
29 Auditing & Accounting	7,714	9,572	3,145	3,271	3,402	3,538	3,679	3,826
30 Computer Services	2,080	3,117	500	520	541	562	585	608
31 Dispatch Fees	0	0	0	34,677	35,717	36,789	37,892	39,029
32 Legal Services	0	1,162	0	0	0	0	0	0
33 Telephone	4,538	6,939	5,000	5,200	5,408	5,624	5,849	6,083
34 Postage	165	153	300	312	324	337	351	365
35 Travel & Training / Meetings	270	680	1,000	1,040	1,082	1,125	1,170	1,217
36 Advertising	0	225	0	0	0	0	0	0
37 Insurance & Bonds	14,194	15,209	16,729	17,398	18,094	18,818	19,571	20,353
38 Small Tools & Minor Equipment	14,357	2,927	2,000	2,080	2,163	2,250	2,340	2,433
39 Vehicles & Equipment Maint.	2,696	7,887	4,000	10,000	4,120	4,285	4,244	4,413
40 Dues & Memberships	300	300	500	520	541	562	585	608
41 Miscellaneous	1,836	6,581	200	208	216	225	234	243
42 Justice System	6,132	6,310	7,420	7,717	8,025	8,346	8,680	9,028
43 King's Online	1,248	900	1,000	1,040	1,082	1,125	1,170	1,217

City of Port Orford
2025-2026 Adopted Budget
20 - Public Safety

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
	PUBLIC SAFETY FUND								
44	Lexipol	2,353	2,489	2,587	2,690	2,798	2,910	3,026	3,147
	MATERIALS & SERVICES Total:	**76,671**	**84,291**	**65,381**	**105,823**	**106,227**	**110,119**	**113,943**	**118,122**
	CAPITAL OUTLAY								
45	Police Cruisers	0	57,970	0	0	0	60,000	0	0
46	Equipment	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY Total:	**0**	**57,970**	**0**	**0**	**0**	**60,000**	**0**	**0**
	TRANSFERS IN								
47	Transfer in from General Fund	350,000	236,000	159,114	145,000	100,000	100,000	100,000	100,000
48	Transfer in from Park Fund for Park Officer	**0**	**0**	**0**	0	0	0	0	0
	TRANSFER IN Total:	**350,000**	**236,000**	**159,114**	**145,000**	**100,000**	**100,000**	**100,000**	**100,000**
	CONTINGENCY	0	0	15,000	0	0	0	0	0
	CONTINGENCY Total	**0**	**0**	**15,000**	**0**	**0**	**0**	**0**	**0**
49	**RESOURCE Totals:**	**628,012**	**667,300**	**483,123**	**563,312**	**519,349**	**528,933**	**538,802**	**548,964**
50	**REQUIREMENT Total:**	**507,945**	**636,047**	**483,123**	**561,241**	**579,862**	**662,700**	**626,227**	**650,897**
51	**UNAPPROPRIATED RESERVES**	0	0	0	0	0	0	0	0
52	**UNAPPROPRIATED RESERVES Total:**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	PUBLIC SAFETY ENDING FUND BALANCE	**120,067**	**31,253**	**0**	**2,070**	(60,513)	(133,766)	(87,425)	(101,933)
					34,142				

City of Port Orford
2025-2026 Adopted Budget
30 - Water Enterprise Fund

Fund: 030 - WATER ENTERPRISE FUND

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
1	**Prior Year Fund Balance**	88,022	114,251	79,321	(6,836)	2,811	512,686	770,363	1,032,699
REVENUES									
2	Interest on Investments	1,744	1,230	1,500	3,500	3,605			
3	Hubbards Creek Watershed Grant	53,817	0	0	0	0	0	0	0
4	Hubbard Creek Impound Grant	0	0	25,000		0	0	0	0
5	Reservior Dredging Grant Y25006				224,000	230,720	0	0	0
6	Designated for Reserves	58,990	60,740	88,122	89,000	91,670	91,670	94,420	94,420
7	Water Usage	395,063	385,726	628,744	647,606	667,034	667,034	687,045	687,045
8	Door Hanger Fees	400	950	1,018	1,200	1,236	1,236	1,273	1,273
9	Past Due Fees	11,220	11,340	13,000	8,000	8,240	8,240	8,487	8,487
10	Contractor Water Usage	150	1,063	1,000	1,000	1,030	1,030	1,061	1,061
11	Reconnect Fee	1,430	1455	1,500	1,500	1,545	1,545	1,591	1,591
12	Curtailment Fees	19,232	0	0	0	0	0	0	0
14	Irrigation Meters	0	2,270	1,000	1,000	1,030	1,030	1,061	1,061
15	Restricted Cash-Deposits	(50)	300	2,000	2,000	2,060	2,060	2,122	2,122
16	Transfer from General Fund	306,027	85,000	0	0	0	0	0	0
18	Miscellaneous Receipts	53	337	0	1,000	1,030	1,030	1,061	1,061
19	Transfer from Water Capital Reserves	0	150,000	100,000	0	0	0	0	0
20	Transfer From Water SDC	0		0	0	0	0	0	0
22	**Charge to General Fund**	**0**		948	**0**	0	0	0	0
23	**Charge to Parks Fund**	**0**		3,793	**0**	0	0	0	0
24	**Charge to Sewer Fund**	**0**		108,716	**0**	0	0	0	0
25	**Charge to Streets Fund**	**0**		474	**0**	0	0	0	0
26	Reimbursements	840	1,310	0	0	0	0	0	0
		848,916	**701,721**	**976,815**	**979,806**	**1,009,200**	**774,875**	**798,121**	**798,121**

City of Port Orford
2025-2026 Adopted Budget
30 - Water Enterprise Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 030 - WATER ENTERPRISE FUND									
Expense			**815,972**						
PERSONAL SERVICES									
27	Overtime	21,144	29,348	31,500	0	0	0	0	0
28	On Call Pay	13,236	12,062	13,185	0	0	0	0	0
29	City Administrator	20,726	12,937	21,665	0	0	0	0	0
30	Accountant	0	0	13,168	0	0	0	0	0
31	Office Clerk	14,787	15,912	16,480	0	0	0	0	0
32	Accounting Assistant	6,485	7,581	10,247	0	0	0	0	0
33	Accountant/Assistant to Admin	2,277	3,906	4,434	0	0	0	0	0
34	PW Superintendent	39,877	41,741	43,828	0	0	0	0	0
35	WWTP Operator	1,092	1,164	1,549	0	0	0	0	0
36	Maintenance Worker #1	25,713	29,262	32,065	0	0	0	0	0
37	Water Treatment Plant Operator #2	35,317	35,649	41,330	0	0	0	0	0
38	Maintenance Worker #2	17,100	15,832	18,812	0	0	0	0	0
39	Maintenance Worker #3	5,619	8,553	9,492	0	0	0	0	0
40	Utility Worker #1		1,286		0	0	0	0	0
41	Utility Worker #2	0	833	0	0	0	0	0	0
42	Social Security	14,981	15,854	18,831	0	0	0	0	0
43	PERS Retirement	50,488	56,923	62,536	0	0	0	0	0
44	Worker's Comp./Disability Ins.	3,220	4,175	6,008	0	0	0	0	0
45	Health, Dental, Life Ins.	47,739	54,857	62,022	0	0	0	0	0
	PERSONAL SERVICES Total:	**319,801**	**347,875**	**407,152**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES									
46	Office & Operating Supplies	1,520	1,800	1,500	1,500	1,560	1,622	1,687	1,755
47	Water Purification Supplies	21,416	16,942	12,000	28,000	29,120	30,285	31,496	32,756
48	Office Equip. Leases	1,182	1,235	1,500	1,500	1,560	1,622	1,687	1,755
49	Software Maintenance	4,606	5,570	4,655	4,655	4,841	5,035	5,236	5,446
50	Uniforms	792	672	600	1,500	1,560	1,622	1,687	1,755
51	Fuel (Equip & Vehicles)	4,081	3,345	3,500	4,500	4,680	4,867	5,062	5,264
52	Bank Charges	10,243	14,127	12,000	3,000	3,120	3,245	3,375	3,510

City of Port Orford
2025-2026 Adopted Budget
30 - Water Enterprise Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 030 - WATER ENTERPRISE FUND									
53	Auditing & Accounting	26,961	39,472	11,000	0	0	0	0	0
54	Engineering	17,418	46,870	25,000	25,000	26,000	27,040	28,122	29,246
55	Contract Services	6,500	9,208	6,000	6,000	6,240	6,490	6,749	7,019
56	Legal Services	0	21,102	0	0	0	0	0	0
57	Telephone	5,446	7,007	6,000	7,500	7,800	8,112	8,436	8,774
58	Internet Access	1,857	2,294	2,765	2,765	2,876	2,991	3,110	3,235
59	Postage	3,335	2,929	2,500	3,000	3,120	3,245	3,375	3,510
60	Travel & Training / Meetings	3,853	289	1,000	2,000	2,080	2,163	2,250	2,340
61	Insurance & Bonds	11,829	12,674	14,702	14,702	15,290	15,902	16,538	17,199
62	Electricity	31,890	32,492	30,977	35,000	36,400	37,856	39,370	40,945
63	Emergency Repairs	0	0	0	25,000	30,000	30,000	30,000	30,000
64	Repairs/Maint-WTP	23,422	9,583	15,000	15,000	15,600	16,224	16,873	17,548
65	Repairs & Maintenance Pump St	2,813	3,391	85,000	40,000	41,600	43,264	44,995	46,794
66	Repairs & Maint.-Water Lines	3,713	15,285	5,000	10,000	10,400	10,816	11,249	11,699
67	Small Tools & Minor Equipment	1,231	378	5,800	2,500	2,600	2,704	2,812	2,925
68	Vehicles & Equipment Maint.	6,908	7,339	10,000	10,000	10,400	10,816	11,249	11,699
69	Water Meter Replacement	0	0	0	5,000	5,200	5,408	5,624	5,849
70	Meter Repairs	4,446	2,740	5,000	5,000	5,200	5,408	5,624	5,849
71	Repairs/Maint.(Test Equipment)	1,209	986	1,500	10,000	10,400	10,816	11,249	11,699
72	Dues & OR Statutes	465	490	1,000	500	520	541	562	585
73	Permits	2,872	10,089	4,000	5,000	5,200	5,408	5,624	5,849
74	Miscellaneous	175	1,433	150	250	260	270	281	292
75	Reimbursements / Refunds	0	208	39,800	25,000	26,000	27,040	28,122	29,246
76	Reimbursements / Deposits	0	0	2,000	2,000	2,080	2,163	2,250	2,340
77	Lab Equipment & Supplies	2,477	1,815	2,500	5,000	5,200	5,408	5,624	5,849
78	Testing	5,354	6,545	5,000	10,000	10,400	10,816	11,249	11,699
79	Bric Grant	174,790	73,569	0	0	0	0	0	0
80	Hubbards Creek Watershed Grant	53,590	0	0	0	0			
	MATERIALS AND SERVICES Total:	**436,394**	**351,880**	**317,449**	**310,872**	**327,307**	**339,199**	**351,567**	**364,430**

CAPITAL OUTLAY

City of Port Orford
2025-2026 Adopted Budget
30 - Water Enterprise Fund

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 030 - WATER ENTERPRISE FUND								
81 Coast Guard Hill System	0	0	200,000	0	0	0	0	0
82 Reservoir Dredging Project Y25006				224,000	0	0	0	0
83 Equipment Replacement	0	0	0	15,000	10,000	10,000	10,000	10000
84 WTP-Improvements	0	0	0	25,000	0	0	0	0
85 Hubbard Creek Impoundment	0	0	25,000	40,000	0	0	0	0
CAPITAL OUTLAY Total:	**0**	**0**	**225,000**	**304,000**	**10,000**	**10,000**	**10,000**	**10,000**
DEBT SERVICE								
86 Reservior Dredging Project Loan	0	0	0	0	12,500	12,500	12,500	12500
87 **DEBT SERVICE Total:**	**0**	**0**	**0**	**0**	**12,500**	**12,500**	**12,500**	**12,500**
TRANSFERS IN								
88 Transfer in from Equipment Replacement	0	0	0	55,000	0	0	0	0
89 **TRANSFER IN Total:**	**0**	**0**	**0**	**55,000**	**0**	**0**	**0**	**0**
TRANSFERS OUT								
90 Transfer to Water Reserve	56,492	52,451	68,000	0				
Transfer to General Fund for Public Works				266,519	0	0	0	0
91 Transfer to General Fund for Administration	10,000	0	0	143,768	149,518	155,499	161,719	168,188
TRANSFERS OUT Total:	**66,492**	**52,451**	**68,000**	**410,287**	**149,518**	**155,499**	**161,719**	**168,188**
CONTINGENCIES								
91 Contingency	0	0	45,371	0	200,000	150,000	150,000	90000
CONTINGENCIES Total:	**0**	**0**	**45,371**	**0**	**200,000**	**150,000**	**150,000**	**90,000**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE								
93 Unappropriated Reserves	0	0	20,000	0	0	0	0	0
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENI	**0**	**0**	**20,000**	**0**	**0**	**0**	**0**	**0**
RESOURCE Total:	**936,938**	**815,972**	**1,056,136**	**1,027,970**	**1,012,012**	**1,287,562**	**1,568,485**	**1,830,820**
EXPENSE Total:	**822,687**	**752,207**	**1,062,972**	**1,025,159**	**699,325**	**667,198**	**685,786**	**645,118**
WATER ENTERPRISE ENDING FUND BALANCE	**114,251**	**63,765**	**(6,836)**	**2,811**	**312,686**	**620,363**	**882,699**	**1,185,703**

City of Port Orford
2025-2026 Adopted Budget
31 - Water Reserve Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 031 - WATER CAPITAL RESERVES									
1	**Prior Year Fund Balance**	**81,543**	**142,113**	**59,273**	**0**	**5,000**	**10,000**	**15,000**	**20,000**
REVENUES									
2	Interest on Investments	4,078	3,500	12,000	5,000	5,000	5,000	5,000	5000
3	Transfer from Water Enterprise	56,492	52,451	68,000	0				
	Revenue Total:	**142,113**	**55,951**	**139,273**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
TRANSFERS									
4	Transfer to Water Enterprise	0	150,000	100,000	0	0	0	0	0
	TRANSFERS Total:	**0**	**150,000**	**100,000**					
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
5	Reserved for Future Expenditures	0	45,000	39,273	5,000	10,000	15,000	20,000	25,000
UNAPPROPRIATED/RESERVED FOR FUTURE E		**0**	**45,000**	**39,273**					
	REVENUE Total:	**223,656**	**198,064**	**198,546**	**5,000**	**10,000**	**15,000**	**20,000**	**25,000**
	EXPENSE Total:	**0**	**195,000**	**139,273**	**5,000**	**10,000**	**15,000**	**20,000**	**25,000**
WATER RESERVE ENDING FUND BALANCE		**142,113**	**3,064**	**0**	**0**	**0**	**0**	**0**	0

City of Port Orford
2025-2026 Adopted Budget
35 - Sewer Enterprise Fund

Fund: 035 - SEWER ENTERPRISE FUND

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
				380,866					
1	**Prior Year Fund Balance**	**459,202**	**410,824**	**488,848**	**700,000**	**502,514**	**377,669**	**255,572**	**136,332**
REVENUES									
2	Interest on Investments	7,399	14,515	15,314	17,000	17,680	18,387	19,123	19,888
3	DEQ Watershed Grant	0	802,799	413,008	416,000	0	0	0	0
4	Water Recycling Grant	0	0	0	500,000	250,000	0	0	0
5	Designated for Reserves	65,977	62,773	89,860	90,000	93,600	97,344	101,238	105,287
6	Sewer Usage	549,903	505,839	574,195	575,000	598,000	621,920	646,797	672,669
7	Sewer Connection Fees	1,544	2,316	1,544	2,500	2,600	2,704	2,812	2,925
8	Restricted Cash-Deposits	0	100	2,000	1,000	1,040	1,082	1,125	1,170
9	Miscellaneous Receipts	400	280	100	500	520	541	562	585
10	Transfer from Sewer Capital Reserves	0	150,000	300,000	0	0	0	0	0
11	**Charge to General Fund**	**0**	**0**	**1,184**	**0**	0	0	0	0
12	**Charge to Parks Fund**	**0**	**0**	**4,736**	**0**	0	0	0	0
13	**Charge to Streets**	**0**	**0**	**592**	**0**	0	0	0	0
14	Bad Debt Received	0	0	0	0	0	0	0	0
	Revenue Total:	**625,223**	**1,538,622**	**1,402,533**	**1,602,000**	**963,440**	**741,978**	**771,657**	**802,523**

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 035 - SEWER ENTERPRISE FUND									
Expense									
PERSONAL SERVICES									
15	Overtime	0	3,216	6,000	0	0	0	0	0
16	City Administrator	22,453	14,015	18,122	0	0	0	0	0
17	Accountant	0	0	13,834	0	0	0	0	0
18	Office Clerk	14,787	15,912	16,480	0	0	0	0	0
19	Accounting Assistant	7,168	8,375	11,184	0	0	0	0	0
20	Accountant/Assistant to Admin	2,403	3,906	4,434	0	0	0	0	0
21	PW Superintendent	9,781	10,238	10,966	0	0	0	0	0
22	WWTP Operator	51,868	55,296	59,745	0	0	0	0	0
23	Maintenance Worker #1	3,740	5,543	5,005	0	0	0	0	0
24	Water Treatment Plant Operator #2	5,977	6,033	7,326	0	0	0	0	0
25	Maintenance Worker #2	8,550	8,279	9,556	0	0	0	0	0
26	Maintenance Worker #3	1,585	8,190	9,492	0	0	0	0	0
28	Utility Worker #2	0	833	0	0	0	0	0	0
29	Social Security	9,356	10,155	13,317	0	0	0	0	0
30	PERS Retirement	32,526	37,211	46,093	0	0	0	0	0
31	Worker's Comp./Disability Ins.	2,093	2,127	3,744	0	0	0	0	0
32	Health, Dental, Life Ins.	32,444	39,992	54,977	0	0	0	0	0
33	Unemployment Insurance	0	0	0	0	0	0	0	0
34	Vacation Expense	0	(548)						
	PERSONAL SERVICES Total:	**204,731**	**234,805**	**290,275**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES									
35	Office & Operating Supplies	1,208	860	3,000	3,500	3,640	3,786	3,937	4,095
36	Office Equip. Leases	1,182	1,235	2,500	2,500	2,600	2,704	2,812	2,925
37	Software Maintenance	4,576	5,000	5,022	5,022	5,223	5,432	5,649	5,875
38	Uniforms	659	447	500	750	780	811	844	877
39	Fuel (Equip & Vehicles)	3,682	3,176	4,000	5,000	5,200	5,408	5,624	5,849
40	Bank Charges	10,406	18,133	17,801	5,804	6,036	6,278	6,529	6,790
41	Auditing & Accounting	18,036	22,167	7,268	7,268	7,559	7,861	8,176	8,503

City of Port Orford
2025-2026 Adopted Budget
35 - Sewer Enterprise Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 035 - SEWER ENTERPRISE FUND									
42	Engineering	0	3,607	1,000	2,500	2,600	2,704	2,812	2,925
43	Contract Services	4,800	4,800	4,800	12,000	12,480	12,979	13,498	14,038
44	Telephone	3,866	3,974	4,500	4,500	4,680	4,867	5,062	5,264
45	Internet Access	840	971	1,000	1,000	1,040	1,082	1,125	1,170
46	Postage	3,335	2,961	3,500	3,500	3,640	3,786	3,937	4,095
47	Travel & Training / Meetings	980	752	2,000	2,000	2,080	2,163	2,250	2,340
48	Insurance & Bonds	10,409	11,153	12,937	12,950	13,468	14,007	14,567	15,150
49	Electricity	26,329	33,198	35,000	35,000	36,400	37,856	39,370	40,945
50	Emergency Repairs	0	0	0	20,000	20,000	20,000	20,000	20,000
51	Repairs & Maint-Pump Station	4,384	1,292	17,000	25,000	26,000	27,040	28,122	29,246
52	Repairs & Maint. - Sewer Lines	225	128	5,000	5,000	5,200	5,408	5,624	5,849
53	Repairs & Maint-STP	105,865	125,554	130,000	130,000	135,200	140,608	146,232	152,082
54	Small Tools & Minor Equipment	773	155	16,500	10,000	10,400	10,816	11,249	11,699
55	Vehicles & Equipment Maint.	2,307	46	5,000	2,500	2,600	2,704	2,812	2,925
56	Repairs/Maint.(Test Equipment)	0	975	1,000	1,500	1,560	1,622	1,687	1,755
57	Dues & OR Statutes	0	0	500	500	520	541	562	585
58	Permits	3,683	5,015	4,000	5,000	5,200	5,408	5,624	5,849
59	Miscellaneous	0	1,162	100	1,000	1,040	1,082	1,125	1,170
60	Reimbursements / Deposits	0	0	2,000	2,000	2,080	2,163	2,250	2,340
61	Lab Equipment & Supplies	5,331	5,097	10,000	10,000	10,400	10,816	11,249	11,699
62	Testing	893	3,353	2,000	2,000	2,080	2,163	2,250	2,340
63	**Charge from Water Fund**	**0**	**0**	**108,716**	**0**	**0**	**0**	**0**	0
64	Operating Loan - Water Enterprise	0	0	0	0	0	0	0	0

City of Port Orford
2025-2026 Adopted Budget
35 - Sewer Enterprise Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 035 - SEWER ENTERPRISE FUND									
	MATERIALS AND SERVICES Total:	**213,769**	**255,212**	**406,644**	**317,794**	**329,706**	**342,094**	**354,978**	**368,377**
CAPITAL OUTLAY									
65	DEQ Watershed Grant	0	802,699	413,008	416,000	0	0	0	0
66	Equipment-Sewer System	0	24,859	125,000	500,000	250,000	0	0	0
67	Replacement Equipment	0	0	0	125,000	0	0	0	0
	CAPITAL OUTLAY Total:	**0**	**827,558**	**538,008**	**1,041,000**	**250,000**	**0**	**0**	**0**
DEBT SERVICE									
68	Bond Principal	27,621	28,864	28,864	25,951	27,119	28,339	29,615	30947
69	Rev. Bond III Principal	49,081	53,341	53,341	57,972	60,435	63,004	65,681	68473
70	Bond Interest	21,295	20,052	20,052	14,323	13,155	11,935	10,659	9327
71	Rev. Bond III Interest	84,171	79,911	79,911	75,280	72,817	70,248	67,571	64779
	DEBT SERVICE Total:	**182,168**	**182,168**	**182,168**	**173,526**	**173,526**	**173,526**	**173,526**	**241,999**
TRANSFERS IN									
	Transfer in from Equipment Repl.	0	0	0	55,000	0	0	0	0
	TRANSFERS IN Total:	0	0	0	**55,000**	0	0	0	0
TRANSFERS OUT									
72	Transfer to General for Public Works	0	0	0	174,294	181,266	188,516	196,057	203,899
73	Transfer to General for Admin Alloc.	0	0	0	147,872	153,787	159,939	166,336	172,990
74	Transfer to Sewer Capital Reserves	62,933	58,837	70,277	0	0	0	0	0
75	Transfer to Equip Replace Fund	10,000	10,000	0	0	0	0	0	0
	TRANSFERS Total:	**72,933**	**68,837**	**70,277**	**322,166**	**335,053**	**348,455**	**362,393**	**376,889**
CONTINGENCIES									
76	Contingency	0	0	63,465	200,000	0	0	0	0
	CONTINGENCIES Total:	**0**	**0**	**63,465**	**200,000**	**0**	**0**	**0**	0
RESERVES									
77	Bond Reserve - USDA 1996	0	48,916	48,916	48,916	48,916	48,916	48,916	48916
78	Bond Reserve-Revenue Bonds 04	0	133,252	133,252	133,252	133,252	133,252	133,252	133252
79	RESERVE TOTAL	0	61,181	25,000					
	RESERVE TOTAL	**0**	**243,349**	**207,168**	**182,168**	**182,168**	**182,168**	**182,168**	**182,168**

City of Port Orford
2025-2026 Adopted Budget
35 - Sewer Enterprise Fund

	2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 035 - SEWER ENTERPRISE FUND								
RESOURCE Total:	1,084,425	1,949,446	1,891,381	2,357,000	1,465,954	1,119,647	1,027,229	938,855
EXPENSE Total:	673,601	1,811,929	1,758,005	2,236,654	1,270,453	1,046,243	1,073,065	1,169,433
SEWER ENDING FUND BALANCE	410,824	137,517	133,376	120,346	195,501	73,404	(45,836)	(230,578)

City of Port Orford
2025-2026 Adopted Budget
36 - Sewer Reserves Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 036 - SEWER CAPITAL RESERVES									
1	**Prior Year Fund Balance**	**253,634**	**325,027**	**240,864**	**28,141**	**36,641**	**45,141**	**53,641**	**62,141**
EVENUES									
2	Interest on Investments	8,460	7,000	17,000	8,500	8,500	8,500	8,500	8500
3	Transfer from Sewer Enterprise	62,933	58,837	70,277	0	0	0	0	0
	Revenue Total:	**71,393**	**65,837**	**87,277**	**8,500**	**8,500**	**8,500**	**8,500**	**8,500**
Expense									
TRANSFERS									
4	Transfer to Sewer Enterprise	0	150,000	300,000	0	0	0	0	0
	TRANSFERS Total:	**0**	**150,000**	**300,000**	**0**				
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
5	Reserved for Future Expenditures	0	240,000		36,641	45,141	53,641	62,141	70,641
UNAPPROPRIATED/RESERVED FOR FUTURE		**0**	**240,000**	**0**	**36,641**	**45,141**	**53,641**	**62,141**	**70,641**
	REVENUE Total:	**325,027**	**390,864**	**328,141**	**36,641**	**45,141**	**53,641**	**62,141**	**70,641**
	REQUIREMENTS Total:	**0**	**390,000**	**300,000**	**36,641**	**45,141**	**53,641**	**62,141**	**70,641**
SEWER RESERVE ENDING FUND BALANCE		**325,027**	**864**	**28,141**	**0**	**0**	**0**	**0**	**0**

City of Port Orford
2025-2026 Adopted Budget
40 - Streets Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 040 - STREET FUND									
	Revenue								
1	**Prior Year Fund Balance**	**83,815**	**60,682**	**27,684**	(26,000)	**17,881**	**16,716**	**15,506**	**14,247**
REVENUES									
2	State Highway Tax	90,609	83,517	95,687	98,558	102,500	106,600	110,864	115,298
3	Interest on Investments	2,322	1,633	2,000	2,060	2,142	2,228	2,317	2,410
4	ODOT Grants	0	0	0	250,000	0	0	0	0
5	Street Use Fees/Deposits	0	0	2,500	2,575	2,678	2,785	2,897	3,012
6	Transfer from General Fund	0	25,000	63,781	50,000	0	0	0	0
7	Transfer from Streets Capital Reserves	**0**	**0**	**20,000**	60,000	62,400	64,896	67,492	70,192
	Revenue Total:	**92,931**	**110,150**	**183,968**	**463,193**	**169,720**	**176,509**	**183,569**	**190,912**
Expense									
PERSONAL SERVICES									
8	PW Superintendent	15,048	15,751	16,539	0	0	0	0	0
9	Utility Worker #1	0	1,286	0	0	0	0	0	0
10	Seasonal Maint. Worker	0	0	0	0	0	0	0	0
11	Maintenance Worker #1	12,155	13,833	15,369	0	0	0	0	0
12	Water Treatment Plant Operator #2	10,323	10,421	12,364	0	0	0	0	0
13	Maintenance Worker #2	10,687	10,728	11,662	0	0	0	0	0
14	Maintenance Worker #3	10,050	10,691	11,765	0	0	0	0	0
15	Social Security	4,266	4,609	5,450	0	0	0	0	0
16	PERS Retirement	13,231	16,004	18,338	0	0	0	0	0
17	Worker's Comp./Disability Ins.	650	1,213	2,187	0	0	0	0	0
18	Health, Dental, Life Ins.	16,504	16,201	20,983	0	0	0	0	0
19	Unemployment Insurance	0	0	0	0	0	0	0	0
20	Charge to Streets	0	17,785	24,785	0	0	0	0	0
21	Vacation Expense	0	3,032	0	0	0	0	0	0
	PERSONAL SERVICES Total:	**92,914**	**121,555**	**142,150**	**0**	**0**	**0**	**0**	**0**
MATERIALS AND SERVICES									
22	Office & Operating Supplies	0	0	150	150	156	162	169	175
23	Uniforms	0	0	250	250	260	270	281	292

City of Port Orford
2025-2026 Adopted Budget
40 - Streets Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
24	Fuel (Equip & Vehicles)	3,458	2,782	3,500	3,500	3,640	3,786	3,937	4,095
25	Contract Services	0	0	0	0	0	0	0	0
26	Insurance & Bonds	7,172	7,677	8,905	13,000	13,520	14,061	14,623	15,208
27	Electricity	2,730	12,414	11,035	12,500	13,000	13,520	14,061	14,623
28	Repairs/Maintenance-Shop Yard	2,596	2,119	2,500	3,000	3,120	3,245	3,375	3,510
29	Small Tools & Minor Equipment	260	918	1,000	1,500	1,560	1,622	1,687	1,755
30	Vehicles & Equipment Maint.	3,136	1,818	1,500	1,500	1,560	1,622	1,687	1,755
31	R & M - Streets	3,798	2,673	5,000	255,000	0	0	0	0
32	Miscellaneous	0	0	0	1,000	1,040	1,082	1,125	1,170
33	Reimbursements / Refunds	0	0	2,500	0	0	0	0	0
34	**Charge from Water**	**0**	**0**	**474**	**0**	0	0	0	0
35	**Charge from Sewer**	**0**	**0**	**592**	**0**	0	0	0	0
	MATERIALS AND SERVICES Total:	**23,150**	**30,400**	**37,406**	**291,400**	**37,856**	**39,370**	**40,945**	**42,583**
	CAPITAL OUTLAY								
36	Improvements - Streets	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY Total:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TRANSFERS OUT								
37	Transfer to General for Public Works	0	0	0	127,912	133,028	138,350	143,884	149,639
38	Transfer to General for Admin Allocat.	0	0	0					
	TRANSFER OUT Total:		**49,546**		**127,912**	**133,028**	**138,350**	**143,884**	**149,639**
	CONTINGENCIES								
39	Contingency	0	0	0	0	0	0	0	0
	CONTINGENCIES Total:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE								
40	Unappropriated Reserves	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	REVENUE Total:	**176,746**	**170,832**	**211,652**	437,193	**187,601**	**193,226**	**199,075**	**205,159**
	REQUIREMENTS Total:	**116,064**	**201,501**	**179,556**	**419,312**	**170,884**	**177,720**	**184,829**	**192,222**
	STREET OPERATIONS ENDING FUND BALANCE	**60,682**	(30,669)	**4,412**	**17,881**	**16,716**	**15,506**	**14,247**	**12,937**

City of Port Orford
2025-2026 Adopted Budget
42 - Street Reserve Fund

		2022-2023 Actual	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 042 - STREETS CAPITAL IMPROVEMENT									
	Revenue								
1	**Prior Year Fund Balance**	**26,713**	**51,920**	**55,037**	**58,387**	**1,737**	**5,137**	**8,537**	**11,937**
2	Interest on Investments	1,253	1,000	3,350	3,350	3,400	3,400	3,400	3,400
3	Transfer from General Fund	23,954	16,340	0	0	0	0	0	0
	Revenue Total:	**25,207**	**17,340**	**3,350**	**3,350**	**3,400**	**3,400**	**3,400**	**3,400**
Transfers									
4	**Transfer to Street Fund**	**0**	**0**	**20,000**	**60,000**	**0**	**0**	**0**	**0**
	Transfers Total:	**0**	**0**	**20,000**	**60,000**	**0**	**0**	**0**	**0**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
5	Reserved for Future Expenditures	0	69,260	38,387	0	0	0	0	0
UNAPPROPRIATED/RESERVED FOR FUTURE		**0**	**69,260**	**38,387**	**0**	**0**	**0**	**0**	**0**
	RESOURSE Total:	**51,920**	**69,260**	**58,387**	**61,737**	**5,137**	**8,537**	**11,937**	**15,337**
	REQUIREMENT Total:	**0**	**69,260**	**58,387**	**60,000**	**0**	**0**	**0**	**0**
STREET CAPITAL ENDING FUND BALANCE		**51,920**	**0**	**0**	**1,737**	**5,137**	**8,537**	**11,937**	**15,337**

City of Port Orford
2025-2026 Adopted Budget
45 - Equipment Replacement Fund

		2022-2023 Actual	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 045 - EQUIPMENT REPLACEMENT FUND									
1	**Prior Year Fund Balance**	**93,637**	**104,117**	**128,218**	**110,305**	**200**	**200**	**200**	**200**
2	Interest on Investments	2,480	2,500	4,000	200	0	0	0	0
3	Transfer from Water Enterprise	10,000	10,000	0	0	0	0	0	0
4	Transfer from Sewer Enterprise	10,000	10,000	0	0	0	0	0	0
	Revenue Total:	**22,480**	**22,500**	**4,000**	**200**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY									
5	Service Vehicle	12,000	40,000	0	0	0	0	0	0
	CAPITAL OUTLAY Total:	**12,000**	**40,000**	**0**	**0**	**0**	**0**	**0**	**0**
TRANSFERS OUT									
	Transfer out to Water and Sewer	0	0	0	110,000	0	0	0	0
	TRANSFER OUT Total:	**0**	**0**	**0**	**110,000**	**0**	**0**	**0**	**0**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
7	Reserved for Future Expenditures	0	78,138	132,218	0	0	0	0	0
UNAPPROPRIATED/RESERVED FOR FUTURE I		**0**	**78,138**	**132,218**	**0**	**0**	**0**	**0**	**0**
	REVENUE Total:	**116,117**	**126,617**	**132,218**	**110,505**	**200**	**200**	**200**	**200**
	REQUIREMENT Total:	**12,000**	**118,138**	**132,218**	**110,000**	**0**	**0**	**0**	**0**
	ENDING FUND BALANCE	**104,117**	**8,479**	**0**	**505**	**200**	**200**	**200**	**200**

City of Port Orford
2025-2026 Adopted Budget
61 - Water SDC Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 061 - WATER SYSTEM DEVELOPMENT									
	Revenue								
1	**Prior Year Fund Balance**	534,366	550,831	565,831	580,831	595,831	610,831	625,831	640,831
2	Interest on Investments	16,465	15,000	15,000	15,000	15,000	15,000	15,000	15,000
3	System Development Charges	0	0	0	0				
	Revenue Total:	**16,465**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Expense									
TRANSFERS									
4	Transfer to Water Enterprise	0	0	0	0	0	0	0	0
	TRANSFERS Total:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
CONTINGENCY		**0**	**0**	**0**	**595,831**	**610,831**	**625,831**	**640,831**	**655,831**
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
5	Reserved for Future Expenditures	0	564,059	580,164	0	0	0	0	0
	'RESERVED FOR FUTURE EXPENDITURE Total:	**0**	**564,059**	**580,164**	**0**	**0**	**0**	**0**	0
	RESOURCE Total:	**550,831**	**565,831**	**580,831**	**595,831**	**610,831**	**625,831**	**640,831**	**655,831**
	REQUIREMENT Total:	**0**	**564,059**	**580,164**	**595,831**	**610,831**	**625,831**	**640,831**	**655,831**
	WATER SYSTEM DEVELOPMENT ENDING FUND BALANCE	550,831	**1,772**	**667**	**0**	**0**	**0**	**0**	**0**

City of Port Orford
2025-2026 Adopted Budget
62 - Sewer SDC Fund

		2022-2023 Actual	2023-2024 Projected Final	2024-2025 Adopted Budget	2025-2026 Adopted Budget	2026-2027 Projected Budget	2027-2028 Projected Budget	2028-2029 Projected Budget	2029-2030 Projected Budget
Fund: 062 - SEWER SYSTEM DEVELOPMENT									
	Revenue								
1	**Prior Year Fund Balance**	**359,471**	**380,967**	**391,967**	**437,800**	**448,800**	**459,800**	**470,800**	**481,800**
REVENUES									
2	Interest on Investments	11,376	11,000	11,000	11,000	11,000	11,000	11,000	11000
3	SDC Reimbursement Fees	9,180	0	0	0	0	0	0	0
4	SDC Improvement Fees	940	0	0	0	0	0	0	0
	Revenue Total:	**21,496**	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**	**11,000**
Expense									
TRANSFERS									
5	Transfer to Sewer Enterprise	0	0	0	0	0	0	0	0
	TRANSFERS Total:	**0**	**0**	**0**					
UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE									
6	Reserved for Future Expenditures	1	390,704	422,792	448,800	459,800	470,800	481,800	492800
	UNAPPROPRIATED/RESERVED FOR FUTURE EXPENDITURE Total:	**380,967**	**391,967**	**422,792**	**448,800**	**459,800**	**470,800**	**481,800**	**492,800**
	RESOURCE Total:	380,967	391,967	402,967	**448,800**	**459,800**	**470,800**	**481,800**	492,800
	REQUIREMENT Total:	**380,967**	**391,967**	**402,967**	**448,800**	**459,800**	**470,800**	**481,800**	**492,800**
	SEWER SYSTEM ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

CITY OF PORT ORFORD
TOTAL BUDGET
FY 2025-2026

REVENUES	General	Parks	Public Safety	Sewer	Streets	Water	Street Reserves	Sewer Reserves	Water Reserves	Equipment	Sewer SDC	Water SDC	FY 2026 Total	FY 2025 Total	Difference	Percentage
Beginning Fund Balance	-124,869	248,830	8,264	700,000	-26,000	-6,836	58,387	28,141	0	110,305	437,800	580,831	2,014,853	2,331,001	-316,147.52	-15.69%
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	448,981	4,350	108,704	1,584,500	101,133	751,306	0	0	0	0	0	0	2,998,973	1,678,659	1,320,314.11	44.03%
Federal, State, & all other grants, gifts, Allocations & Donations	0	1,629,279	0	0	250,000	224,000	0	0	0	0	0	0	2,103,279	573,265	1,530,014.00	72.74%
Revenues from bond and other debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00%
Interfund Transfers/Internal Service Reimbursements	1,087,940	0	145,000	55,000	110,000	55,000	0	0	0	0	0	0	1,452,940	1,030,510	422,430.00	29.07%
All other resources except current year property Tax	7,600	14,708	3,139	17,500	2,060	4,500	3,350	8,500	5,000	200	11,000	15,000	92,557	300,244	-207,687.50	-224.39%
Current year property tax	370,000	0	298,206	0	0	0	0	0	0	0	0	0	668,206	654,444	13,761.60	2.06%
	1,789,652	1,897,167	563,312	2,357,000	437,193	1,027,970	61,737	36,641	5,000	110,505	448,800	595,831	9,330,808	6,568,123	2,762,684.69	29.61%
EXPENSES																
Personnel	1,112,133	0	455,419	0	0	0	0	0	0	0	0	0	1,567,552	1,745,901	-178,349.05	-11.38%
Material and Services	393,730	89,995	105,823	317,794	291,400	310,872	0	0	0	0	0	0	1,509,614	1,291,760	217,853.76	14.43%
Capital Outlay	45,000	1,564,481	0	1,041,000	0	304,000	0	0	0	0	0	0	2,954,481	848,008	2,106,473.00	71.30%
Debt Service	0	0	0	173,526	0	0	0	0	0	0	0	0	173,526	182,168	-8,642.00	-4.98%
Transfers	195,000	138,374	0	322,166	127,912	410,287	60,000	0	0	110,000	0	0	1,363,739	781,172	582,567.12	42.72%
Contingency	0	0	0	200,000	0	0	0	0	0	0	0	595,831	795,831	219,215	576,616.00	72.45%
Reserved for Future	0	0	0	182,168	0	0	0	36,641	5,000	0	448,800	0	672,609	0	672,609.00	100.00%
Unappropriated	43,789	104,317	2,070	120,346	17,881	2,811	1,737	0	0	505	0		293,456	1,499,899	-1,206,443.14	-411.12%
	1,789,652	1,897,167	563,312	2,357,000	437,193	1,027,970	61,737	36,641	5,000	110,505	448,800	595,831	9,330,808	6,568,123	2,762,684.69	29.61%