A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF PORT ORFORD ADOPTING A SUPPLEMENTAL BUDGET FOR FISCAL YEAR 2025-26 AND MAKING APPROPRIATIONS

WHEREAS, the City Council may transfer appropriations within a fund per ORS 294.450; and

WHEREAS, the City Council wishes to re-appropriate funds within the General Fund, Parks Fund Public Safety Fund, Water Enterprise Fund, Sewer Enterprise Fund and Street Funds to avoid negative ending fund balances and account for accounting errors; and

WHEREAS, ORS 294.471 permits the governing body of a municipal corporation to make a supplemental budget for the fiscal year for which the regular budget has been prepared; and

WHEREAS, the City Council wishes to adopt a supplemental budget accounting for errors made in the fiscal year 2025-26 budget process related to the assignment of personnel costs, citation revenue allocation, and grant funding.

NOW, THEREFORE, BE IT RESOLVED that the following re-appropriations shall be made within the various funds of the 2025-26 Budget for the City of Port Orford:

	Adopted FY2026	Increase	Decrease	Revised FY2026
GENERAL FUND				
ADMINISTRATIVE				
Personal Services	390,904		254,088	136,816
Materials and Services	6,000			6,000
Total	**396,904**	**-**	**254,088**	**142,816**
COURT				
Personal Services	-	29,318		29,318
Materials and Services	18,100			18,100
Total	**18,100**	**29,318**	**-**	**47,418**
EMERGENCY MANAGEMENT				
Personal Services	-	16,985		16,985
Materials and Services	3,120			3,120
Total	**3,120**	**16,985**	**-**	**20,105**
PLANNING				
Personal Services	-	29,318		29,318
Materials and Services	28,000			28,000
Total	**28,000**	**29,318**	**-**	**57,318**
NON DEPARTMENTAL				
Materials and Services	338,510			338,510
Capital Outlay	45,000			45,000
Public Works Salaries Department	721,230		721,230	-
TRX to Public Safety Fund	145,000	258,599		403,599
TRX to Street Fund	50,000	-		50,000
Unappropriated Reserves	43,788	43,250		87,038
Total	**1,343,528**	**301,849**	**721,230**	**924,147**
Total Requirements	**1,789,652**	**377,470**	**975,318**	**1,191,804**
** These are not appropriated categories, shown for informational purpose*				
TRANSFERS IN				
Public Works Salary Allocation	721,230		721,230	-
Administrative Allocation	366,710		1,487	365,223
Total	**1,087,940**	**-**	**722,717**	**365,223**

** These are not appropriated categories, shown for informational purpose*

COURT REVENUE

Court Administrative Fees	400			400
Citations	60,000		60,000	-
Circuit Court Collection	1,000			1,000
Total	**61,400**	**-**	**60,000**	**1,400**

** These are not appropriated categories, shown for informational purpose*

GENERAL REVENUE

Prior Year Fund Balance	(124,869)	124,869		-
Property Taxes Current	370,000			370,000
Property Taxes -Prior	10,300			10,300
Citations	-	60,000		60,000
Local Marijuana Tax	19,500			19,500
State Cigarette Tax	688			688
State Liquor Tax	18,555			18,555
State Revenue Sharing	16,000			16,000
Transient Lodging Tax	203,250			203,250
Payment in Lieu of Tax (PILOT)	500			500
Interest on Investment	6,000			6,000
LSN - Franchise Fees	2,500			2,500
Charter Franchise Fees	13,500			13,500
Frontier Franchise Fees	1,400			1,400
Coos-Curry Electric Franchise Fees	56,888			56,888
Business Licenses	15,000			15,000
STR Admin Fee	22,000			22,000
Planning Fees	7,000			7,000
Lien Search Fees	500			500
Miscellaneous Receipts	1,500			1,500
Reimbursements	100			100
Total Revenue	**1,789,652**	**184,869**	**782,717**	**1,191,804**

**Personnel costs were originally included only in the General Fund; in order to show the true revenue and expenditures by fund the personnel costs have been allocated back to each individual fund as it as been done in prior years. In addition citation revenue has been moved from Courts Revenue back to General Revenue. Lastly, in order to avoid a negative ending fund balance the Parks Fund is making a short-term interfund loan to the General Fund which will be paid back during fiscal year 2026-27.*

PARKS FUND

Personal Services	-	47,819		47,819
Materials and Services	89,995			89,995
Capital Outlay	1,564,481			1,564,481
TRX to General for Public Works	64,791		64,791	-
TRX to General for Admin Alloc.	73,583			73,583
Contingency	-			-
Unappropriated Reserves	104,317	16,972		121,289
Total	**1,897,167**	**64,791**	**64,791**	**1,897,167**

** These are not appropriated categories, shown for informational purpose*

REVENUE

Prior Year Fund Balance	248,830			248,830
Interest on Investments	14,708			14,708
Rent - Community Building	500			500
American Legion Income/Rent	1,750			1,750
A-Frame Rental	1,500			1,500
Visitor Center Rental	600			600
Visitor Center Donations	41,481			41,481
CDBG Community Building Grant Rev	1,587,798	1,587,798	1,587,798	1,587,798
Total Revenue	**1,897,167**	**1,587,798**	**1,587,798**	**1,897,167**

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PUBLIC SAFETY

Personal Services	455,419	258,599		714,018
Materials and Services	105,823			105,823
Contingency	-			-
Unappropriated Reserves	2,071			2,071
Total	**563,313**	**258,599**	**-**	**821,912**

** These are not appropriated categories, shown for informational purpose*

Transfers In

TRX in from General Fund	145,000	258,599		403,599
Total	**145,000**	**258,599**	**-**	**403,599**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	8,264			8,264
Property Taxes-Prior	8,240			8,240
Public Safety Tax Option	298,206			298,206
Interest on Investments	2,575			2,575
Burning Permit	464			464
Insurance/Reimbursement	361			361
Police Fee	100,000			100,000
Miscallaneous Receipts	103			103
Reimbursements	100			100
Total Revenue	**563,313**	**258,599**	**-**	**821,912**

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WATER ENTERPRISE FUND

Personal Services	-	235,101		235,101
Materials and Services	310,872			310,872
Capital Outlay	304,000	213,500		517,500
TRX to General Fund for Public Works	266,519		266,519	-
TRX to General Fund for Administration	143,768			143,768
Contingency	-			-
Unappropriated Reserves	2,811	31,418		34,229
Total	**1,027,970**	**480,019**	**266,519**	**1,241,470**

** These are not appropriated categories, shown for informational purpose*

Transfers In

TRX in from General Fund	-			-
TRX in from Equipment Replacement	55,000			55,000
Total	**55,000**	**-**	**-**	**55,000**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	(6,836)			(6,836)
Interest on Investments	3,500			3,500
Reservoir Dredging Grant Y25006	224,000			224,000
DEQ-Hubbard Creek Sediment/Culvert Removal	-	23,500	-	23,500
OCDB-Raw Water Storage Tank Grant	-	190,000	-	190,000
Designated for Reserves	89,000			89,000
Water Usage	647,606			647,606
Door Hanger Fees	1,200			1,200
Past Due Fees	8,000			8,000
Contractor Water Usage	1,000			1,000
Reconnect Fee	1,500			1,500
Irrigation Meters	1,000			1,000
Restricted Cash-Deposits	2,000			2,000
Miscallaneous Receipts	1,000			1,000
Total Revenue	**1,027,970**	**213,500**	**-**	**1,241,470**

*Personnel costs were originally included only in the General Fund; in order to show the true revenue and expenditures *by fund the personnel costs have been allocated back to each individual fund as it as been done in prior years. In addition the DEQ-Hubbard Creek Sediment/Culvert Removal and OCDB-Raw Storage Tank grant revenues and expenditures were added.*

WATER CAPITAL RESERVES

Reserved for Future Expenditures	5,000			5,000
Total	**5,000**	**-**	**-**	**5,000**

** These are not appropriated categories, shown for informational purpose*

Revenue

Interest on Investment	5,000			5,000
Total Revenue	**5,000**	**-**	**-**	**5,000**

SEWER ENTERPRISE FUND

Personal Services	-	258,745		258,745
Materials and Services	317,794			317,794
Capital Outlay	1,041,000		460,000	581,000
Debt Service	173,526	8,642		182,168
TRX to General for Public Works	174,294		174,294	-
TRX to General for Admin Alloc.	147,872			147,872
Contingency	200,000		-	200,000
Reserves	182,168		182,168	-
Unappropriated	120,346	89,075		209,421
Total	**2,357,000**	**356,462**	**816,462**	**1,897,000**

** These are not appropriated categories, shown for informational purpose*

Transfers In

TRX in from Equipment Replacement	55,000			55,000
Total	**55,000**	**-**	**-**	**55,000**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	700,000			700,000
Interest on Investments	17,000			17,000
DEQ Watershed Grant	416,000			416,000
Water Recycling Grant	500,000		460,000	40,000
Designated for Reserves	90,000			90,000
Sewer Usage	575,000			575,000
Sewer Connection Fees	2,500			2,500
Restricted Cash-Deposits	1,000			1,000
Miscellaneous Receipts	500			500
Total Revenue	**2,357,000**	**-**	**460,000**	**1,897,000**

*Personnel costs were originally included only in the General Fund; in order to show the true revenue and expenditures *by fund the personnel costs have been allocated back to each individual fund as it as been done in prior years. In addition the Water Recycling grant was not received.*

SEWER CAPITAL RESERVES

Reserved for Future Expenditures	36,641			36,641
Total	**36,641**	**-**	**-**	**36,641**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	28,141			28,141
Interest on Investment	8,500			8,500
Total Revenue	**36,641**	**-**	**-**	**36,641**

STREET FUND

Personal Services	-	99,433		99,433
Materials and Services	291,400		250,000	41,400
TRX to General for Public Works	127,912		127,912	-
Unappropriated	17,881	28,479		46,360
Total	**437,193**	**127,912**	**377,912**	**187,193**

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Revenue

Prior Year Fund Balance	(26,000)			(26,000)
State Highway Tax	98,558			98,558
Interest on Investments	2,060			2,060
ODOT Grants	250,000		250,000	-
Street Use Fees/Deposits	2,575			2,575
TRX from General Fund	50,000			50,000
TRX from Streets Capital Reserves	60,000			60,000
Total Revenue	**437,193**	**-**	**250,000**	**187,193**

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STREETS CAPITAL IMPROVEMENT

TRX to Street Fund	60,000			60,000
Unappropriated	1,737			1,737
Total	**61,737**	**-**	**-**	**61,737**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	58,387			58,387
Interest on Investments	3,350			3,350
Total Revenue	**61,737**	**-**	**-**	**61,737**

EQUIPMENT REPLACEMENT FUND

TRX to Water and Sewer	110,000			110,000
Unappropriated	505			505
Total	**110,505**	**-**	**-**	**110,505**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	110,305			110,305
Interest on Investments	200			200
Total Revenue	**110,505**	**-**	**-**	**110,505**

WATER SYSTEM DEVELOPMENT

Unappropriated	595,831			595,831
Total	**595,831**	**-**	**-**	**595,831**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	580,831			580,831
Interest on Investments	15,000			15,000
Total Revenue	**595,831**	**-**	**-**	**595,831**

SEWER SYSTEM DEVELOPMENT

Reserved for Future Expenditures	448,800			448,800
Total	**448,800**	**-**	**-**	**448,800**

** These are not appropriated categories, shown for informational purpose*

Revenue

Prior Year Fund Balance	437,800			437,800
Interest on Investments	11,000			11,000
Total Revenue	**448,800**	**-**	**-**	**448,800**

BE IT FURTHER RESOLVED that this resolution shall be effective immediately upon its passage

ADOPTED BY THE CITY COUNCIL ON THIS 18th DAY OF JUNE, 2026.

ATTEST:

Mayor, Ann Vileisis — Date

City Recorder, Joseph Harrison — Date