

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Revenue 00**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	91,841	(58,260)	-	010-00-40100	Prior Year Fund Balance	296,398		
Line 2	364,724	375,818	370,000	010-00-41110	Property Taxes Current	404,969		
Line 3	14,398	11,606	10,300	010-00-41120	Property Taxes-Prior	10,300		
Line 4	16,293	15,398	19,500	010-00-41160	Local Marijuana Tax	17,000		
Line 5	768	666	688	010-00-41210	State Cigarette Tax	541		
Line 6	21,964	20,429	18,555	010-00-41220	State Liquor Tax	15,338		
Line 7	11,953	9,999	16,000	010-00-41310	State Revenue Sharing	11,500		
Line 8	408	2,787	500	010-00-41320	Payment in Lieu of Tax (PILOT)	500		
Line 9	-	-	203,250	010-00-41410	Transient Lodging Tax	150,000		
Line 10	5,365	3,494	6,000	010-00-42010	Interest on Investments	500		
Line 11	2,396	3,244	2,500	010-00-42110	LSN - Franchise Fees	2,500		
Line 12	13,122	10,975	13,500	010-00-42111	Charter Franchise Fees	11,000		
Line 13	1,409	1,409	1,400	010-00-42112	Frontier Franchise Fees	1,400		
Line 14	45,962	60,023	56,888	010-00-42113	Coos-Curry Electric Franchise Fees	62,000		
Line 15	-	4,522	-	010-00-42114	Beacon Broadband Franchise Fee	12,000		
Line 16	24,156	6,763	15,000	010-00-42210	Business Licenses	19,500		
Line 17	-	24,489	22,000	010-00-42215	STR Admin Fee	22,000		
Line 18	-	15,330	-	010-00-43415	DLCD Grant	-		
Line 19	605	510	-	010-00-44214	Court Administrative Fees	500		
Line 20	9,693	8,338	7,000	010-00-44330	Planning Fees	9,000		
Line 21	150	90	500	010-00-44340	Lien Search Fees	500		
Line 22	70,347	78,680	60,000	010-00-45120	Citations	45,000		
Line 23	6,142	3,271	-	010-00-45730	Circuit Court Collection	2,000		
Line 24	19,100	56,990	-	010-00-46114	Charge to Parks Fund	-		
Line 25	32,553	47,120	-	010-00-46120	Charge to Public Safety Fund	-		
Line 26	17,785	24,785	-	010-00-46140	Charge to Street Fund	-		
Line 27	224	9,155	1,500	010-00-46210	Miscellaneous Receipts	1,000		
Line 28	8,699	1,639	100	010-00-46880	Reimbursements	100		
Line 29	1,500	-	-	010-00-46890	Contributions	-		
Line 30	-	-	-	010-00-47000	Public Works Salary Allocation	-		
Line 31	-	-	365,223	010-00-47001	Administrative Allocation	-		
Line 32	-	(7,631)	-		Bad Debt Expense			
Line 33	-	16,226	-		Deferred Revenue Citations			
Line 34	<b>781,558</b>	<b>747,865</b>	<b>1,190,404</b>		<b>TOTAL RESOURCES</b>	<b>1,095,546</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Admin 10**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	19,005	35,556	33,051	010-10-51200	Administrator/Manager	50,817		
Line 2	19,848	17,614	17,202	010-10-51350	Assistant to Admin/Plan	24,908		
Line 3	19,528	21,678	15,736	010-10-51400	Utility/Court Clerk	-		
Line 4	-	-	11,436	010-10-51450	Accounting Assistant	16,909		
Line 5	4,121	5,493	6,078	010-10-52010	Social Security	7,110		
Line 6	15,449	22,805	24,341	010-10-52020	PERS Retirement	30,087		
Line 7	229	219	99	010-10-52030	Worker's Comp./Disability Ins.	164		
Line 8	18,732	27,480	28,873	010-10-52040	Health, Dental, Life Ins.	33,705		
Line 9	-	5,544	-	010-10-52050	Unemployment Insurance	-		
Line 10	(0)	-	-	010-10-55800	Vacation Expense	-		
Line 11	<b>96,912</b>	<b>136,389</b>	<b>136,816</b>		<b>TOTAL PERSONNEL</b>	<b>163,700</b>	-	-
Line 12			<b>1.40</b>		<b>FTE</b>	<b>1.50</b>		
Line 13								
Line 14	3,721	4,645	3,500	010-10-62210	Telephone	3,500		
Line 15	170	3,452	-	010-10-62310	Management Travel	2,500		
Line 16	3,311	2,256	2,500	010-10-62912	Dues & OR Statutes	3,000		
Line 17	(2,562)	-	-	010-10-63110	Bad Debt Expense	-		
Line 18	<b>4,641</b>	<b>10,353</b>	<b>6,000</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>9,000</b>	-	-
Line 19	<b>101,553</b>	<b>146,742</b>	<b>142,816</b>		<b>TOTAL REQUIREMENTS</b>	<b>172,700</b>	-	-

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Court 20**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	-	-	400	010-20-44214	Court Administrative Fees	-		
Line 2	-	-	-	010-20-45120	Citations	-		
Line 3	-	-	1,000	010-20-45730	Circuit Court Collection	-		
Line 4	-	-	1,400		<b>TOTAL RESOURCES</b>	-	-	-
Line 5	7,956	6,581	10,472	010-20-51310	Court Clerk	9,963		
Line 6	3,892	3,911	6,222	010-20-51350	Accounting Assistant	3,382		
Line 7	839	734	1,168	010-20-52010	Social Security	1,026		
Line 8	3,220	2,799	4,454	010-20-52020	PERS Retirement	4,034		
Line 9	5	4	6	010-20-52030	Worker's Comp./Disability Ins.	26		
Line 10	4,651	4,586	7,296	010-20-52040	Health, Dental, Life Ins.	6,195		
Line 11	(0)	-	(300)	010-20-55800	Vacation Expense	-		
Line 12	<b>20,562</b>	<b>18,615</b>	<b>29,318</b>		<b>TOTAL PERSONNEL</b>	<b>24,626</b>	-	-
Line 13			<b>0.30</b>		<b>FTE</b>	<b>0.30</b>		
Line 14								
Line 15	497	1,003	500	010-20-61210	Office & Operating Supplies	1,000		
Line 16	1,992	2,087	2,500	010-20-61230	Software Maintenance	4,500		
Line 17	3,600	3,350	2,000	010-20-62170	Judge Contract	2,100		
Line 18	632	632	500	010-20-62210	Telephone	500		
Line 19	267	208	500	010-20-62230	Postage	250		
Line 20	375	-	500	010-20-62343	Travel & Training / Meetings	500		
Line 21	-	318	-	010-20-62835	Small Tools & Minor Equipment	-		
Line 22	-	67	100	010-20-62912	Dues & OR Statutes	150		
Line 23	170	640	500	010-20-62941	Reimbursements/Citations	500		
Line 24	12,223	(2,053)	9,000	010-20-63220	State Assessment	9,000		
Line 25	3,238	(1,508)	2,000	010-20-63230	County Assessments	2,000		
Line 26	<b>22,993</b>	<b>4,744</b>	<b>18,100</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>20,500</b>	-	-
Line 27	<b>43,555</b>	<b>23,359</b>	<b>47,418</b>		<b>TOTAL REQUIREMENTS</b>	<b>45,126</b>	-	-

**City of Port Orford - Fiscal Year 2026-2027 Budget  
General Fund 010: Emergency Management 30**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	5,390	8,889	7,552	010-30-51200	Administrator/Manager	-		
Line 2	3,652	3,769	3,202	010-30-51520	Police Chief	-		
Line 3	671	928	789	010-30-52010	Social Security	-		
Line 4	2,511	3,811	3,237	010-30-52020	PERS Retirement	-		
Line 5	3	3	3	010-30-52030	Worker's Comp./Disability Ins.	-		
Line 6	1,289	2,984	2,535	010-30-52040	Health, Dental, Life Ins.	-		
Line 7	0	-	(333)	010-30-55800	Vacation Expense	-		
Line 8	<b>13,516</b>	<b>20,384</b>	<b>16,985</b>		<b>TOTAL PERSONNEL</b>	-	-	-
Line 9			<b>0.15</b>		<b>FTE</b>	-		
Line 10								
Line 11	-	-	520	010-30-61210	Office & Operating Supplies	-		
Line 12	-	22	520	010-30-62230	Postage	-		
Line 13	628	-	1,040	010-30-62835	Small Tools & Minor Equipment	-		
Line 14	-	-	1,040	010-30-62936	Miscellaneous	-		
Line 15	<b>628</b>	<b>22</b>	<b>3,120</b>		<b>TOTAL MATERIALS AND SERVICES</b>	-	-	-
Line 16	<b>14,144</b>	<b>20,406</b>	<b>20,105</b>		<b>TOTAL REQUIREMENTS</b>	-	-	-

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Planning 50**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	2,534	-	-	010-50-51210	Planning Director	-		
Line 2	11,741	12,871	19,231	010-50-51301	Planning Assistant	14,945		
Line 3	1,051	947	1,415	010-50-52010	Social Security	1,149		
Line 4	3,325	3,499	5,227	010-50-52020	PERS Retirement	4,518		
Line 5	7	5	8	010-50-52030	Worker's Comp./Disability Ins.	26		
Line 6	3,071	2,662	3,977	010-50-52040	Health, Dental, Life Ins.	3,076		
Line 7	0	-	(540)	010-50-55800	Vacation Expense	-		
Line 8	<b>21,727</b>	<b>19,984</b>	<b>29,318</b>		<b>TOTAL PERSONNEL</b>	<b>23,714</b>	<b>-</b>	<b>-</b>
Line 9			<b>0.30</b>		<b>FTE</b>	<b>0.30</b>		
Line 10								
Line 11	213	599	500	010-50-61210	Office & Operating Supplies	500		
Line 12	3,749	15,330	-	010-50-61232	DLCD Grant	-		
Line 13	24,790	11,756	25,000	010-50-62150	Planning Contract	25,000		
Line 14	-	-	500	010-50-62160	Professional Services	500		
Line 15	-	-	500	010-50-62175	Legal Services	500		
Line 16	144	490	500	010-50-62230	Postage	500		
Line 17	186	78	500	010-50-62343	Travel & Training / Meetings	500		
Line 18	735	263	500	010-50-62410	Advertising	500		
Line 19	-	-	-	010-50-62942	Reimbursements / Refunds	-		
Line 20	<b>29,817</b>	<b>28,516</b>	<b>28,000</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>28,000</b>	<b>-</b>	<b>-</b>
Line 21	<b>51,544</b>	<b>48,500</b>	<b>57,318</b>		<b>TOTAL REQUIREMENTS</b>	<b>51,714</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Non-Departmental 60**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	4,398	3,297	3,500	010-60-61210	Office & Operating Supplies	4,500		
Line 2	-	-	5,000	010-60-61220	Office Equip. Leases	3,000		
Line 3	7,782	8,239	13,000	010-60-61230	Software Maintenance	8,000		
Line 4	1,539	1,507	1,000	010-60-62100	Bank Charges	1,500		
Line 5	59,123	40,091	60,000	010-60-62110	Auditing & Accounting	45,000		
Line 6	9,927	12,767	10,000	010-60-62140	Computer Services	5,000		
Line 7	959	500	500	010-60-62160	Professional Services	500		
Line 8	-	-	15,000	010-60-62165	Tourism & Beautification Grant	-		
Line 9	29,036	45,517	30,000	010-60-62175	Legal Services	30,000		
Line 10	67,837	70,769	74,000	010-60-62180	Port Orford Rural Fire Dist.	82,000		
Line 11	32,782	33,765	-	010-60-62190	Curry County 911 Dispatch Service	-		
Line 12	1,450	1,283	1,500	010-60-62220	Internet Access	1,500		
Line 13	1,221	1,121	1,000	010-60-62230	Postage	1,000		
Line 14	253	207	2,500	010-60-62343	Travel & Training / Meetings	1,000		
Line 15	6,444	1,153	1,000	010-60-62410	Advertising	2,000		
Line 16	24,583	27,397	30,000	010-60-62610	Insurance & Bonds	35,000		
Line 17	13,248	11,786	10,000	010-60-62740	Electricity	10,000		
Line 18	1,546	742	15,000	010-60-62805	R & M City Hall	5,000		
Line 19	3,028	1,245	2,000	010-60-62819	Municipal Code Book	2,000		
Line 20	1,022	1,975	2,000	010-60-62835	Small Tools and Minor Equip.	7,000		
Line 21	220	1,402	1,500	010-60-62920	Dues & Memberships	2,000		
Line 22	2,940	1,895	3,000	010-60-62930	Custodial Services	2,400		
Line 23	481	563	-	010-60-62935	Custodial Supplies	1,000		
Line 24	693	138	100	010-60-62936	Miscellaneous	100		
Line 25	-	-	-	010-60-62942	Reimbursements / Refunds	100		
Line 26	-	-	56,910	010-60-63000	Business/Tourism Promotion	47,000		
Line 27	-	948	-		Charge from Water Fund	-		
Line 28	-	1,184	-		Charge from Sewer Fund	-		
Line 29	<b>270,513</b>	<b>269,491</b>	<b>338,510</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>296,600</b>	<b>-</b>	<b>-</b>
Line 30	7	-	45,000	010-60-72012	City Hall Repairs	-		
Line 31	12,502	-	-	010-60-74085	Equipment	-		
Line 32	<b>12,509</b>	<b>-</b>	<b>45,000</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 33	-	-	-	010-80-51100	Overtime	-		
Line 34	-	-	-	010-80-51120	On Call Pay	-		
Line 35	-	-	-	010-80-51505	PW Superintendent	-		
Line 36	-	-	-	010-80-51600	WWTP Operator	-		
Line 37	-	-	-	010-80-51700	Utility Worker #2	-		
Line 38	-	-	-	010-80-51800	Maintenance Worker #1	-		
Line 39	-	-	-	010-80-51820	Maintenance Worker #3	-		
Line 40	-	-	-	010-80-51825	Utility Worker #4	-		
Line 41	-	-	-	010-80-52010	Social Security	-		
Line 42	-	-	-	010-80-52020	PERS Retirement	-		
Line 43	-	-	-	010-80-52030	Worker's Comp./Disability Ins.	-		
Line 44	-	-	-	010-80-52040	Health, Dental, Life Ins.	-		
Line 45	<b>-</b>	<b>-</b>	<b>-</b>		<b>TOTAL PUBLIC WORKS SALARIES DEPARTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 46	-	-	-	010-60-91100	Transfer In/Out	-		
Line 47	-	-	-	010-60-91114	Transfer to Parks Fund	-		
Line 48	236,000	159,114	403,599	010-60-91120	Transfer to Public Safety Fund	-		
Line 49	85,000	-	-	010-60-91130	Transfer to Water Enterprise	-		
Line 50	25,000	63,781	-	010-60-91140	Transfer to Street Fund	57,000		
Line 51	-	-	50,000	010-60-91142	Transfer to Streets Capital Improvement	-		
Line 52	<b>346,000</b>	<b>222,895</b>	<b>453,599</b>		<b>TOTAL TRANSFERS OUT</b>	<b>57,000</b>	<b>-</b>	<b>-</b>
Line 53	-	-	-		Contingency	-		
Line 54	-	-	87,038	010-60-99000	Unappropriated Reserves	-		
Line 55	(58,260)	16,472	-		Ending Fund Balance	472,406		
Line 56	<b>(58,260)</b>	<b>16,472</b>	<b>87,038</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>472,406</b>	<b>-</b>	<b>-</b>
Line 57	<b>570,762</b>	<b>508,858</b>	<b>924,147</b>		<b>TOTAL REQUIREMENTS</b>	<b>826,006</b>	<b>-</b>	<b>-</b>
Line 58								
Line 59								
Line 60	<b>781,558</b>	<b>747,865</b>	<b>1,191,804</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>1,095,546</b>	<b>-</b>	<b>-</b>
Line 61	<b>781,558</b>	<b>747,865</b>	<b>1,191,804</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>1,095,546</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**

**Parks Fund 014**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	246,200	221,592	248,830	014-00-40100	Prior Year Fund Balance	402,283		
Line 2	132,145	149,517	-	014-00-41410	Transient Lodging Tax	-		
Line 3	12,161	16,360	14,708	014-00-42010	Interest on Investments	15,000		
Line 4	-	537,766	1,587,798	014-00-43416	CDBG Community Building Grant	-		
Line 5	-	9,000	-	014-00-43418	SHPO/Oregon Heritage	-		
Line 6	-	214,298	-	014-00-43421	American Legion Hall Grants	625,000		
Line 7	-	104,301	-	014-00-43422	American Legion Hall Donations	75,000		
Line 8	300	705	500	014-00-44410	Rent - Community Building	3,500		
Line 9	-	200	-	014-00-44416	Community Building Deposits	-		
Line 10	3,460	2,005	1,750	014-00-44420	American Legion Income/Rent	-		
Line 11	1,840	1,540	1,500	014-00-44425	A-Frame Rental	-		
Line 12	600	-	600	014-00-44430	Visitor Center Rental	-		
Line 13	-	-	-	014-00-45000	CDBG Community Building Grant	-		
Line 14					Planning Grant	50,000		
Line 15	-	-	-	014-00-46110	Transfer from General Fund	-		
Line 16	-	17	-	014-00-46210	Miscellaneous Receipts	-		
Line 17	14,421	2,325	-	014-00-46883	Park Fundraising	-		
Line 18	9,000	3,280	-	014-00-46886	Parks Donations	5,000		
Line 19	30	-	41,481	014-00-46888	Visitor Center Donations	-		
Line 20	-	2,338	-	014-00-46890	Contributions Fort Point	-		
Line 21	<b>420,157</b>	<b>1,265,244</b>	<b>1,897,167</b>		<b>TOTAL RESOURCES</b>	<b>1,175,783</b>	<b>-</b>	<b>-</b>
Line 22	11,026	11,379	3,548	014-00-51505	PW Superintendent	12,191		
Line 23	1,746	161	50	014-00-51600	WWTP Operator	1,871		
Line 24	429	4,757	1,483	014-00-51700	Utility Worker #1	5,602		
Line 25	-	64,575	20,135	014-00-51754	Parks Resource Officer	-		
Line 26	5,853	6,358	1,982	014-00-51800	Maintenance Worker #1	6,785		
Line 27	2,742	-	-	014-00-51801	Water Treatment Plant Operator #2	-		
Line 28	5,937	-	-	014-00-51810	Maintenance Worker #2	-		
Line 29	14,968	8,465	2,639	014-00-51820	Maintenance Worker #3	7,375		
Line 30	278	5,034	1,570	014-00-51900	Utility Worker #2	5,602		
Line 31	3,133	6,652	2,074	014-00-52010	Social Security	3,028		
Line 32	11,310	26,000	8,107	014-00-52020	PERS Retirement	11,918		
Line 33	1,417	975	304	014-00-52030	Worker's Comp./Disability Ins.	66		
Line 34	12,570	20,801	6,486	014-00-52040	Health, Dental, Life Ins.	11,458		
Line 35	10,350	48,240	-	014-00-53014	Charge to Parks	-		
Line 36	(0)	-	(559)	014-00-55800	Vacation Expense	-		
Line 37	<b>81,758</b>	<b>203,397</b>	<b>47,819</b>		<b>TOTAL PERSONNEL</b>	<b>65,896</b>	<b>-</b>	<b>-</b>
Line 38			<b>0.63</b>		<b>FTE</b>	<b>0.63</b>		
Line 39								
Line 40	70	-	500	014-00-61210	Office & Operating Supplies	500		
Line 41	-	174	750	014-00-61260	Uniforms	-		
Line 42	2,254	2,634	3,000	014-00-61340	Fuel (Equip & Vehicles)	2,000		
Line 43	1,445	981	-	014-00-61360	Heating Fuel-Community Bldg	-		
Line 44	938	1,217	-	014-00-61361	Heating fuel - American Legion	-		
Line 45	4,943	3,358	1,438	014-00-62110	Auditing & Accounting	5,000		
Line 46	-	-	3,857	014-00-62160	Professional Services	-		
Line 47	28,500	13,052	-	014-00-62165	Tourism & Beautification Grant	-		
Line 48	593	593	700	014-00-62210	Telephone	-		
Line 49	1,161	1,931	1,500	014-00-62220	Internet Access	1,500		
Line 50	289	-	300	014-00-62410	Advertising	-		
Line 51	11,258	16,139	-	014-00-62415	Business Promotion	-		
Line 52	1,955	2,491	2,500	014-00-62610	Insurance & Bonds	3,000		
Line 53	4,816	4,077	7,000	014-00-62740	Electricity	3,000		
Line 54	1,966	1,541	8,500	014-00-62744	Electricity-Legion Hall	5,000		
Line 55	741	987	6,950	014-00-62745	Electricity-Community Bldg	-		
Line 56	1,840	2,421	3,500	014-00-62812	R & M - Battle Rock	2,000		
Line 57	555	429	1,500	014-00-62813	R & M - A-Frame	500		
Line 58	657	650	2,500	014-00-62814	R & M - Comm. Building	2,500		
Line 59	1,005	439	2,500	014-00-62817	R & M Visitor Center	900		
Line 60	1,767	2,671	5,000	014-00-62825	R & M - Buffington	5,000		
Line 61	1,037	1,191	1,500	014-00-62827	R & M - American Legion	1,000		
Line 62	757	905	2,000	014-00-62829	R & M - 12th St. Boat Ramp	500		

**City of Port Orford - Fiscal Year 2026-2027 Budget**

**Parks Fund 014**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 63								
Line 64	1,266	354	2,000	014-00-62835	Small Tools & Minor Equipment	500		
Line 65	-	20	500	014-00-62836	Comm Bldg S Tools & Minor Equip	500		
Line 66	-	-	500	014-00-62837	Amer Legion S Tools & Minor Eq	-		
Line 67	115	1,478	1,500	014-00-62840	Vehicles & Equipment Maint.	500		
Line 68	1,051	841	4,500	014-00-62842	Parks Committee Projects	-		
Line 69	8,137	-	-	014-00-62844	Park Fundraising	-		
Line 70	-	-	-	014-00-62849	American Legion Hall Grant	-		
Line 71	-	-	-	014-00-62852	CDBG Community Building Grant	-		
Line 72	26,215	17,991	25,000	014-00-62930	Custodial Services	25,000		
Line 73	-	-	500	014-00-62936	Miscellaneous	-		
Line 74	-	1,006	-	014-00-62942	Reimbursements / Refunds	-		
Line 75	100	200	-	014-00-62943	Reimbursements / Deposits	-		
Line 76	-	-	-		Short Term Loan to General Fund			
Line 77	8,750	8,750	-	014-00-62945	Charge to Parks.	-		
Line 78	-	3,793			Charge from Water Fund			
Line 79	-	4,736			Charge from Sewer Fund			
Line 80	<b>114,178</b>	<b>97,050</b>	<b>89,995</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>58,900</b>	<b>-</b>	<b>-</b>
Line 81	2,000	537,766	1,438,000	014-00-72010	CDBG Community Building Grant	-		
Line 82	-	28,228	-	014-00-72020	American Legion Bldg Improveme	700,000		
Line 83					Planning Grant	60,000		
Line 84	-	9,000	-	014-00-72022	SHPO Grant/Oregon Heritage	-		
Line 85	630	10,962	-	014-00-72040	Battle Rock Parks Trails (Fort Point)	-		
Line 86	-	-	41,481	014-00-73039	Visitor Center Improvements	-		
Line 87	-	-	85,000	014-00-73900	Playground Equipment Upgrade	50,000		
Line 88	<b>2,630</b>	<b>585,956</b>	<b>1,564,481</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>810,000</b>	<b>-</b>	<b>-</b>
Line 89	-	-	-	014-00-91100	Transfer In/Out	-		
Line 90	-	-	-	014-00-91150	Public Works Salary Allocation	-		
Line 91	-	-	73,583	014-00-91160	Admin Allocation	-		
Line 92	<b>-</b>	<b>-</b>	<b>73,583</b>		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 93	-	-	-		Contingency	75,000		
Line 94	-	-	121,289	014-00-99000	Unappropriated Reserves	-		
Line 95	221,592	378,841	-		Ending Fund Balance	165,987		
Line 96	<b>221,592</b>	<b>378,841</b>	<b>121,289</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>240,987</b>	<b>-</b>	<b>-</b>
Line 97	<b>420,157</b>	<b>1,265,244</b>	<b>1,897,167</b>		<b>TOTAL REQUIREMENTS</b>	<b>1,175,783</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Public Safety Fund 020**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	120,067	29,415	8,264	020-00-40100	Prior Year Fund Balance	30,039		
Line 2	11,377	7,509	8,240	020-00-41120	Property Taxes-Prior	8,487		
Line 3	276,818	291,669	298,206	020-00-41130	Public Safety Tax Option	643,475		
Line 4	3,003	686	2,575	020-00-42010	Interest on Investments	2,652		
Line 5	375	440	464	020-00-44191	Burning Permit	478		
Line 6	18,792	1,167	361	020-00-45150	Insurance/Reimbursement	372		
Line 7	-	-	100,000	020-00-45155	Police Fee	-		
Line 8	236,000	159,114	403,599	020-00-46110	Transfer From General Fund	-		
Line 9	150	-	103	020-00-46210	Miscellaneous Receipts	106		
Line 10	58	5,337	100	020-00-46880	Reimbursements	103		
Line 11	700	-	-	020-00-46886	Donations	-		
Line 12	<b>667,339</b>	<b>495,337</b>	<b>821,912</b>		<b>TOTAL RESOURCES</b>	<b>685,711</b>	<b>-</b>	<b>-</b>
Line 13	14,838	13,421	8,905	020-00-51100	Overtime	14,000		
Line 14	9,864	10,191	6,762	020-00-51120	On Call Pay	10,000		
Line 15	73,775	76,135	128,540	020-00-51520	Police Chief	80,752		
Line 16	-	-	-	020-00-51740	Police Sergeant	-		
Line 17	55,956	-	63,945	020-00-51754	Police Officer #5	63,057		
Line 18	58,018	64,705	107,732	020-00-51755	Police Officer #2	63,057		
Line 19	58,367	65,798	107,604	020-00-51757	Police Officer #3	63,057		
Line 20	27,568	28,652	33,012	020-00-51850	Police Officer #4	29,722		
Line 21	22,204	20,064	39,313	020-00-52010	Social Security	23,007		
Line 22	82,828	79,620	122,378	020-00-52020	PERS Retirement	105,081		
Line 23	5,721	5,298	11,916	020-00-52030	Worker's Comp./Disability Ins.	449		
Line 24	52,544	43,746	95,790	020-00-52040	Health, Dental, Life Ins.	59,938		
Line 25	32,553	47,120	-	020-00-53020	Charge to Public Safety	-		
Line 26	0	-	(11,879)	020-00-55800	Vacation Expense	-		
Line 27	<b>494,236</b>	<b>454,750</b>	<b>714,018</b>		<b>TOTAL PERSONNEL</b>	<b>512,120</b>	<b>-</b>	<b>-</b>
Line 28			<b>4.95</b>		<b>FTE</b>	<b>5.00</b>		
Line 29								
Line 30	1,736	1,810	2,080	020-00-61210	Office & Operating Supplies	2,163		
Line 31	2,751	9	4,160	020-00-61260	Uniforms	4,326		
Line 32	15,970	12,463	15,600	020-00-61340	Fuel (Equip & Vehicles)	16,224		
Line 33	812	-	-	020-00-61350	Reserves Fuel	-		
Line 34	9,572	7,819	3,271	020-00-62110	Auditing & Accounting	25,000		
Line 35	3,117	3,796	520	020-00-62140	Computer Services	541		
Line 36	1,162	806	-	020-00-62175	Legal Services	-		
Line 37	-	-	34,677	020-00-62190	Curry County 911 Dispatch Service	35,822		
Line 38	6,939	4,556	5,200	020-00-62210	Telephone	5,408		
Line 39	153	88	313	020-00-62230	Postage	326		
Line 40	680	942	1,040	020-00-62343	Travel & Training / Meetings	1,082		
Line 41	225	-	-	020-00-62410	Advertising	-		
Line 42	15,209	19,019	17,398	020-00-62610	Insurance & Bonds	18,094		
Line 43	2,927	43	2,080	020-00-62835	Small Tools & Minor Equipment	2,163		
Line 44	7,887	2,758	7,310	020-00-62840	Vehicles & Equipment Maint.	8,500		
Line 45	300	300	520	020-00-62920	Dues & Memberships	541		
Line 46	6,519	-	208	020-00-62936	Miscellaneous	216		
Line 47	6,310	6,380	7,717	020-00-63215	Justice System	8,026		
Line 48	900	900	1,040	020-00-63216	King's Online	1,082		
Line 49	2,489	2,629	2,690	020-00-63223	Lexipol	2,798		
Line 50	<b>85,657</b>	<b>64,318</b>	<b>105,824</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>132,311</b>	<b>-</b>	<b>-</b>
Line 51	57,970	-	-	020-00-74020	Police Cruisers	-		
Line 52	62	-	-	020-00-74070	Equipment	3,600		
Line 53	<b>58,032</b>	<b>-</b>	<b>-</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>3,600</b>	<b>-</b>	<b>-</b>
Line 54	-	-	-	020-00-91100	Transfer In/Out	29,500		
Line 55	-	-	-		<b>TOTAL TRANSFERS OUT</b>	<b>29,500</b>	<b>-</b>	<b>-</b>
Line 56	-	-	-		Contingency	-		
Line 57	-	-	2,070	020-00-99000	Unappropriated Reserves	-		
Line 58	29,415	(23,731)	-		Ending Fund Balance	8,180		
Line 59	<b>29,415</b>	<b>(23,731)</b>	<b>2,070</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>8,180</b>	<b>-</b>	<b>-</b>
Line 60	<b>667,339</b>	<b>495,337</b>	<b>821,912</b>		<b>TOTAL REQUIREMENTS</b>	<b>685,711</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Water Enterprise Fund 030**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	114,251	98,841	(6,836)	030-00-40100	Prior Year Fund Balance	778,087		
Line 2	1,230	6,655	3,500	030-00-42010	Interest on Investments	3,606		
Line 3	-	12,229	224,000	030-00-43000	Reservoir Dredging Grant Y25006	562,947		
Line 4	-	5,065	-	030-00-43221	Oregon Water Resources Grant	-		
Line 5	-	-	-	030-00-43438	Hubbards Creek Watershed Grant	-		
Line 6	-	-	23,500	030-00-43460	Hubbard Creek Sediment Reduction R74102	23,500		
Line 7	-	104,793	190,000	030-00-43461	CDBG Raw Water Tank P24004	-		
Line 8	-	-	-		PFA/ODFW Culvert Removal 2025-24	250,000		
Line 9					SIPP Water Feasibility and Leak Studies S26007	100,000		
Line 10	-	411	-	030-00-44108	Water Meter	-		
Line 11	66,498	86,537	89,000	030-00-44109	Designated for Reserves	89,000		
Line 12	421,026	597,809	647,606	030-00-44110	Water Usage	667,034		
Line 13	-	-	-		Water Rate Surcharge	29,591		
Line 14	950	1,075	1,200	030-00-44111	Door Hanger Fees	1,236		
Line 15	11,340	7,755	8,000	030-00-44112	Past Due Fees	8,240		
Line 16	1,063	797	1,000	030-00-44113	Contractor Water Usage	1,030		
Line 17	1,455	846	1,500	030-00-44114	Reconnect Fee	1,545		
Line 18	-	-	-	030-00-44116	Curtailment Fees	-		
Line 19	2,270	742	1,000	030-00-45010	Irrigation Meters	1,030		
Line 20	300	(2,100)	2,000	030-00-45500	Restricted Cash-Deposits	2,060		
Line 21	85,000	-	55,000	030-00-46110	Transfer from Equipment Replacement	-		
Line 22	337	75	1,000	030-00-46210	Miscellaneous Receipts	1,030		
Line 23	150,000	100,000	-	030-00-46231	Transfer from Water Capital Reserves	-		
Line 24	-	948	-		Charge to General Fund			
Line 25	-	3,793	-		Charge to Parks Fund			
Line 26	-	108,716	-		Charge to Sewer Fund			
Line 27	-	474	-		Charge to Street Fund			
Line 28	1,310	1,038	-	030-00-46880	Reimbursements	-		
Line 29	<b>857,030</b>	<b>1,136,499</b>	<b>1,241,470</b>		<b>TOTAL RESOURCES</b>	<b>2,519,935</b>	<b>-</b>	<b>-</b>
Line 30	29,348	31,445	20,799	030-00-51100	Overtime	21,839		
Line 31	12,062	15,096	9,985	030-00-51120	On Call Pay	10,484		
Line 32	12,937	21,334	14,110	030-00-51210	City Administrator	24,392		
Line 33	15,912	13,420	8,877	030-00-51300	Utility/Court Clerk	19,926		
Line 34	7,581	7,855	5,196	030-00-51350	Accounting Assistant	6,425		
Line 35	3,906	4,290	2,838	030-00-51400	Assistant to Admin/Plan	4,982		
Line 36	41,741	43,077	28,492	030-00-51505	PW Superintendent	46,153		
Line 37	1,164	107	71	030-00-51600	WWTP Operator	1,247		
Line 38	1,286	14,270	9,438	030-00-51700	Utility Worker #1	16,805		
Line 39	29,262	31,788	21,025	030-00-51800	Maintenance Worker #1	33,923		
Line 40	35,649	-	-	030-00-51801	Water Treatment Plant Operator #2	-		
Line 41	15,832	-	-	030-00-51810	Maintenance Worker #2	-		
Line 42	8,553	9,686	6,406	030-00-51820	Maintenance Worker #3	9,834		
Line 43	833	15,102	9,989	030-00-51900	Utility Worker #2	16,805		
Line 44	15,854	14,997	9,919	030-00-52010	Social Security	13,859		
Line 45	45,389	(8,291)	33,535	030-00-52020	PERS Retirement	55,563		
Line 46	4,175	3,541	2,342	030-00-52030	Worker's Comp./Disability Ins.	303		
Line 47	54,857	54,285	35,905	030-00-52040	Health, Dental, Life Ins.	55,271		
Line 48	-	19,838	13,121	030-00-52050	Unemployment Insurance	-		
Line 49	(4,613)	3,111	3,053	030-00-55800	Vacation Expense	-		
Line 50	16,147				Other			
Line 51	<b>347,875</b>	<b>294,951</b>	<b>235,101</b>		<b>TOTAL PERSONNEL</b>	<b>337,811</b>	<b>-</b>	<b>-</b>
Line 52			<b>2.83</b>		<b>FTE</b>	<b>2.83</b>		
Line 53								
Line 54	1,800	1,920	1,500	030-00-61210	Office & Operating Supplies	2,000		
Line 55	16,942	12,526	28,000	030-00-61212	Water Purification Supplies	23,000		
Line 56	1,235	1,235	1,500	030-00-61220	Office Equip. Leases	1,500		
Line 57	5,570	6,499	4,655	030-00-61230	Software Maintenance	10,000		
Line 58	672	571	1,500	030-00-61260	Uniforms	1,500		
Line 59	3,345	3,292	4,500	030-00-61340	Fuel (Equip & Vehicles)	5,000		
Line 60	14,127	28,256	3,000	030-00-62100	Bank Charges	40,000		
Line 61	39,472	27,219	-	030-00-62110	Auditing & Accounting	25,000		
Line 62	46,870	(1,366)	25,000	030-00-62121	Engineering	25,000		
Line 63	9,208	9,405	6,000	030-00-62160	Contract Services	10,000		
Line 64	21,102	533	-	030-00-62175	Legal Services	-		
Line 65	7,007	7,824	7,500	030-00-62210	Telephone	7,500		
Line 66	2,294	1,065	2,765	030-00-62220	Internet Access	1,500		
Line 67	2,929	3,170	3,000	030-00-62230	Postage	4,200		
Line 68	289	584	2,000	030-00-62343	Travel & Training / Meetings	2,000		
Line 69	12,674	14,529	14,702	030-00-62610	Insurance & Bonds	2,300		
Line 70	32,492	34,850	35,000	030-00-62740	Electricity	35,000		
Line 71	-	-	25,000	030-00-62746	Emergency Repairs	30,000		

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Water Enterprise Fund 030**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 72								
Line 73	15,554	(2,469)	15,000	030-00-62811	Repairs/Maint-WTP	15,000		
Line 74	3,391	18,249	40,000	030-00-62816	Repairs & Maintenance Pump St	40,000		
Line 75	15,285	8,007	10,000	030-00-62830	Repairs & Maint.-Water Lines	15,000		
Line 76	378	2,505	2,500	030-00-62835	Small Tools & Minor Equipment	2,500		
Line 77	7,339	4,224	10,000	030-00-62840	Vehicles & Equipment Maint.	10,000		
Line 78	-	-	5,000	030-00-62841	Water Meter Replacement	15,000		
Line 79	2,740	10	5,000	030-00-62844	Meter Repairs	-		
Line 80	986	718	10,000	030-00-62845	Repairs/Maint.(Test Equipment)	15,000		
Line 81	490	75	500	030-00-62912	Dues & OR Statutes	600		
Line 82	10,089	3,178	5,000	030-00-62925	Permits	5,000		
Line 83	75,013	-	250	030-00-62936	Miscellaneous	250		
Line 84	208	-	25,000	030-00-62942	Reimbursements / Refunds	-		
Line 85	-	-	2,000	030-00-62943	Reimbursements / Deposits	-		
Line 86	1,815	389	5,000	030-00-62980	Lab Equipment & Supplies	5,000		
Line 87	6,545	7,927	10,000	030-00-62990	Testing	-		
Line 88	0	-	-	030-00-62995	Bric Grant	-		
Line 89	<b>357,863</b>	<b>194,925</b>	<b>310,872</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>348,850</b>	-	-
Line 90	-	-	15,000	030-00-73034	Equipment Replacement	15,000		
Line 91	-	-	25,000	030-00-73035	WTP-Improvements	25,000		
Line 92	-	1,366	40,000	030-00-73038	Hubbard Creek Impoundment	25,000		
Line 93					PFA/ODFW Culvert Removal 2025-24	250,000		
Line 94					SIPP Water Feasibility and Leak Studies S26007	100,000		
Line 95	-	(6,210)	23,500	030-00-73041	Hubbard Creek Sediment Reduction R74102	23,500		
Line 96	-	40,299	190,000	030-00-73042	CDBG Raw Water Tank P24004	-		
Line 97	-	-	224,000	030-00-73043	Reservior Dredging Project Y25006	562,947		
Line 98	-	-	-	030-00-79550	Depreciation	-		
Line 99	-	<b>35,455</b>	<b>517,500</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>1,001,447</b>	-	-
Line 100	-	-	-		Loan Principal	28,148		
Line 101	-	-	-		Loan Interest	1,442		
Line 102	-	-	-		<b>TOTAL DEBT SERVICE</b>	<b>29,590</b>	-	-
Line 103	-	-	-	030-00-91100	Transfer In/Out			
Line 104	-	-	-	030-00-91150	Public Works Salary Allocation	-		
Line 105	-	-	143,768	030-00-91160	Admin Allocation	-		
Line 106	52,451	68,000	-	030-00-97031	Transfer to Water Capital Reserves	185,000		
Line 107	-	-	-	030-00-97045	Transfer to Equip. Replace. Fund	50,000		
Line 108	<b>52,451</b>	<b>68,000</b>	<b>143,768</b>		<b>TOTAL TRANSFERS OUT</b>	<b>235,000</b>	-	-
Line 109	-	-	-		Contingency	100,000		
Line 110	-	-	34,229	030-00-99000	Unappropriated Reserves	-		
Line 111	98,841	543,168	-		Ending Fund Balance	467,237		
Line 112	<b>98,841</b>	<b>543,168</b>	<b>34,229</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>567,237</b>	-	-
Line 113	<b>857,030</b>	<b>1,136,499</b>	<b>1,241,470</b>		<b>TOTAL REQUIREMENTS</b>	<b>2,519,935</b>	-	-

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Water Reserve Fund 031**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	142,113	51,622	-	031-00-40100	Prior Year Fund Balance	23,803		
Line 2	7,058	2,333	5,000	031-00-42010	Interest on Investments	5,150		
Line 3	52,451	68,000	-	031-00-46130	Transfer from Water Enterprise	185,000		
Line 4	<b>201,622</b>	<b>121,955</b>	<b>5,000</b>		<b>TOTAL RESOURCES</b>	<b>213,953</b>	<b>-</b>	<b>-</b>
Line 5	-	-	-	031-00-91100	Transfer In/Out	-		
Line 6	150,000	100,000	-	031-00-91130	Transfer to Water Enterprise	-		
Line 7	<b>150,000</b>	<b>100,000</b>	<b>-</b>		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 8	-	-	-		Contingency	-		
Line 9	-	-	5,000	031-00-98999	Reserved for Future Expenditures	213,953		
Line 10	51,622	21,955			Ending Fund Balance			
Line 11	<b>51,622</b>	<b>21,955</b>	<b>5,000</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>213,953</b>	<b>-</b>	<b>-</b>
Line 12	<b>201,622</b>	<b>121,955</b>	<b>5,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>213,953</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Sewer Enterprise Fund 035**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	410,824	442,696	700,000	035-00-40100	Prior Year Fund Balance	822,816		
Line 2	14,515	13,686	17,000	035-00-42010	Interest on Investments	13,000		
Line 3	-	-	416,000	035-00-43438	Watershed Land Acquisition	-		
Line 4	-	34,583	40,000	035-00-43451	OBDD Water Recycling Project C2025055	650,000		
Line 5	-	-	-	035-00-43452	OWEB Land Acquisition Reimbursement	-		
Line 6	68,762	87,789	90,000	035-00-44115	Designated for Reserves	50,000		
Line 7	550,154	579,318	575,000	035-00-44120	Sewer Usage	592,250		
Line 8	2,316	3,860	2,500	035-00-44213	Sewer Connection Fees	2,575		
Line 9	100	(1,250)	1,000	035-00-45500	Restricted Cash-Deposits	1,030		
Line 10	280	200	500	035-00-46210	Miscellaneous Receipts	515		
Line 11	-	-	55,000	035-00-46220	Transfer in From Equipment Replacement	-		
Line 12	150,000	300,000	-	035-00-46236	Transfer from Sewer Capital Reserves	-		
Line 13		1,184			Charge to General Fund			
Line 14		4,736			Charge to Parks Fund			
Line 15		592			Charge to Streets Fund			
Line 16	-	7,776	-	035-00-46880	Reimbursements	-		
Line 17	802,799				Debt Proceeds			
Line 18	<b>1,999,750</b>	<b>1,475,170</b>	<b>1,897,000</b>		<b>TOTAL RESOURCES</b>	<b>2,132,186</b>	<b>-</b>	<b>-</b>
Line 19	3,216	972	1,091	035-00-51100	Overtime	1,146		
Line 20	14,015	23,111	25,940	035-00-51200	City Administrator	26,425		
Line 21	15,912	13,420	15,063	035-00-51300	Utility/Court Clerk	19,926		
Line 22	8,375	8,673	9,734	035-00-51350	Accounting Assistant	7,102		
Line 23	3,906	4,290	4,816	035-00-51400	Assistant to Admin/Plan	4,982		
Line 24	10,238	10,566	11,859	035-00-51505	PW Superintendent	11,321		
Line 25	55,296	5,084	5,706	035-00-51600	WWTP Operator	59,248		
Line 26	1,286	14,270	16,017	035-00-51700	Utility Worker #1	16,805		
Line 27	4,256	4,624	5,190	035-00-51800	Maintenance Worker #1	4,934		
Line 28	6,033	-	-	035-00-51801	Water Treatment Plant Operator #2	-		
Line 29	-	28,023	31,453	035-00-51802	Utility Worker #4	-		
Line 30	8,279	-	-	035-00-51810	Maintenance Worker #2	-		
Line 31	8,190	18,171	20,395	035-00-51820	Maintenance Worker #3	19,668		
Line 32	833	15,102	16,951	035-00-51900	Utility Worker #2	16,805		
Line 33	10,155	10,718	12,030	035-00-52010	Social Security	14,379		
Line 34	28,820	(38,270)	32,809	035-00-52020	PERS Retirement	57,678		
Line 35	2,127	1,441	1,618	035-00-52030	Worker's Comp./Disability Ins.	316		
Line 36	39,992	42,281	47,457	035-00-52040	Health, Dental, Life Ins.	59,102		
Line 37	(548)	(2,224)	616	035-00-55800	Vacation expense	-		
Line 38	8,939				Other			
Line 39	<b>229,320</b>	<b>160,252</b>	<b>258,745</b>		<b>TOTAL PERSONNEL</b>	<b>319,837</b>	<b>-</b>	<b>-</b>
Line 40			<b>3.13</b>		<b>FTE</b>	<b>3.13</b>		
Line 41								
Line 42	860	1,230	3,500	035-00-61210	Office & Operating Supplies	2,000		
Line 43	1,235	1,235	2,500	035-00-61220	Office Equip. Leases	2,500		
Line 44	5,000	6,481	5,022	035-00-61230	Software Maintenance	7,000		
Line 45	447	430	750	035-00-61260	Uniforms	750		
Line 46	3,176	2,182	5,000	035-00-61340	Fuel (Equip & Vehicles)	5,000		
Line 47	18,133	28,257	5,804	035-00-62100	Bank Charges	30,000		
Line 48	22,167	17,745	7,268	035-00-62110	Auditing & Accounting	25,000		
Line 49	3,607	248	2,500	035-00-62121	Engineering	25,000		
Line 50	4,800	8,708	12,000	035-00-62160	Contract Services	5,000		
Line 51	1,162	29	-	035-00-62175	Legal Services	-		
Line 52	3,974	3,955	4,500	035-00-62210	Telephone	3,500		
Line 53	971	711	1,000	035-00-62220	Internet Access	1,000		
Line 54	2,961	3,170	3,500	035-00-62230	Postage	4,200		
Line 55	752	-	2,000	035-00-62343	Travel & Training / Meetings	2,000		
Line 56	11,153	12,869	12,950	035-00-62610	Insurance & Bonds	20,000		
Line 57	33,198	31,994	35,000	035-00-62740	Electricity	35,000		
Line 58	-	-	20,000	035-00-62746	Emergency Repairs	25,000		
Line 59	1,292	1,456	25,000	035-00-62816	Repairs & Maint-Pump Station	25,000		
Line 60	128	4,661	5,000	035-00-62818	Repairs & Maint. - Sewer Lines	5,000		
Line 61	124,290	32,429	130,000	035-00-62821	Repairs & Maint-STP	80,000		
Line 62	155	282	10,000	035-00-62835	Small Tools & Minor Equipment	2,500		
Line 63	46	198	2,500	035-00-62840	Vehicles & Equipment Maint.	2,000		
Line 64	975	912	1,500	035-00-62845	Repairs/Maint.(Test Equipment)	-		
Line 65	-	-	500	035-00-62912	Dues & OR Statutes	1,500		
Line 66	5,015	3,793	5,000	035-00-62925	Permits	5,000		
Line 67	807,917	-	1,000	035-00-62936	Miscellaneous	1,000		
Line 68	-	-	2,000	035-00-62943	Reimbursements / Deposits	-		
Line 69	5,097	9,359	10,000	035-00-62980	Lab Equipment & Supplies	10,000		
Line 70	3,353	1,821	2,000	035-00-62990	Testing	5,000		
Line 71	-	108,716	-		Charge from Water Fund	-		
Line 72	<b>1,061,865</b>	<b>282,871</b>	<b>317,794</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>329,950</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Sewer Enterprise Fund 035**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 73								
Line 74	(100)	100	416,000	035-00-73039	Watershed Land Acquisition	-		
Line 75	-	2,043	-	035-00-73045	OBDD Water Recycling Project C2025055	650,000		
Line 76	-	-	-	035-00-73070	OWEB-Land Acquisition Reimbursement	-		
Line 77	440	-	40,000	035-00-74070	Equipment-Sewer System	-		
Line 78	24,519	-	125,000	035-00-74085	Replacement Equipment	-		
Line 79	-	-	-	035-00-79550	Depreciation	-		
Line 80	<b>24,859</b>	<b>2,143</b>	<b>581,000</b>		<b>TOTAL CAPITAL OUTLAY</b>	<b>650,000</b>	<b>-</b>	<b>-</b>
Line 81	28,864	-	31,521	035-00-81210	Bond Principal	31,521		
Line 82	53,341	-	57,972	035-00-81222	Rev. Bond III Principal	57,972		
Line 83	20,052	18,634	17,395	035-00-82210	Bond Interest	17,395		
Line 84	79,916	77,250	75,280	035-00-82222	Rev. Bond III Interest	75,280		
Line 85	-	-	-	035-00-82225	DEQ Loan Interest	-		
Line 86	<b>182,173</b>	<b>95,884</b>	<b>182,168</b>		<b>TOTAL DEBT SERVICE</b>	<b>182,168</b>	<b>-</b>	<b>-</b>
Line 87	-	-	-	035-00-91100	Transfer In/Out	-		
Line 88	-	-	-	035-00-91150	Public Works Salary Allocation	-		
Line 89	-	-	147,872	035-00-91160	Admin Allocation	-		
Line 90	58,837	70,277	-	035-00-97036	Transfer to Sewer Capital Reserves	175,000		
Line 91	-	-	-	035-00-97045	Transfer to Equip Replace Fund	50,000		
Line 92	<b>58,837</b>	<b>70,277</b>	<b>147,872</b>		<b>TOTAL TRANSFERS OUT</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
Line 93	-	-	-	035-00-98600	Bond Reserve - USDA 1996	-		
Line 94	-	-	-	035-00-98700	Bond Reserve-Revenue Bonds 04	-		
Line 95	-	-	-		<b>TOTAL RESERVE</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 96	-	-	200,000	035-00-98500	Contingency	200,000		
Line 97	-	-	209,421	035-00-99000	Unappropriated Reserves	-		
Line 98	442,696	863,743			Ending Fund Balance	225,231		
Line 99	<b>442,696</b>	<b>863,743</b>	<b>409,421</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>425,231</b>	<b>-</b>	<b>-</b>
Line 100	<b>1,999,750</b>	<b>1,475,170</b>	<b>1,897,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>2,132,186</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Sewer Reserve Fund 036**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	325,027	250,276	28,141	036-00-40100	Prior Year Fund Balance	40,580		
Line 2	16,412	11,312	8,500	036-00-42010	Interest on Investments	8,755		
Line 3	58,837	70,277	-	036-00-46135	Transfer from Sewer Enterprise	175,000		
Line 4	<b>400,276</b>	<b>331,865</b>	<b>36,641</b>		<b>TOTAL RESOURCES</b>	<b>224,335</b>	<b>-</b>	<b>-</b>
Line 5	-	-	-	036-00-91100	Transfer In/Out	-		
Line 6	150,000	300,000	-	036-00-91135	Transfer to Sewer Enterprise	-		
Line 7	<b>150,000</b>	<b>300,000</b>	<b>-</b>		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 8	-	-	-		Contingency			
Line 9	-	-	36,641	036-00-98999	Reserved for Future Expenditures	224,335		
Line 10	250,276	31,865			Ending Fund Balance			
Line 11	<b>250,276</b>	<b>31,865</b>	<b>36,641</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>224,335</b>	<b>-</b>	<b>-</b>
Line 12	<b>400,276</b>	<b>331,865</b>	<b>36,641</b>		<b>TOTAL REQUIREMENTS</b>	<b>224,335</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Streets Fund 040**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	60,682	32,650	(26,000)	040-00-40100	Prior Year Fund Balance	6,395		
Line 2	94,257	95,186	98,558	040-00-41230	State Highway Tax	101,515		
Line 3	1,634	179	2,060	040-00-42010	Interest on Investments	2,060		
Line 4	-	-	-	040-00-43418	ODOT Grants	-		
Line 5	-	-	2,575	040-00-44360	Street Use Fees/Deposits	2,575		
Line 6	25,000	63,781	50,000	040-00-46110	Transfer from General Fund	57,000		
Line 7	-	20,000	60,000	040-00-46142	Transfer from Streets Capital Reserves	-		
Line 8	-	306	-	040-00-46880	Reimbursements	-		
Line 9	<b>181,573</b>	<b>212,102</b>	<b>187,193</b>		<b>TOTAL RESOURCES</b>	<b>169,545</b>	<b>-</b>	<b>-</b>
Line 10	15,751	16,255	14,675	040-00-51505	PW Superintendent	17,416		
Line 11	1,286	14,270	12,883	040-00-51700	Utility Worker #1	16,805		
Line 12	13,833	15,027	13,566	040-00-51800	Maintenance Worker #1	16,036		
Line 13	10,421	-	-	040-00-51801	Water Treatment Plant Operator #2	-		
Line 14	9,895	-	-	040-00-51810	Maintenance Worker #2	-		
Line 15	10,691	12,107	10,930	040-00-51820	Maintenance Worker #3	12,292		
Line 16	833	15,102	13,634	040-00-51900	Utility Worker #2	16,805		
Line 17	4,609	5,472	4,940	040-00-52010	Social Security	6,095		
Line 18	16,004	16,089	14,525	040-00-52020	PERS Retirement	23,989		
Line 19	1,213	609	549	040-00-52030	Worker's Comp./Disability Ins.	134		
Line 20	16,201	18,241	16,468	040-00-52040	Health, Dental, Life Ins.	23,422		
Line 21	17,785	-	-	040-00-53040	Charge to Streets	-		
Line 22	0	-	(2,737)	040-00-55800	Vacation Expense	-		
Line 23	<b>118,523</b>	<b>113,172</b>	<b>99,433</b>		<b>TOTAL PERSONNEL</b>	<b>132,994</b>	<b>-</b>	<b>-</b>
Line 24			<b>1.31</b>		<b>FTE</b>	<b>1.31</b>		
Line 25								
Line 26	-	-	150	040-00-61210	Office & Operating Supplies	-		
Line 27	-	174	250	040-00-61260	Uniforms	-		
Line 28	2,782	2,747	3,500	040-00-61340	Fuel (Equip & Vehicles)	3,000		
Line 29	-	-	-	040-00-62121	Engineering	-		
Line 30	7,677	9,133	13,000	040-00-62610	Insurance & Bonds	7,000		
Line 31	12,414	15,452	12,500	040-00-62740	Electricity	15,000		
Line 32	2,119	2,370	3,000	040-00-62820	Repairs/Maintenance-Shop Yard	3,000		
Line 33	918	-	1,500	040-00-62835	Small Tools & Minor Equipment	-		
Line 34	1,817	68	1,500	040-00-62840	Vehicles & Equipment Maint.	500		
Line 35	2,673	2,034	5,000	040-00-62851	R & M - Streets	5,000		
Line 36	-	-	1,000	040-00-62936	Miscellaneous	1,000		
Line 37	-	24,785	-		Charge to Streets			
Line 38	-	474	-		Charge from Water Fund			
Line 39	-	592	-		Charge from Sewer Fund			
Line 40	<b>30,399</b>	<b>57,829</b>	<b>41,400</b>		<b>TOTAL MATERIALS AND SERVICES</b>	<b>34,500</b>	<b>-</b>	<b>-</b>
Line 41	-	-	-	040-00-91100	Transfer In/Out	-		
Line 42	-	-	-	040-00-91150	Public Works Sallary Allocation	-		
Line 43	-	-	-		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 44	-	-	-		Contingency	-		
Line 45	-	-	46,360	040-00-99000	Unappropriated Reserves	-		
Line 46	32,650	41,101	-		Ending Fund Balance	2,051		
Line 47	<b>32,650</b>	<b>41,101</b>	<b>46,360</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>2,051</b>	<b>-</b>	<b>-</b>
Line 48	<b>181,573</b>	<b>212,102</b>	<b>187,193</b>		<b>TOTAL REQUIREMENTS</b>	<b>169,545</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Streets Reserve Fund 042**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	51,920	54,798	58,387	042-00-40100	Prior Year Fund Balance	39,282		
Line 2	2,878	2,477	3,350	042-00-42010	Interest on Investments	3,451		
Line 3	-	-	-	042-00-46110	Transfer from General Fund	-		
Line 4	<b>54,798</b>	<b>57,275</b>	<b>61,737</b>		<b>TOTAL RESOURCES</b>	<b>42,733</b>	<b>-</b>	<b>-</b>
Line 5	-	-	-	042-00-91100	Transfer In/Out	-		
Line 6	-	20,000	60,000	042-00-91140	Transfer to Street Fund	-		
Line 7	<b>-</b>	<b>20,000</b>	<b>60,000</b>		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 8	-	-	-		Contingency	-		
Line 9	-	-	1,737	042-00-99000	Unappropriated Reserves	42,733		
Line 10	54,798	37,275	-		Ending Fund Balance	-		
Line 11	<b>54,798</b>	<b>37,275</b>	<b>1,737</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>42,733</b>	<b>-</b>	<b>-</b>
Line 12	<b>54,798</b>	<b>57,275</b>	<b>61,737</b>		<b>TOTAL REQUIREMENTS</b>	<b>42,733</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget  
Equipment Replacement Fund 045**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	104,117	108,098	110,305	045-00-40100	Prior Year Fund Balance	114,717		
Line 2	3,981	3,604	200	045-00-42010	Interest on Investments	206		
Line 3	-	-	-		Transfer from Public Safety	29,500		
Line 4	-	-	-	045-00-46030	Transfer from Water Enterprise	50,000		
Line 5	-	-	-	045-00-46035	Transfer from Sewer Enterprise	50,000		
Line 6	<b>108,098</b>	<b>111,702</b>	<b>110,505</b>		<b>TOTAL RESOURCES</b>	<b>244,423</b>	<b>-</b>	<b>-</b>
Line 7	-	-	-	045-00-79550	Depreciation	-		
Line 8	-	-	-		<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 9	-	-	-	045-00-91100	Transfer In/Out	-		
Line 10	-	-	55,000	045-00-91130	Transfer to Water Enterprise	-		
Line 11	-	-	55,000	045-00-91135	Transfer to Sewer Enterprise	-		
Line 12	-	-	<b>110,000</b>		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 13	-	-	-		Contingency	-		
Line 14	-	-	505	045-00-99000	Unappropriated Reserves	244,423		
Line 15	108,098	111,702			Ending Fund Balance	-		
Line 16	<b>108,098</b>	<b>111,702</b>	<b>505</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>244,423</b>	<b>-</b>	<b>-</b>
Line 17	<b>108,098</b>	<b>111,702</b>	<b>110,505</b>		<b>TOTAL REQUIREMENTS</b>	<b>244,423</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Water SDC Fund 061**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	550,831	578,801	580,831	061-00-40100	Prior Year Fund Balance	626,856		
Line 2	27,970	26,162	15,000	061-00-42010	Interest on Investments	15,450		
Line 3	<b>578,801</b>	<b>604,963</b>	<b>595,831</b>		<b>TOTAL RESOURCES</b>	<b>642,306</b>	<b>-</b>	<b>-</b>
Line 4	-	-	-	061-00-91100	Transfer In/Out	-		
Line 5	-	-	-	061-00-91130	Transfer to Water Enterprise	-		
Line 6	-	-	-		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 7	-	-	-		Contingency	-		
Line 8	-	-	595,831		Unappropriated Reserves	642,306		
Line 9	578,801	604,963	-		Ending Fund Balance	-		
Line 10	<b>578,801</b>	<b>604,963</b>	<b>595,831</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>642,306</b>	<b>-</b>	<b>-</b>
Line 11	<b>578,801</b>	<b>604,963</b>	<b>595,831</b>		<b>TOTAL REQUIREMENTS</b>	<b>642,306</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**Sewer SDC Fund 062**

	2024 Actual	2025 Actual	2026 Budget	Account Number	Account Description	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
Line 1	380,967	415,953	437,800	062-00-40100	Prior Year Fund Balance	515,385		
Line 2	19,806	19,343	11,000	062-00-42010	Interest on Investments	11,330		
Line 3	13,770	22,950	-	062-00-44351	SDC Reimbursement Fees	-		
Line 4	1,410	2,351	-	062-00-44361	SDC Improvement Fees	-		
Line 5	<b>415,953</b>	<b>460,597</b>	<b>448,800</b>		<b>TOTAL RESOURCES</b>	<b>526,715</b>	<b>-</b>	<b>-</b>
Line 6	-	-	-	062-00-91100	Transfer In/Out	-		
Line 7	-	-	-		<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 8	-	-			Contingency			
Line 9	-	-	448,800	062-00-98999	Reserved for Future Expenditures	526,715		
Line 10	415,953	460,597	-		Ending Fund Balance	-		
Line 11	<b>415,953</b>	<b>460,597</b>	<b>448,800</b>		<b>TOTAL ENDING FUND BALANCE</b>	<b>526,715</b>	<b>-</b>	<b>-</b>
Line 12	<b>415,953</b>	<b>460,597</b>	<b>448,800</b>		<b>TOTAL REQUIREMENTS</b>	<b>526,715</b>	<b>-</b>	<b>-</b>

**City of Port Orford - Fiscal Year 2026-2027 Budget**  
**General Fund 010: Revenue 00**

2024 Actual	2025 Actual	2026 Budget	2026-2027 Proposed	2026-2027 Approved	2026-2027 Adopted
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**SUMMATION**

**RESOURCES**

Line 1	GENERAL FUND	781,558	747,865	1,191,804	1,095,546		
Line 2	PARKS FUND	420,157	1,265,244	1,897,167	1,175,783		
Line 3	PUBLIC SAFETY FUND	667,339	495,337	821,912	685,711		
Line 4	WATER ENTERPRISE FUND	857,030	1,136,499	1,241,470	2,519,935		
Line 5	WATER CAPITAL RESERVE FUND	201,622	121,955	5,000	213,953		
Line 6	SEWER ENTERPRISE FUND	1,999,750	1,475,170	1,897,000	2,132,186		
Line 7	SEWER CAPITAL RESERVE FUND	400,276	331,865	36,641	224,335		
Line 8	STREET FUND	181,573	212,102	187,193	169,545		
Line 9	STREETS CAPITAL IMPROVEMENT FUND	54,798	57,275	61,737	42,733		
Line 10	EQUIPMENT REPLACEMENT FUND	108,098	111,702	110,505	244,423		
Line 11	WATER SDC FUND	578,801	604,963	595,831	642,306		
Line 12	SEWER SDC FUND	415,953	460,597	448,800	526,715		
Line 13	<b>TOTAL RESOURCES</b>	<b>6,666,955</b>	<b>7,020,574</b>	<b>8,495,060</b>	<b>9,673,172</b>	<b>-</b>	<b>-</b>

**REQUIREMENTS**

Line 16	GENERAL FUND	781,558	747,865	1,191,804	1,095,546		
Line 17	ADMINISTRATION	101,553	146,742	142,816	172,700		
Line 18	COURT	43,555	23,359	47,418	45,126		
Line 19	EMERGENCY MANAGEMENT	14,144	20,406	20,105	-		
Line 20	PLANNING	51,544	48,500	57,318	51,714		
Line 21	NON-DEPARTMENTAL	570,762	508,858	924,147	826,006		
Line 23	PARKS FUND	420,157	1,265,244	1,897,167	1,175,783		
Line 24	PUBLIC SAFETY FUND	667,339	495,337	821,912	685,711		
Line 25	WATER ENTERPRISE FUND	857,030	1,136,499	1,241,470	2,519,935		
Line 26	WATER CAPITAL RESERVE FUND	201,622	121,955	5,000	213,953		
Line 27	SEWER ENTERPRISE FUND	1,999,750	1,475,170	1,897,000	2,132,186		
Line 28	SEWER CAPITAL RESERVE FUND	400,276	331,865	36,641	224,335		
Line 29	STREET FUND	181,573	212,102	187,193	169,545		
Line 30	STREETS CAPITAL IMPROVEMENT FUND	54,798	57,275	61,737	42,733		
Line 31	EQUIPMENT REPLACEMENT FUND	108,098	111,702	110,505	244,423		
Line 32	WATER SDC FUND	578,801	604,963	595,831	642,306		
Line 33	SEWER SDC FUND	415,953	460,597	448,800	526,715		
Line 34	<b>TOTAL REQUIREMENTS</b>	<b>6,666,955</b>	<b>7,020,574</b>	<b>8,495,060</b>	<b>9,673,172</b>	<b>-</b>	<b>-</b>
Line 35	<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Line 36							