

**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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 91,841      | (58,260)    | -           | 010-00-40100   | Prior Year Fund Balance            | 296,398               | 296,398               | 296,398              |
| Line 2  | 364,724     | 375,818     | 370,000     | 010-00-41110   | Property Taxes Current             | 404,969               | 404,969               | 404,969              |
| Line 3  | 14,398      | 11,606      | 10,300      | 010-00-41120   | Property Taxes-Prior               | 10,300                | 10,300                | 10,300               |
| Line 4  | 16,293      | 15,398      | 19,500      | 010-00-41160   | Local Marijuana Tax                | 17,000                | 17,000                | 17,000               |
| Line 5  | 768         | 666         | 688         | 010-00-41210   | State Cigarette Tax                | 541                   | 541                   | 541                  |
| Line 6  | 21,964      | 20,429      | 18,555      | 010-00-41220   | State Liquor Tax                   | 15,338                | 15,338                | 15,338               |
| Line 7  | 11,953      | 9,999       | 16,000      | 010-00-41310   | State Revenue Sharing              | 11,500                | 11,500                | 11,500               |
| Line 8  | 408         | 2,787       | 500         | 010-00-41320   | Payment in Lieu of Tax (PILOT)     | 500                   | 500                   | 500                  |
| Line 9  | -           | -           | 203,250     | 010-00-41410   | Transient Lodging Tax              | 150,000               | 150,000               | 150,000              |
| Line 10 | 5,365       | 3,494       | 6,000       | 010-00-42010   | Interest on Investments            | 500                   | 500                   | 500                  |
| Line 11 | 2,396       | 3,244       | 2,500       | 010-00-42110   | LSN - Franchise Fees               | 2,500                 | 2,500                 | 2,500                |
| Line 12 | 13,122      | 10,975      | 13,500      | 010-00-42111   | Charter Franchise Fees             | 11,000                | 11,000                | 11,000               |
| Line 13 | 1,409       | 1,409       | 1,400       | 010-00-42112   | Frontier Franchise Fees            | 1,400                 | 1,400                 | 1,400                |
| Line 14 | 45,962      | 60,023      | 56,888      | 010-00-42113   | Coos-Curry Electric Franchise Fees | 62,000                | 62,000                | 62,000               |
| Line 15 | -           | 4,522       | -           | 010-00-42114   | Beacon Broadband Franchise Fee     | 12,000                | 12,000                | 12,000               |
| Line 16 | 24,156      | 6,763       | 15,000      | 010-00-42210   | Business Licenses                  | 19,500                | 19,500                | 19,500               |
| Line 17 | -           | 24,489      | 22,000      | 010-00-42215   | STR Admin Fee                      | 22,000                | 22,000                | 22,000               |
| Line 18 | -           | 15,330      | -           | 010-00-43415   | DLCD Grant                         | -                     | -                     | -                    |
| Line 19 | 605         | 510         | -           | 010-00-44214   | Court Administrative Fees          | 500                   | 500                   | 500                  |
| Line 20 | 9,693       | 8,338       | 7,000       | 010-00-44330   | Planning Fees                      | 9,000                 | 9,000                 | 9,000                |
| Line 21 | 150         | 90          | 500         | 010-00-44340   | Lien Search Fees                   | 500                   | 500                   | 500                  |
| Line 22 | 70,347      | 78,680      | 60,000      | 010-00-45120   | Citations                          | 45,000                | 45,000                | 45,000               |
| Line 23 | 6,142       | 3,271       | -           | 010-00-45730   | Circuit Court Collection           | 2,000                 | 2,000                 | 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                 | 1,000                 | 1,000                |
| Line 28 | 8,699       | 1,639       | 100         | 010-00-46880   | Reimbursements                     | 100                   | 100                   | 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 | 781,558     | 747,865     | 1,190,404   |                | <b>TOTAL RESOURCES</b>             | 1,095,546             | 1,095,546             | 1,095,546            |

**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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|----------------|----------------|----------------|----------------|-------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 19,005         | 35,556         | 33,051         | 010-10-51200   | Administrator/Manager               | 50,817                | 50,817                | 50,817               |
| Line 2  | 19,848         | 17,614         | 17,202         | 010-10-51350   | Assistant to Admin/Plan             | 24,908                | 24,908                | 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                | 16,909                | 16,909               |
| Line 5  | 4,121          | 5,493          | 6,078          | 010-10-52010   | Social Security                     | 7,110                 | 7,110                 | 7,110                |
| Line 6  | 15,449         | 22,805         | 24,341         | 010-10-52020   | PERS Retirement                     | 30,087                | 30,087                | 30,087               |
| Line 7  | 229            | 219            | 99             | 010-10-52030   | Worker's Comp./Disability Ins.      | 164                   | 164                   | 164                  |
| Line 8  | 18,732         | 27,480         | 28,873         | 010-10-52040   | Health, Dental, Life Ins.           | 33,705                | 33,705                | 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>        | <b>163,700</b>        | <b>163,700</b>       |
| Line 12 |                |                | <b>1.40</b>    |                | <b>FTE</b>                          | <b>1.50</b>           | <b>1.50</b>           | <b>1.50</b>          |
| Line 13 |                |                |                |                |                                     |                       |                       |                      |
| Line 14 | 3,721          | 4,645          | 3,500          | 010-10-62210   | Telephone                           | 3,500                 | 3,500                 | 3,500                |
| Line 15 | 170            | 3,452          | -              | 010-10-62310   | Management Travel                   | 2,500                 | 2,500                 | 2,500                |
| Line 16 | 3,311          | 2,256          | 2,500          | 010-10-62912   | Dues & OR Statutes                  | 3,000                 | 3,000                 | 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>          | <b>9,000</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>        | <b>172,700</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>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                 | 9,963                 | 9,963                |
| Line 6  | 3,892       | 3,911       | 6,222       | 010-20-51350   | Accounting Assistant                | 3,382                 | 3,382                 | 3,382                |
| Line 7  | 839         | 734         | 1,168       | 010-20-52010   | Social Security                     | 1,026                 | 1,026                 | 1,026                |
| Line 8  | 3,220       | 2,799       | 4,454       | 010-20-52020   | PERS Retirement                     | 4,034                 | 4,034                 | 4,034                |
| Line 9  | 5           | 4           | 6           | 010-20-52030   | Worker's Comp./Disability Ins.      | 26                    | 26                    | 26                   |
| Line 10 | 4,651       | 4,586       | 7,296       | 010-20-52040   | Health, Dental, Life Ins.           | 6,195                 | 6,195                 | 6,195                |
| Line 11 | (0)         | -           | (300)       | 010-20-55800   | Vacation Expense                    | -                     | -                     | -                    |
| Line 12 | 20,562      | 18,615      | 29,318      |                | <b>TOTAL PERSONNEL</b>              | 24,626                | 24,626                | 24,626               |
| Line 13 |             |             | 0.30        |                | <b>FTE</b>                          | 0.30                  | 0.30                  | 0.30                 |
| Line 14 |             |             |             |                |                                     |                       |                       |                      |
| Line 15 | 497         | 1,003       | 500         | 010-20-61210   | Office & Operating Supplies         | 1,000                 | 1,000                 | 1,000                |
| Line 16 | 1,992       | 2,087       | 2,500       | 010-20-61230   | Software Maintenance                | 4,500                 | 4,500                 | 4,500                |
| Line 17 | 3,600       | 3,350       | 2,000       | 010-20-62170   | Judge Contract                      | 2,100                 | 2,100                 | 2,100                |
| Line 18 | 632         | 632         | 500         | 010-20-62210   | Telephone                           | 500                   | 500                   | 500                  |
| Line 19 | 267         | 208         | 500         | 010-20-62230   | Postage                             | 250                   | 250                   | 250                  |
| Line 20 | 375         | -           | 500         | 010-20-62343   | Travel & Training / Meetings        | 500                   | 500                   | 500                  |
| Line 21 | -           | 318         | -           | 010-20-62835   | Small Tools & Minor Equipment       | -                     | -                     | -                    |
| Line 22 | -           | 67          | 100         | 010-20-62912   | Dues & OR Statutes                  | 150                   | 150                   | 150                  |
| Line 23 | 170         | 640         | 500         | 010-20-62941   | Reimbursements/Citations            | 500                   | 500                   | 500                  |
| Line 24 | 12,223      | (2,053)     | 9,000       | 010-20-63220   | State Assessment                    | 9,000                 | 9,000                 | 9,000                |
| Line 25 | 3,238       | (1,508)     | 2,000       | 010-20-63230   | County Assessments                  | 2,000                 | 2,000                 | 2,000                |
| Line 26 | 22,993      | 4,744       | 18,100      |                | <b>TOTAL MATERIALS AND SERVICES</b> | 20,500                | 20,500                | 20,500               |
| Line 27 | 43,555      | 23,359      | 47,418      |                | <b>TOTAL REQUIREMENTS</b>           | 45,126                | 45,126                | 45,126               |

**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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>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                | 14,945                | 14,945               |
| Line 3  | 1,051         | 947           | 1,415         | 010-50-52010   | Social Security                     | 1,149                 | 1,149                 | 1,149                |
| Line 4  | 3,325         | 3,499         | 5,227         | 010-50-52020   | PERS Retirement                     | 4,518                 | 4,518                 | 4,518                |
| Line 5  | 7             | 5             | 8             | 010-50-52030   | Worker's Comp./Disability Ins.      | 26                    | 26                    | 26                   |
| Line 6  | 3,071         | 2,662         | 3,977         | 010-50-52040   | Health, Dental, Life Ins.           | 3,076                 | 3,076                 | 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>23,714</b>         | <b>23,714</b>        |
| Line 9  |               |               | <b>0.30</b>   |                | <b>FTE</b>                          | <b>0.30</b>           | <b>0.30</b>           | <b>0.30</b>          |
| Line 10 |               |               |               |                |                                     |                       |                       |                      |
| Line 11 | 213           | 599           | 500           | 010-50-61210   | Office & Operating Supplies         | 500                   | 500                   | 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                | 25,000                | 25,000               |
| Line 14 | -             | -             | 500           | 010-50-62160   | Professional Services               | 500                   | 500                   | 500                  |
| Line 15 | -             | -             | 500           | 010-50-62175   | Legal Services                      | 500                   | 500                   | 500                  |
| Line 16 | 144           | 490           | 500           | 010-50-62230   | Postage                             | 500                   | 500                   | 500                  |
| Line 17 | 186           | 78            | 500           | 010-50-62343   | Travel & Training / Meetings        | 500                   | 500                   | 500                  |
| Line 18 | 735           | 263           | 500           | 010-50-62410   | Advertising                         | 500                   | 500                   | 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>28,000</b>         | <b>28,000</b>        |
| Line 21 | <b>51,544</b> | <b>48,500</b> | <b>57,318</b> |                | <b>TOTAL REQUIREMENTS</b>           | <b>51,714</b>         | <b>51,714</b>         | <b>51,714</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-----------------|----------------|------------------|----------------|-----------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 4,398           | 3,297          | 3,500            | 010-60-61210   | Office & Operating Supplies             | 4,500                 | 4,500                 | 4,500                |
| Line 2  | -               | -              | 5,000            | 010-60-61220   | Office Equip. Leases                    | 3,000                 | 3,000                 | 3,000                |
| Line 3  | 7,782           | 8,239          | 13,000           | 010-60-61230   | Software Maintenance                    | 8,000                 | 8,000                 | 8,000                |
| Line 4  | 1,539           | 1,507          | 1,000            | 010-60-62100   | Bank Charges                            | 1,500                 | 1,500                 | 1,500                |
| Line 5  | 59,123          | 40,091         | 60,000           | 010-60-62110   | Auditing & Accounting                   | 45,000                | 45,000                | 45,000               |
| Line 6  | 9,927           | 12,767         | 10,000           | 010-60-62140   | Computer Services                       | 5,000                 | 5,000                 | 5,000                |
| Line 7  | 959             | 500            | 500              | 010-60-62160   | Professional Services                   | 500                   | 500                   | 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                | 30,000                | 30,000               |
| Line 10 | 67,837          | 70,769         | 74,000           | 010-60-62180   | Port Orford Rural Fire Dist.            | 82,000                | 82,000                | 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                 | 1,500                 | 1,500                |
| Line 13 | 1,221           | 1,121          | 1,000            | 010-60-62230   | Postage                                 | 1,000                 | 1,000                 | 1,000                |
| Line 14 | 253             | 207            | 2,500            | 010-60-62343   | Travel & Training / Meetings            | 1,000                 | 1,000                 | 1,000                |
| Line 15 | 6,444           | 1,153          | 1,000            | 010-60-62410   | Advertising                             | 2,000                 | 2,000                 | 2,000                |
| Line 16 | 24,583          | 27,397         | 30,000           | 010-60-62610   | Insurance & Bonds                       | 35,000                | 35,000                | 35,000               |
| Line 17 | 13,248          | 11,786         | 10,000           | 010-60-62740   | Electricity                             | 10,000                | 10,000                | 10,000               |
| Line 18 | 1,546           | 742            | 15,000           | 010-60-62805   | R & M City Hall                         | 5,000                 | 5,000                 | 5,000                |
| Line 19 | 3,028           | 1,245          | 2,000            | 010-60-62819   | Municipal Code Book                     | 2,000                 | 2,000                 | 2,000                |
| Line 20 | 1,022           | 1,975          | 2,000            | 010-60-62835   | Small Tools and Minor Equip.            | 7,000                 | 7,000                 | 7,000                |
| Line 21 | 220             | 1,402          | 1,500            | 010-60-62920   | Dues & Memberships                      | 2,000                 | 2,000                 | 2,000                |
| Line 22 | 2,940           | 1,895          | 3,000            | 010-60-62930   | Custodial Services                      | 2,400                 | 2,400                 | 2,400                |
| Line 23 | 481             | 563            | -                | 010-60-62935   | Custodial Supplies                      | 1,000                 | 1,000                 | 1,000                |
| Line 24 | 693             | 138            | 100              | 010-60-62936   | Miscellaneous                           | 100                   | 100                   | 100                  |
| Line 25 | -               | -              | -                | 010-60-62942   | Reimbursements / Refunds                | 100                   | 100                   | 100                  |
| Line 26 | -               | -              | 56,910           | 010-60-63000   | Business/Tourism Promotion              | 47,000                | 47,000                | 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>296,600</b>        | <b>296,600</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 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                | 57,000                | 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>57,000</b>         | <b>57,000</b>        |
| Line 53 | -               | -              | -                |                | Contingency                             | -                     | -                     | -                    |
| Line 54 | -               | -              | 87,038           | 010-60-99000   | Unappropriated Reserves                 | -                     | -                     | -                    |
| Line 55 | (58,260)        | 16,472         | -                |                | Ending Fund Balance                     | 472,406               | 472,406               | 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>472,406</b>        | <b>472,406</b>       |
| Line 57 | <b>570,762</b>  | <b>508,858</b> | <b>924,147</b>   |                | <b>TOTAL REQUIREMENTS</b>               | <b>826,006</b>        | <b>826,006</b>        | <b>826,006</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>1,095,546</b>      | <b>1,095,546</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>1,095,546</b>      | <b>1,095,546</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|----------------|------------------|------------------|----------------|-----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 246,200        | 221,592          | 248,830          | 014-00-40100   | Prior Year Fund Balance           | 402,283               | 402,283               | 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                | 15,000                | 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               | 625,000               | 625,000              |
| Line 7  | -              | 104,301          | -                | 014-00-43422   | American Legion Hall Donations    | 75,000                | 75,000                | 75,000               |
| Line 8  | 300            | 705              | 500              | 014-00-44410   | Rent - Community Building         | 3,500                 | 3,500                 | 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                | 50,000                | 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                 | 5,000                 | 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>1,175,783</b>      | <b>1,175,783</b>     |
| Line 22 | 11,026         | 11,379           | 3,548            | 014-00-51505   | PW Superintendent                 | 12,191                | 12,191                | 12,191               |
| Line 23 | 1,746          | 161              | 50               | 014-00-51600   | WWTP Operator                     | 1,871                 | 1,871                 | 1,871                |
| Line 24 | 429            | 4,757            | 1,483            | 014-00-51700   | Utility Worker #1                 | 5,602                 | 5,602                 | 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                 | 6,785                 | 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                 | 7,375                 | 7,375                |
| Line 30 | 278            | 5,034            | 1,570            | 014-00-51900   | Utility Worker #2                 | 5,602                 | 5,602                 | 5,602                |
| Line 31 | 3,133          | 6,652            | 2,074            | 014-00-52010   | Social Security                   | 3,028                 | 3,028                 | 3,028                |
| Line 32 | 11,310         | 26,000           | 8,107            | 014-00-52020   | PERS Retirement                   | 11,918                | 11,918                | 11,918               |
| Line 33 | 1,417          | 975              | 304              | 014-00-52030   | Worker's Comp./Disability Ins.    | 66                    | 66                    | 66                   |
| Line 34 | 12,570         | 20,801           | 6,486            | 014-00-52040   | Health, Dental, Life Ins.         | 11,458                | 11,458                | 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>65,896</b>         | <b>65,896</b>        |
| Line 38 |                |                  | <b>0.63</b>      |                | <b>FTE</b>                        | <b>0.63</b>           | <b>0.63</b>           | <b>0.63</b>          |
| Line 39 |                |                  |                  |                |                                   |                       |                       |                      |
| Line 40 | 70             | -                | 500              | 014-00-61210   | Office & Operating Supplies       | 500                   | 500                   | 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                 | 2,000                 | 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                 | 5,000                 | 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                 | 1,500                 | 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                 | 3,000                 | 3,000                |
| Line 53 | 4,816          | 4,077            | 7,000            | 014-00-62740   | Electricity                       | 3,000                 | 3,000                 | 3,000                |
| Line 54 | 1,966          | 1,541            | 8,500            | 014-00-62744   | Electricity-Legion Hall           | 5,000                 | 5,000                 | 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                 | 2,000                 | 2,000                |
| Line 57 | 555            | 429              | 1,500            | 014-00-62813   | R & M - A-Frame                   | 500                   | 500                   | 500                  |
| Line 58 | 657            | 650              | 2,500            | 014-00-62814   | R & M - Comm. Building            | 2,500                 | 2,500                 | 2,500                |
| Line 59 | 1,005          | 439              | 2,500            | 014-00-62817   | R & M Visitor Center              | 900                   | 900                   | 900                  |
| Line 60 | 1,767          | 2,671            | 5,000            | 014-00-62825   | R & M - Buffington                | 5,000                 | 5,000                 | 5,000                |
| Line 61 | 1,037          | 1,191            | 1,500            | 014-00-62827   | R & M - American Legion           | 1,000                 | 1,000                 | 1,000                |
| Line 62 | 757            | 905              | 2,000            | 014-00-62829   | R & M - 12th St. Boat Ramp        | 500                   | 500                   | 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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|---------------------------------------|-----------------------|-----------------------|----------------------|
| Line 63 |             |             |             |                |                                       |                       |                       |                      |
| Line 64 | 1,266       | 354         | 2,000       | 014-00-62835   | Small Tools & Minor Equipment         | 500                   | 500                   | 500                  |
| Line 65 | -           | 20          | 500         | 014-00-62836   | Comm Bldg S Tools & Minor Equip       | 500                   | 500                   | 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                   | 500                   | 500                  |
| Line 68 | 1,051       | 841         | 4,500       | 014-00-62842   | Parks Committee Projects              | -                     | 5,000                 | 5,000                |
| 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                | 25,000                | 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 | 114,178     | 97,050      | 89,995      |                | <b>TOTAL MATERIALS AND SERVICES</b>   | <b>58,900</b>         | <b>63,900</b>         | <b>63,900</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               | 700,000               | 700,000              |
| Line 83 |             |             |             |                | Planning Grant                        | 60,000                | 60,000                | 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                | 50,000                | 50,000               |
| Line 88 | 2,630       | 585,956     | 1,564,481   |                | <b>TOTAL CAPITAL OUTLAY</b>           | <b>810,000</b>        | <b>810,000</b>        | <b>810,000</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 | -           | -           | 73,583      |                | <b>TOTAL TRANSFERS OUT</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>             |
| Line 93 | -           | -           | -           |                | Contingency                           | 75,000                | 70,000                | 70,000               |
| Line 94 | -           | -           | 121,289     | 014-00-99000   | Unappropriated Reserves               | -                     | -                     | -                    |
| Line 95 | 221,592     | 378,841     | -           |                | Ending Fund Balance                   | 165,987               | 165,987               | 165,987              |
| Line 96 | 221,592     | 378,841     | 121,289     |                | <b>TOTAL ENDING FUND BALANCE</b>      | <b>240,987</b>        | <b>235,987</b>        | <b>235,987</b>       |
| Line 97 | 420,157     | 1,265,244   | 1,897,167   |                | <b>TOTAL REQUIREMENTS</b>             | <b>1,175,783</b>      | <b>1,175,783</b>      | <b>1,175,783</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|-------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 120,067     | 29,415      | 8,264       | 020-00-40100   | Prior Year Fund Balance             | 30,039                | 30,039                | 30,039               |
| Line 2  | 11,377      | 7,509       | 8,240       | 020-00-41120   | Property Taxes-Prior                | 8,487                 | 8,487                 | 8,487                |
| Line 3  | 276,818     | 291,669     | 298,206     | 020-00-41130   | Public Safety Tax Option            | 643,475               | 643,475               | 643,475              |
| Line 4  | 3,003       | 686         | 2,575       | 020-00-42010   | Interest on Investments             | 2,652                 | 2,652                 | 2,652                |
| Line 5  | 375         | 440         | 464         | 020-00-44191   | Burning Permit                      | 478                   | 478                   | 478                  |
| Line 6  | 18,792      | 1,167       | 361         | 020-00-45150   | Insurance/Reimbursement             | 372                   | 372                   | 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                   | 106                   | 106                  |
| Line 10 | 58          | 5,337       | 100         | 020-00-46880   | Reimbursements                      | 103                   | 103                   | 103                  |
| Line 11 | 700         | -           | -           | 020-00-46886   | Donations                           | -                     | -                     | -                    |
| Line 12 | 667,339     | 495,337     | 821,912     |                | <b>TOTAL RESOURCES</b>              | <b>685,711</b>        | <b>685,711</b>        | <b>685,711</b>       |
| Line 13 | 14,838      | 13,421      | 8,905       | 020-00-51100   | Overtime                            | 14,000                | 14,000                | 14,000               |
| Line 14 | 9,864       | 10,191      | 6,762       | 020-00-51120   | On Call Pay                         | 10,000                | 10,000                | 10,000               |
| Line 15 | 73,775      | 76,135      | 128,540     | 020-00-51520   | Police Chief                        | 80,752                | 80,752                | 80,752               |
| Line 16 | -           | -           | -           | 020-00-51740   | Police Sergeant                     | -                     | -                     | -                    |
| Line 17 | 55,956      | -           | 63,945      | 020-00-51754   | Police Officer #5                   | 63,057                | 63,057                | 63,057               |
| Line 18 | 58,018      | 64,705      | 107,732     | 020-00-51755   | Police Officer #2                   | 63,057                | 63,057                | 63,057               |
| Line 19 | 58,367      | 65,798      | 107,604     | 020-00-51757   | Police Officer #3                   | 63,057                | 63,057                | 63,057               |
| Line 20 | 27,568      | 28,652      | 33,012      | 020-00-51850   | Police Officer #4                   | 29,722                | 29,722                | 29,722               |
| Line 21 | 22,204      | 20,064      | 39,313      | 020-00-52010   | Social Security                     | 23,007                | 23,007                | 23,007               |
| Line 22 | 82,828      | 79,620      | 122,378     | 020-00-52020   | PERS Retirement                     | 105,081               | 105,081               | 105,081              |
| Line 23 | 5,721       | 5,298       | 11,916      | 020-00-52030   | Worker's Comp./Disability Ins.      | 449                   | 449                   | 449                  |
| Line 24 | 52,544      | 43,746      | 95,790      | 020-00-52040   | Health, Dental, Life Ins.           | 59,938                | 59,938                | 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 | 494,236     | 454,750     | 714,018     |                | <b>TOTAL PERSONNEL</b>              | <b>512,120</b>        | <b>512,120</b>        | <b>512,120</b>       |
| Line 28 |             |             | 4.95        |                | <b>FTE</b>                          | <b>5.00</b>           | <b>5.00</b>           | <b>5.00</b>          |
| Line 29 |             |             |             |                |                                     |                       |                       |                      |
| Line 30 | 1,736       | 1,810       | 2,080       | 020-00-61210   | Office & Operating Supplies         | 2,163                 | 2,163                 | 2,163                |
| Line 31 | 2,751       | 9           | 4,160       | 020-00-61260   | Uniforms                            | 4,326                 | 4,326                 | 4,326                |
| Line 32 | 15,970      | 12,463      | 15,600      | 020-00-61340   | Fuel (Equip & Vehicles)             | 16,224                | 16,224                | 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                | 25,000                | 25,000               |
| Line 35 | 3,117       | 3,796       | 520         | 020-00-62140   | Computer Services                   | 541                   | 541                   | 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                | 35,822                | 35,822               |
| Line 38 | 6,939       | 4,556       | 5,200       | 020-00-62210   | Telephone                           | 5,408                 | 5,408                 | 5,408                |
| Line 39 | 153         | 88          | 313         | 020-00-62230   | Postage                             | 326                   | 326                   | 326                  |
| Line 40 | 680         | 942         | 1,040       | 020-00-62343   | Travel & Training / Meetings        | 1,082                 | 2,000                 | 2,000                |
| Line 41 | 225         | -           | -           | 020-00-62410   | Advertising                         | -                     | -                     | -                    |
| Line 42 | 15,209      | 19,019      | 17,398      | 020-00-62610   | Insurance & Bonds                   | 18,094                | 18,094                | 18,094               |
| Line 43 | 2,927       | 43          | 2,080       | 020-00-62835   | Small Tools & Minor Equipment       | 2,163                 | 2,163                 | 2,163                |
| Line 44 | 7,887       | 2,758       | 7,310       | 020-00-62840   | Vehicles & Equipment Maint.         | 8,500                 | 8,500                 | 8,500                |
| Line 45 | 300         | 300         | 520         | 020-00-62920   | Dues & Memberships                  | 541                   | 541                   | 541                  |
| Line 46 | 6,519       | -           | 208         | 020-00-62936   | Miscellaneous                       | 216                   | 216                   | 216                  |
| Line 47 | 6,310       | 6,380       | 7,717       | 020-00-63215   | Justice System                      | 8,026                 | 8,026                 | 8,026                |
| Line 48 | 900         | 900         | 1,040       | 020-00-63216   | King's Online                       | 1,082                 | 1,082                 | 1,082                |
| Line 49 | 2,489       | 2,629       | 2,690       | 020-00-63223   | Lexipol                             | 2,798                 | 2,798                 | 2,798                |
| Line 50 | 85,657      | 64,318      | 105,824     |                | <b>TOTAL MATERIALS AND SERVICES</b> | <b>132,311</b>        | <b>133,229</b>        | <b>133,229</b>       |
| Line 51 | 57,970      | -           | -           | 020-00-74020   | Police Cruisers                     | -                     | -                     | -                    |
| Line 52 | 62          | -           | -           | 020-00-74070   | Equipment                           | 3,600                 | 3,600                 | 3,600                |
| Line 53 | 58,032      | -           | -           |                | <b>TOTAL CAPITAL OUTLAY</b>         | <b>3,600</b>          | <b>3,600</b>          | <b>3,600</b>         |
| Line 54 | -           | -           | -           | 020-00-91100   | Transfer In/Out                     | 29,500                | 29,500                | 29,500               |
| Line 55 | -           | -           | -           |                | <b>TOTAL TRANSFERS OUT</b>          | <b>29,500</b>         | <b>29,500</b>         | <b>29,500</b>        |
| Line 56 | -           | -           | -           |                | Contingency                         | -                     | -                     | -                    |
| Line 57 | -           | -           | 2,070       | 020-00-99000   | Unappropriated Reserves             | -                     | -                     | -                    |
| Line 58 | 29,415      | (23,731)    | -           |                | Ending Fund Balance                 | 8,180                 | 7,262                 | 7,262                |
| Line 59 | 29,415      | (23,731)    | 2,070       |                | <b>TOTAL ENDING FUND BALANCE</b>    | <b>8,180</b>          | <b>7,262</b>          | <b>7,262</b>         |
| Line 60 | 667,339     | 495,337     | 821,912     |                | <b>TOTAL REQUIREMENTS</b>           | <b>685,711</b>        | <b>685,711</b>        | <b>685,711</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|------------------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 114,251     | 98,841      | (6,836)     | 030-00-40100   | Prior Year Fund Balance                        | 778,087               | 778,087               | 778,087              |
| Line 2  | 1,230       | 6,655       | 3,500       | 030-00-42010   | Interest on Investments                        | 3,606                 | 3,606                 | 3,606                |
| Line 3  | -           | 12,229      | 224,000     | 030-00-43000   | Reservoir Dredging Grant/Loan Y25006           | 562,947               | 562,947               | 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                | 23,500                | 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               | 250,000               | 250,000              |
| Line 9  |             |             |             |                | SIPP Water Feasibility and Leak Studies S26007 | 100,000               | 100,000               | 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                | 89,000                | 89,000               |
| Line 12 | 421,026     | 597,809     | 647,606     | 030-00-44110   | Water Usage                                    | 667,034               | 696,625               | 696,625              |
| Line 13 | -           | -           | -           |                | Water Rate Surcharge                           | 29,591                | -                     | -                    |
| Line 14 | 950         | 1,075       | 1,200       | 030-00-44111   | Door Hanger Fees                               | 1,236                 | 1,236                 | 1,236                |
| Line 15 | 11,340      | 7,755       | 8,000       | 030-00-44112   | Past Due Fees                                  | 8,240                 | 8,240                 | 8,240                |
| Line 16 | 1,063       | 797         | 1,000       | 030-00-44113   | Contractor Water Usage                         | 1,030                 | 1,030                 | 1,030                |
| Line 17 | 1,455       | 846         | 1,500       | 030-00-44114   | Reconnect Fee                                  | 1,545                 | 1,545                 | 1,545                |
| Line 18 | -           | -           | -           | 030-00-44116   | Curtailment Fees                               | -                     | -                     | -                    |
| Line 19 | 2,270       | 742         | 1,000       | 030-00-45010   | Irrigation Meters                              | 1,030                 | 1,030                 | 1,030                |
| Line 20 | 300         | (2,100)     | 2,000       | 030-00-45500   | Restricted Cash-Deposits                       | 2,060                 | 2,060                 | 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                 | 1,030                 | 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 | 857,030     | 1,136,499   | 1,241,470   |                | <b>TOTAL RESOURCES</b>                         | <b>2,519,935</b>      | <b>2,519,935</b>      | <b>2,519,935</b>     |
| Line 30 | 29,348      | 31,445      | 20,799      | 030-00-51100   | Overtime                                       | 21,839                | 21,839                | 21,839               |
| Line 31 | 12,062      | 15,096      | 9,985       | 030-00-51120   | On Call Pay                                    | 10,484                | 10,484                | 10,484               |
| Line 32 | 12,937      | 21,334      | 14,110      | 030-00-51210   | City Administrator                             | 24,392                | 24,392                | 24,392               |
| Line 33 | 15,912      | 13,420      | 8,877       | 030-00-51300   | Utility/Court Clerk                            | 19,926                | 19,926                | 19,926               |
| Line 34 | 7,581       | 7,855       | 5,196       | 030-00-51350   | Accounting Assistant                           | 6,425                 | 6,425                 | 6,425                |
| Line 35 | 3,906       | 4,290       | 2,838       | 030-00-51400   | Assistant to Admin/Plan                        | 4,982                 | 4,982                 | 4,982                |
| Line 36 | 41,741      | 43,077      | 28,492      | 030-00-51505   | PW Superintendent                              | 46,153                | 46,153                | 46,153               |
| Line 37 | 1,164       | 107         | 71          | 030-00-51600   | WWTP Operator                                  | 1,247                 | 1,247                 | 1,247                |
| Line 38 | 1,286       | 14,270      | 9,438       | 030-00-51700   | Utility Worker #1                              | 16,805                | 16,805                | 16,805               |
| Line 39 | 29,262      | 31,788      | 21,025      | 030-00-51800   | Maintenance Worker #1                          | 33,923                | 33,923                | 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                 | 9,834                 | 9,834                |
| Line 43 | 833         | 15,102      | 9,989       | 030-00-51900   | Utility Worker #2                              | 16,805                | 16,805                | 16,805               |
| Line 44 | 15,854      | 14,997      | 9,919       | 030-00-52010   | Social Security                                | 13,859                | 13,859                | 13,859               |
| Line 45 | 45,389      | (8,291)     | 33,535      | 030-00-52020   | PERS Retirement                                | 55,563                | 55,563                | 55,563               |
| Line 46 | 4,175       | 3,541       | 2,342       | 030-00-52030   | Worker's Comp./Disability Ins.                 | 303                   | 303                   | 303                  |
| Line 47 | 54,857      | 54,285      | 35,905      | 030-00-52040   | Health, Dental, Life Ins.                      | 55,271                | 55,271                | 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 | 347,875     | 294,951     | 235,101     |                | <b>TOTAL PERSONNEL</b>                         | <b>337,811</b>        | <b>337,811</b>        | <b>337,811</b>       |
| Line 52 |             |             | 2.83        |                | <b>FTE</b>                                     | <b>2.83</b>           | <b>2.83</b>           | <b>2.83</b>          |
| Line 53 |             |             |             |                |                                                |                       |                       |                      |
| Line 54 | 1,800       | 1,920       | 1,500       | 030-00-61210   | Office & Operating Supplies                    | 2,000                 | 2,000                 | 2,000                |
| Line 55 | 16,942      | 12,526      | 28,000      | 030-00-61212   | Water Purification Supplies                    | 23,000                | 23,000                | 23,000               |
| Line 56 | 1,235       | 1,235       | 1,500       | 030-00-61220   | Office Equip. Leases                           | 1,500                 | 1,500                 | 1,500                |
| Line 57 | 5,570       | 6,499       | 4,655       | 030-00-61230   | Software Maintenance                           | 10,000                | 10,000                | 10,000               |
| Line 58 | 672         | 571         | 1,500       | 030-00-61260   | Uniforms                                       | 1,500                 | 1,500                 | 1,500                |
| Line 59 | 3,345       | 3,292       | 4,500       | 030-00-61340   | Fuel (Equip & Vehicles)                        | 5,000                 | 5,000                 | 5,000                |
| Line 60 | 14,127      | 28,256      | 3,000       | 030-00-62100   | Bank Charges                                   | 40,000                | 40,000                | 40,000               |
| Line 61 | 39,472      | 27,219      | -           | 030-00-62110   | Auditing & Accounting                          | 25,000                | 25,000                | 25,000               |
| Line 62 | 46,870      | (1,366)     | 25,000      | 030-00-62121   | Engineering                                    | 25,000                | 25,000                | 25,000               |
| Line 63 | 9,208       | 9,405       | 6,000       | 030-00-62160   | Contract Services                              | 10,000                | 10,000                | 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                 | 7,500                 | 7,500                |
| Line 66 | 2,294       | 1,065       | 2,765       | 030-00-62220   | Internet Access                                | 1,500                 | 1,500                 | 1,500                |
| Line 67 | 2,929       | 3,170       | 3,000       | 030-00-62230   | Postage                                        | 4,200                 | 4,200                 | 4,200                |
| Line 68 | 289         | 584         | 2,000       | 030-00-62343   | Travel & Training / Meetings                   | 2,000                 | 2,000                 | 2,000                |
| Line 69 | 12,674      | 14,529      | 14,702      | 030-00-62610   | Insurance & Bonds                              | 2,300                 | 2,300                 | 2,300                |
| Line 70 | 32,492      | 34,850      | 35,000      | 030-00-62740   | Electricity                                    | 35,000                | 35,000                | 35,000               |
| Line 71 | -           | -           | 25,000      | 030-00-62746   | Emergency Repairs                              | 30,000                | 30,000                | 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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|----------|----------------|------------------|------------------|----------------|------------------------------------------------|-----------------------|-----------------------|----------------------|
| Line 72  |                |                  |                  |                |                                                |                       |                       |                      |
| Line 73  | 15,554         | (2,469)          | 15,000           | 030-00-62811   | Repairs/Maint-WTP                              | 15,000                | 15,000                | 15,000               |
| Line 74  | 3,391          | 18,249           | 40,000           | 030-00-62816   | Repairs & Maintenance Pump St                  | 40,000                | 40,000                | 40,000               |
| Line 75  | 15,285         | 8,007            | 10,000           | 030-00-62830   | Repairs & Maint.-Water Lines                   | 15,000                | 15,000                | 15,000               |
| Line 76  | 378            | 2,505            | 2,500            | 030-00-62835   | Small Tools & Minor Equipment                  | 2,500                 | 2,500                 | 2,500                |
| Line 77  | 7,339          | 4,224            | 10,000           | 030-00-62840   | Vehicles & Equipment Maint.                    | 10,000                | 10,000                | 10,000               |
| Line 78  | -              | -                | 5,000            | 030-00-62841   | Water Meter Replacement                        | 15,000                | 15,000                | 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                | 15,000                | 15,000               |
| Line 81  | 490            | 75               | 500              | 030-00-62912   | Dues & OR Statutes                             | 600                   | 600                   | 600                  |
| Line 82  | 10,089         | 3,178            | 5,000            | 030-00-62925   | Permits                                        | 5,000                 | 5,000                 | 5,000                |
| Line 83  | 75,013         | -                | 250              | 030-00-62936   | Miscellaneous                                  | 250                   | 250                   | 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                 | 5,000                 | 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>        | <b>348,850</b>        | <b>348,850</b>       |
| Line 90  | -              | -                | 15,000           | 030-00-73034   | Equipment Replacement-WTP                      | 15,000                | 15,000                | 15,000               |
| Line 91  | -              | -                | 25,000           | 030-00-73035   | WTP-Improvements                               | 25,000                | 25,000                | 25,000               |
| Line 92  | -              | 1,366            | 40,000           | 030-00-73038   | Hubbard Creek Impoundment                      | 25,000                | 25,000                | 25,000               |
| Line 93  |                |                  |                  |                | PFA/ODFW Culvert Removal 2025-24               | 250,000               | 250,000               | 250,000              |
| Line 94  |                |                  |                  |                | SIPP Water Feasibility and Leak Studies S26007 | 100,000               | 100,000               | 100,000              |
| Line 95  | -              | (6,210)          | 23,500           | 030-00-73041   | Hubbard Creek Sediment Reduction R74102        | 23,500                | 23,500                | 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               | 562,947               | 562,947              |
| Line 98  | -              | -                | -                | 030-00-79550   | Depreciation                                   | -                     | -                     | -                    |
| Line 99  | <b>-</b>       | <b>35,455</b>    | <b>517,500</b>   |                | <b>TOTAL CAPITAL OUTLAY</b>                    | <b>1,001,447</b>      | <b>1,001,447</b>      | <b>1,001,447</b>     |
| Line 100 | -              | -                | -                |                | Loan Principal                                 | 28,148                | 28,148                | 28,148               |
| Line 101 | -              | -                | -                |                | Loan Interest                                  | 1,442                 | 1,442                 | 1,442                |
| Line 102 | <b>-</b>       | <b>-</b>         | <b>-</b>         |                | <b>TOTAL DEBT SERVICE</b>                      | <b>29,590</b>         | <b>29,590</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               | 185,000               | 185,000              |
| Line 107 | -              | -                | -                | 030-00-97045   | Transfer to Equip. Replace. Fund               | 50,000                | 50,000                | 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>        | <b>235,000</b>        | <b>235,000</b>       |
| Line 109 | -              | -                | -                |                | Contingency                                    | 100,000               | 100,000               | 100,000              |
| Line 110 | -              | -                | 34,229           | 030-00-99000   | Unappropriated Reserves                        | -                     | -                     | -                    |
| Line 111 | 98,841         | 543,168          | -                |                | Ending Fund Balance                            | 467,237               | 467,237               | 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>        | <b>567,237</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>      | <b>2,519,935</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 142,113     | 51,622      | -           | 031-00-40100   | Prior Year Fund Balance          | 23,803                | 23,803                | 23,803               |
| Line 2  | 7,058       | 2,333       | 5,000       | 031-00-42010   | Interest on Investments          | 5,150                 | 5,150                 | 5,150                |
| Line 3  | 52,451      | 68,000      | -           | 031-00-46130   | Transfer from Water Enterprise   | 185,000               | 185,000               | 185,000              |
| Line 4  | 201,622     | 121,955     | 5,000       |                | <b>TOTAL RESOURCES</b>           | <b>213,953</b>        | <b>213,953</b>        | <b>213,953</b>       |
| Line 5  | -           | -           | -           | 031-00-91100   | Transfer In/Out                  | -                     | -                     | -                    |
| Line 6  | 150,000     | 100,000     | -           | 031-00-91130   | Transfer to Water Enterprise     | -                     | -                     | -                    |
| Line 7  | 150,000     | 100,000     | -           |                | <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               | 213,953               | 213,953              |
| Line 10 | 51,622      | 21,955      |             |                | Ending Fund Balance              |                       |                       | -                    |
| Line 11 | 51,622      | 21,955      | 5,000       |                | <b>TOTAL ENDING FUND BALANCE</b> | <b>213,953</b>        | <b>213,953</b>        | <b>213,953</b>       |
| Line 12 | 201,622     | 121,955     | 5,000       |                | <b>TOTAL REQUIREMENTS</b>        | <b>213,953</b>        | <b>213,953</b>        | <b>213,953</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 410,824     | 442,696     | 700,000     | 035-00-40100   | Prior Year Fund Balance                | 822,816               | 822,816               | 822,816              |
| Line 2  | 14,515      | 13,686      | 17,000      | 035-00-42010   | Interest on Investments                | 13,000                | 13,000                | 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               | 650,000               | 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                | 50,000                | 50,000               |
| Line 7  | 550,154     | 579,318     | 575,000     | 035-00-44120   | Sewer Usage                            | 592,250               | 592,250               | 592,250              |
| Line 8  | 2,316       | 3,860       | 2,500       | 035-00-44213   | Sewer Connection Fees                  | 2,575                 | 2,575                 | 2,575                |
| Line 9  | 100         | (1,250)     | 1,000       | 035-00-45500   | Restricted Cash-Deposits               | 1,030                 | 1,030                 | 1,030                |
| Line 10 | 280         | 200         | 500         | 035-00-46210   | Miscellaneous Receipts                 | 515                   | 515                   | 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 | 1,999,750   | 1,475,170   | 1,897,000   |                | <b>TOTAL RESOURCES</b>                 | <b>2,132,186</b>      | <b>2,132,186</b>      | <b>2,132,186</b>     |
| Line 19 | 3,216       | 972         | 1,091       | 035-00-51100   | Overtime                               | 1,146                 | 1,146                 | 1,146                |
| Line 20 | 14,015      | 23,111      | 25,940      | 035-00-51200   | City Administrator                     | 26,425                | 26,425                | 26,425               |
| Line 21 | 15,912      | 13,420      | 15,063      | 035-00-51300   | Utility/Court Clerk                    | 19,926                | 19,926                | 19,926               |
| Line 22 | 8,375       | 8,673       | 9,734       | 035-00-51350   | Accounting Assistant                   | 7,102                 | 7,102                 | 7,102                |
| Line 23 | 3,906       | 4,290       | 4,816       | 035-00-51400   | Assistant to Admin/Plan                | 4,982                 | 4,982                 | 4,982                |
| Line 24 | 10,238      | 10,566      | 11,859      | 035-00-51505   | PW Superintendent                      | 11,321                | 11,321                | 11,321               |
| Line 25 | 55,296      | 5,084       | 5,706       | 035-00-51600   | WWTP Operator                          | 59,248                | 59,248                | 59,248               |
| Line 26 | 1,286       | 14,270      | 16,017      | 035-00-51700   | Utility Worker #1                      | 16,805                | 16,805                | 16,805               |
| Line 27 | 4,256       | 4,624       | 5,190       | 035-00-51800   | Maintenance Worker #1                  | 4,934                 | 4,934                 | 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                | 19,668                | 19,668               |
| Line 32 | 833         | 15,102      | 16,951      | 035-00-51900   | Utility Worker #2                      | 16,805                | 16,805                | 16,805               |
| Line 33 | 10,155      | 10,718      | 12,030      | 035-00-52010   | Social Security                        | 14,379                | 14,379                | 14,379               |
| Line 34 | 28,820      | (38,270)    | 32,809      | 035-00-52020   | PERS Retirement                        | 57,678                | 57,678                | 57,678               |
| Line 35 | 2,127       | 1,441       | 1,618       | 035-00-52030   | Worker's Comp./Disability Ins.         | 316                   | 316                   | 316                  |
| Line 36 | 39,992      | 42,281      | 47,457      | 035-00-52040   | Health, Dental, Life Ins.              | 59,102                | 59,102                | 59,102               |
| Line 37 | (548)       | (2,224)     | 616         | 035-00-55800   | Vacation expense                       | -                     | -                     | -                    |
| Line 38 | 8,939       | -           | -           |                | Other                                  | -                     | -                     | -                    |
| Line 39 | 229,320     | 160,252     | 258,745     |                | <b>TOTAL PERSONNEL</b>                 | <b>319,837</b>        | <b>319,837</b>        | <b>319,837</b>       |
| Line 40 |             |             | 3.13        |                | <b>FTE</b>                             | <b>3.13</b>           | <b>3.13</b>           | <b>3.13</b>          |
| Line 41 |             |             |             |                |                                        |                       |                       |                      |
| Line 42 | 860         | 1,230       | 3,500       | 035-00-61210   | Office & Operating Supplies            | 2,000                 | 2,000                 | 2,000                |
| Line 43 | 1,235       | 1,235       | 2,500       | 035-00-61220   | Office Equip. Leases                   | 2,500                 | 2,500                 | 2,500                |
| Line 44 | 5,000       | 6,481       | 5,022       | 035-00-61230   | Software Maintenance                   | 7,000                 | 7,000                 | 7,000                |
| Line 45 | 447         | 430         | 750         | 035-00-61260   | Uniforms                               | 750                   | 750                   | 750                  |
| Line 46 | 3,176       | 2,182       | 5,000       | 035-00-61340   | Fuel (Equip & Vehicles)                | 5,000                 | 5,000                 | 5,000                |
| Line 47 | 18,133      | 28,257      | 5,804       | 035-00-62100   | Bank Charges                           | 30,000                | 30,000                | 30,000               |
| Line 48 | 22,167      | 17,745      | 7,268       | 035-00-62110   | Auditing & Accounting                  | 25,000                | 25,000                | 25,000               |
| Line 49 | 3,607       | 248         | 2,500       | 035-00-62121   | Engineering                            | 25,000                | 25,000                | 25,000               |
| Line 50 | 4,800       | 8,708       | 12,000      | 035-00-62160   | Contract Services                      | 5,000                 | 5,000                 | 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                 | 3,500                 | 3,500                |
| Line 53 | 971         | 711         | 1,000       | 035-00-62220   | Internet Access                        | 1,000                 | 1,000                 | 1,000                |
| Line 54 | 2,961       | 3,170       | 3,500       | 035-00-62230   | Postage                                | 4,200                 | 4,200                 | 4,200                |
| Line 55 | 752         | -           | 2,000       | 035-00-62343   | Travel & Training / Meetings           | 2,000                 | 2,000                 | 2,000                |
| Line 56 | 11,153      | 12,869      | 12,950      | 035-00-62610   | Insurance & Bonds                      | 20,000                | 20,000                | 20,000               |
| Line 57 | 33,198      | 31,994      | 35,000      | 035-00-62740   | Electricity                            | 35,000                | 35,000                | 35,000               |
| Line 58 | -           | -           | 20,000      | 035-00-62746   | Emergency Repairs                      | 25,000                | 25,000                | 25,000               |
| Line 59 | 1,292       | 1,456       | 25,000      | 035-00-62816   | Repairs & Maint-Pump Station           | 25,000                | 25,000                | 25,000               |
| Line 60 | 128         | 4,661       | 5,000       | 035-00-62818   | Repairs & Maint. - Sewer Lines         | 5,000                 | 5,000                 | 5,000                |
| Line 61 | 124,290     | 32,429      | 130,000     | 035-00-62821   | Repairs & Maint-STP                    | 80,000                | 80,000                | 80,000               |
| Line 62 | 155         | 282         | 10,000      | 035-00-62835   | Small Tools & Minor Equipment          | 2,500                 | 2,500                 | 2,500                |
| Line 63 | 46          | 198         | 2,500       | 035-00-62840   | Vehicles & Equipment Maint.            | 2,000                 | 2,000                 | 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                 | 1,500                 | 1,500                |
| Line 66 | 5,015       | 3,793       | 5,000       | 035-00-62925   | Permits                                | 5,000                 | 5,000                 | 5,000                |
| Line 67 | 807,917     | -           | 1,000       | 035-00-62936   | Miscellaneous                          | 1,000                 | 1,000                 | 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                | 10,000                | 10,000               |
| Line 70 | 3,353       | 1,821       | 2,000       | 035-00-62990   | Testing                                | 5,000                 | 5,000                 | 5,000                |
| Line 71 | -           | 108,716     | -           |                | Charge from Water Fund                 | -                     | -                     | -                    |
| Line 72 | 1,061,865   | 282,871     | 317,794     |                | <b>TOTAL MATERIALS AND SERVICES</b>    | <b>329,950</b>        | <b>329,950</b>        | <b>329,950</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>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               | 650,000               | 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>650,000</b>        | <b>650,000</b>       |
| Line 81  | 28,864           | -                | 31,521           | 035-00-81210   | Bond Principal                        | 31,521                | 31,521                | 31,521               |
| Line 82  | 53,341           | -                | 57,972           | 035-00-81222   | Rev. Bond III Principal               | 57,972                | 57,972                | 57,972               |
| Line 83  | 20,052           | 18,634           | 17,395           | 035-00-82210   | Bond Interest                         | 17,395                | 17,395                | 17,395               |
| Line 84  | 79,916           | 77,250           | 75,280           | 035-00-82222   | Rev. Bond III Interest                | 75,280                | 75,280                | 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>182,168</b>        | <b>182,168</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               | 175,000               | 175,000              |
| Line 91  | -                | -                | -                | 035-00-97045   | Transfer to Equip Replace Fund        | 50,000                | 50,000                | 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>225,000</b>        | <b>225,000</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>                  | -                     | -                     | -                    |
| Line 96  | -                | -                | 200,000          | 035-00-98500   | Contingency                           | 200,000               | 200,000               | 200,000              |
| Line 97  | -                | -                | 209,421          | 035-00-99000   | Unappropriated Reserves               | -                     | -                     | -                    |
| Line 98  | 442,696          | 863,743          |                  |                | Ending Fund Balance                   | 225,231               | 225,231               | 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>425,231</b>        | <b>425,231</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>2,132,186</b>      | <b>2,132,186</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 325,027     | 250,276     | 28,141      | 036-00-40100   | Prior Year Fund Balance          | 40,580                | 40,580                | 40,580               |
| Line 2  | 16,412      | 11,312      | 8,500       | 036-00-42010   | Interest on Investments          | 8,755                 | 8,755                 | 8,755                |
| Line 3  | 58,837      | 70,277      | -           | 036-00-46135   | Transfer from Sewer Enterprise   | 175,000               | 175,000               | 175,000              |
| Line 4  | 400,276     | 331,865     | 36,641      |                | <b>TOTAL RESOURCES</b>           | <b>224,335</b>        | <b>224,335</b>        | <b>224,335</b>       |
| Line 5  | -           | -           | -           | 036-00-91100   | Transfer In/Out                  | -                     | -                     | -                    |
| Line 6  | 150,000     | 300,000     | -           | 036-00-91135   | Transfer to Sewer Enterprise     | -                     | -                     | -                    |
| Line 7  | 150,000     | 300,000     | -           |                | <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               | 224,335               | 224,335              |
| Line 10 | 250,276     | 31,865      | -           |                | Ending Fund Balance              | -                     | -                     | -                    |
| Line 11 | 250,276     | 31,865      | 36,641      |                | <b>TOTAL ENDING FUND BALANCE</b> | <b>224,335</b>        | <b>224,335</b>        | <b>224,335</b>       |
| Line 12 | 400,276     | 331,865     | 36,641      |                | <b>TOTAL REQUIREMENTS</b>        | <b>224,335</b>        | <b>224,335</b>        | <b>224,335</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|----------------|----------------|----------------|----------------|----------------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 60,682         | 32,650         | (26,000)       | 040-00-40100   | Prior Year Fund Balance                | 6,395                 | 6,395                 | 6,395                |
| Line 2  | 94,257         | 95,186         | 98,558         | 040-00-41230   | State Highway Tax                      | 101,515               | 101,515               | 101,515              |
| Line 3  | 1,634          | 179            | 2,060          | 040-00-42010   | Interest on Investments                | 2,060                 | 2,060                 | 2,060                |
| Line 4  | -              | -              | -              | 040-00-43418   | ODOT Grants                            | -                     | -                     | -                    |
| Line 5  | -              | -              | 2,575          | 040-00-44360   | Street Use Fees/Deposits               | 2,575                 | 2,575                 | 2,575                |
| Line 6  | 25,000         | 63,781         | 50,000         | 040-00-46110   | Transfer from General Fund             | 57,000                | 57,000                | 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>169,545</b>        | <b>169,545</b>       |
| Line 10 | 15,751         | 16,255         | 14,675         | 040-00-51505   | PW Superintendent                      | 17,416                | 17,416                | 17,416               |
| Line 11 | 1,286          | 14,270         | 12,883         | 040-00-51700   | Utility Worker #1                      | 16,805                | 16,805                | 16,805               |
| Line 12 | 13,833         | 15,027         | 13,566         | 040-00-51800   | Maintenance Worker #1                  | 16,036                | 16,036                | 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                | 12,292                | 12,292               |
| Line 16 | 833            | 15,102         | 13,634         | 040-00-51900   | Utility Worker #2                      | 16,805                | 16,805                | 16,805               |
| Line 17 | 4,609          | 5,472          | 4,940          | 040-00-52010   | Social Security                        | 6,095                 | 6,095                 | 6,095                |
| Line 18 | 16,004         | 16,089         | 14,525         | 040-00-52020   | PERS Retirement                        | 23,989                | 23,989                | 23,989               |
| Line 19 | 1,213          | 609            | 549            | 040-00-52030   | Worker's Comp./Disability Ins.         | 134                   | 134                   | 134                  |
| Line 20 | 16,201         | 18,241         | 16,468         | 040-00-52040   | Health, Dental, Life Ins.              | 23,422                | 23,422                | 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>132,994</b>        | <b>132,994</b>       |
| Line 24 |                |                | <b>1.31</b>    |                | <b>FTE</b>                             | <b>1.31</b>           | <b>1.31</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                 | 3,000                 | 3,000                |
| Line 29 | -              | -              | -              | 040-00-62121   | Engineering                            | -                     | -                     | -                    |
| Line 30 | 7,677          | 9,133          | 13,000         | 040-00-62610   | Insurance & Bonds                      | 7,000                 | 7,000                 | 7,000                |
| Line 31 | 12,414         | 15,452         | 12,500         | 040-00-62740   | Electricity                            | 15,000                | 15,000                | 15,000               |
| Line 32 | 2,119          | 2,370          | 3,000          | 040-00-62820   | Repairs/Maintenance-Shop Yard          | 3,000                 | 3,000                 | 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                   | 500                   | 500                  |
| Line 35 | 2,673          | 2,034          | 5,000          | 040-00-62851   | R & M - Streets                        | 5,000                 | 5,000                 | 5,000                |
| Line 36 | -              | -              | 1,000          | 040-00-62936   | Miscellaneous                          | 1,000                 | 1,000                 | 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>34,500</b>         | <b>34,500</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>             | -                     | -                     | -                    |
| Line 44 | -              | -              | -              |                | Contingency                            | -                     | -                     | -                    |
| Line 45 | -              | -              | 46,360         | 040-00-99000   | Unappropriated Reserves                | -                     | -                     | -                    |
| Line 46 | 32,650         | 41,101         | -              |                | Ending Fund Balance                    | 2,051                 | 2,051                 | 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>2,051</b>          | <b>2,051</b>         |
| Line 48 | <b>181,573</b> | <b>212,102</b> | <b>187,193</b> |                | <b>TOTAL REQUIREMENTS</b>              | <b>169,545</b>        | <b>169,545</b>        | <b>169,545</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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 51,920      | 54,798      | 58,387      | 042-00-40100   | Prior Year Fund Balance          | 39,282                | 39,282                | 39,282               |
| Line 2  | 2,878       | 2,477       | 3,350       | 042-00-42010   | Interest on Investments          | 3,451                 | 3,451                 | 3,451                |
| Line 3  | -           | -           | -           | 042-00-46110   | Transfer from General Fund       | -                     | -                     | -                    |
| Line 4  | 54,798      | 57,275      | 61,737      |                | <b>TOTAL RESOURCES</b>           | 42,733                | 42,733                | 42,733               |
| Line 5  | -           | -           | -           | 042-00-91100   | Transfer In/Out                  | -                     | -                     | -                    |
| Line 6  | -           | 20,000      | 60,000      | 042-00-91140   | Transfer to Street Fund          | -                     | -                     | -                    |
| Line 7  | -           | 20,000      | 60,000      |                | <b>TOTAL TRANSFERS OUT</b>       | -                     | -                     | -                    |
| Line 8  | -           | -           | -           |                | Contingency                      | -                     | -                     | -                    |
| Line 9  | -           | -           | 1,737       | 042-00-99000   | Unappropriated Reserves          | 42,733                | 42,733                | 42,733               |
| Line 10 | 54,798      | 37,275      | -           |                | Ending Fund Balance              | -                     | -                     | -                    |
| Line 11 | 54,798      | 37,275      | 1,737       |                | <b>TOTAL ENDING FUND BALANCE</b> | 42,733                | 42,733                | 42,733               |
| Line 12 | 54,798      | 57,275      | 61,737      |                | <b>TOTAL REQUIREMENTS</b>        | 42,733                | 42,733                | 42,733               |

**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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 104,117     | 108,098     | 110,305     | 045-00-40100   | Prior Year Fund Balance          | 114,717               | 114,717               | 114,717              |
| Line 2  | 3,981       | 3,604       | 200         | 045-00-42010   | Interest on Investments          | 206                   | 206                   | 206                  |
| Line 3  | -           | -           | -           |                | Transfer from Public Safety      | 29,500                | 29,500                | 29,500               |
| Line 4  | -           | -           | -           | 045-00-46030   | Transfer from Water Enterprise   | 50,000                | 50,000                | 50,000               |
| Line 5  | -           | -           | -           | 045-00-46035   | Transfer from Sewer Enterprise   | 50,000                | 50,000                | 50,000               |
| Line 6  | 108,098     | 111,702     | 110,505     |                | <b>TOTAL RESOURCES</b>           | 244,423               | 244,423               | 244,423              |
| Line 7  | -           | -           | -           | 045-00-79550   | Depreciation                     | -                     | -                     | -                    |
| Line 8  | -           | -           | -           |                | <b>TOTAL CAPITAL OUTLAY</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 | -           | -           | 110,000     |                | <b>TOTAL TRANSFERS OUT</b>       | -                     | -                     | -                    |
| Line 13 | -           | -           | -           |                | Contingency                      | -                     | -                     | -                    |
| Line 14 | -           | -           | 505         | 045-00-99000   | Unappropriated Reserves          | 244,423               | 244,423               | 244,423              |
| Line 15 | 108,098     | 111,702     |             |                | Ending Fund Balance              | -                     | -                     | -                    |
| Line 16 | 108,098     | 111,702     | 505         |                | <b>TOTAL ENDING FUND BALANCE</b> | 244,423               | 244,423               | 244,423              |
| Line 17 | 108,098     | 111,702     | 110,505     |                | <b>TOTAL REQUIREMENTS</b>        | 244,423               | 244,423               | 244,423              |

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

**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<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|---------|-------------|-------------|-------------|----------------|----------------------------------|-----------------------|-----------------------|----------------------|
| Line 1  | 380,967     | 415,953     | 437,800     | 062-00-40100   | Prior Year Fund Balance          | 515,385               | 515,385               | 515,385              |
| Line 2  | 19,806      | 19,343      | 11,000      | 062-00-42010   | Interest on Investments          | 11,330                | 11,330                | 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  | 415,953     | 460,597     | 448,800     |                | <b>TOTAL RESOURCES</b>           | 526,715               | 526,715               | 526,715              |
| Line 6  | -           | -           | -           | 062-00-91100   | Transfer In/Out                  | -                     | -                     | -                    |
| Line 7  | -           | -           | -           |                | <b>TOTAL TRANSFERS OUT</b>       | -                     | -                     | -                    |
| Line 8  | -           | -           |             |                | Contingency                      | -                     | -                     | -                    |
| Line 9  | -           | -           | 448,800     | 062-00-98999   | Reserved for Future Expenditures | 526,715               | 526,715               | 526,715              |
| Line 10 | 415,953     | 460,597     | -           |                | Ending Fund Balance              | -                     | -                     | -                    |
| Line 11 | 415,953     | 460,597     | 448,800     |                | <b>TOTAL ENDING FUND BALANCE</b> | 526,715               | 526,715               | 526,715              |
| Line 12 | 415,953     | 460,597     | 448,800     |                | <b>TOTAL REQUIREMENTS</b>        | 526,715               | 526,715               | 526,715              |

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

**SUMMATION**

| 2024 Actual | 2025 Actual | 2026 Budget | 2026-2027<br>Proposed | 2026-2027<br>Approved | 2026-2027<br>Adopted |
|-------------|-------------|-------------|-----------------------|-----------------------|----------------------|
|-------------|-------------|-------------|-----------------------|-----------------------|----------------------|

**RESOURCES**

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

**REQUIREMENTS**

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

**TOTAL SURPLUS/(DEFICIT)**

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