

# *City of Port Orford*



FY 2016 - 2017 Budget

**BUDGET COMMITTEE  
APPROVED**

May 23, 2015

## 2016-2017 Budget Meeting Schedule

All budget meetings take place at 3:00 pm in Council Chambers to 5:00 pm

<i>Date</i>	<i>Item</i>	<i>Activity</i>	<i>source</i>
4/12*	Press release	Budget meeting schedule, Revenue Sharing Hearing	staff
4/18*	Publish meeting & hearing dates	Legal Notice Revenue Hearing (5/12)	staff
4/20	Post Meeting/hearing dates - Website	“ “ “ “ (5/12)	staff
4/25*	Publish Revenue Sharing Hearing	Legal Notice Revenue Hearing 5/19	staff
4/26	Post Revenue Sharing Hearing/Web	Notice Revenue Hearing(5/) Website	staff
<b>5/12</b> <b>Thur</b>	<b>First Budget Meeting</b>	<b>Election of Budget Chair, Comments from the Public, Revenue Sharing Hearing, Receive the Budget Message, Review Proposed Budget Document</b>	<b>Budget Committee</b>
5/12	Proposed Budget Document	Copies at City Hall	staff
<b>5/16</b> <b>Mon</b>	<b>Second Budget Meeting</b>	<b>Review Budget, Revise &amp; Approve Entire Budget, Levy Taxes (if Final Meeting)</b>	<b>Budget Committee</b>
<b>5/18</b> <b>Wed</b>	<b>Third Budget Meeting</b>	<b>Review Budget, Revise &amp; Approve Entire Budget &amp; Levy Taxes (if Final Meeting)</b>	<b>Budget Committee</b>
<b>5/23</b> <b>Mon</b>	<b>Fourth Budget Meeting</b>	<b>Review Budget, Revise &amp; Approve Entire Budget &amp; Levy Taxes (if Final Meeting)</b>	<b>Budget Committee</b>
<b>5/25</b> <b>Wed</b>	<b>Fifth Budget Meeting</b>	<b>Review Budget, Revise &amp; Approve Entire Budget &amp; Levy Taxes (if Final Meeting)</b>	<b>Budget Committee</b>
<b>TBD</b>	<b>Sixth Budget Meeting (if necessary)</b>	<b>Review Budget, Revise &amp; Approve Entire Budget &amp; Levy Taxes (if Final Meeting)</b>	<b>Budget Committee</b>
<b>5/19</b> <b>Thur</b>	<b>Council Meeting</b>	<b>Revenue Sharing Hearing Revenue Sharing Resolution</b>	Council
5/19*	Public Hearing Notice LB-1 (or LB-1 on 6/1)	Budget Public Hearing (6/16 Legal)	staff
6/1*	Post Public Hearing Notice LB-1	Budget Public Hearing (6/16) Website	staff
<b>6/16</b> <b>Thur</b>	<b>Council Meeting</b>	<b>Public Hearing of Approved Budget Finalize 2016-2017 Appropriations Adopt Budget, Levy Taxes</b>	Council

\*Each of these dates is the date the notice goes to the papers. It will be published two days later.

# City of Port Orford

## Budget Message 2016 -2017

The City of Port Orford budget document being presented for your consideration and comments is for the fiscal year of July 1, 2016 – June 30, 2017. As required by Oregon Budget Law, the budget is balanced between resources and expenditures.

As the budget committee, you must approve the total amount of the permanent tax rate that the city needs (ORS 294.406 and 294.435.) The tax rate approved must not exceed \$2.2688 per \$1,000. I recommend that the budget committee approve the maximum allowed tax rate of \$2.2688.

In addition to the permanent rate, the voters approved a 5 year local option tax for Public Safety during the November 5, 2013 election. The new local option tax was approved with the maximum tax rate of \$1.90 per \$1,000. This tax rate must also be approved by the Budget Committee, but it must be approved separately from the permanent tax rate and cannot exceed the maximum of \$1.90 per \$1,000. I also recommend that it be approved at the maximum allowed tax rate of \$1.90.

The proposed budget is separated into eleven funds: General Fund, Parks, Public Safety, Water Enterprise, Water Capital Reserves, Sewer Enterprise, Sewer Capital Reserves, Streets, Equipment Replacement, Water SDC (System Development Charge,) and Sewer SDC. We will be reviewing each fund in the order shown above and approving each fund before moving onto the next fund except for the General Fund. The General Fund will be reviewed first, but we will not approve it until all the other funds have been approved. The General fund is approved last since many of the other funds are dependent upon General Fund money and if any changes are made to them we will need to make adjustments in the General Fund also.

### **BUDGET OVERVIEW**

The Fiscal Year 2017 proposed budget is \$3,262,102 in total. That is a 6% increase from last year's adopted budget of \$3,077,206. This increase is largely due to the increase in Capital Outlay in the Water Enterprise Fund for replacement of the water meters and Sewer Enterprise Fund for replacement of the Sewer Treatment Plant control system along with an upgrade to the Arizona lift station. In Material and Services, all operational expenditures have been budgeted at the same level as they were last year except for Property, Plant and Liability Insurance where there has been a 9% increase. Additionally Personnel Services has increased 6.4% from last year's budget after being adjusted for a 2.0% COLA increase and a 2.5% increase to health insurance along with the appropriate step increases. Even though there was no COLA increase for Social Security in 2016, the Collective Bargaining Agreement has contractually set a minimum

COLA of 2%. That agreement was renewed by the City of Port Orford Common Council at the April 16, 2015 meeting and is set to expire at the end of Fiscal Year 2020.

Property Tax receipts increased by 3.5% this year as the real market value of property in this area has began to regain its former value as the economy continues to improve. Although we can expect to see about the same increase in real market value as last year, I have prepared the 2016 – 17 budget with an increase to the assessed value of 3% for next year. It is expected that we will only receive 92.3% of the tax that is levied. This is taking into account the 3% discount that is given for paying early and also for the percentage of nonpayments.

### **PERSONNEL SERVICES**

Personnel expenses total \$843,053 which is an increase of 6.4% from last year's budget of \$793,227. This increase takes into consideration a 2% COLA increase, a 2.5% increase in health insurance premiums and a 9.3% increase in the Public Safety Grade/Step Salary Schedule. There will be no increase in PERS this year since PERS operates on a biannual budget. The Seasonal Worker has also been budgeted for next year.

This budget incorporates the Council approved Grade/Step Salary Schedule and a Collective Bargaining Agreement with the Teamsters Local 206. The new contract term with the Teamsters began on July 1, 2015 and is set to expire in June 30 of 2020. The Collective Bargaining Agreement guarantees an annual cost of living adjustment (COLA) based on the Social Security consumer price index (CPI.) Contractually this COLA is limited to a minimum increase of 2% and maximum increase of 3.7%. Since there was no Social Security CPI for 2015, the employees will receive the minimal increase of 2.0% which has been incorporated into this year's budget.

The cost of health and dental insurance coverage is expected to increase 2.5% and that increase has been built into this budget along with a 7.2% increase in Workers Compensation Insurance. For unemployment insurance, the City is self insured. This means that when there is an unemployment claim against the City, the City pays the cost of that claim until it is closed. In the event that a current employee was to open a new unemployment claim next year, we would not fill that vacancy and would use the money that was budgeted for that position to cover the cost of the unemployment claim.

### **MATERIAL AND SERVICES**

For FY 2017 Material and Services total \$567,277. This is a decrease of \$30,814 or 5.2% from last year's total of \$598,091. Although we have implemented budget constraints on all funds to achieve this decrease, outside sources have increased their costs which we have no control over. For example, CIS, our insurance company, has increased the cost of Property, Plant and Liability insurance by 9%. All other expenditures are budgeted at or near what they were last year.

## **GENERAL FUND**

### **RESOURCES**

The General Fund is principally dependent on property taxes and the permanent tax rate of \$2.2688 is expected to generate an estimated total levy of \$271,390 and net \$250,493 in current taxes. The total resources being budgeted for the General Fund is \$510,636 of which 50% is from property tax receipts. Citation revenue is budgeted at 50% less than last year at \$60,000 and represents 12% of the total resources. The State shared revenues represent only 5.5% of the General Funds total resources and Franchise Fees equal 2.5%.

Subdivision Engineering Fees for \$14,000 (page 1 line 20) is used to offset the actual cost of approving subdivisions and there is a corresponding expenditure on page 4, line 11. All proposed subdivision applicants are charged a standard application fee of \$10,000. Once the cost of the applicant's subdivision exceeds the application fee, the applicant is billed for any additional charges incurred. We require the applicant to pay all expenses in full before the final approval of the subdivision. Currently 100% of planning expenses are recovered in planning fees and grants.

### **EXPENDITURES**

The total expenditures for the General Fund are \$510,636 and is 14.3% less than last year's total expenditures of \$596,077. Of the \$510,636 expenditures for next year, \$62,250 has been set aside in contingency and unappropriated reserves on page 5, line 33 and 34. This amount will be used for Fiscal Year 2018's operating costs until property taxes are received in November of that year.

Personnel Services on page 2 lines 1 thru 9 has increased 10.5% after adjusting for the 2% COLA, 2.5% increase in health insurance and a 7.2% increase to workers compensation insurance. The largest contributing factor for the 10.5% increase to personnel costs is the addition of \$10,000 for unemployment insurance. Although we normally would use the remaining budgeted salary of the vacated position to offset the cost of unemployment, it seems prudent budgeting given the current environment that extra be budgeted for unemployment insurance.

In Material & Services on page 3, lines 16 and 17, State and County Assessments have been reduced to reflect the decreased number of citations that are being written. For fire protection the City contracts with the Port Orford Rural Fire Protection District. They are contractually allowed an annual increase to their contract based on the Portland CPI-U. That increase is 1.218% which equates to a \$369 increase. That increase brings the annual payment to \$30,702 (page 5, line 8). Also on Page 5, line 14 has been increased by 9% to budget for the General Fund's share of the PP&L insurance increase. All other expenditures have been budgeted at or near the same level as last year.

In Transfers on page 5, line 28 and 29, \$16,700 is needed to be transferred to the Parks Fund and \$70,338 is needed to be transferred to the Public Safety Fund to balance those two funds.

## **PARKS**

### **RESOURCES**

The Parks Fund total budget for fiscal year 2017 is \$177,573. This is comparative to the prior year's total budget amount of \$183,525. The Transient Lodging Tax (TLT) receipts (on page 6 line 2) make up 38% of the Parks Fund total resources and the City is budgeting to receive \$68,000 in TLT receipts for next year. That is a 10% increase compared to last year's budgeted amount. On page 6 line 6, the \$40,000 grant from Oregon State Parks that the City received to update the Parks Master Plan is being carried over from last year. Although the project has begun, it is unknown at this time as to how much of that project will be completed by the end of the fiscal year. Also on page 6 line 11, is the \$16,700 transfer from the General Fund that is necessary to balance the Parks Fund budget.

### **EXPENDITURES**

In Material and Services on page 7, line 38 Tourism & Beautification Grant had \$1,127 of appropriations that was not given out last year and that amount has been carried over to next year for a total of \$11,127. Normally only \$10,000 is budgeted for Tourism & Beautification Grants, but when the full \$10,000 is not awarded, the left over amount is carried over to the next year. The 1% of the 7% Transient Lodging Tax will generate an estimated \$9,337 in additional TLT receipts. 100% of that portion of the Transient Lodging Tax is to be spent for local business promotion and is set aside in the account Business Promotion on page 7 line 41. Insurance & Bonds, line 42, has been increased to reflect the 9% increase from CIS our insurance company. The Rotary Club has been doing a fantastic job of managing the Community Building and the American Legion Hall. Contractually one half of all rent money received from these two buildings is set aside for the Rotary Club to use for improvements to the Community Building and American Legion Hall. Currently \$1,799 and \$5,826 has accumulated in Community Building Small Tools and Minor Equipment (page 7 line 55) and American Legion Small Tools and Minor Equipment (page 7 line 56) for that purpose. Additionally on page 7, line 58, Parks Committee Projects had \$1,720 remaining and that amount is added to their normal budgeted amount of \$2,000 for a total of \$3,720. This line item also carries over its unused amount to the following year. All other items are budgeted at or near the same as last year.

## PUBLIC SAFETY

### RESOURCES

The Public Safety Local Option was approved by the voters on November 5, 2013 for \$1.90 per \$1,000 and is expected to generate an estimated total levy of \$222,887 and net \$205,724. The Local Option funds 66% of the total budget for Public Safety with the remaining amount coming from the General Fund. For Fiscal Year 2017 an additional \$70,338 will need to be transferred from the General Fund to balance this fund for a total budget of \$325,118. Two new accounts have been added to the Public Safety Fund on page 9, lines 4 and 5. They are for the Local Marijuana Tax and State Marijuana Tax. Because there is no historical information to base estimates on, the amounts have not been budgeted. In the future once the tax has been collected and disbursed, we will have some idea of what to budget in those accounts.

### EXPENDITURES

Personnel Services has been increased in conjunction with the employees' annual step, COLA, and medical insurance increases. Earlier this year our Chief polled neighboring and similar sized police departments to see how their wages compared to ours. As expected the wages that we pay our officers are below all other agencies polled. Because the City has invested time and money in training our officers, it is to the City's advantage to adjust the salary schedule for the police department to retain these employees. As a result we have prepared a new salary schedule for Public Safety for your consideration and comments. This new schedule has increased all wages by 9.2% and would equal what the Gold Beach police department is paying their officers. Although the new salary schedule is less than what the majority of other Cities are paying their officers, by matching what a neighboring city pays may prevent one of our officers from jumping ship for a higher wage.

Materials and Services are budgeted close to the same level as budgeted last year with the increase in Plant, Property, and Liability insurance costs accounted for.

Debt Service on page 10, line 55 and 56, represents the last payment for the first patrol car that we purchased. The second patrol car is being built now and should be delivered before the end of the fiscal year. Although the Local Option tax rate was designed to fund one half of a vehicle per year and we are only in the second year of the levy, we were able to accelerate the purchasing of the vehicles by utilizing a lease option on the first vehicle.

## WATER ENTERPRISE FUND

### RESOURCES

The Water Enterprise Fund brought in an estimated \$37,801 more than it spent last year. This is \$22,769 less than it earned last year. Because the Water Enterprise Fund is more

than meeting its operating costs, we are not recommending a rate increase for next fiscal year. Additionally we are asking that the Budget Committee approve a \$40,000 transfer from the Water Capital Reserve Fund. This money will be used for the replacement of the old water meters with new automatic read meters. The Water Enterprise Fund will treat this transfer as a loan and will repay it in future years without increasing water rates.

## **EXPENDITURES**

The Personnel Services expenses have been increased by the employees' step increases, COLA, and the increase in medical insurance.

In Material and Services most items have been budgeted at levels incurred in previous years with an increase for the rising Plant, Property, and Liability insurance costs accounted for. Also on page 12, line 46 Contract Services is budgeted at \$3,600. This is the payment to a certified water plant operator from a neighboring water district to sign our DMR (Daily Monitoring Report) reports. The DMR is a water quality report required by the Department of Health Services. Additionally on page 12, line 56 Small Tools & Minor Equipment has been increased for the purchase of a new compactor (whacker). All other items are budgeted at or near what they were last year.

In Capital Outlay on page 13, line 69, \$200,000 has been budgeted for replacement of the old water meters with new AMR (Automatic Read Meters). AMR meters will allow Public Works to download the meter reads automatically to a laptop. Since they will be able to download multiple meter reads of a large area from one location, the time that they currently spend physically reading each meter will be greatly reduced saving time and money. On page 13, line 71 Equipment Replacement, \$20,000 has been budgeted for replacement of pumps. Although there is no plan to replace them, this amount is being budgeted as a precautionary measure in case there were to be a major failure.

Transfers, on page 13 line 84, \$15,000 is being transferred from the Water Enterprise Fund to the Equipment Replacement Fund for the replacement of a service vehicle. Also \$28,091 is budgeted to be transferred to the Water Capital Reserves Fund for future infrastructure improvements and or replacement. This \$28,091 is the accumulation of funds collected from the monthly utility billing during fiscal year 2016.

## **WATER CAPITAL RESERVES**

This fund has been setup to save for future water infrastructure improvements and replacement. It is receiving \$28,901 from the Water Enterprise Fund that had been collected during fiscal year 2016. On page 14 line 6, is the transfer to Water Enterprise Fund for the replacements of the automatic read meters. This will leave a total fund balance of \$41,986.



## **SEWER ENTERPRISE FUND**

### **RESOURCES**

The Sewer Enterprise Fund received \$286 more than it spent. Because it is meeting operating costs we will not be recommending a rate increase. During fiscal year 2016 the Sewer Enterprise Fund spent \$40,000 for repairs that was not the norm. By removing that amount from operating costs, the Sewer Enterprise Fund more than meets its operating costs and should have no problem in meeting the operating costs in the next year without a rate increase.

### **EXPENDITURES**

The Personnel Services expenses have been increased by the employees' step increases, COLA, and the increase in medical insurance.

Materials and services expenditures are budgeted at the same level as last year taking in account the increase in Plant, Property and Liability Insurance.

In Capital Outlays, on page 17, line 61 Equipment Replacement, \$50,000 has been budgeted for replacement of equipment. It is being proposed to replace the dissolved oxygen system for \$10,000 and \$40,000 for an upgrade to the Arizona lift station.

\$15,000 is being transferred from the Sewer Enterprise Fund to the Equipment Replacement Fund for the replacement of a service vehicle. Also \$28,879 is budgeted to be transferred to the Sewer Capital Reserves Fund for future infrastructure improvements and or replacement. This \$28,879 is the accumulation of funds collected from the monthly utility billing for fiscal year 2016.

## **SEWER CAPITAL RESERVES**

This is the fund setup to save for future sewer infrastructure improvements and replacement. It is receiving \$28,879 from the Sewer Enterprise Fund and this transfer will bring the total fund balance up to \$74,654.

## **STREETS**

### **RESOURCES**

The Streets Fund has been budgeted to receive \$65,515 for the City's share of the State Highway Tax. This is based on Oregon's Department of Revenue projection of their increase in the fuel tax and sharing a larger percentage of that increase with the cities. It

will not be necessary to transfer additional money from the General Fund to balance the Street Fund.

## **EXPENDITURES**

Personnel Services has been budgeted to reflect the actual time that the Public Works crew spend working on street related projects. Also the Seasonal Worker has been budgeted for in addition to the increase of payroll expenses for health insurance, COLA and step increases.

Materials and services expenditures are budgeted at the same level as last year taking in account the increase in Plant, Property and Liability Insurance.

## **EQUIPMENT REPLACEMENT FUND**

This is a reserve fund for the replacement and purchase of public works rolling stock and receives its money from transfers from the Water and Sewer Enterprise Funds. One new service vehicle has been budgeted for next year on page 20 line 7.

## **WATER and SEWER SDC FUNDS**

SDC fees accumulate in these funds and capital outlays are funded with transfers to their respective fund.

Respectfully submitted  
David Johnson  
Budget Officer

CIYT of PORT ORFORD

2016 - 2017 BUDGET

Pay Schedule

	Step	Previous Wage	Change	New Wage
City Administrator	4	54,022	3,284	57,306
Finance Director	6	63,842	2,779	66,621
Accountant Asst.	6	16,379	334	16,713
Utility Clerk/Planning Asst.	6	41,647	828	42,475
Recorder	6	20,316	401	20,717
Utility Worker #2	6	40,862	817	41,679
Public Works Tech	6	34,667	1,998	36,665
Waste water plant op	6	51,194	1,014	52,208
Utility Worker #1	6	40,862	5,002	45,864
Police Chief	6	48,894	7,406	56,300
Police Officer #1	6	42,750	4,924	47,674
Police Officer #2	5	0	0	45,401
Seasonal Worker	2	11,255	226	11,481

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 010 - GENERAL FUND**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	18,354	6,136	80,489	47,545	47,545	47,545
2 Property Taxes Current	231,320	240,747	245,657	250,493	250,493	250,493
3 Property Taxes-Prior	11,185	12,351	10,000	10,000	10,000	10,000
4 Property Tax-Interest on Prior	6	0	0	0	0	0
5 State Cigarette Tax	1,527	1,515	1,146	1,356	1,356	1,356
6 State Liquor Tax	15,897	16,350	15,810	18,878	18,878	18,878
7 State Revenue Sharing	8,761	9,064	8,425	8,469	8,469	8,469
8 Interest on Investments	223	324	250	550	550	550
9 Franchise Fees	700	3,225	1,000	1,500	1,500	1,500
10 Charter Franchise Fees	9,036	9,614	9,000	9,500	9,500	9,500
11 Verizon Franchise Fees	2,396	2,136	2,000	2,000	2,000	2,000
12 Vonage Franchise Fees	0	0	100	100	100	100
13 Business Licenses	14,490	12,843	9,000	11,000	11,000	11,000
14 Curry County Juvenile Rent	600	0	0	0	0	0
15 Grants	0	0	0	0	0	0
16 Planning Commission Grant	4,600	3,600	3,600	3,600	3,600	3,600
17 DLCDD Grant	1,950	4,000	0	0	0	0
18 Certified Local Government Grant	0	5,000	5,000	0	0	0
19 Law Enforcement Services	30	0	50	50	50	50
20 Subdivision Engineering Fees	0	0	14,000	14,000	14,000	14,000
21 Planning Fees	1,789	2,829	2,500	2,500	2,500	2,500
22 Lien Search Fees	426	217	500	500	500	500
23 Electrical Charge - Ambulance	1,268	953	1,000	1,000	1,000	1,000
24 Citations	98,105	127,791	120,000	60,000	60,000	60,000
25 Circuit Court Collection	1,174	1,048	1,000	1,000	1,000	1,000
26 Charge to Parks Fund	9,214	9,025	9,200	9,675	9,675	9,675
27 Charge to Public Safety Fund	20,220	19,545	20,835	20,950	20,950	20,950
28 Charge to Street Fund	12,175	11,850	12,535	12,590	12,590	12,590
29 Charge to Water SDC	11,175	10,260	10,855	11,090	11,090	11,090
30 Charge to Sewer SDC	9,346	8,590	9,125	9,290	9,290	9,290
31 Miscellaneous Receipts	2,443	8,121	1,000	1,000	1,000	1,000
32 Reimbursements	10,000	827	2,000	2,000	2,000	2,000
<b>TOTAL RESOURCES</b>	<b>498,410</b>	<b>527,961</b>	<b>596,077</b>	<b>510,636</b>	<b>510,636</b>	<b>510,636</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 010 - GENERAL FUND**  
**10 - ADMINISTRATION**

	<b>ACCOUNT NAME</b>	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
	<b>PERSONNEL</b>						
1	Administrator/Manager	20,965	25,463	27,500	28,700	28,700	28,700
2	Finance Director	27,809	30,264	32,225	33,390	33,390	33,390
3	Accounting Assistant	7,721	8,299	8,400	8,400	8,400	8,400
4	Recorder/Clerk	14,850	16,696	18,450	18,957	18,957	18,957
5	Social Security	4,952	5,805	6,850	7,550	7,550	7,550
6	PERS Retirement	12,156	13,661	15,395	16,257	16,257	16,257
7	Worker's Comp./Disability Ins.	324	790	807	890	890	890
8	Health, Dental, Life Ins.	14,516	16,273	17,560	16,564	16,564	16,564
9	Unemployment	0	0	0	10,000	10,000	10,000
10	<b>TOTAL PERSONNEL</b>	<b>103,293</b>	<b>117,251</b>	<b>127,187</b>	<b>140,708</b>	<b>140,708</b>	<b>140,708</b>
11	<b>MATERIAL &amp; SERVICES</b>						
12	Telephone	3,056	3,211	2,950	3,000	3,000	3,000
13	Management Travel	889	569	2,500	2,500	2,500	2,500
14	Dues & OR Statutes	1,575	2,120	2,500	2,500	2,500	2,500
15	<b>TAL MATERIAL &amp; SERVICES</b>	<b>5,520</b>	<b>5,900</b>	<b>7,950</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
16							
17	<b>TOTAL ADMINISTRATION</b>	<b>108,813</b>	<b>123,151</b>	<b>135,137</b>	<b>148,708</b>	<b>148,708</b>	<b>148,708</b>

**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

Fund: 010 - GENERAL FUND  
20 - COURT

	ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
	<b>PERSONNEL</b>						
1	Court Clerk	3,833	4,102	4,250	4,350	4,350	4,350
2	Social Security	273	297	390	375	375	375
3	PERS Retirement	710	760	975	986	986	986
4	Worker's Comp./Disability Ins	41	3	15	25	25	25
5	Health, Dental, Life Ins.	1,276	984	820	990	990	990
6	<b>TOTAL PERSONNEL</b>	<b>6,133</b>	<b>6,146</b>	<b>6,450</b>	<b>6,726</b>	<b>6,726</b>	<b>6,726</b>
7	<b>MATERIAL &amp; SERVICES</b>						
8	Office & Operating Supplies	88	213	250	250	250	250
9	Software Maintenance	1,158	1,216	1,337	1,405	1,405	1,405
10	Judge Contract	2,400	2,400	2,400	2,400	2,400	2,400
11	Telephone	292	285	260	285	285	285
12	Postage	46	200	200	200	200	200
13	Travel & Training / Meetings	0	0	500	500	500	500
14	Dues & OR Statutes	0	0	50	55	55	55
15	Reimbursements/Citations	363	210	1,500	1,500	1,500	1,500
16	State Assessment	18,553	17,055	27,000	16,653	16,653	16,653
17	County Assessments	3,167	5,195	9,000	4,500	4,500	4,500
18	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>26,067</b>	<b>26,774</b>	<b>42,497</b>	<b>27,748</b>	<b>27,748</b>	<b>27,748</b>
19							
20	<b>TOTAL COURT</b>	<b>32,200</b>	<b>32,920</b>	<b>48,947</b>	<b>34,474</b>	<b>34,474</b>	<b>34,474</b>

**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

**Fund: 010 - GENERAL FUND  
50 - PLANNING**

	ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
	<b>PERSONNEL</b>						
1	Planning Assistant	3,893	4,102	4,250	4,350	4,350	4,350
2	Social Security	277	297	390	375	375	375
3	PERS Retirement	721	760	975	986	986	986
4	Worker's Comp./Disability Ins.	41	3	15	25	25	25
5	Health, Dental, Life Ins.	1,295	984	820	990	990	990
6	<b>TOTAL PERSONNEL</b>	<b>6,227</b>	<b>6,146</b>	<b>6,450</b>	<b>6,726</b>	<b>6,726</b>	<b>6,726</b>
7	<b>MATERIAL &amp; SERVICES</b>						
8	Office & Operating Supplies	0	0	50	50	50	50
9	Updating Planning Codes	1,700	4,260	0	0	0	0
10	Certified Local Gov. Grant	3,130	1,000	5,000	0	0	0
11	Subdivision Engineering Contr	0	0	14,000	14,000	14,000	14,000
12	Planning Contract	3,824	5,588	5,000	5,000	5,000	5,000
13	Contract Services	0	0	0	0	0	0
14	Postage	0	49	100	100	100	100
15	Travel & Training / Meetings	224	214	250	250	250	250
16	Advertising	0	164	250	250	250	250
17	Reimbursements / Refunds	0	91	0	0	0	0
18	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>8,878</b>	<b>11,366</b>	<b>24,650</b>	<b>19,650</b>	<b>19,650</b>	<b>19,650</b>
19							
20	<b>TOTAL PLANNING</b>	<b>15,105</b>	<b>17,512</b>	<b>31,100</b>	<b>26,376</b>	<b>26,376</b>	<b>26,376</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 010 - GENERAL FUND**  
**60 - NON-DEPARTMENTAL**

	ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
	<b>MATERIAL &amp; SERVICES</b>						
1	Office & Operating Supplies	4,159	3,844	4,500	4,500	4,500	4,500
2	Office Equip. Leases	299	0	0	0	0	0
3	Software Maintenance	5,890	6,745	7,420	6,500	6,500	6,500
4	Bank Charges	0	2,840	3,000	3,000	3,000	3,000
5	Auditing & Accounting	10,812	9,490	10,000	10,500	10,500	10,500
6	Computer Services	56	831	500	500	500	500
7	Legal Services	14,826	14,693	14,400	14,400	14,400	14,400
8	Port Orford Rural Fire Dist.	28,928	29,634	30,333	30,702	30,702	30,702
9	Curry County 911 Dispatch Service	25,000	25,000	25,000	25,000	25,000	25,000
10	Internet Access	1,173	910	1,170	1,170	1,170	1,170
11	Postage	459	825	700	700	700	700
12	Travel & Training / Meetings	4,268	4,388	6,000	6,000	6,000	6,000
13	Advertising	608	1,007	600	600	600	600
14	Insurance & Bonds	10,940	12,707	13,000	14,520	14,520	14,520
15	Electricity	10,743	8,322	12,050	12,000	12,000	12,000
16	R & M City Hall	2,508	6,704	22,000	10,998	10,998	10,998
17	Small Tools and Minor Equip.	1,305	1,895	5,000	5,000	5,000	5,000
18	Dues & Memberships	770	378	630	700	700	700
19	Custodial Services	2,500	2,500	2,500	2,500	2,500	2,500
20	Custodial Supplies	238	357	500	500	500	500
21	Miscellaneous	6,179	448	2,000	2,000	2,000	2,000
22	<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>131,661</b>	<b>133,518</b>	<b>161,303</b>	<b>151,790</b>	<b>151,790</b>	<b>151,790</b>
23	<b>DEBT SERVICE</b>						
24	Note Principal	15,366	12,131	0	0	0	0
25	Note Interest	778	303	0	0	0	0
26	<b>TOTAL DEBT SERVICE</b>	<b>16,144</b>	<b>12,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
27	<b>TRANSFER</b>						
28	Transfer to Parks Fund	24,381	31,000	51,704	16,700	16,700	16,700
29	Transfer to Public Safety Fund	136,705	105,733	111,123	70,338	70,338	70,338
30	Transfer to Street Fund	18,323	0	14,418	0	0	0
31	<b>TOTAL TRANSFER</b>	<b>179,409</b>	<b>136,733</b>	<b>177,245</b>	<b>87,038</b>	<b>87,038</b>	<b>87,038</b>
32	<b>CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
33	Contingency		0	20,992	36,438	36,438	36,438
34	Unappropriated Reserves	15,078	71,693	21,353	25,812	25,812	25,812
35	<b>CONTINGENCY &amp; UNAPPROPRIATED</b>	<b>15,078</b>	<b>71,693</b>	<b>42,345</b>	<b>62,250</b>	<b>62,250</b>	<b>62,250</b>
36							
37	<b>TOTAL NON-DEPARTMENTAL</b>	<b>342,292</b>	<b>354,378</b>	<b>380,893</b>	<b>301,078</b>	<b>301,078</b>	<b>301,078</b>
38	<b>TOTAL GENERAL FUND</b>	<b>498,410</b>	<b>527,961</b>	<b>596,077</b>	<b>510,636</b>	<b>510,636</b>	<b>510,636</b>



**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

**Fund: 014 - PARKS FUND**

	<b>ACCOUNT NAME</b>	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
<b>RESOURCES</b>							
1	Prior Year Fund Balance	23,010	61,423	7,941	43,373	43,373	43,373
2	Transient Lodging Tax	58,905	64,781	62,000	68,000	68,000	68,000
3	Interest on Investments	45	19	30	50	50	50
4	OR Marine Board Grant	3,900	3,900	3,900	4,100	4,100	4,100
5	Recreational Trails Grant	49,805	0	0	0	0	0
6	OSPR - Parks Master Plan Grant	0	0	50,000	40,000	40,000	40,000
7	Rent - Community Building	1,063	822	1,000	1,000	1,000	1,000
8	American Legion Income/Rent	2,255	2,745	3,500	3,500	3,500	3,500
9	Visitor Center Rental	600	300	600	0	0	0
10	Battle Rock Binocular Receipts	258	347	250	250	250	250
11	Transfer from General Fund	24,381	31,000	51,704	16,700	16,700	16,700
12	Miscellaneous Receipts	58	0	100	100	100	100
13	Reimbursements	121	1,710	500	500	500	500
14	Contributions	262	121	2,000	0	0	0
15	Operating Loan - Sewer Enterprise	50,000	0	0	0	0	0
16	<b>TOTAL RESOURCES</b>	<b>214,663</b>	<b>167,168</b>	<b>183,525</b>	<b>177,573</b>	<b>177,573</b>	<b>177,573</b>

**CITY OF PORT ORFORD  
2016 - 2017**

Fund: 014 - PARKS FUND

**Budget Committee Approved**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>17 PERSONNEL</b>						
18 PW Superintendent	4,496	0	0	0	0	0
19 WWTP Operator	1,893	2,015	2,085	2,100	2,100	2,100
20 Utility Worker #1	3,666	4,006	4,195	4,600	4,600	4,600
21 Seasonal Maint. Worker	2,320	4,830	6,890	5,835	5,835	5,835
22 Public Works Tech	5,691	6,615	7,135	7,450	7,450	7,450
23 Utility Worker #2	7,174	7,641	7,880	8,050	8,050	8,050
24 Social Security	1,723	1,792	2,794	2,225	2,225	2,225
25 PERS Retirement	3,929	3,425	4,560	3,995	3,995	3,995
26 Worker's Comp./Disability Ins.	1,377	1,494	2,337	2,210	2,210	2,210
27 Health, Dental, Life Ins.	9,152	7,705	9,995	9,500	9,500	9,500
28 Unemployment Insurance	0	1,603	1,500	1,500	1,500	1,500
29 Charge to Parks	6,315	6,075	6,250	6,275	6,275	6,275
<b>30 TOTAL PERSONNEL</b>	<b>47,736</b>	<b>47,201</b>	<b>55,621</b>	<b>53,740</b>	<b>53,740</b>	<b>53,740</b>
<b>31 MATERIAL &amp; SERVICES</b>						
32 Office & Operating Supplies	48	0	250	250	250	250
33 Uniforms	21	10	0	0	0	0
34 Fuel (Equip & Vehicles)	1,759	2,155	2,300	2,000	2,000	2,000
35 Heating Fuel-Community Bldg	456	1,413	2,000	2,000	2,000	2,000
36 Heating fuel - American Legion	2,533	2,018	2,000	2,000	2,000	2,000
37 Auditing & Accounting	780	660	780	800	800	800
38 Tourism & Beautification Grant	7,542	10,870	11,588	11,127	11,127	11,127
39 Telephone	0	27	0	250	250	250
40 Internet Access	670	663	670	450	450	450
41 Business Promotion	7,704	8,072	8,906	9,337	9,337	9,337
42 Insurance & Bonds	1,004	1,114	1,200	1,214	1,214	1,214
43 Electricity	2,378	2,072	2,200	2,200	2,200	2,200
44 Electricity-Legion Hall	1,088	1,180	1,100	1,100	1,100	1,100
45 Electricity-Community Bldg	592	573	700	700	700	700
46 R & M - Battle Rock	1,453	1,733	1,500	1,500	1,500	1,500
47 R & M - A-Frame	907	265	500	500	500	500
48 R & M - Comm. Building	406	519	1,000	1,000	1,000	1,000
49 R & M - Old City Jail	0	0	1,000	1,000	1,000	1,000
50 R & M Visitor Center	755	870	1,000	1,000	1,000	1,000
51 R & M - Buffington	864	2,445	3,000	3,000	3,000	3,000
52 R & M - American Legion	148	587	1,000	1,000	1,000	1,000
53 R & M - 12th St. Boat Ramp	665	467	1,500	1,500	1,500	1,500
54 Small Tools & Minor Equipment	428	744	1,000	1,000	1,000	1,000
55 Comm Bldg S Tools & Minor Equip	1,472	0	1,365	1,799	1,799	1,799
56 Amer Legion S Tools & Minor Eq	0	3,115	4,493	5,826	5,826	5,826
57 Vehicles & Equipment Maint.	471	677	500	500	500	500
58 Parks Committee Projects	2,346	0	4,000	3,720	3,720	3,720
59 Skate Park Committee Projects	98	0	1,436	436	436	436
60 Binocular Rent	203	200	170	180	180	180
61 Custodial Services	13,500	13,500	13,500	13,500	13,500	13,500
62 Miscellaneous	34	0	100	100	100	100
63 Charge to Parks.	2,899	2,950	2,950	3,400	3,400	3,400
64 Operating Loan - Sewer Enterprise	0	50,000	0	0	0	0
<b>65 TOTAL MATERIAL &amp; SERVICES</b>	<b>53,224</b>	<b>108,899</b>	<b>73,708</b>	<b>74,389</b>	<b>74,389</b>	<b>74,389</b>

**CITY OF PORT ORFORD  
2016 - 2017**

Fund: 014 - PARKS FUND

**Budget Committee Approved**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
66 <b>CAPITAL OUTLAY</b>						
67 OSPR Parks Master Plan	0	0	50,000	40,000	40,000	40,000
68 Battle Rock Parks Trails	52,280	0	0	0	0	0
69 <b>TOTAL CAPITAL OUTLAY</b>	<b>52,280</b>	<b>0</b>	<b>50,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
70 <b>CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
71 Contingency	0	0	4,196	9,444	9,444	9,444
72 Unappropriated Reserves	61,423	11,068		0	0	0
73	<b>61,423</b>	<b>11,068</b>	<b>4,196</b>	<b>9,444</b>	<b>9,444</b>	<b>9,444</b>
74 <b>TOTAL PARKS FUND</b>	<b>214,663</b>	<b>167,168</b>	<b>183,525</b>	<b>177,573</b>	<b>177,573</b>	<b>177,573</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 020 - PUBLIC SAFETY**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	6,253	4,208	27,207	38,266	38,266	38,266
2 Property Taxes-Prior	6,458	7,117	6,000	6,000	6,000	6,000
3 Public Safety Tax Option	133,564	202,131	205,724	209,774	209,774	209,774
4 Local Marijuana Tax	0	0	0	0	0	0
5 State Marijuana Tax	0	0	0	0	0	0
6 Interest on Investments	54	135	40	340	340	340
7 Professional Services	0	0	50	50	50	50
8 Burning Permit	585	235	500	250	250	250
9 Insurance/Reimbursement	120	90	100	100	100	100
10 Transfer From General Fund	136,705	105,733	111,123	70,338	70,338	70,338
11 Miscellaneous Receipts	140	0	0	0	0	0
12 Reimbursements	10,234	3	0	0	0	0
13 Contributions	450	0	0	0	0	0
14 Bond Proceeds	0	24,934	0	0	0	0
15 <b>TOTAL RESOURCES</b>	<b>294,563</b>	<b>344,586</b>	<b>350,744</b>	<b>325,118</b>	<b>325,118</b>	<b>325,118</b>

**CITY OF PORT ORFORD  
2016 - 2017**

**Fund: 020 - PUBLIC SAFETY      Budget Committee Approved**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>16 PERSONNEL</b>						
17 Overtime	4,084	8,274	5,000	5,000	5,000	5,000
18 On Call Pay	0	0	5,850	5,850	5,850	5,850
19 Police Chief	70,398	51,828	49,195	56,385	56,385	56,385
20 Police Officer #1	37,678	41,115	43,880	47,975	47,975	47,975
21 Police Officer #2	39,027	20,824	0	45,701	45,701	45,701
22 Police Officer #3	8,619	43,164	47,520	0	0	0
23 Social Security	12,118	12,391	12,350	12,945	12,945	12,945
24 PERS Retirement	45,649	19,797	33,375	36,805	36,805	36,805
25 Worker's Comp./Disability Ins	5,470	7,831	10,573	11,830	11,830	11,830
26 Health, Dental, Life Ins.	9,487	19,135	23,575	24,595	24,595	24,595
27 Charge to Public Safety	20,220	19,545	20,835	20,950	20,950	20,950
<b>28 TOTAL PERSONNEL</b>	<b>252,750</b>	<b>243,904</b>	<b>252,153</b>	<b>268,036</b>	<b>268,036</b>	<b>268,036</b>
<b>29 MATERIAL &amp; SERVICES</b>						
30 Office & Operating Supplies	1,193	1,503	1,500	1,500	1,500	1,500
31 Uniforms	1,340	741	1,500	1,500	1,500	1,500
32 Reserves Uniforms	0	0	500	500	500	500
33 Fuel (Equip & Vehicles)	9,711	10,749	12,500	8,000	8,000	8,000
34 Auditing & Accounting	2,000	1,760	2,000	2,100	2,100	2,100
35 Computer Services	0	240	0	0	0	0
36 Legal Services	0	0	250	250	250	250
37 Telephone	4,157	4,276	4,500	4,060	4,060	4,060
38 Internet Access	25	0	0	0	0	0
39 Postage	13	22	50	50	50	50
40 Travel & Training / Meetings	1,877	2,086	3,500	3,500	3,500	3,500
41 Advertising	0	0	20	150	150	150
42 Insurance & Bonds	6,562	7,545	8,073	8,914	8,914	8,914
43 Repairs & Maintenance	3,874	6,172	5,000	5,000	5,000	5,000
44 Small Tools & Minor Equipme	4,035	221	2,000	2,000	2,000	2,000
45 Investigation Expense	0	0	100	100	100	100
46 Dues & Memberships	330	393	550	550	550	550
47 Miscellaneous	213	380	200	200	200	200
48 Justice System	325	325	350	700	700	700
49 Lexipol	1,950	1,485	1,500	1,485	1,485	1,485
<b>50 AL MATERIAL &amp; SERVICES</b>	<b>37,605</b>	<b>37,898</b>	<b>44,093</b>	<b>40,559</b>	<b>40,559</b>	<b>40,559</b>
<b>51 CAPITAL OUTLAY</b>						
52 Police Cruisers	0	39,217	40,000	0	0	0
<b>53 TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>39,217</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>54 DEBT SERVICE</b>						
55 Lease Principal	0	0	12,002	12,932	12,932	12,932
56 Lease Interest	0	0	1,933	1,002	1,002	1,002
<b>57 TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>13,935</b>	<b>13,934</b>	<b>13,934</b>	<b>13,934</b>
<b>58 CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
59 Contingency	0	0	563	2,589	2,589	2,589
60 Unappropriated Reserves	4,208	23,567	0	0	0	0
<b>61</b>	<b>4,208</b>	<b>23,567</b>	<b>563</b>	<b>2,589</b>	<b>2,589</b>	<b>2,589</b>
<b>62</b>						
<b>63 TOTAL PUBLIC SAFETY</b>	<b>294,563</b>	<b>344,586</b>	<b>350,744</b>	<b>325,118</b>	<b>325,118</b>	<b>325,118</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 030 - WATER ENTERPRISE**

ACCOUNT NAME		ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						<i>232,690</i>	
1	Prior Year Fund Balance	52,733	122,747	137,454	232,690	232,960	232,960
2	Interest on Investments	225	518	350	1,100	1,100	1,100
3	OECD Block Grant	44,889	5,161	0	0	0	0
4	Home Land Security Grant	1,059	0	0	0	0	0
5	Income Survey Grant	0	0	5,000	0	0	0
6	Desingnated for Reserves	24,790	27,171	28,131	28,131	28,131	28,131
7	Water Usage	353,405	365,475	361,387	361,387	361,387	361,387
8	Door Hanger Fees	2,000	1,775	1,500	1,500	1,500	1,500
9	Past Due Fees	15,284	12,855	13,500	13,000	13,000	13,000
10	Contractor Water Usage	308	480	300	300	300	300
11	Reconnect Fee	360	990	1,000	1,000	1,000	1,000
12	Water Connection Fees	0	2,676	2,500	2,500	2,500	2,500
13	Irrigation Meters	184	996	300	300	30 <i>300</i>	30
14	Restricted Cash-Deposits	0	0	2,000	2,000	2,000	2,000
15	Miscellaneous Receipts	224	254	500	500	500	500
16	Transfer from Water Capital Res	0	0	0	40,000	40,000	40,000
17	Reimbursements	740	0	0	0	0	0
18	<b>TOTAL RESOURCES</b>	<b>496,201</b>	<b>541,098</b>	<b>553,922</b>	<b>684,408</b>	<b>684,408</b>	<b>684,408</b>

*Final*

**CITY OF PORT ORFORD  
2016 - 2017**

**Fund: 030 - WATER ENTERPRISE Budget Committee Approved**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>19 PERSONNEL</b>						
20 Overtime	3,143	3,285	3,000	3,000	3,000	3,000
21 City Administrator	10,063	12,222	13,265	13,875	13,875	13,875
22 Finance Director	13,348	14,527	15,625	16,150	16,150	16,150
23 Office Clerk	15,502	16,407	16,975	17,990	17,990	17,990
24 Accounting Assistant	3,706	3,983	4,230	4,250	4,250	4,250
25 Recorder/Clerk	825	928	1,315	1,475	1,475	1,475
26 PW Superintendent	26,688	0	0	0	0	0
27 WWTP Operator	13,723	14,611	15,150	15,550	15,550	15,550
28 Utility Worker #1	21,999	24,037	24,825	27,775	27,775	27,775
29 Public Works Tech	10,812	12,569	13,375	14,235	14,235	14,235
30 Utility Worker #2	7,930	8,445	8,890	8,950	8,950	8,950
31 Social Security	8,800	7,937	9,985	9,425	9,425	9,425
32 PERS Retirement	22,644	19,438	24,270	24,250	24,250	24,250
33 Worker's Comp./Disability Ins.	3,972	3,569	6,177	6,300	6,300	6,300
34 Health, Dental, Life Ins.	39,440	30,269	36,976	33,955	33,955	33,955
35 Unemployment Insurance	807	6,187	10,000	10,000	10,000	10,000
36 Accrued Vacation	(4,317)	0	0	0	0	0
<b>37 TOTAL PERSONNEL</b>	<b>199,085</b>	<b>178,414</b>	<b>204,058</b>	<b>207,180</b>	<b>207,180</b>	<b>207,180</b>
<b>38 MATERIAL &amp; SERVICES</b>						
39 Office & Operating Supplies	3,245	2,984	3,000	3,000	3,000	3,000
40 Water Purification Supplies	12,932	8,153	15,000	15,000	15,000	15,000
41 Software Maintenance	1,578	1,729	1,900	2,080	2,080	2,080
42 Uniforms	19	151	500	500	500	500
43 Fuel (Equip & Vehicles)	3,805	3,120	4,000	4,000	4,000	4,000
44 Auditing & Accounting	7,250	6,160	6,500	6,700	6,700	6,700
45 Engineering	8,328	55	500	500	500	500
46 Contract Services	139	5,379	4,100	3,600	3,600	3,600
47 Telephone	2,989	2,989	2,700	3,000	3,000	3,000
48 Internet Access	1,011	926	500	500	500	500
49 Postage	1,407	2,170	1,650	1,650	1,650	1,650
50 Travel & Training / Meetings	1,608	1,215	1,500	1,500	1,500	1,500
51 Insurance & Bonds	5,940	6,681	7,100	7,660	7,660	7,660
52 Electricity	25,445	23,316	28,600	28,900	28,900	28,900
53 Repairs/Maint-WTP	9,020	1,636	12,000	5,000	5,000	5,000
54 Repairs & Maintenance Pump St	2,283	4,009	6,000	5,000	5,000	5,000
55 Repairs & Maint.-Water Lines	2,645	2,881	5,000	5,000	5,000	5,000
56 Small Tools & Minor Equipment	1,874	1,638	2,000	4,500	4,500	4,500
57 Vehicles & Equipment Maint.	2,015	346	3,000	3,000	3,000	3,000
58 Meter Repairs	3,008	2,473	1,500	1,500	1,500	1,500
59 Dues & OR Statutes	276	659	660	660	660	660
60 Permits	644	2,030	1,500	2,000	2,000	2,000
61 Miscellaneous	75	557	150	150	150	150
62 Reimbursements / Deposits	0	0	2,000	2,000	2,000	2,000
63 Lab Equipment & Supplies	1,078	1,757	2,000	2,800	2,800	2,800
64 Testing	4,720	2,774	5,000	5,000	5,000	5,000
65 Bad Debt Expense	5,912	(306)	0	0	0	0
<b>66 TOTAL MATERIAL &amp; SERVICES</b>	<b>109,246</b>	<b>85,482</b>	<b>118,360</b>	<b>115,200</b>	<b>115,200</b>	<b>115,200</b>

**CITY OF PORT ORFORD  
2016 - 2017**

**Fund: 030 - WATER ENTERPRISE Budget Committee Approved**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
67 <b>CAPITAL OUTLAY</b>						
68 Hubbard Crk Monitoring Station	3,045	0	0	0	0	0
69 Improvements-Water	0	0	50,000	200,000	200,000	200,000
70 Coast Guard Hill System	4,430	0	0	0	0	0
71 Equipment Replacement	241	0	10,000	20,000	20,000	20,000
72 Water Master Plan Update	44,066	4,467	0	0	0	0
73 Income Survey	0	0	10,000	0	0	0
74 Depreciation	0	0	0	0	0	0
75 <b>TOTAL CAPITAL OUTLAY</b>	<b>51,782</b>	<b>4,467</b>	<b>70,000</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
76 <b>DEBT SERVICE</b>						
77 Bond Principal	30,444	35,716	36,002	36,302	36,302	36,302
78 Note Principal - Watershed	4,059	4,161	0	0	0	0
79 Bond Interest	8,828	7,306	5,520	3,720	3,720	3,720
80 Note Interest - Watershed	205	104	0	0	0	0
81 <b>TOTAL DEBT SERVICE</b>	<b>43,536</b>	<b>47,287</b>	<b>41,522</b>	<b>40,022</b>	<b>40,022</b>	<b>40,022</b>
82 <b>TRANSFER</b>						
83 Transfer to Water Capital Reserv	0	24,790	27,637	28,091	28,091	28,091
84 Transfer to Equip. Replace. Fu	0	5,000	10,000	15,000	15,000	15,000
85 <b>TOTAL TRANSFER</b>	<b>0</b>	<b>29,790</b>	<b>37,637</b>	<b>43,091</b>	<b>43,091</b>	<b>43,091</b>
86 <b>CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
87 Contingency	0	0	55,651	35,673	35,673	35,673
88 Unappropriated Reserves	92,552	195,658	26,694	23,242	23,242	23,242
89	<b>92,552</b>	<b>195,658</b>	<b>82,345</b>	<b>58,915</b>	<b>58,915</b>	<b>58,915</b>
90						
91 <b>TOTAL WATER ENTERPRISE</b>	<b>496,201</b>	<b>541,098</b>	<b>553,922</b>	<b>684,408</b>	<b>684,408</b>	<b>684,408</b>



**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 031 - WATER CAPITAL RESERVES**

	<b>ACCOUNT NAME</b>	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
	<b>RESOURCES</b>						
1	Prior Year Fund Balance	0	0	24,876	52,723	52,723	52,723
2	Interest on Investments	0	87	67	362	362	362
3	Transfer from Water Enterprise	0	24,790	27,637	28,901	28,901	28,901
4	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>24,877</b>	<b>52,580</b>	<b>81,986</b>	<b>81,986</b>	<b>81,986</b>
5	<b>TRANSFER</b>						
6	Transfer to Water Enterprise	0	0	0	40,000	40,000	40,000
7	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
8	<b>RESERVES</b>						
9	Reserved for Future Expenditure:	0	24,877	52,580	41,986	41,986	41,986
10	<b>TOTAL RESERVES</b>	<b>0</b>	<b>24,877</b>	<b>52,580</b>	<b>41,986</b>	<b>41,986</b>	<b>41,986</b>
11							
12	<b>- WATER CAPITAL RESERVES</b>	<b>0</b>	<b>24,877</b>	<b>52,580</b>	<b>81,986</b>	<b>81,986</b>	<b>81,986</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 035 - SEWER ENTERPRISE**

<b>ACCOUNT NAME</b>		<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
<b>RESOURCES</b>							
1	Prior Year Fund Balance	201,469	201,043	261,838	337,991	337,991	337,991
2	Interest on Investments	1,283	1,344	1,500	2,000	2,000	2,000
3	Wastewater Master Plan	46,863	58,180	0	0	0	0
4	Designated for Reserves	16,828	28,430	28,400	28,400	28,400	28,400
5	Sewer Usage	479,502	489,575	486,925	486,925	486,925	486,925
6	Sewer Connection Fees	0	1,544	1,400	1,400	1,400	1,400
7	Restricted Cash-Deposits	0	0	2,000	2,000	2,000	2,000
8	Operating Loan - Parks Fund	0	50,000	0	0	0	0
9	Miscellaneous Receipts	340	1,631	300	300	300	300
10	Reimbursements	3,180	323	0	0	0	0
11	<b>TOTAL RESOURCES</b>	<b>749,465</b>	<b>832,070</b>	<b>782,363</b>	<b>859,016</b>	<b>859,016</b>	<b>859,016</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 035 - SEWER ENTERPRISE**

	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
<b>12 PERSONNEL</b>						
13 Overtime	4,681	2,476	3,000	3,000	3,000	3,000
14 City Administrator	10,902	13,241	14,345	14,990	14,990	14,990
15 Finance Director	14,461	15,737	16,799	17,425	17,425	17,425
16 Office Clerk	15,502	16,407	16,958	17,285	17,285	17,285
17 Accounting Assistant	4,015	4,316	4,558	4,555	4,555	4,555
18 Recorder/Clerk	825	928	1,315	1,475	1,475	1,475
19 PW Superintendent	8,291	0	0	0	0	0
20 WWTP Operator	30,285	32,246	33,165	33,625	33,625	33,625
21 Utility Worker #1	7,333	8,012	8,472	9,275	9,275	9,275
22 Public Works Tech	4,552	5,292	5,750	5,975	5,975	5,975
23 Utility Worker #2	15,482	16,488	16,953	18,090	18,090	18,090
24 Social Security	7,791	8,248	9,519	9,885	9,885	9,885
25 PERS Retirement	20,501	20,142	23,541	24,330	24,330	24,330
26 Worker's Comp./Disability Ins.	2,927	3,750	5,062	6,225	6,225	6,225
27 Health, Dental, Life Ins.	35,699	32,870	34,456	34,795	34,795	34,795
28 Unemployment Insurance	807	6,187	5,000	5,000	5,000	5,000
29 Accrued Sick Leave	(2,428)	0	0	0	0	0
<b>30 TOTAL PERSONNEL</b>	<b>181,626</b>	<b>186,340</b>	<b>198,893</b>	<b>205,930</b>	<b>205,930</b>	<b>205,930</b>
<b>31 MATERIAL &amp; SERVICES</b>						
32 Office & Operating Supplies	3,190	2,750	3,000	3,000	3,000	3,000
33 Software Maintenance	1,578	1,729	1,900	2,080	2,080	2,080
34 Uniforms	25	496	300	300	300	300
35 Fuel (Equip & Vehicles)	4,375	3,253	3,500	3,500	3,500	3,500
36 Auditing & Accounting	4,900	4,180	4,200	4,300	4,300	4,300
37 Engineering	6,908	2,464	2,000	2,000	2,000	2,000
38 Telephone	2,331	2,040	1,800	1,800	1,800	1,800
39 Internet Access	888	861	1,000	1,000	1,000	1,000
40 Postage	1,074	1,737	1,600	1,600	1,600	1,600
41 Travel & Training / Meetings	1,440	2,186	2,500	2,500	2,500	2,500
42 Insurance & Bonds	5,511	5,939	6,500	6,810	6,810	6,810
43 Electricity	25,939	26,196	25,500	29,000	29,000	29,000
44 Repairs & Maint-Pump Station	4,634	11,151	5,000	5,000	5,000	5,000
45 Repairs & Maint. - Sewer Lines	0	0	5,000	5,000	5,000	5,000
46 Repairs & Maint-STP	5,410	5,239	8,000	8,000	8,000	8,000
47 Small Tools & Minor Equipment	301	5,451	2,000	2,000	2,000	2,000
48 Vehicles & Equipment Maint.	2,696	698	2,000	2,000	2,000	2,000
49 Repairs/Maint.(Test Equipment)	1,106	0	1,500	1,500	1,500	1,500
50 Dues & OR Statutes	0	0	250	250	250	250
51 Permits	3,038	2,457	2,500	2,500	2,500	2,500
52 Miscellaneous	1,429	1,336	500	500	500	500
53 Reimbursements / Deposits	0	0	2,000	2,000	2,000	2,000
54 Lab Equipment & Supplies	0	2,326	2,000	2,000	2,000	2,000
55 Testing	307	654	1,000	2,000	2,000	2,000
56 Bad Debt Expense	2,114	(411)	0	0	0	0
57 Operating Loan - Parks Fund	50,000	0	0	0	0	0
<b>58 TOTAL MATERIAL &amp; SERVICES</b>	<b>129,194</b>	<b>82,732</b>	<b>85,550</b>	<b>90,640</b>	<b>90,640</b>	<b>90,640</b>

**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

Fund: 035 - SEWER ENTERPRISE

	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
59 <b>CAPITAL OUTLAY</b>						
60 Wastewater Facilities Plan	46,023	59,185	0	0	0	0
61 Equipment-Sewer System	0	17,111	42,000	50,000	50,000	50,000
62 Depreciation	0	0	0	0	0	0
63 <b>TOTAL CAPITAL OUTLAY</b>	<b>46,023</b>	<b>76,296</b>	<b>42,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
64 <b>DEBT SERVICE</b>						
65 Bond Principal	18,586	19,423	20,297	21,210	21,210	21,210
66 Rev. Bond III Principal	35,180	36,676	38,234	39,860	39,860	39,860
67 Bond Interest	30,330	29,493	28,619	27,706	27,706	27,706
68 Rev. Bond III Interest	98,072	96,576	95,018	93,393	93,393	93,393
69 <b>TOTAL DEBT SERVICE</b>	<b>182,168</b>	<b>182,168</b>	<b>182,168</b>	<b>182,169</b>	<b>182,169</b>	<b>182,169</b>
70 <b>TRANSFER</b>						
71 Transfer to Sewer Capital Reserv	0	16,828	30,437	28,879	28,879	28,879
72 Transfer to Equip Replace Fund	0	0	10,000	15,000	15,000	15,000
73 <b>TOTAL TRANSFER</b>	<b>0</b>	<b>16,828</b>	<b>40,437</b>	<b>43,879</b>	<b>43,879</b>	<b>43,879</b>
74 <b>CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
75 Contingency	0	0	37,259	81,381	81,381	81,381
76 Bond Reserve - USDA 1996	0	0	48,916	48,916	48,916	48,916
77 Bond Reserve-Revenue Bonds 0	0	0	133,252	133,252	133,252	133,252
78 Unappropriated Reserves	210,454	287,706	13,888	22,849	22,849	22,849
79	<b>210,454</b>	<b>287,706</b>	<b>233,315</b>	<b>286,398</b>	<b>286,398</b>	<b>286,398</b>
80						
81 <b>AL 035 - SEWER ENTERPRISE</b>	<b>749,465</b>	<b>832,070</b>	<b>782,363</b>	<b>859,016</b>	<b>859,016</b>	<b>859,016</b>

**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

**Fund: 036 - SEWER CAPITAL RESERVES**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	0	0	16,886	45,484	45,484	45,484
2 Interest on Investments	0	59	50	291	291	291
3 Transfer from Sewer Enterprise	0	16,828	30,437	28,879	28,879	28,879
4 <b>TOTAL RESOURCES</b>	<b>0</b>	<b>16,887</b>	<b>47,373</b>	<b>74,654</b>	<b>74,654</b>	<b>74,654</b>
<b>RESERVES</b>						
6 Reserved for Future Expenditure:	0	16,887	47,373	74,654	74,654	74,654
7 <b>TOTAL RESERVES</b>	<b>0</b>	<b>16,887</b>	<b>47,373</b>	<b>74,654</b>	<b>74,654</b>	<b>74,654</b>
8						
9 <b>- SEWER CAPITAL RESERVES</b>	<b>0</b>	<b>16,887</b>	<b>47,373</b>	<b>74,654</b>	<b>74,654</b>	<b>74,654</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 040 - STREETS FUND**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	9,507	15,470	14,309	21,396	21,396	21,396
2 State Highway Tax	64,854	65,550	58,745	65,515	65,515	65,515
3 Interest on Investments	30	44	50	50	50	50
4 Street Use Fees/Deposits	0	0	2,400	2,400	2,400	2,400
5 Transfer from General Fund	18,323	0	14,418	0	0	0
6 Miscellaneous Receipts	0	19	0	0	0	0
7 Reimbursements	9	0	0	0	0	0
8 <b>TOTAL RESOURCES</b>	<b>92,723</b>	<b>81,083</b>	<b>89,922</b>	<b>89,361</b>	<b>89,361</b>	<b>89,361</b>
<b>PERSONNEL</b>						
9 PW Superintendent	9,868	0	0	0	0	0
11 WWTP Operator	1,420	1,511	1,835	1,875	1,875	1,875
12 Utility Worker #1	3,667	4,006	4,386	4,895	4,895	4,895
13 Seasonal Maint. Worker	400	4,753	4,800	5,935	5,935	5,935
14 Public Works Tech	7,398	8,600	9,325	9,755	9,755	9,755
15 Utility Worker #2	7,174	7,641	7,965	8,125	8,125	8,125
16 Social Security	2,029	1,879	2,820	2,355	2,355	2,355
17 PERS Retirement	5,105	3,653	5,014	4,775	4,775	4,775
18 Worker's Comp./Disability Ins.	1,439	1,311	2,671	2,465	2,465	2,465
19 Health, Dental, Life Ins.	11,896	8,573	11,800	10,825	10,825	10,825
20 Unemployment Insurance	0	1,069	1,500	1,500	1,500	1,500
21 Charge to Streets	12,175	11,850	12,535	12,590	12,590	12,590
22 <b>TOTAL PERSONNEL</b>	<b>62,571</b>	<b>54,846</b>	<b>64,651</b>	<b>65,095</b>	<b>65,095</b>	<b>65,095</b>
<b>MATERIAL &amp; SERVICES</b>						
24 Office & Operating Supplies	141	84	250	250	250	250
25 Uniforms	0	7	50	50	50	50
26 Fuel (Equip & Vehicles)	3,239	2,391	3,000	3,000	3,000	3,000
27 Engineering	0	0	1,000	1,000	1,000	1,000
28 Insurance & Bonds	4,353	4,454	4,600	4,680	4,680	4,680
29 Electricity	1,831	1,804	1,500	1,500	1,500	1,500
30 Repairs/Maintenance-Shop Yard	1,118	1,289	1,000	1,000	1,000	1,000
31 Small Tools & Minor Equipment	70	1,332	500	500	500	500
32 Vehicles & Equipment Maint.	627	1,571	2,500	2,500	2,500	2,500
33 R & M - Streets	2,177	1,061	3,000	3,000	3,000	3,000
34 Miscellaneous	206	170	200	200	200	200
35 Reimbursements / Refunds	920	0	2,400	2,400	2,400	2,400
36 <b>TOTAL MATERIAL &amp; SERVICES</b>	<b>14,682</b>	<b>14,163</b>	<b>20,000</b>	<b>20,080</b>	<b>20,080</b>	<b>20,080</b>
<b>CONTINGENCY &amp; UNAPPROPRIATED RESERVES</b>						
38 Contingency	0	0	5,271	4,186	4,186	4,186
39 Unappropriated Reserves	15,470	12,074	0	0	0	0
40	<b>15,470</b>	<b>12,074</b>	<b>5,271</b>	<b>4,186</b>	<b>4,186</b>	<b>4,186</b>
41						
42 <b>TOTAL 040 - STREET FUND</b>	<b>92,723</b>	<b>81,083</b>	<b>89,922</b>	<b>89,361</b>	<b>89,361</b>	<b>89,361</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 045 - EQUIPMENT REPLACEMENT**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	957	962	5,976	5,769	5,769	5,769
2 Interest on Investments	5	15	10	88	88	88
3 Transfer from Water Enterprise	0	5,000	10,000	15,000	15,000	15,000
4 Transfer from Sewer Enterprise	0	0	10,000	15,000	15,000	15,000
5 <b>TOTAL RESOURCES</b>	<b>962</b>	<b>5,977</b>	<b>25,986</b>	<b>35,857</b>	<b>35,857</b>	<b>35,857</b>
<b>CAPITAL OUTLAY</b>						
7 Service Vehicle	0	0	25,986	35,857	35,857	35,857
8 <b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>25,986</b>	<b>35,857</b>	<b>35,857</b>	<b>35,857</b>
<b>RESERVES</b>						
10 Reserved for Future Expenditure:	962	5,977	0	0	0	0
11 <b>TOTAL RESERVES</b>	<b>962</b>	<b>5,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12						
13 <b>- EQUIPMENT REPLACEMENT</b>	<b>962</b>	<b>5,977</b>	<b>25,986</b>	<b>35,857</b>	<b>35,857</b>	<b>35,857</b>

**CITY OF PORT ORFORD  
2016 - 2017  
Budget Committee Approved**

**Fund: 061 - WATER SDC  
RESOURCES**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	186,025	191,862	198,999	218,410	218,410	218,410
2 Interest on Investments	868	933	800	1,075	1,075	1,075
3 System Development Charges	0	16,408	22,140	25,263	25,263	25,263
4 Interest	778	303	0	0	0	0
5 Software Note	15,366	12,131	0	0	0	0
6 <b>TOTAL RESOURCES</b>	<b>203,037</b>	<b>221,637</b>	<b>221,939</b>	<b>244,748</b>	<b>244,748</b>	<b>244,748</b>
<b>MATERIAL &amp; SERVICES</b>						
8 Charge to Water SDC	11,175	10,260	10,855	11,090	11,090	11,090
9 <b>TOTAL MATERIAL &amp; SERVICES</b>	<b>11,175</b>	<b>10,260</b>	<b>10,855</b>	<b>11,090</b>	<b>11,090</b>	<b>11,090</b>
<b>RESERVES</b>						
11 Reserved for Future Expenditure:	191,862	211,377	211,084	233,658	233,658	233,658
12 <b>TOTAL RESERVES</b>	<b>191,862</b>	<b>211,377</b>	<b>211,084</b>	<b>233,658</b>	<b>233,658</b>	<b>233,658</b>
13						
14 <b>TOTAL 061 - WATER SDC</b>	<b>203,037</b>	<b>221,637</b>	<b>221,939</b>	<b>244,748</b>	<b>244,748</b>	<b>244,748</b>



**CITY OF PORT ORFORD**  
**2016 - 2017**  
**Budget Committee Approved**

**Fund: 062 - SEWER SDC**

ACCOUNT NAME	ACTUAL 2013-2014	ACTUAL 2014-2015	2015-2016 ADOPTED	2016-2017 Proposed	2016-2017 Committee Approved	2016-2017 Adopted
<b>RESOURCES</b>						
1 Prior Year Fund Balance	161,573	157,255	162,863	163,864	163,864	163,864
2 Interest on Investments	764	754	800	823	823	823
3 SDC Reimbursement Fees	0	8,284	8,284	12,753	12,753	12,753
4 SDC Improvement Fees	0	848	828	1,305	1,305	1,305
5 Interest	205	104	0	0	0	0
6 Sorenson Loan	4,059	4,161	0	0	0	0
7 <b>TOTAL RESOURCES</b>	<b>166,601</b>	<b>171,406</b>	<b>172,775</b>	<b>178,745</b>	<b>178,745</b>	<b>178,745</b>
<b>MATERIAL &amp; SERVICES</b>						
9 Charge to Sewer SDC	9,346	8,590	9,125	9,290	9,290	9,290
10 <b>TOTAL MATERIAL &amp; SERVICES</b>	<b>9,346</b>	<b>8,590</b>	<b>9,125</b>	<b>9,290</b>	<b>9,290</b>	<b>9,290</b>
<b>RESERVES</b>						
12 Reserved for Future Expenditure:	157,255	162,816	163,650	169,455	169,455	169,455
13 <b>TOTAL RESERVES</b>	<b>157,255</b>	<b>162,816</b>	<b>163,650</b>	<b>169,455</b>	<b>169,455</b>	<b>169,455</b>
14						
15 <b>TOTAL 062 - SEWER SDC</b>	<b>166,601</b>	<b>171,406</b>	<b>172,775</b>	<b>178,745</b>	<b>178,745</b>	<b>178,745</b>

**CITY OF PORT ORFORD**  
**2016 - 2017**  
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**SUMMATION**

	<b>ACTUAL 2013-2014</b>	<b>ACTUAL 2014-2015</b>	<b>2015-2016 ADOPTED</b>	<b>2016-2017 Proposed</b>	<b>2016-2017 Committee Approved</b>	<b>2016-2017 Adopted</b>
<b>RESOURCES</b>						
010 GENERAL FUND	498,410	527,961	596,077	510,636	510,636	510,636
014 PARKS FUND	214,663	167,168	183,525	177,573	177,573	177,573
020 PUBLIC SAFETY FUND	294,563	344,586	350,744	325,118	325,118	325,118
030 WATER ENTERPRISE FUND	496,201	541,098	553,922	684,408	684,408	684,408
031 WATER CAPITAL RESERVE FU	0	24,877	52,580	81,986	81,986	81,986
035 SEWER ENTERPRISE FUND	749,465	832,070	782,363	859,016	859,016	859,016
036 SEWER CAPITAL RESERVE FL	0	16,887	47,373	74,654	74,654	74,654
040 STREET FUND	92,723	81,083	89,922	89,361	89,361	89,361
045 EQUIPMENT REPLACEMENT F	962	5,977	25,986	35,857	35,857	35,857
061 WATER SDC FUND	203,037	221,637	221,939	244,748	244,748	244,748
062 SEWER SDC FUND	166,601	171,406	172,775	178,745	178,745	178,745
<b>TOTAL</b>	<b>2,716,625</b>	<b>2,934,750</b>	<b>3,077,206</b>	<b>3,262,102</b>	<b>3,262,102</b>	<b>3,262,102</b>

**EXPENSES**

010 GENERAL FUND						
Administration	108,813	123,151	135,137	148,708	148,708	148,708
Court	32,200	32,920	48,947	34,474	34,474	34,474
Planning	15,105	17,512	31,100	26,376	26,376	26,376
Non-Departmental	342,292	354,378	380,893	301,078	301,078	301,078
Total 010 - General Fund	498,410	527,961	596,077	510,636	510,636	510,636
014 PARKS FUND	214,663	167,168	183,525	177,573	177,573	177,573
020 PUBLIC SAFETY FUND	294,563	344,586	350,744	325,118	325,118	325,118
030 WATER ENTERPRISE FUND	496,201	541,098	553,922	684,408	684,408	684,408
031 WATER CAPITAL RESERVE FU	0	24,877	52,580	81,986	81,986	81,986
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040 STREET FUND	92,723	81,083	89,922	89,361	89,361	89,361
045 EQUIPMENT REPLACEMENT F	962	5,977	25,986	35,857	35,857	35,857
061 WATER SDC FUND	203,037	221,637	221,939	244,748	244,748	244,748
062 SEWER SDC FUND	166,601	171,406	172,775	178,745	178,745	178,745
<b>TOTAL</b>	<b>2,716,625</b>	<b>2,934,750</b>	<b>3,077,206</b>	<b>3,262,102</b>	<b>3,262,102</b>	<b>3,262,102</b>