

City of North Powder

Approved Budget

Fiscal Year 2020 / 2021

City of North Powder
Procedures for 19-20 Budget
For Fiscal year ending 6/30/20

Budget officer - Jason Bingham (appointed 12/2/2019)
Budget Committee President - Carolyn Flynn (appointed 5/18/20)

Proposed date		Date completed	
5/4/20	1	Beth publishes date of "Notice of Budget Committee Meeting" 1st (10-30 day before Committee Meeting, if mailing)	x
5/11/20		(5-30 day before Committee Meeting, if newspaper) 2nd	_____
various		BB&W to receive back from City officials budget info as available	
various		Meet with City officials as needed	
various		Copy of proposed budget to Budget Committee	
		BB&W to receive any budget revisions.	
5/18/2020		6:30, Budget Committee meeting. Review budget and any changes Deliver preliminary budget workpapers and BUDGET MESSAGE Approve officer and president	x
			JB to present documents And Budget Message
various		Review budget info as needed	
6/8/2020		2nd meeting of Budget committee (revisions to BB&W) Budget committee to "approve" final proposed budget	na
			not needed, approved 5/18/20
6/16/2020		Publish budget and "Notice of Budget Hearing". Deliver budget document to Observer (LB 1) (5-30 days before Budget Hearing) (only one mailing required)	_____
6/22/2020		6:30, Hold Budget Hearing with City Council and 'adopt' budget.	_____
6/29/2020		File budget with County Assessor and others as needed 2 copies of tax levy cert form LB-50 2 copies of resolution to adopt budget 2 copies of successful tax ballot measures (only if new / increased taxes) 1 Full copy of the Adopted Budget to the County Clerk	_____
7/1/2020		Book adopted budget to bookkeeping system	_____

City of North Powder
Budget Message
5/18/2020

The Budget Committee for the City of North Powder will have various decisions for the fiscal year 2020-21.

Considerations include:

- 1 Spent less than we budgeted for in the 19-20 fiscal year resulting in carryovers
- 2 City maintains reserves for Capital Outlay, improvements, and unforeseen expenses.
- 3 Consider \$2 increase in BOTH Water and Sewer rates to keep up with rising costs and depreciation.
- 4 Increases in Medical Ins, Liability Ins, Chemicals, water testing, Utilities, Dues, etc have been considered
- 5 Adjustments made for proposed increases in wages.
- 6 Wastewater projection design grants and related expenditures continue.
- 7 City continues to apply for and utilize various grants as needed.
- 8 Considerations for street, sewer and other major improvements have been included.
- 9 Budget balances with use of carryover cash.

Give the above issues and other various budget items the Budget Committee for the City of North Powder will prepare the 2020-21 budget accordingly.

Jason Bingham, Budget Officer

Budget Committee President

5/18/2020

City of North Powder
GENERAL - 01
 Adopted Budget for 2020-21 fiscal year

	Actual		Budget 19-20	Proposed Budget 5/18/20	Diff	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
	17/18	18/19						
Income								
4000 - Beginning Cash on Hand	20,420	19,108	16,629	10,045	-	10,045	10,045	Info from City 5-14-20
4010 - Building Permits	175	250	300	200	-	200	200	Estimated per Beth
4030 - Interest	323	490	416	151	-	151	151	Cal'd at 1.5%
4035 - Reimbursements	-	-	-	-	-	-	-	
4040 - City Licenses	939	470	575	600	-	600	600	Bus Lic. Liquor Lic. App fees (Truck permits to Street #30) \$1000-400 to Str)
4070 - Liquor Tax	6,740	7,133	7,000	7,200	-	7,200	7,200	Estimated \$600 / Month per Beth research
4080 - Cigarette Tax	493	512	540	480	-	480	480	Estimated \$40 / month. per Beth
4090 - Donations	-	-	-	-	-	-	-	
4100 - Franchise Tax	17,276	17,284	17,150	17,300	-	17,300	17,300	Meadow Outdoor Ads 1800, Avista 4400, CenturyTel 1100, OTEC 10,000
4130 - Transit Room Tax (motel)	2,000	2,000	2,000	2,000	-	2,000	2,000	750 to Community Enhancement Exp
4160 - Equip use by cemetery & Oth	-	-	-	-	-	-	-	
4380 - Fax/Copy Fees	275	270	300	300	-	300	300	Est per Beth
4390 - Other Rev	2,171	7,888	3,500	3,195	-	3,195	3,195	Notary fees \$150, Dumpster fees \$50, Capt Credits \$2000, misc refunds/fees \$995
4391 - NSF Fees received	-	105	50	50	-	50	50	
4500 - Grants (DLCD & CIS)	1,000	-	2,500	1,000	-	1,000	1,000	DLCD Land Use Grant 1000
4995 - Prior Year Property Taxes	3,543	4,331	4,048	1,964	-	1,964	1,964	Used 2% inc over 19-20 actual (Est tax assessed = 92k)
4997 - Current Year Property Taxes	78,514	81,913	81,292	84,770	-	84,770	84,770	Used 2% inc over 19-20 actual (Est tax assessed = 92k)
Total Income	133,869	141,714	136,300	129,255	-	129,255	129,255	
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
5040 - Public Works Director	3,567	3,515	3,432	4,031	-	4,031	4,031	40/MK * 52wks * \$19.38/hr * 10% (includes 2% Increase)
5041 - Public Works - Extra	960	792	3,497	1,664	-	1,664	1,664	Jimmy + new hire (see analysis)
5050 - City Recorder	8,256	8,880	8,703	10,374	-	10,374	10,374	6hr/day * 5 Days/Wk * 52 Wk * \$16.74+1.26 = \$19 * 35% (13.5% Increase)
5060 - Mayor	2,700	2,700	2,700	2,760	-	2,760	2,760	\$230/M (.25 increase)
5080 - City Recorder - Extra	364	445	573	628	-	628	628	3/wk * 52wks * \$11.50 * 35% (.50 increase)
5099 - Payroll Adjustments	-	-	945	389	-	389	389	Add'l 2% increase (if council approves)
Total 5000 - Payroll Expenses	15,847	16,332	19,850	19,846	-	19,846	19,846	
5100 - Payroll Tax Exp								
5101 - FICA / Medicare Exp	1,149	1,228	1,519	1,518	-	1,518	1,518	7.65% of pyr
5104 - FUTA / SUTA Taxes	289	225	556	556	-	556	556	2.8% of pyr
5105 - Workers Comp Premium	17	10	75	75	-	75	75	
Total 5100 - Payroll Tax Exp	1,455	1,463	2,149	2,149	-	2,149	2,149	
5200 - Other Payroll Items								
5107 - Workers Comp Prem (as	556	535	570	800	-	800	800	
5210 - Employee Health Insuranc	4,016	3,162	4,244	4,358	-	4,358	4,358	Add'l to cover Spouse and Depend = 3,400

	Actual 17/18		Actual 18/19		Proposed Budget		Diff	Approved Budget		Adopted Budget		Comments
	17/18	18/19	19-20	5/18/20	5/18/20	6/22/20						
5215 - Employee Life Insurance	22	40	46	45	45	45	-	45	45			
5220 - Employee Retirement	2,455	2,154	2,599	3,774	3,774	3,774	-	3,774	3,774	Allocated same as payroll, see analysis		
Total 5200 - Other Payroll Items	7,058	5,901	7,459	8,977	8,977	8,977	-	8,977	8,977			
Total A. Payroll / Payroll taxes	24,350	23,696	29,458	30,972	30,972	30,972	-	30,972	30,972			
B. Operating Exp												
6002 - Travel Expense	49	181	200	400	400	400	-	400	400			
6040 - Fuel / Oil	-	-	50	50	50	50	-	50	50			
6045 - Postage / Freight	624	600	685	650	650	650	-	650	650	per Beth		
6050 - Utilities	3,339	2,890	3,420	3,420	3,420	3,420	-	3,420	3,420	Estimated at 285/month		
6052 - Contract Labor	-	-	500	2,500	2,500	2,500	-	2,500	2,500	Ordinance Enforcement, Per Beth		
6055 - Office	1,954	1,994	2,200	2,500	2,500	2,500	-	2,500	2,500			
6061 - Legal / Attorney Fees	843	200	1,500	1,500	1,500	1,500	-	1,500	1,500	Legal		
6062 - Audit	4,176	4,344	6,223	6,175	6,175	6,175	-	6,175	6,175	11,750+600=12350 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)		
6063 - Budget Preparation	1,650	1,650	1,650	1,730	1,730	1,730	-	1,730	1,730	5% Increase, 3450 = 50% Gen, 25% Wtr, 25% Swr		
6064 - Accountant	2,388	2,490	2,800	2,940	2,940	2,940	-	2,940	2,940	5% Increase, 7350 = 40% Gen, 25% Wtr, 25% Swr, 10% Street		
6065 - Insurance / Bonds	4,887	4,745	4,982	5,237	5,237	5,237	-	5,237	5,237	35% of total, includes an 5% increase from Prior year actual		
6071 - Bank Charges	615	673	620	620	620	620	-	620	620	50/month * 12 months + misc		
6072 - NSF Fees & Other	-	-	160	160	160	160	-	160	160			
6075 - Dues/Permits	1,127	1,019	1,500	1,500	1,500	1,500	-	1,500	1,500	League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce		
6076 - Training	-	99	100	350	350	350	-	350	350			
6110 - Equipment Maintenance	390	-	500	700	700	700	-	700	700			
6112 - Building Maintenance	52	113	300	300	300	300	-	300	300			
6136 - Community Enhancement	2,281	865	952	750	750	750	-	750	750	Carryover = 0 + 750 Transient Room Tax = 750		
6150 - Ads/Public Notice	631	285	500	500	500	500	-	500	500			
6160 - Supplies	414	472	500	500	500	500	-	500	500			
6192 - DLCD - Land Use Grant Exp	-	486	2,500	1,000	1,000	1,000	-	1,000	1,000	DLCD Planning 1000		
Total B. Operating Exp	25,400	23,116	31,842	33,482	33,482	33,482	-	33,482	33,482			
7500 - Capital Outlay	-	4,408	-	-	-	-	-	-	-			
Transfers Out												
8002 - Trans to Library	4,000	7,700	20,000	5,000	5,000	5,000	-	5,000	5,000	Transfer to Library		
8030 - Trans to Street	20,000	21,000	12,000	24,000	24,000	24,000	-	24,000	24,000	Transfer to Street		
8040 - Trans to Fire	18,400	18,400	19,300	19,300	19,300	19,300	-	19,300	19,300	Transfer to Fire, 4825/Qt * 4 = 19,300yr		
8052 - Trans to Gen Capt Reserve	22,600	20,200	21,300	15,000	15,000	15,000	-	15,000	15,000	Transfer to Gen Capt Reserve		
Total Transfers Out	65,000	67,300	72,600	63,300	63,300	63,300	-	63,300	63,300			
9000 - Contingency	-	-	2,400	1,500	1,500	1,500	-	1,500	1,500			
9600 - Closing Fund Balance	19,109	23,194	-	-	-	-	-	-	-			
Total Expense	133,869	141,714	136,300	129,254	129,254	129,254	-	129,254	129,254			
Net Income	-	-	0	0	0	0	-	0	0			

City of North Powder
LIBRARY - 02

Adopted Budget for 2020-21 fiscal year

revised 5/20/2020
 11:27 AM
 JDB

	Actual 17/18	Actual 18/19	Budget 19 20	Proposed Budget 5/18/20	Diff	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
Income								
4000 · Beginning Cash on Hand	18,682	14,408	9,655	24,783	-	24,783	24,783	Ties to Library carryover
4030 · Interest	295	369	242	372	-	372	372	Cal'd at 1.5%
4390 · Other Revenue	-	-	-	-	-	-	-	
4090 · Donations	1,901	1,706	2,000	2,000	-	2,000	2,000	Estimated Donations & Fundraisers, per Beth
4500 · Grant Proceeds	7,760	10,361	6,500	8,500	-	8,500	8,500	Grants, 4000= Union County, 1500=Ready2R, 3000=Leo Adler
4500 · Grant Proceeds	-	-	4,000	6,000	-	6,000	6,000	Grants, 2000=LaGrande Comm, 4000 = Other Misc Grants
4500 · Grant Proceeds	-	-	-	-	-	-	-	Sage Program? Other programs?
4800 · Transfers In	-	-	-	-	-	-	-	
4801 · Trans from General	4,000	7,700	20,000	5,000	-	5,000	5,000	Needed to balance
Total Income	32,638	34,544	42,397	46,654	-	46,654	46,654	
Expense								
A. Payroll / Payroll taxes								
5075 · Librarian	5,347	6,438	10,898	9,635	-	9,635	9,635	16 hrs * 52 wks * \$11.58
5099 · Payroll Adjustment	-	-	-	-	-	-	-	LaGrande Library Foundation (2000 payroll portion ?)
5099 · Payroll Adjustment	-	63	545	617	-	617	617	2% Increase + .50 = total 6.4% (12.32/Hr)
Total 5000 · Payroll Expenses	5,347	6,501	11,443	10,251	-	10,251	10,251	
5100 · Payroll Tax Exp								
5101 · FICA / Medicare Exp	409	497	875	784	-	784	784	7.65% of pyrl
5104 · FUTA / SUTA Taxes	103	91	458	410	-	410	410	2.8% of pyrl
5105 · Workers Comp Premiums (pyrl)	8	8	13	13	0	13	13	
Total 5100 · Payroll Tax Exp	520	596	1,346	1,207	0	1,207	1,207	
5200 · Other Payroll Items								
5107 · Workers Comp Prem (assessn)	18	17	20	20	-	20	20	2% Increase
5220 · Employee Retirement	-	-	503	563	-	563	563	See payroll analysis, to be used for PERS employees
Total 5200 · Other Payroll Items	18	17	523	583	0	583	583	
Total A. Payroll / Payroll taxes	5,865	7,114	13,312	12,041	0	12,041	12,041	
B. Operating Exp								
6002 · Travel Exp	-	-	-	-	-	-	-	
6045 · Postage / Freight	47	38	50	50	-	50	50	
6050 · Utilities	1,382	1,558	1,500	1,500	-	1,500	1,500	Estimated at 125/M * 12
6055 · Office Exp	654	996	4,200	3,000	-	3,000	3,000	Includes computer service, repairs & support
6075 · Dues	-	68	200	200	-	200	200	
6105 · Library Exp	-	-	-	-	-	-	-	

	Actual 17/18	Actual 18/19	Budget 19 20	Proposed Budget 5/18/20	Diff	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
PY 6105-PC · PY, County Grant/tax	2,179	1,546	5,712	7,038	-	7,038	7,038	PY - Union County
PY 6105-PL · PY, Leo Grant	-	-	-	-	-	-	-	PY - Leo Grant balance
PY 6105-PR · PY, Ready-2-Read	-	-	-	-	-	-	-	PY - Ready-2-Read Grant balance
PY 6105-PF · PY, Fundraisers	965	586	2,675	2,573	-	2,573	2,573	PY - Fundraiser & Donations
PY 6105-LG · PY, LaGrande Library	642	670	876	696	-	696	696	PY - LaGrande Libraries
PY 6105-LX · PY, Ladies Aux Donations	379	494	-	-	-	-	-	PY - Ladies Aux Donation
PY 6105-VC · PY, Various Grants	1,539	37	392	592	-	592	592	PY - Various Grants
CY 6105-CC · CY, County Grant/tax	-	-	3,000	4,000	-	4,000	4,000	CY - County \$ Grant/Tax
CY 6105-CL · CY, Leo Adler Grant	1,610	1,500	2,500	3,000	-	3,000	3,000	CY - Leo Adler Grant
CY 6105-CR · CY, Ready-2-Read	1,283	982	1,000	1,500	-	1,500	1,500	CY - Ready 2 Read
CY 6105-LG · CY, LaGrande Library	760	2,000	2,000	2,000	-	2,000	2,000	CY LaGrande Libraries
CY 6105-VC · CY, Various Grants	-	2,000	2,000	4,000	-	4,000	4,000	CY Misc Grants
CY 6105-CF · CY, Fundraiser Exp	906	1,000	2,000	2,000	-	2,000	2,000	CY - Fundraiser and other
CY 6105-(to bal 17-18 adj to PY)	-	-	-	-	-	-	-	
6137 · Lori-Hayes Memorial	-	17	781	764	-	764	764	What can we use this for??
Total B. Operating Exp	12,346	13,492	28,886	32,913	-	32,913	32,913	
Transfers Out	-	-	-	-	-	-	-	
9000 · Contingency	-	-	199	1,700	-	1,700	1,700	
9600 · Closing Fund Bal	14,407	13,938	-	-	-	-	-	
Total Expense	32,638	34,544	42,397	46,654	0	46,654	46,654	
Net Income	-	-	-	0	0	0	0	

City of North Powder
WATER - 15
 Adopted Budget for 2020-21 fiscal year

	Actual 17/18		Actual 18/19		Budget 19-20		Proposed Budget	Diff	Approved Budget	Adopted Budget	Comments
	17/18	18/19	19-20	5/18/20	5/18/20	6/22/20					
Income											
4000 · Beginning Cash on Hand	24,260	2,929	735	927	927	927					
4030 · Interest	384	75	18	14	14	14					
4032 · Late Fees	2,091	2,257	1,900	1,800	1,800	1,800					Cal'd at 1.5%
4050 · Hook Up Fees	665	2,907	750	700	700	700					Estimate based on prior years
4055 · Collections	95,912	95,691	93,748	100,487	100,487	100,487					Estimate based on prior years
4055 · Collections (Add'l Overage)		3,295	10,980	15,000	15,000	15,000					211@36.50*12m +4@36.50*6m +4@49*12m + 5@61.50*12m + 1@95.88*12
4055 · Collections (\$2 Possible Rate Increase)			14,160	5,400	5,400	5,400					.75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons
4058 - Bulk Wtr Sales (Wind Farm & (49	958	2,000	2,000	2,000	2,000					\$2 * 225 users * 12m \$2/m to balance !!
4390 · Other Revenue	-	-	-	-	-	-					Just in case we do receive anything
Total Income	123,961	108,112	124,291	126,327	126,327	126,327					
Expense											
A. Payroll / Payroll taxes											
5000 · Payroll Expenses											
5040 · Public Works Director	10,702	11,794	10,296	12,093	12,093	12,093					12,093 40/WK * 52wks * \$19.38/hr * 30% (2% increase)
5041 · Public Works - Extra	2,881	2,377	12,428	8,105	8,105	8,105					8,105 Jimmy + new hire (see analysis)
5050 · City Recorder	7,077	7,610	7,460	8,892	8,892	8,892					8,892 6hr/day * 5 Days/WK * 52 WK * \$16.74+2.26 = \$19 * 30%
5080 · City Recorder - Extra	311	327	491	538	538	538					538 3/WK * 52wks * \$11.50 * 30% (.50 increase)
5099 · Payroll Adjustment	-	-	1,534	593	593	593					593 2% increase
Total 5000 · Payroll Expenses	20,971	22,108	32,209	30,221	30,221	30,221					
5100 · Payroll Tax Exp											
5101 · FICA / Medicare Exp	1,413	1,627	2,464	2,312	2,312	2,312					2,312 7.65% of pyrl
5104 · FUTA / SUTA Taxes	357	297	902	846	846	846					846 2.8% of pyrl
5105 · Workers Comp Premiums	22	17	22	22	22	22					22
Total 5100 · Payroll Tax Exp	1,792	1,941	3,388	3,180	3,180	3,180					
5200 · Other Payroll Items											
5107 · Workers Comp Prem (asse	1,131	1,091	1,161	1,161	1,161	1,161					1,161 2% Increase
5210 · Employee Health Insuranc	5,365	3,876	5,659	5,810	5,810	5,810					5,810 Add'l to cover Spouse and Depend = 4,700
5215 · Employee Life Ins	31	12	30	30	30	30					30
5220 · Employee Retirement	4,128	2,906	4,353	5,643	5,643	5,643					5,643 Allocated the same as payroll, see analysis
Total 5200 · Other Payroll Items	10,645	7,887	11,203	12,645	12,645	12,645					
Total A. Payroll / Payroll taxes	33,408	31,936	46,800	46,046	46,046	46,046					
B. Operating Exp											
6002 · Travel Expense	155	184	200	200	200	200					200
6010 · Engineering & Testing	6,210	1,366	4,000	5,500	5,500	5,500					5,500 Water testing. Est 460/Month * 12M per Bath

	Actual 17/19	Actual 18/19	Budget 19- 20	Proposed Budget 5/18/20	Dif	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
6040 · Fuel / Oil	1,194	1,196	1,660	1,680	-	1,680	1,680	\$140/month * 12M
6045 · Postage / Freight	519	587	730	700	-	700	700	per Beth
6050 · Utilities	13,404	15,223	15,360	15,360	-	15,360	15,360	\$1280/m * 12
6051 · Chemicals / Chlorine	5,732	5,151	5,040	5,040	-	5,040	5,040	Estimated \$420/month * 12
6052 · Contract Labor	-	-	100	100	-	100	100	
6055 · Office	513	473	500	500	-	500	500	
6056 · Building Repairs	1,922	316	500	500	-	500	500	See Equip repairs below at #6110
6057 · Line Repairs / Parts	324	3,697	3,000	5,000	-	5,000	5,000	Includes Service contract for generator and Flow meters at well #4000
6061 · Legal / Attorney Fees	126	-	1,000	1,000	-	1,000	1,000	
6062 · Audit	2,610	2,715	2,489	2,470	-	2,470	2,470	11,750+600=12350 50% Gen, 20% Wfr, 20% Swr, 10% St (No S Audit, 500K)
6063 · Budget Preparation	825	825	825	865	-	865	865	25% of total, 5% increase
6064 · Accountant	1,480	1,555	1,750	1,838	-	1,838	1,838	25% of total, 5% increase
6065 · Insurance / Bonds	3,366	3,336	3,503	3,591	-	3,591	3,591	25% of total, includes an 5% increase from Prior year actual
6070 · Water Sales related exp	-	-	2,000	2,000	-	2,000	2,000	Bulk water sales exp's (just in case)
6075 · Dues/Permits/Training	2,028	396	2,000	2,000	-	2,000	2,000	DEQ annual permit = 1610 + 390 Misc
6076 · Training	-	285	750	750	-	750	750	Add'l training, per Beth
6110 · Equip Maintenance	3,214	4,970	4,000	4,000	-	4,000	4,000	
6150 - Ads/Public Notice	396	459	200	200	-	200	200	
6160 - Supplies	1,507	712	1,500	1,500	-	1,500	1,500	
Total B. Operating Exp	45,524	43,467	51,127	54,794	-	54,794	54,794	
Depreciation Exp	28,034	60,685	25,000	25,000	-	25,000	25,000	PY Depn before improvements, (with Improvements Depm = 56,873)
Transfers Out	41,500	30,000	24,000	23,000	-	23,000	23,000	Transfer to Water Sewer Reserve #52
8055 - Trans to Wtr/Swr Reserve	41,500	30,000	24,000	23,000	-	23,000	23,000	
Total Transfers Out	41,500	30,000	24,000	23,000	-	23,000	23,000	
9000 · Contingency	2,929	2,709	2,364	2,488	-	2,488	2,488	
9600 - Closing Fund Bal	-	-	-	-	-	-	-	
Total Expense	123,361	108,112	124,291	126,327	-	126,327	126,327	
Net Income	-	-	0	0	-	0	0	
Summary								
Collections (income)	96,717	105,108	123,538	125,387	-	125,387	125,387	
Payroll	(33,406)	(31,936)	(46,800)	(46,046)	-	(46,046)	(46,046)	See payroll analysis
Operating	(45,524)	(43,467)	(51,127)	(54,794)	-	(54,794)	(54,794)	
Depreciation (future reserve)	(19,000)	(28,000)	(25,000)	(25,000)	-	(25,000)	(25,000)	
Net Water	785	1,705	611	(453)	-	(453)	(453)	Includes a \$2 increase

City of North Powder
SEWER - 25
Adopted Budget for 2020-21 fiscal year

	Actual		Budget	Proposed	Diff	Approved	Adopted	Comments
	17/18	18/19	19-20	Budget		Budget	Budget	
Income								
4000 · Beginning Cash on Hand	15,727	(311)	2,209	14,131	-	14,131	14,131	
4030 · Interest	249	-	55	212	-	212	212	Café at 1.5%
4032 · Late Fees	-	-	-	-	-	-	-	
4050 · Hook Up Fees	526	1,032	830	600	-	600	600	Estimated
4055 · Collections	84,532	79,327	87,849	93,525	-	93,525	93,525	215 users * 36.25 * 12m
4055 · Collections	-	-	1,032	870	-	870	870	Snowbirds, 4 * 32.25 * 6m,
4055 · Collections (special rates)	1,352	15,333	9,960	10,005	-	10,005	10,005	3 users = (471.25+145+217.50) * 12 (School, Motel, Café)
4055 · Collections (Possible \$2 increase)	-	-	8,375	5,280	-	5,280	5,280	\$2 Increase to balance
Transfers in	-	-	-	-	-	-	-	=(215*2*12) + (4*2*6) + (Motel 2*12) + (Café 2*12) + (school 2*12)
Total Income	102,386	95,381	110,310	124,623	-	124,623	124,623	
Expense								
A. Payroll / Payroll taxes								
5000 · Payroll Expenses								
5040 · Public Works Director	12,486	14,061	10,296	12,093	-	12,093	12,093	40/WK * 52wks * \$19.36/hr * 30% (2% increase)
5041 · Public Works - Extra	3,361	2,773	12,428	9,662	-	9,662	9,662	Jimmy + new hire (see analysis)
5050 · City Recorder	7,077	7,611	7,460	8,892	-	8,892	8,892	6hr/day * 5 Days/WK * 52 Wk * \$16.74+2.26=\$19 * 30% (13.5% increase)
5080 · City Recorder - Extra	312	327	491	538	-	538	538	3/wk * 52wks * \$11.50 * 30%
5099 - Payroll Adjustment	-	-	1,534	624	-	624	624	2% increase
Total 5000 · Payroll Expenses	23,236	24,762	32,209	31,809	-	31,809	31,809	
5100 · Payroll Tax Exp								
5101 · FICA / Medicare Exp	1,555	1,819	2,464	2,433	-	2,433	2,433	7.65% of pyr1
5104 · FUTA / SUTA Taxes	392	332	1,288	1,272	-	1,272	1,272	2.8% of pyr1
5105 · Workers Comp Premium	25	19	25	25	-	25	25	
Total 5100 · Payroll Tax Exp	1,972	2,170	3,777	3,731	-	3,731	3,731	
5200 · Other Payroll Items								
5107 · Workers Comp Prem (a	864	833	851	850	-	850	850	2% Increase
5210 · Employee Health Insura	5,801	4,147	5,659	5,810	-	5,810	5,810	Add'l to cover Spouse and Depend = 4,700
5215 · Employee Life Ins	34	13	40	40	-	40	40	
5220 · Employee Retirement	4,597	3,154	4,352	5,643	-	5,643	5,643	See payroll analysis for allocation
Total 5200 · Other Payroll Items	11,286	8,147	10,902	12,344	-	12,344	12,344	
Total A. Payroll / Payroll taxes	36,504	35,079	46,888	47,883	-	47,883	47,883	
B. Operating Exp								

	Actual		Budget		Proposed Budget		Diff	Approved Budget		Adopted Budget		Comments
	17/18	18/19	19-20	5/18/20	5/18/20	5/18/20		6/22/20				
6002 - Travel Expense	195	184	200	350	-	350	350					
6010 - Engineering & Testing	2,058	3,064	3,750	3,500	-	3,500	3,500	Estimated at 290/m				
6040 - Fuel / Oil	1,194	1,192	1,560	1,560	-	1,560	1,560	Avg 130/month * 12m				
6045 - Postage	542	617	730	700	-	700	700	per Beth				
6050 - Utilities	4,847	4,985	5,400	5,400	-	5,400	5,400	Estimated at 450/M				
6051 - Chemicals / Chlorine	3,889	4,606	5,380	5,880	-	5,880	5,880	Estimated \$490/month * 12				
6052 - Contract Labor	-	-	600	600	-	600	600	\$50*12 for certified labor				
6055 - Office	518	493	500	500	-	500	500					
6056 - Building Repairs	2,014	274	500	500	-	500	500	Move amount to #6110, Equip maintenance				
6057 - Line Repairs / Parts	9	100	1,600	1,600	-	1,600	1,600					
6061 - Attorney Fees	3,182	875	2,000	1,500	-	1,500	1,500					
6062 - Audit	2,610	2,715	2,489	2,470	-	2,470	2,470	11,750+600=12350 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)				
6063 - Budget Preparation	825	825	825	865	-	865	865	25% Sewer, 5% increase				
6064 - Accountant	1,480	1,566	1,750	1,838	-	1,838	1,838	25% Sewer, 5% increase				
6065 - Insurance / Bonds	2,693	2,669	2,802	2,873	-	2,873	2,873	20% of total, includes an 5% increase from Prior year actual				
6075 - Dues/Permits	445	2,104	2,400	2,400	-	2,400	2,400	Estimated at 200/m				
6076 - Training	177	193	1,000	500	-	500	500					
6110 - Equip Maintenance	2,392	1,566	2,500	4,000	-	4,000	4,000					
6150 - Ads / Public Notices	216	459	150	500	-	500	500					
6160 - Supplies	406	500	1,700	1,700	-	1,700	1,700					
Total B. Operating Exp	29,692	28,967	38,336	39,235	-	39,235	39,235					
Depreciation												
Transfers Out												
8055 - Trans to W/S Capt Res												
Total Transfers Out	36,500	19,000	22,000	35,500	-	35,500	35,500					
9000 - Contingency												
9600 - Closing Fund Balance												
Total Expense	102,386	95,361	110,310	124,623	-	124,623	124,623					
Net Income												

Summary

Collections (income)	85,884	94,660	108,046	110,280	-	110,280	110,280					
Payroll	(36,504)	(35,079)	(46,888)	(47,883)	-	(47,883)	(47,883)					
Operating	(29,692)	(28,967)	(38,336)	(39,235)	-	(39,235)	(39,235)					
Depreciation (future rese	(24,761)	(28,034)	(24,761)	(24,761)	-	(24,761)	(24,761)					
Net Sewer	(5,073)	2,580	(1,939)	(1,599)	-	(1,599)	(1,599)					

Includes a \$2 increase

City of North Powder
PARK/STREET - 30

revised 5/20/2020
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Adopted Budget for 2020-21 fiscal year

	Actual 17/18		Actual 18/19		Budget 19-20		Proposed Budget 5/18/20		Diff	Approved Budget 5/18/20		Adopted Budget 6/22/20		Comments
Income														
4000 · Beginning Cash on Hand	56,872	63,437	63,816	75,417	-	75,417	75,417	-						
4030 · Interest	899	1,625	1,595	1,131	-	1,131	1,131	-						Call'd at 1.5%
4040 · City Licenses (Truck permi	400	300	425	400	-	400	400	-						Truck Permits, (est \$33.30/Month)
4140 · Dept of Trans Tax & Fees	28,699	32,641	33,000	33,000	-	33,000	33,000	-						Estimated \$2,750 / m * 12 m
4150 · State Rev Sharing	6,107	5,135	5,400	4,400	-	4,400	4,400	-						Estimated \$1,100 / quarter * 4
4500 · Grant Proceeds (Masonic L Playground Equip)	-	-	25,000	10,000	-	10,000	10,000	-						Playground Grant (Masonic Lodge)
4500 · Grant Proceeds (ODOT Street repairs)	-	-	200,000	75,000	-	75,000	75,000	-						Other Grants, (Leo, WildHorse, Parks & Rec, etc) for Playground
4500 · Grant Proceeds (Street / Sidewalk)	-	50,000	100,000	100,000	-	100,000	100,000	-						ODOT (SCA) Allotment, to be used on street projects
4801 · Trans from General	20,000	21,000	12,000	24,000	-	24,000	24,000	-						Transfer from General to Street for operating
4852 · Trans from Capt Reserve	-	-	-	-	-	-	-	-						
Total Income	112,977	174,138	441,236	323,348		323,348	323,348							
Expense														
A. Payroll / Payroll taxes														
5000 · Payroll Expenses														
5040 · Public Works Director	8,925	9,286	10,296	12,093	-	12,093	12,093	-						40Wk * 52wks * \$19.38/hr * 30% (includes 2% increase)
5041 · Public Works - Extra	2,393	1,990	6,617	4,992	-	4,992	4,992	-						Jimmy + new hire (see analysis)
5050 · City Recorder	1,179	1,268	1,243	1,482	-	1,482	1,482	-						6hr/day * 5 Days/Wk * 52 Wk * \$16.74+1.26=\$18 * 5% (7.5% increase)
5080 · City Recorder - Extra	52	54	82	90	-	90	90	-						3Wk * 52wks * \$11.50 * 5%
5099 · Payroll adjustment	-	-	912	373	-	373	373	-						Add'l 2% increase (if council approves)
Total 5000 · Payroll Expenses	12,549	12,586	19,150	19,030		19,030	19,030							
5100 · Payroll Tax Exp														
5101 · FICA / Medicare Exp	801	909	1,465	1,456	-	1,456	1,456	-						7.65% of PY1
5104 · FUTA / SUTA Taxes	202	169	766	761	-	761	761	-						2.8% of PY1
5105 · Workers Comp Premi	14	9	15	15	-	15	15	-						
Total 5100 · Payroll Tax Exp	1,017	1,087	2,246	2,232		2,232	2,232							
5200 · Other Payroll Items														
5107 · Workers Comp Prem (945	911	930	930	-	930	930	-						2% Increase
5210 · Employee Health Insu	2,678	1,733	3,301	3,389	-	3,389	3,389	-						Add'l to cover Spouse and Depend = 2,200
5215 · Emp Life Ins	17	4	20	20	-	20	20	-						
5220 · Employee Retirement	2,568	1,468	3,205	3,750	-	3,750	3,750	-						See payroll analysis for allocation
Total 5200 · Other Payroll Items	6,208	4,116	7,456	8,090		8,090	8,090							
Total A. Payroll / Payroll taxes	19,774	17,791	28,852	29,352		29,352	29,352							

	Actual 17/18		Actual 18/19		Budget 19-20		Proposed Budget 5/18/20	Dif	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
B. Operating Exp											
6002 · Travel Expense	-	-	100	100	-	-	-	-	100	100	
6040 · Fuel / Oil	1,328	1,494	2,160	2,160	-	-	-	2,160	2,160	Avg 180/month * 12m	
6045 · Postage / Freight	33	50	55	55	-	-	-	55	55	Add'l per Beth	
6050 · Utilities	11,087	7,818	9,680	9,680	-	-	-	9,680	9,680	Avg 807/month * 12m	
6055 · Office	117	338	350	350	-	-	-	350	350		
6056 · Building Repairs	1,886	273	500	500	-	-	-	500	500	Move amount from #6110, Equip maintenance	
6062 · Audit	1,044	1,086	1,245	1,235	-	-	-	1,235	1,235	11,750+600=12350 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500K)	
6064 · Accountant	892	623	700	735	-	-	-	735	735	10% Street, 5% increase	
6065 · Insurance / Bonds	2,693	2,669	2,803	2,873	-	-	-	2,873	2,873	20% of total, includes an 5% increase from Prior year actual	
6075 · Dues/Permits/Training	-	-	100	100	-	-	-	100	100		
6095 · Street Maintenance	5,499	488	7,500	6,000	-	-	-	6,000	6,000	Snow removal and street maintenance	
6110 · Equipment Maintenance	1,532	1,729	3,500	3,500	-	-	-	3,500	3,500		
6160 · Supplies	255	546	2,500	2,500	-	-	-	2,500	2,500		
Total B. Operating Exp	26,066	17,114	31,193	29,788	-	-	-	29,788	29,788		
7500 · Capital Outlay											
7500 · Capital Outlay	3,700	13,118	36,000	60,000	-	-	-	60,000	60,000	City money, (PY = 5000 Sign + 20,000 Bridge work +35,000 Str Improve)	
7500 · Capital Outlay (ODOT Sidewalks)	-	-	18,008	18,008	-	-	-	18,008	18,008	Carryover Union Co Grant ..Safe Routes to School Grant, Sidewalks (City money / No Grant required)	
7500 · Capital Outlay (Grant - Masonic Lodge)	-	-	25,000	10,000	-	-	-	10,000	10,000	Playground Equip, (Masonic Lodge)	
7500 · Capital Outlay (Grant Misc)	-	50,000	200,000	75,000	-	-	-	75,000	75,000	Playground Equip, (Leo, WildHorse, Parks & Rec, etc)	
7500 · Capital Outlay (ODOT for Street/Sidewalks)	-	-	100,000	100,000	-	-	-	100,000	100,000	ODOT (SCA) Spec Allotment, to be used on Street projects	
Total 7500 · Capital Outlay	3,700	63,118	379,008	263,008	-	-	-	263,008	263,008	(Spend OML Y if receive grants)	
9000 · Contingency	-	-	2,184	1,200	-	-	-	1,200	1,200		
9600 - Closing Fund Bal	63,437	76,115	-	-	-	-	-	-	-		
Total Expense	112,977	174,138	441,237	323,348	-	-	-	323,348	323,348		
Net Income	-	-	(0)	(0)	-	-	-	(0)	(0)		

City of North Powder
FIRE - 40

Adopted Budget for 2020-21 fiscal year

	Actual 17/18	Actual 18/19	Budget 19-20	Proposed Budget 5/18/20	Diff	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
Income								
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	
4801 - Trans from General	18,400	18,400	19,300	19,300	-	19,300	19,300	From General
Expense								
B. Operating Exp								
6052 - Contract Services	18,400	18,400	19,300	19,300	-	19,300	19,300	4825/Ctr * 4 = 19300/yr For 2021-22 FY, 5% increase = 20,260
9600 - Closing Fund Bal	-	-	-	-	-	-	-	
Total Expense	18,400	18,400	19,300	19,300	-	19,300	19,300	
Net Income	-	-	-	-	-	-	-	

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Adopted Budget for 2020-21 fiscal year

	Actual 17/18	Actual 18/19	Budget 19- 20	Proposed Budget 5/18/20	Diff	Approved Budget 5/18/20	Adopted Budget 6/22/20	Comments
Income								
4000 · Beginning Cash on Hand	175,147	203,552	228,935	255,145	-	255,145	255,145	
4030 · Interest	2,769	5,215	5,723	3,827	-	3,827	3,827	Cal'd at 1.5%
4210 · Building/Equip Sales	10,596	-	120,000	120,000	-	120,000	120,000	Sale of Fire Building ?
4600 · Loan Proceeds	-	-	120,000	120,000	-	120,000	120,000	Loan to purchase Fire bldg ?
4500 · Grant Proceeds	-	-	1,000,000	1,000,000	-	1,000,000	1,000,000	Building ?
4500 · Grant Proceeds	-	-	5,000	5,000	-	5,000	5,000	If any Wind Farm revenue
4500 · Grant Proceeds	-	-	50,000	50,000	-	50,000	50,000	Library building / Property grant
4800 · Transfers In	-	-	-	-	-	-	-	
4801 · Trans from General	22,600	20,200	21,300	15,000	-	15,000	15,000	Transfer from General
Total Income	211,112	228,967	1,550,958	1,568,972	-	1,568,972	1,568,972	
Expense								
7101 · Loan (Bond Debt) Exp	-	-	120,000	120,000	-	120,000	120,000	ONLY IF Payments on Loan
7500 · Capt Outlay	7,560	-	205,958	223,972	-	223,972	223,972	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 · Capt Outlay	-	-	50,000	50,000	-	50,000	50,000	City \$, half equipment purchase
7500 · Capt Outlay (Fire Building sale	-	-	120,000	120,000	-	120,000	120,000	ONLY IF Building is sold
7500 · Capt Outlay, Building	-	-	1,000,000	1,000,000	-	1,000,000	1,000,000	ONLY IF Building Grant
7500 · Capt Outlay, Wind Farm Revenue	-	-	5,000	5,000	-	5,000	5,000	ONLY IF Wind Farm Revenue
7500 · Capt Outlay, Building Gran	-	-	50,000	50,000	-	50,000	50,000	ONLY IF Library Building Grant
7500 - Total Capital Outlay	-	-	1,430,958	1,448,972	-	1,448,972	1,448,972	
TRANSFERS OUT								
8003 - Trans to Street	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	203,552	228,967	-	-	-	-	-	
Total Expense	211,112	228,967	1,550,958	1,568,972	-	1,568,972	1,568,972	
Net Income	-	-	0	0	-	0	0	

**City of North Powder
Water / Sewer Capital Improvement Reserve - 55
Adopted Budget for 2020-21 fiscal year**

	Actual 17/18		Actual 18/19		Budget 19-20		Proposed Budget		D#	Approved Budget		Adopted Budget		Comments
	17/18	18/19	19-20	18/19	5/18/20	5/18/20	6/22/20							
Income														
4000 · Beginning Cash on Hand	371,109	333,030	346,212	375,403	-	375,403	375,403	-						
4030 · Interest	5,867	8,532	8,655	5,631	-	5,631	5,631	-						Call'd at 1.5%
4500 · Grant Proceeds	-	-	200,000	276,000	-	276,000	276,000	-						CDBG Grant, Total = 276,000
4500 · Grant Proceeds	-	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-						Wastewater Construction Grant
4500 · Grant Proceeds (Other ?)	-	-	-	-	-	-	-	-						Federal Grants
4600 · Loan Proceeds (DEQ 5 year)	-	-	-	-	-	-	-	-						DEQ loan
4800 · Transfers In	-	-	-	-	-	-	-	-						
4815 · Trans from Water	41,500	30,000	24,000	23,000	-	23,000	23,000	-						Transfer from Water
4825 · Trans from Sewer	36,500	19,000	22,000	35,500	-	35,500	35,500	-						Transfer from Sewer
4865 - Trans from #65 Wwater Imp	-	33,750	75,195	-	-	-	-	-						Transfer from Wwater Improvement #65
Total 4800 · Transfers In	78,000	82,750	46,000	58,500	-	58,500	58,500	-						
Total Income	454,976	424,312	2,676,062	2,715,534	-	2,715,534	2,715,534	-						
Expense														
Tranfers Out														
8065 · Trans to Wwater Imp #65	75,000	-	-	64,000	-	64,000	64,000	-						
Total Tranfers Out	75,000	-	-	64,000	-	64,000	64,000	-						
7500 · Capital Outlay, CDBG Design	-	-	200,000	276,000	-	276,000	276,000	-						CDBG Design work, on waste water project
7500 · Capital Outlay, CDBG	-	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-						Construction Grant, Waste Water
7500 · Capital Outlay	46,946	91,248	50,000	50,000	-	50,000	50,000	-						City \$, half equipment purchase
7500 · Capital Outlay	46,946	91,248	426,062	325,534	-	325,534	325,534	-						City \$, LAND Purchase, W/S Capital Impr, (1% match CDE
Total Capt Outlay	46,946	91,248	2,676,062	2,651,534	-	2,651,534	2,651,534	-						
9300 · Total Future Reserves	-	-	-	-	-	-	-	-						
9600 · Closing Fund Bal	333,030	333,064	-	-	-	-	-	-						
Total Expense	454,976	424,312	2,676,062	2,715,534	-	2,715,534	2,715,534	-						
Net Income	-	-	-	0	-	0	0	-						

**City of North Powder
WATER / SEWER IMPROVEMENTS - 65
Adopted Budget for 2020-21 fiscal year**

	Actual	Actual	Budget 19-	Proposed	Approved	Adopted	Comments
	17/18	18/19	20	Budget 5/18/20	Budget 5/18/20	Budget 6/22/20	
Income							
4000 · Beginning Cash on Hand	45,195	57,260	53,812	3,527	3,527	3,527	
4030 · Interest	715	1,467	1,345	53	53	53	Call'd at 1.5%
4600 · Loan Proceeds	15,515	42,080	75,195	-	-	-	DEQ Loan #R69630 (Final 11/1/19)
4800 · Transfers In							
4855 · Trans from W/S Capt	75,000	-	-	64,000	64,000	64,000	
Total 4800 · Transfers In	75,000	-	-	64,000	64,000	64,000	
Total Income	136,425	100,807	130,352	67,580	67,580	67,580	
Expense							
Debt Service							
7101 · Bond Debt Principle Exp	-	-	29,477	42,000	42,000	42,000	Pmts over 5 yrs = 21,567
7102 · Bond Debt Interest Exp	-	-	1,320	2,300	2,300	2,300	Budgeted double pmt (if needed) Current Int = .88% (earning 1.75%) Loan bal = \$106,427
7500 · Capital Outlay							
Transfers Out							
8055 · Trans to Wwater Imp	-	33,750	75,195	-	-	-	
9300 · Total Future Reserves			23,000	22,000	22,000	22,000	Towards next yrs pmt, DEQ Loan #R69630
9000 - Contingency	-	-	1,360	1,280	1,280	1,280	
9600 - Closing Fund Bal	57,260	67,057	-	-	-	-	
Total Expense	136,425	100,807	130,352	67,580	67,580	67,580	
Net Income	-	-	-	(0)	(0)	(0)	

City of North Powder Profit & Loss Budget Overview

July 2020 through June 2021

	01-Ge...	02-Lib...	15-Wa...	25-Se...	30-Str...	40-Fir...	52-Gen...	55-Wat...	65-Wa...	TOTAL
	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '20 -...	Jul '20 -...	Jul '2...	Jul '20 -...
Income										
4000 · Beginning Fund Balance	10,045	24,783	927	14,131	75,417		255,145	375,403	3,527	759,378
4010 · Building Permits	200									200
4030 · Interest	151	371	14	212	1,131		3,827	5,631	53	11,390
4032 · Late Fees			1,800							1,800
4040 · City Licenses	600				400					1,000
4050 · Hook Up Fees			700	600						1,300
4055 · Collections			100,486	94,395						194,881
4057 · Collections-Special			20,400	15,285						35,685
4058 · Water Sales			2,000							2,000
4070 · Liquor Tax	7,200									7,200
4080 · Cigarette Tax	480									480
4100 · Franchise Tax	17,300									17,300
4130 · Transit Room Tax (Motel)	2,000									2,000
4140 · Dept of Trans Tax & Fees					33,000					33,000
4150 · State Rev Sharing					4,400					4,400
4210 · Building/Equip Sale							120,000			120,000
4380 · Fax/Copy Fees	300									300
4390 · Other Rev	3,195									3,195
4391 · NSF Fees received	50									50
4501 · Grant Proceeds	1,000	16,500			185,000		1,055,000	2,276,000		3,533,500
4600 · Loan Proceeds							120,000			120,000
4800 · Transfers In										
4801 · Trans from General		5,000			24,000	19,300	15,000			63,300
4815 · Trans from Water								23,000		23,000
4825 · Trans from Sewer								35,500		35,500
4855 · Trans from W/S Cap't Improve									64,000	64,000
Total 4800 · Transfers In		5,000			24,000	19,300	15,000	58,500	64,000	185,800
4995 · Prior Year Property Taxes	1,964									1,964
4997 · Current Year Property Taxes	84,770									84,770
Total Income	129,255	46,654	126,327	124,623	323,348	19,300	1,568,972	2,715,534	67,580	5,121,593
Gross Profit	129,255	46,654	126,327	124,623	323,348	19,300	1,568,972	2,715,534	67,580	5,121,593
Expense										
A. Payroll / Payroll taxes										
5000 · Payroll Expenses										
5040 · Public Works Director	4,031		12,093	12,093	12,093					40,310
5041 · Public Works - Extra	1,664		8,105	9,662	4,992					24,423
5050 · City Recorder	10,374		8,892	8,892	1,482					29,640
5060 · Mayor	2,760				90					2,850
5075 · Librarian		9,635								9,635
5080 · City Recorder - Extra	628		538	538						1,704
5099 · Payroll Adjustment	389	617	593	625	374					2,598
Total 5000 · Payroll Expenses	19,846	10,252	30,221	31,810	19,031					111,160
5100 · Payroll Tax Exp										
5101 · FICA / Medicare Exp	1,518	784	2,312	2,433	1,456					8,503
5104 · FUTA / SUTA Taxes	556	410	846	1,272	761					3,845
5105 · Workers Comp Premiums (py ...	75	12	22	25	15					149
Total 5100 · Payroll Tax Exp	2,149	1,206	3,180	3,730	2,232					12,497
5200 · Other Payroll Items										
5107 · Workers Comp Prem (assess...	800	20	1,161	850	930					3,761
5106 · WC on \$2400 Volunteer wages			5,810							5,810
5210 · Employee Health Insurance	4,358			5,810	3,389					13,557
5215 · Employee Life Insurance	45		30	40	20					135
5220 · Employee Pers Retirement	3,774	563	5,643	5,643	3,750					19,373
Total 5200 · Other Payroll Items	8,977	583	12,644	12,343	8,089					42,636
Total A. Payroll / Payroll taxes	30,972	12,041	46,045	47,883	29,352					166,293

City of North Powder Profit & Loss Budget Overview

July 2020 through June 2021

	01-Ge...	02-Lib...	15-Wa...	25-Se...	30-Str...	40-Fir...	52-Gen...	55-Wat...	65-Wa...	TOTAL
	Jul '20...	Jul '20...	Jul '20...	Jul '20...	Jul '20...	Jul '20...	Jul '20 -...	Jul '20 -...	Jul '20...	Jul '20 -...
B. Operating Exp										
6002 - Travel Expense	400		200	350	100					1,050
6010 - Engineering & Testing			5,500	3,500						9,000
6040 - Fuel / Oil	50		1,680	1,560	2,160					5,450
6045 - Postage / Freight	650	50	700	700	55					2,155
6050 - Utilities	3,420	1,500	15,360	5,400	9,680					35,360
6051 - Chemicals / Chlorine			5,040	5,880						10,920
6052 - Contract Labor	2,500		100	600		19,300				22,500
6055 - Office	2,500	3,000	500	500	350					6,850
6056 - Equip/ Building Repairs	1,500		500	500	500					3,000
6057 - Line Repairs / Parts			5,000	1,600						6,600
6061 - Attorney Fees			1,000	1,500						2,500
6062 - Audit	6,175		2,470	2,470	1,235					12,350
6063 - Budget Preparation	1,730		865	865						3,460
6064 - Accountant	2,940		1,838	1,838	735					7,351
6065 - Insurance / Bonds	5,238		3,591	2,872	2,873					14,574
6070a - Wind Farm Expenses			2,000							2,000
6071 - Bank Charges	620									620
6072 - NSF Fees	160									160
6075 - Dues/Permits/Training	1,500	200	2,000	2,400	100					6,200
6076 - Training	350		750	500						1,600
6095 - Street Maintenance					6,000					6,000
6105 - Library Exp										
Prior Year Funds										
6105-PC - PY, County grant/tax		7,038								7,038
6105-PF - PY, Fundraiser Exp		2,573								2,573
6105-PG - PY, LaGrande Library		696								696
6105-PU - PY, Various Grants Exps		592								592
Total Prior Year Funds		10,899								10,899
Current Year Funds										
6105-CC - CY, County grant/tax Ex		4,000								4,000
6105-CL - CY, Leo Grant Exp		3,000								3,000
6105-CR - CY, Ready-to-Read		1,500								1,500
6105-VC - CY, Various Grants		4,000								4,000
6105-LG - CY, LaGrande Lib Grants		2,000								2,000
6105-CF - CY, Fundraiser Exp		2,000								2,000
Total Current Year Funds		16,500								16,500
Total 6105 - Library Exp		27,399								27,399
6110 - Equipment Maintenance	700		4,000	4,000	3,500					12,200
6112 - Building Maintenance	300									300
6136 - Community Enhancement	750									750
6137 - Lori-Hayes Memorial		764								764
6150 - Ads/Public Notice	500		200	500						1,200
6160 - Supplies	500		1,500	1,700	2,500					6,200
6192 - DLCDD Grant Expense	1,000									1,000
Total B. Operating Exp	33,483	32,913	54,794	39,235	29,788	19,300				209,513
Debt Service										
7101 - Bond Debt Principal Exp							120,000		42,000	162,000
7102 - Bond Debt Interest Exp								2,300	2,300	2,300
Total Debt Service							120,000	44,300		164,300
Transfers Out										
8002 - Trans to Library	5,000									5,000
8030 - Trans to Park / Steet	24,000									24,000
8040 - Trans to Fire	19,300									19,300
8052 - Trans to Gen Capt Reserve	15,000									15,000
8055 - Trans to W/S Cap't Improvemnt			23,000	35,500						58,500
8065 - Trans to Waste Water Improve								64,000		64,000
Total Transfers Out	63,300		23,000	35,500				64,000		185,800

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July 2020 through June 2021

	01-Ge...	02-Lib...	15-Wa...	25-Se...	30-Str...	40-Fir...	52-Gen...	55-Wat...	65-Wa...	TOTAL
	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '2...	Jul '20 -...	Jul '20 -...	Jul '2...	Jul '20 -...
7500 · Capital Outlay										
Capt Outlay, ODOT streets					185,000					185,000
Capt Outlay, Building Grant							1,050,000			1,050,000
Capt Outlay, Wind Farm Rev							5,000			5,000
7504 · Capt Outlay, Fire Building Sale							120,000			120,000
7516 · Design Engineering								276,000		276,000
7517 · Construction Engineering								2,000,000		2,000,000
7500 · Capital Outlay - Other					78,008		273,972	375,534		727,514
Total 7500 · Capital Outlay					263,008		1,448,972	2,651,534		4,363,514
9000 · Contingency	1,500	1,700	2,488	2,005	1,200				1,280	10,173
9300 · Future Reserves									22,000	22,000
Total Expense	<u>129,255</u>	<u>46,654</u>	<u>126,327</u>	<u>124,623</u>	<u>323,348</u>	<u>19,300</u>	<u>1,568,972</u>	<u>2,715,534</u>	<u>67,580</u>	<u>5,121,593</u>
Net Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>