

City of North Powder

Approved Budget

Fiscal Year 2021 / 2022

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of North Powder (governing body) will be held on June 7, 2021 at 6:30 pm at the Wolf Creek Grange, North Powder, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as approved by the North Powder Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 635 3rd Street, between the hours of 8:30 a.m. and 12:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used in the preceding year. If different, the major changes and their effect on the budget are:

Contact: Beth Wendt Phone: 541-898-2185 Email: cityofnp@eoni.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	757,379	759,378	819,727
Fees, Licenses, Permits, Fines, Assessments &	244,346	382,195	280,509
Federal, State and All Other Grants, Gifts,	170,320	3,572,900	4,345,900
Revenue from Bonds and Other Debt	31,801	120,000	120,000
Interfund Transfers / Internal Service Reimb	184,346	185,800	163,800
All Other Resources Except Property Taxes	19,052	14,585	6,838
Property Taxes Estimated to be Received	87,430	86,734	93,408
Total Resources	1,494,674	5,121,592	5,830,182

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	139,160	166,293	170,565
Materials and Services	164,416	209,512	327,733
Capital Outlay	188,591	4,363,514	4,994,353
Debt Service	21,567	164,300	164,032
Interfund Transfers	184,346	185,800	163,800
Contingencies	-	10,173	9,699
Special Payments	-	-	-
Unappropriated Ending Balance & Reserved for Futu	796,594	22,000	-
Total Requirements	1,494,674	5,121,592	5,830,182

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
01- General Fund	144,146	129,255	234,668
FTE	0.5	0.6	0.6
02- Library Fund	44,091	46,654	51,347
FTE	0.2	0.3	0.3
15- Water Fund	111,790	126,327	152,599
FTE	0.8	0.9	0.9
25- Sewer Fund	119,110	124,623	141,234
FTE	0.8	0.9	0.9
30- Street	136,638	323,348	533,056
FTE	0.5	0.6	0.5
40- Fire / QRT Fund	19,300	19,300	19,900
FTE	-	-	-
52- General Capital	255,049	1,568,972	1,908,036
FTE	-	-	-
55/65- Water/Sewer Capital	664,550	2,783,114	2,789,341
FTE	-	-	-
Total Requirements	1,494,674	5,121,592	5,830,182
Total FTE	2.8	3.3	3.2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Spent less than anticipated allowing more carryover cash to be applied to General Capital Reserve. City has budgeted for, applied for, and is receiving various grants to improve streets, water system, and other various needs.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 4.3114 per \$1,000)	4.3114	4.3114	4.3114
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	0
Other Bonds	-	0
Other Borrowings	\$43,534	0
Total	\$43,534	0

**CITY OF NORTH POWDER
A RESOLUTION ADOPTING THE BUDGET
MAKING APPROPRIATIONS AND LEVYING PROPERTY TAXES FOR 2021/22**

WHEREAS, City of North Powder budget committee has approved a budget for fiscal year 2021/2022, and;

WHEREAS, The City Council of the City of North Powder has held a public hearing on the said budget;

NOW THEREFORE BE IT RESOLVED, That the City Council of the City of North Powder, Oregon hereby adopts the budget approved by the budget committee for 2021/2022 in the aggregate of \$5,830,182

and, BE IT RESOLVED, That the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are appropriated as follows:

#	Fund	Total	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingencies	Future Reserves	Unapprop. Balance	Other Require.
1	General	234,668	31,966	129,683	-	-	71,300	1,719	-	-	-
2	Library	51,347	12,305	37,337	-	-	-	1,705	-	-	-
15	Water	152,599	46,985	58,069	-	-	45,000	2,544	-	-	-
25	Sewer	141,234	49,264	53,274	-	-	35,500	3,196	-	-	-
30	Street & Park	533,056	30,044	29,469	473,008	-	-	535	-	-	-
40	Fire Department	19,900	-	19,900	-	-	-	-	-	-	-
	General Cap't										
52	Reserves Water / Sewer Cap't	1,908,036	-	-	1,788,036	120,000	-	-	-	-	-
55	Reserves Waste-water	2,745,309	-	-	2,733,309	-	12,000	-	-	-	-
65	Improvem't	44,032	-	-	-	44,032	-	-	-	-	-
	Total	\$ 5,830,182	\$ 170,565	\$ 327,733	\$ 4,994,353	\$ 164,032	\$ 163,800	\$ 9,699	\$ -	\$ -	\$ -

and, BE IT RESOLVED, That the common council of the City of North Powder, Oregon hereby levies the taxes provided in the budget approved by the budget committee, at the rate of \$4.3114 per \$1,000 value for taxes subject to general government limits; and that these taxes are hereby imposed upon all taxable property within the City of North Powder for the tax year 2020/2021.

and BE IT RESOLVED, that the following allocation and categorization, subject to the limits of the Oregon Constitution, make up the above levy:

	Subject to General Government Limitation	Excluded from Limitation
General City Government	4.3114 / 1,000	\$ -

and, BE IT FINALLY RESOLVED, That the City of North Powder Budget Officer files this resolution with the Union County Clerk and Assessor on _____.

PASSED AND ADOPTED this _____ day of June, 2021;

With Councilors voting as follows:

____ Ayes, ____ Nays, ____ Abstentions, ____ Absent.

Signed;

, Mayor

Attest;

, Recorder

City of North Powder
Procedures for 21-22 Budget
For Fiscal year ending 6/30/22

Budget officer - Jason Bingham (appointed 12/14/2020)
Budget Committee President - Shorty (appointed 5/24/21)

Proposed date			Date completed
5/8/21	1	Beth publishes date of "Notice of Budget Committee Meeting" (1st (10-30 day before Committee Meeting, if mailing)	_____
5/17/21		(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.	
5/24/2021		6:00, Budget Committee meeting. Review budget and any changes Deliver preliminary budget workpapers and BUDGET MESSAGE Approve officer and president Budget committee 'Approved' budget	_____
various		Review budget info as needed	
	NA	2nd meeting of Budget committee (revisions to BB&W) Budget committee to "approve" final proposed budget	na _____
5/25/2021		Publish budget and "Notice of Budget Hearing". Deliver budget document to Observer (LB 1) (5-30 days before Budget Hearing) (only one mailing required)	_____
6/7/2021		6:30, Hold Budget Hearing with City Council and 'adopt' budget.	_____
6/28/2021		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	_____
7/1/2021		Book adopted budget to bookkeeping system	_____

**City of North Powder
Budget Message
5/24/2021**

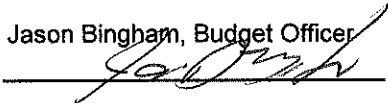
The Budget Committee for the City of North Powder will have various decisions for the fiscal year 2021-22.

Considerations include:

- 1 **Spent less than we budgeted for in the 20-21 fiscal year resulting in carryovers**
- 2 **City maintains reserves for Capital Outlay, improvements, and unforeseen expenses.**
- 3 **Increases in Chemicals, water testing, Utilities, and other needs to be considered**
- 4 **Consider payroll and proposed increases in wages.**
- 5 **Wastewater projection design grants and related expenditures continue.**
- 6 **City has applied and have been approved for various grants to cover playground , street and Covid issues.**
- 7 **City to consider funds available for the purchase and remodel of fire building as a City hall / Community center.**
- 8 **Consider another increase in Sewer rates to cover increased costs in Chemicals and testing.**
- 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 2021-22 budget accordingly.

Jason Bingham, Budget Officer



Budget Committee President

5/24/2021

City of North Powder
GENERAL - 01
 Adopted Budget for 2021-22 fiscal year

01 - General Fund

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20-21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	DIR	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	19,088	23,194	16,529	10,045	6,484	-	14,534	-	14,534	14,534	Info from City 5-18-21
4010 - Building Permits	280	175	-	200	(200)	-	200	-	200	200	Estimated per Beth
4030 - Interest	490	484	70	151	(81)	10	87	-	87	87	Call'd at 0.6%
4035 - Reimbursements	-	-	-	-	-	-	-	-	-	-	-
4040 - City Licenses	470	530	1,178	600	578	-	1,000	-	1,000	1,000	Bus Lic, Liquor Lic, App fees, RV permits, etc
4070 - Liquor Tax	7,133	7,924	7,192	7,200	(8)	1,100	8,000	-	8,000	8,000	Estimated \$667 / Month per Beth research
4080 - Cigarette Tax	512	486	327	480	(153)	75	420	-	420	420	Estimated \$35 / month, per Beth
4090 - Donations	-	-	-	-	-	-	-	-	-	-	-
4100 - Franchise Tax	17,264	17,349	11,365	17,300	(5,935)	5,935	17,300	-	17,300	17,300	Meadow Outdoor Ads 1800, Avista 4400, Century
4130 - Transit Room Tax (motel)	2,000	2,000	2,500	2,000	500	-	2,500	-	2,500	2,500	1500 to Community Enhancement Exp
4160 - Equip use by cemetery & Othe	-	-	-	-	-	-	-	-	-	-	-
4380 - Fax/Copy Fees	270	141	127	300	(173)	50	250	-	250	250	Est per Beth
4390 - Other Rev	7,668	3,036	1,945	3,195	(1,250)	-	1,920	-	1,920	1,920	Notary fees \$150, Dumpster fees \$70, Capt Credits \$11
4391 - NSF Fees received	105	195	-	50	(50)	-	50	-	50	50	-
4500 - Grants (DLCD)	-	1,000	-	1,000	(1,000)	-	1,000	-	1,000	1,000	DLCD Land Use Grant 1000
4500 - Grants (CARES Act)	-	-	9,998	-	9,998	15,000	-	-	-	-	CARES Grant total + 25000 in PY
4500 - Grants (ARPA)	-	-	-	-	-	47,000	94,000	-	94,000	94,000	Union county, ARPA Grant
4999 - Prior Year Property Taxes	4,331	2,492	5,081	1,964	3,117	-	5,183	-	5,183	5,183	assessed = 92k
4997 - Current Year Property Taxes	81,913	84,938	86,495	84,770	1,725	-	88,225	-	88,225	88,225	assessed = 92k)
Total Income	141,714	144,146	132,809	129,255	3,554	69,170	234,669	-	234,669	234,669	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	3,515	3,817	3,896	4,031	(135)	820	4,110	-	4,110	4,110	40/Wk * 52wks * \$19.38/hr * 10% (includes 2% inc
5041 - Public Works - Extra	792	1,981	1,074	1,664	(590)	240	1,664	-	1,664	1,664	Extra and new hire (see analysis)
5050 - City Recorder	8,880	9,396	9,170	10,374	(1,204)	1,740	10,581	-	10,581	10,581	8hr/day * 5 Days/Wk * 52 Wk * \$19.38 * 35% (2%
5060 - Mayor	2,700	2,700	2,300	2,780	(480)	480	2,880	-	2,880	2,880	\$240/M (\$12/hr)
5080 - City Recorder - Extra	445	200	270	628	(358)	40	655	-	655	655	3wK * 52wks * \$12 * 35%
5099 - Payroll Adjustments	-	-	-	389	(389)	-	398	-	398	398	Add'l 2% increase (if council approves)
Total 5000 - Payroll Expenses	16,332	18,094	16,710	19,846	(3,136)	3,300	20,289	-	20,289	20,289	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,228	1,394	1,272	1,518	(246)	252	1,552	-	1,552	1,552	7.65% of pvt
5104 - FUTA / SUTA Taxes	225	156	220	566	(336)	92	568	-	568	568	2.8% of pvt
5105 - Workers Comp Premiums	10	9	10	75	(65)	5	75	-	75	75	-
Total 5100 - Payroll Tax Exp	1,463	1,549	1,502	2,149	(647)	350	2,195	-	2,195	2,195	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (ase)	535	694	1,197	800	397	50	1,200	-	1,200	1,200	-
5210 - Employee Health Insuran	3,162	3,877	3,549	4,358	(809)	340	4,374	-	4,374	4,374	Add'l to cover Spouse and Depend = 3,400
5215 - Employee Life Insurance	40	20	15	45	(30)	5	45	-	45	45	-
5220 - Employee Retirement	2,164	2,543	3,232	3,774	(542)	720	3,863	-	3,863	3,863	Allocated same as payroll, see analysis
Total 5200 - Other Payroll Items	5,901	7,134	7,993	8,977	(984)	1,115	9,482	-	9,482	9,482	
Total A. Payroll / Payroll taxes	26,666	28,777	26,205	30,972	(4,767)	4,765	31,966	-	31,966	31,966	
B. Operating Exp											
6002 - Travel Expense	181	391	112	400	(288)	70	150	-	150	150	per Beth



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		01 - General Fund									
	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20-21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	DIR	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
6040 · Fuel / Oil	-	-	-	50	(50)	50	50	-	50	50	
6045 · Postage / Freight	600	432	566	650	(84)	84	650	-	650	650	
6050 · Utilities	2,890	3,031	2,753	3,420	(667)	667	3,420	-	3,420	3,420	Estimated at 285/month
6052 · Contract Labor	-	-	1,846	2,500	(652)	250	3,000	-	3,000	3,000	Ordinance Enforcement, Per Beth
6055 · Office	1,994	2,782	2,383	2,500	(117)	117	2,500	-	2,500	2,500	
6061 · Legal / Attorney Fees	200	1,350	1,475	1,500	(25)	25	1,200	-	1,200	1,200	per Beth
6062 · Audit	4,344	5,905	5,875	6,175	(300)	-	6,860	-	6,860	6,860	10180+2040+1500 = 13,720 50% Gen, 20% Wtr,
6063 · Budget Preparation	1,650	1,650	-	1,730	(1,730)	1,730	1,765	-	1,765	1,765	2% increase, 3530 = 50% Gen, 25% Wtr, 25% S
6064 · Accountant	2,490	2,828	2,840	2,940	(100)	100	3,000	-	3,000	3,000	2% increase, 7500 = 40% Gen, 25% Wtr, 25% S
6065 · Insurance / Bonds	4,745	4,988	4,784	5,238	(454)	454	5,358	-	5,358	5,358	35% of total, includes an 12% increase from Prior
6071 · Bank Charges	673	665	450	620	(170)	170	620	-	620	620	50/month * 12 months * misc
6072 · NSF Fees & Other	-	-	-	160	(160)	50	160	-	160	160	
6075 · Dues/Permits	1,019	1,125	1,173	1,500	(327)	300	1,500	-	1,500	1,500	League of Or Cities, Ethics Commission, Sec of S
6076 · Training	99	340	-	350	(350)	-	250	-	250	250	per Beth
6110 · Equipment Maintenance	-	597	459	700	(241)	-	700	-	700	700	
6112 · Building Maintenance	113	299	-	300	(300)	300	1,000	-	1,000	1,000	per Beth
6136 · Community Enhancement	865	1,414	1,090	750	340	-	1,500	-	1,500	1,500	Carryover = 0 + 1500 Transient Room Tax
6150 · Ads/Public Notice	285	193	304	500	(196)	196	500	-	500	500	
6160 · Supplies	472	310	76	500	(424)	424	500	-	500	500	
6192 · Grant Exp, DLCD	-	-	-	-	-	-	1,000	-	1,000	1,000	DLCD
6192 · Grant Exp, CARES	-	-	-	-	-	15,000	-	-	-	-	CARES
6192 · Grant Exp, ARPA	486	-	-	1,000	(1,000)	47,000	-	94,000	-	94,000	ARPA
Total B. Operating Exp	23,116	28,240	26,198	33,483	(7,295)	66,987	129,683	-	129,683	129,683	
7500 · Capital Outlay	4,408	-	-	-	-	-	-	-	-	-	
Transfers Out											
8002 · Trans to Library	7,790	20,000	5,000	5,000	-	-	15,800	-	15,800	15,800	Transfer to Library
8030 · Trans to Street	21,000	12,000	24,000	24,000	-	-	10,600	-	10,600	10,600	Transfer to Street
8040 · Trans to Fire	18,400	19,300	19,300	19,300	-	-	19,900	-	19,900	19,900	Transfer to Fire, 4825/Dir * 4 = 19,300yr
8052 · Trans to Gen Capt Reserve	20,200	21,300	15,000	15,000	-	-	25,000	-	25,000	25,000	Transfer to Gen Capt Reserve
Total Transfers Out	67,300	72,600	63,300	63,300	-	-	71,300	-	71,300	71,300	
9000 · Contingency	-	-	-	1,500	(1,500)	-	1,719	-	1,719	1,719	
9600 · Closing Fund Balance	23,194	18,529	-	-	-	-	-	-	-	-	
Total Expense	141,714	144,146	115,693	129,255	(13,562)	71,752	234,668	-	234,668	234,668	
Net Income	-	-	17,116	0	17,116	(2,582)	0	-	0	0	

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City of North Powder
LIBRARY - 02

Adopted Budget for 2021-22 fiscal year

revised 5/25/2021

9:13 AM

JDB

02- Library Fund

	Actual 18/19	Actual 19/20	CY Actual 7/1 - 5/18/21	Budget 20-21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	14,408	13,938	21,730	24,783	(3,053)	-	15,454	-	15,454	15,454	Ties to Library carryover
4030 - Interest	389	291	173	371	(198)	27	93	-	93	93	Car'd at 0.6%
4390 - Other Revenue	-	-	-	-	-	-	-	-	-	-	
4090 - Donations	1,796	2,162	898	2,000	(1,102)	-	2,000	-	2,000	2,000	Estimated Donations & Fundraisers, per Beth
4500 - Grant Proceeds	10,361	7,700	5,800	8,500	(2,700)	-	9,000	-	9,000	9,000	Grants, 4000= Union County, 1000=Ready2R, 4000=Leo Adler
4500 - Grant Proceeds	-	-	2,100	6,000	(3,900)	2,000	9,000	-	9,000	9,000	Grants, 5000=LaGrande Commn, 4000 = Other Misc Grants
4500 - Grant Proceeds	-	-	-	-	-	-	-	-	-	-	
4800 - Transfers In	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	7,700	20,000	5,000	5,000	-	-	15,800	-	15,800	15,800	Needed to balance
Total Income	34,544	44,091	35,701	46,654	(10,953)	2,027	51,347	-	51,347	51,347	
Expense											
A. Payroll / Payroll taxes											
5075 - Librarian	6,438	8,054	7,063	9,635	(2,572)	1,560	10,250	-	10,250	10,250	16 hrs * 52 wks * \$12.32
5099 - Payroll Adjustment	-	-	-	-	-	-	205	-	205	205	2% Increase (12.57/Hr)
5099 - Payroll Adjustment	63	-	-	617	(617)	-	-	-	-	-	
Total 5000 - Payroll Expenses	6,501	8,054	7,063	10,252	(3,189)	1,560	10,455	-	10,455	10,455	
5100 - Payroll Tax Exp	-	-	-	-	-	-	-	-	-	-	
5101 - FICA / Medicare Exp	497	616	540	784	(244)	119	800	-	800	800	7.65% of pyrl
5104 - FUTA / SUTA Taxes	91	68	91	410	(319)	62	418	-	418	418	2.8% of pyrl
5105 - Workers Comp Premiums (py	8	9	7	13	(6)	6	13	0	13	13	
Total 5100 - Payroll Tax Exp	596	693	638	1,207	(569)	188	1,231	0	1,231	1,231	
5200 - Other Payroll Items	-	-	-	-	-	-	-	-	-	-	
5107 - Workers Comp Prem (assessm	17	-	-	20	(20)	20	20	-	20	20	
5220 - Employee Retirement	-	-	-	562	(562)	-	599	-	599	599	See payroll analysis, to be used for PERS employees
Total 5200 - Other Payroll Items	17	-	-	582	(582)	20	619	(0)	619	619	
Total A. Payroll / Payroll taxes	7,114	8,747	7,701	12,041	(4,340)	1,768	12,305	0	12,305	12,305	
B. Operating Exp											
6002 - Travel Exp	-	-	-	-	-	-	-	-	-	-	
6045 - Postage / Freight	38	-	2	50	(48)	20	50	-	50	50	
6050 - Utilities	1,558	2,114	1,165	1,500	(335)	250	1,500	-	1,500	1,500	Estimated at 125/M * 12
6055 - Office Exp	996	2,856	2,941	3,000	(59)	-	4,000	-	4,000	4,000	Per Beth Computer services
6075 - Dues	68	-	-	200	(200)	50	100	-	100	100	Per Beth
6105 - Library Exp	-	-	-	-	-	-	-	-	-	-	
6105-PC - PY, County Grant/tax	1,546	1,685	3,639	7,038	(3,399)	500	7,484	-	7,484	7,484	PY - Union County
6105-PL - PY, Leo Grant	-	-	254	-	254	-	-	-	-	-	PY - Leo Grant balance
6105-PR - PY, Ready-2-Read	-	-	-	-	-	-	-	-	-	-	PY - Ready-2-Read Grant balance
6105-PF - PY, Fundraisers	586	2,615	302	2,573	(2,271)	500	1,784	-	1,784	1,784	PY - Fundraiser & Donations
6105-LG - PY, LaGrande Library	670	160	482	686	(214)	214	838	-	838	838	PY - LaGrande Libraries
6105-LX - PY, Ladies Aux Donations	494	-	-	-	-	-	-	-	-	-	PY - Ladies Aux Donation
6105-VC - PY, Various Grants	37	-	490	592	(102)	102	817	-	817	817	PY - Various Grants



02 - Library Fund

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20-21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Dif	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
CY 6105-CC - CY, County Grant/Tax	-	-	-	4,000	(4,000)	-	4,000	-	4,000	4,000	CY - County \$ Grant/Tax
CY 6105-CL - CY, Leo Adler Grant	1,500	2,251	-	3,000	(3,000)	-	4,000	-	4,000	4,000	CY - Leo Adler Grant
CY 6105-CR - CY, Ready-2-Read	982	981	576	1,500	(924)	-	1,000	-	1,000	1,000	CY - Ready 2 Read
CY 6105-LG - CY, LaGrande Library	2,000	808	1,318	2,000	(682)	-	5,000	-	5,000	5,000	CY LaGrande Libraries
CY 6105-VC - CY, Various Grants	2,000	-	-	4,000	(4,000)	-	4,000	-	4,000	4,000	CY Misc Grants
CY 6105-CF - CY, Fundraiser Exp	1,000	126	-	2,000	(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	18	-	764	(764)	-	764	-	764	764	What can we use this for??
Total B. Operating Exp	13,492	13,614	11,169	32,913	(21,744)	1,636	37,337	-	37,337	37,337	
Transfers Out	-	-	-	-	-	-	-	-	-	-	
9000 - Contingency	-	-	-	1,700	-	-	1,705	-	1,705	1,705	
9600 - Closing Fund Bal	13,936	21,730	-	-	-	-	-	-	-	-	
Total Expense	34,544	44,091	18,870	46,654	(27,784)	3,404	51,347	0	51,347	51,347	
Net Income	-	-	16,831	-	16,831	(1,377)	0	0	(0)	(0)	

City of North Powder
WATER - 15
Adopted Budget for 2021-22 fiscal year

15 - Water Fund

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	2,929	2,709	1,558	927	631	-	22,327	-	22,327	22,327	
4030 - Interest	75	57	6	14	(8)	4	134	-	134	134	Card at 0.6%
4032 - Late Fees	2,257	1,740	1,273	1,800	(527)	527	1,200	-	1,200	1,200	Estimate based on prior years
4050 - Hook Up Fees	2,997	876	1,162	700	462	38	1,100	-	1,100	1,100	Estimate based on prior years
4055 - Collections	95,891	106,200	90,157	100,456	(10,329)	22,800	112,838	-	112,838	112,838	223@38.50*12m +3@38.50*6m +3@38.50*4m + 6@51*12m +5@63.50*12m + 1
4055 - Collections (Add'l Overage	3,285	-	1,047	20,400	(19,353)	-	13,000	-	13,000	13,000	75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons
4055 - Collections (\$2 Possible Rate Increase)	-	-	-	-	-	-	-	-	-	-	\$ -0- increase to balance ; * 225 users * 12m
4058 - Bulk Wtr Sales (Wind Farm & C	598	208	418	2,000	(1,582)	-	2,000	-	2,000	2,000	Just in case we do receive anything
4390 - Other Revenue	-	-	18,556	-	18,556	-	-	-	-	-	
Total Income	108,112	111,790	114,177	126,327	(12,150)	23,369	152,598	-	152,598	152,598	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	11,794	14,451	13,139	12,093	1,046	2,460	12,330	-	12,330	12,330	12,330 40Wk * 52wks * \$19.76/hr * 30%
5041 - Public Works - Extra	2,377	6,376	3,287	8,105	(4,838)	860	8,320	-	8,320	8,320	Extra and new hire (see analysis)
5050 - City Recorder	7,610	8,054	7,861	8,892	(1,031)	1,520	9,070	-	9,070	9,070	8hr/day * 5 Days/Wk * 52 Wk * \$19.38 * 30%
5080 - City Recorder - Extra	327	172	231	538	(307)	100	562	-	562	562	3Wk * 52wks * \$12 * 30%
5099 - Payroll Adjustment	-	-	-	593	(593)	-	606	-	606	606	2% increase
Total 5000 - Payroll Expenses	22,108	29,053	24,498	30,221	(5,723)	5,040	30,887	-	30,887	30,887	
5100 - Payroll Tax Exp	1,627	2,223	1,886	2,312	(456)	386	2,363	-	2,363	2,363	7.65% of pyrl
5101 - FICA / Medicare Exp	297	250	310	846	(536)	202	865	-	865	865	2.8% of pyrl
5104 - FUTA / SUTA Taxes	17	16	14	22	(8)	8	22	-	22	22	
5105 - Workers Comp Premiums	1,941	2,489	2,180	3,180	(1,000)	595	3,250	-	3,250	3,250	
Total 5100 - Payroll Tax Exp	1,981	694	1,987	1,161	36	-	1,200	-	1,200	1,200	2% increase
5200 - Other Payroll Items	3,876	4,704	4,908	5,810	(1,202)	1,110	5,832	-	5,832	5,832	Add'l to cover Spouse and Depend = 4,700
5107 - Workers Comp Prm (asse:	12	17	20	30	(10)	10	30	-	30	30	
5210 - Employee Health Insurance	2,988	2,922	4,580	5,643	(1,053)	1,040	5,786	-	5,786	5,786	Allocated the same as payroll, see analysis
5215 - Employee Life Ins	7,887	8,337	10,415	12,644	(2,229)	2,160	12,848	-	12,848	12,848	
5220 - Employee Retirement											
Total 5200 - Other Payroll Items	31,936	39,879	37,093	46,045	(8,952)	7,795	46,985	-	46,985	46,985	
Total A. Payroll / Payroll taxes											
6002 - Travel Expense	184	302	-	200	(200)	-	100	-	100	100	Per Beth
6010 - Engineering & Testing	1,366	2,438	3,369	5,500	(1,931)	440	6,500	-	6,500	6,500	Per Beth, Water testing. Est 541/Month * 12M
6040 - Fuel / Oil	1,186	1,632	883	1,680	(817)	817	1,680	-	1,680	1,680	\$140/month * 12M
6045 - Postage / Freight	587	661	600	700	(100)	100	700	-	700	700	
6050 - Utilities	15,223	14,515	10,789	15,360	(4,581)	2,500	15,360	-	15,360	15,360	\$1280/m * 12
6051 - Chemicals / Chlorine	5,151	6,324	5,735	5,040	695	680	6,500	-	6,500	6,500	Per Beth, Est 541/Month * 12M
6052 - Contract Labor	-	-	250	100	150	-	2,000	-	2,000	2,000	
6055 - Office	473	500	405	500	(95)	95	500	-	500	500	
6056 - Building Repairs	316	537	186	500	(314)	-	500	-	500	500	
6057 - Line Repairs / Parts	3,697	6,218	3,571	5,000	(1,429)	1,429	5,000	-	5,000	5,000	
6061 - Legal / Attorney Fees	-	-	26	1,000	(975)	200	750	-	750	750	Per Beth
6062 - Audit	2,715	2,382	2,350	2,470	(120)	-	2,744	-	2,744	2,744	10180+2040+1500 = 13,720 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit,
6063 - Budget Preparation	825	825	-	865	(865)	865	883	-	883	883	2% increase

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(14)

15- Water Fund

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
6084 - Accountant	1,556	1,758	1,775	1,838	(63)	63	1,875	-	1,875	1,875	2% Increase
6075 - Insurance / Bonds	3,398	3,420	3,417	3,591	(174)	-	3,827	-	3,827	3,827	25% of total. Includes an 12% Increase from Prior year actual
6070 - Water Sales related exp	-	-	-	2,000	(2,000)	-	2,000	-	2,000	2,000	Bulk water sales exp's (just in case)
6075 - Dues/Permits/Training	386	399	342	2,000	(1,558)	250	1,000	-	1,000	1,000	DEC annual permit + other
6076 - Training	285	-	205	750	(545)	100	500	-	500	500	Per Beth
6110 - Equip Maintenance	4,970	5,401	1,732	4,000	(2,268)	2,268	4,000	-	4,000	4,000	
6150 - Ads/Public Notice	459	170	-	200	(200)	200	150	-	150	150	Per Beth
6160 - Supplies	712	861	687	1,500	(813)	813	1,500	-	1,500	1,500	
Total B. Operating Exp	43,467	48,353	36,511	54,794	(18,283)	10,820	58,069	-	58,069	58,069	
Depreciation Exp	60,585	60,585	60,585	28,000	32,585	-	28,000	-	28,000	28,000	PY Depm before Improvements. (with Improvements Depm = 58,873)
Transfers Out	-	-	-	23,000	-	-	45,000	-	45,000	45,000	Trans to #52 (Larger amount due to 18K RFD)
8055 - Trans to Wtr/Swr Reserve	30,000	22,000	23,000	23,000	-	-	45,000	-	45,000	45,000	
Total Transfers Out	30,000	22,000	23,000	23,000	-	-	45,000	-	45,000	45,000	
9000 - Contingency	2,709	1,588	-	2,488	(2,488)	-	2,544	-	2,544	2,544	
9600 - Closing Fund Bal	108,112	111,790	96,604	126,327	(29,723)	18,615	152,599	-	152,599	152,599	
Total Expense	168,112	111,790	96,604	126,327	(29,723)	18,615	152,599	-	152,599	152,599	
Net Income	-	-	17,573	-	17,573	4,754	(0)	-	(0)	(0)	

Summary

Collections (Income)	106,106	109,024	117,422	125,386			130,138	-	130,138	130,138	
Payroll	(31,936)	(39,879)	(44,886)	(46,045)			(46,985)	-	(46,985)	(46,985)	See payroll analysis
Operating	(43,467)	(48,353)	(47,331)	(54,794)			(58,069)	-	(58,069)	(58,069)	
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)			(28,000)	-	(28,000)	(28,000)	
Net Water	1,795	(7,209)	(2,797)	(3,453)			(2,917)	-	(2,917)	(2,917)	Includes a NO Increase

(14)

City of North Powder
SEWER - 25
Adopted Budget for 2021-22 fiscal year

25 Sewer Fund

	Actual		CY Actual		Budget	(\$ Over/ Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	DIR	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
	18/19	19/20	(7/1 - 5/18/21)	20-21								
Income												
4000 - Beginning Cash on Hand	(311)	12,335	23,223	14,131	9,092	-	17,976	-	17,976	17,976		
4030 - Interest	-	286	99	212	(113)	15	108	-	108	108	Call'd at 0.6%	
4032 - Late Fees	-	-	-	-	-	250	950	-	950	950	Estimated	
4050 - Hook Up Fees	1,032	806	948	600	348	26,400	105,570	-	105,570	105,570	230 users * 38.25 * 12m	
4055 - Collections	79,327	99,270	79,282	93,525	(14,243)	-	459	-	459	459	Snowbirds, 3 * 38.25 * 4m	
4055 - Collections	-	-	-	870	(870)	-	10,555	-	10,555	10,555	3 users = (497.25+(153+229.35) * 12 (School, Motel, Cafe)	
4055 - Collections (special rates)	15,333	3,241	-	10,005	(10,005)	2,639	5,616	-	5,616	5,616	\$2 Increase to balance (to cover testing and chemicals)	
4055 - Collections (Possible \$2 in Transfers in	-	3,100	-	5,280	(5,280)	-	-	-	-	-	= (230 * 2 * 12) + (3 * 2 * 4) + (Motel 2 * 12) + (Cafe 2 * 12) + (school 2 * 12)	
Total Income	95,361	119,110	103,552	124,623	(21,071)	29,304	141,234	-	141,234	141,234		
Expense												
A. Payroll / Payroll taxes												
5000 - Payroll Expenses												
5040 - Public Works Director	14,051	14,451	12,239	12,093	1,146	2,500	12,330	-	12,330	12,330	40/Wk * 52wks * \$19.38/hr * 30%	
5041 - Public Works - Extra	2,773	6,378	3,289	9,662	(6,373)	740	9,984	-	9,984	9,984	Extra and new hire (see analysis)	
5050 - City Recorder	7,511	8,054	7,860	8,892	(1,032)	1,620	9,070	-	9,070	9,070	6hr/day * 5 Days/Wk * 52 Wk * \$19.38 * 30%	
5080 - City Recorder - Extra	327	171	231	538	(307)	200	562	-	562	562	3/Wk * 52wks * \$12 * 30%	
5099 - Payroll Adjustment	-	-	-	625	(625)	-	639	-	639	639	2% increase	
Total 5000 - Payroll Expenses	24,762	29,052	24,619	31,810	(7,191)	5,060	32,565	-	32,565	32,565		
5100 - Payroll Tax Exp												
5101 - FICA / Medicare Exp	1,819	2,223	1,855	2,433	(568)	387	2,493	-	2,493	2,493	7.65% of pyr'l	
5104 - FUTA / SUTA Taxes	332	250	311	1,272	(961)	202	1,303	-	1,303	1,303	2.8% of pyr'l	
5105 - Workers Comp Premium	19	16	14	25	(11)	11	25	-	25	25		
Total 5100 - Payroll Tax Exp	2,170	2,489	2,190	3,731	(1,541)	600	3,821	-	3,821	3,821		
5200 - Other Payroll Items												
5107 - Workers Comp Prem (a	833	694	1,197	850	347	-	1,200	-	1,200	1,200	2% Increase	
5210 - Employee Health Insur	4,147	4,704	4,608	5,810	(1,202)	890	5,832	-	5,832	5,832	Add'l to cover Spouse and Depend = 4,700	
5215 - Employee Life Ins	13	18	20	40	(20)	10	40	-	40	40		
5220 - Employee Retirement	3,154	2,922	4,677	5,642	(965)	1,560	5,786	-	5,786	5,786	See payroll analysis for allocation	
Total 5200 - Other Payroll Items	8,147	8,338	10,502	12,342	(1,840)	2,460	12,858	-	12,858	12,858		
Total A. Payroll / Payroll taxes	35,079	39,879	37,311	47,883	(10,572)	8,120	49,264	-	49,264	49,264		
B. Operating Exp												
6002 - Travel Expense	184	329	-	350	(350)	-	100	-	100	100	per Beth	
6010 - Engineering & Testing	3,064	3,302	2,915	3,500	(585)	400	13,500	-	13,500	13,500	Per Beth, Large Increase	
6040 - Fuel / Oil	1,192	1,234	863	1,560	(697)	697	1,560	-	1,560	1,560	Avg 130/month * 12m	
6045 - Postage	617	648	589	700	(111)	111	700	-	700	700	per Beth	
6050 - Utilities	4,985	4,773	4,105	5,400	(1,294)	980	5,400	-	5,400	5,400	Estimated at 450/M	
6051 - Chemicals / Chlorine	4,606	5,449	8,492	5,880	2,612	600	10,000	-	10,000	10,000	Per Beth, Large Increase	
6052 - Contract Labor	-	-	500	600	(100)	-	2,000	-	2,000	2,000	Per Beth, replaces Jim's wages	
6055 - Office	493	751	458	500	(42)	42	500	-	500	500		

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25 - Sewer Fund

	Actual		CY Actual		Budget	(\$ Over/ Under)	Budget	(\$ Over/ Under)	Expected remaining Exp / rev	Proposed Budget	Diff	Approved Budget	Adopted Budget	Comments
	18/19	19/20	7/1 - 5/18/21	20-21										
6066 · Building Repairs	274	494	49	500	500	(451)	-	-	-	5,000	-	-	-	Move amount to #6110, Equip maintenance
6057 · Line Repairs / Parts	100	243	516	1,600	1,600	3,516	-	-	-	200	-	5,000	5,000	
6061 · Attorney Fees	875	225	25	1,500	1,500	(1,475)	-	-	-	200	-	200	200	
6062 · Audit	2,715	2,962	2,950	2,470	2,470	(120)	-	-	-	2,744	-	2,744	2,744	10180+2040+1500 = 13,720 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Au
6063 · Budget Preparation	825	825	-	865	865	(665)	-	865	-	883	-	883	883	25% Sewer, 2% Increase
6064 · Accountant	1,556	1,768	1,775	1,838	1,838	(63)	-	63	-	1,875	-	1,875	1,875	25% Sewer, 2% Increase
6065 · Insurance / Bonds	2,699	2,736	2,734	2,872	2,872	(138)	-	-	-	3,062	-	3,062	3,062	20% of total, includes an 12% increase from Prior year actual
6075 · Dues/Permits	2,104	2,194	2,132	2,400	2,400	(268)	-	-	-	2,400	-	2,400	2,400	Estimated at 200/m
6076 · Training	193	68	205	500	500	(295)	-	-	-	500	-	500	500	
6110 - Equip Maintenance	1,556	3,985	366	4,000	4,000	(3,615)	-	-	-	1,000	-	1,000	1,000	Per Beth
6150 - Ads / Public Notices	459	961	-	500	500	(500)	-	150	-	150	-	150	150	
6160 · Supplies	500	1,671	1,848	1,700	1,700	146	-	-	-	1,700	-	1,700	1,700	
Total B. Operating Exp	28,967	34,008	34,540	39,235	39,235	(4,695)	-	3,908	-	53,274	-	53,274	53,274	
Depreciation	28,034	24,761	24,761	24,761	24,761	-	-	-	-	24,761	-	24,761	24,761	
Transfers Out	19,000	22,000	31,000	35,500	35,500	(4,500)	-	-	-	35,500	-	35,500	35,500	
8055 · Trans to W/S Capt Res	19,000	22,000	31,000	35,500	35,500	(4,500)	-	-	-	35,500	-	35,500	35,500	
Total Transfers Out	-	-	-	2,005	2,005	(2,005)	-	-	-	3,196	-	3,196	3,196	
9000 · Contingency	12,335	23,223	-	-	-	-	-	-	-	-	-	-	-	
9600 · Closing Fund Balance	95,381	119,110	102,851	124,623	124,623	(21,772)	-	12,028	-	141,234	-	141,234	141,234	
Total Expense	-	-	701	0	0	(21,772)	-	17,275	-	0	-	0	0	
Net Income	-	-	701	0	0	701	-	-	-	-	-	-	-	

Summary

Collections (Income)	94,660	102,611	109,519	110,280	110,280		123,150	123,150				123,150	123,150	
Payroll	(35,079)	(39,879)	(45,431)	(47,883)	(47,883)		(49,264)	(49,264)				(49,264)	(49,264)	
Operating	(28,967)	(34,006)	(38,449)	(39,235)	(39,235)		(53,274)	(53,274)				(53,274)	(53,274)	
Depreciation (future rese	(28,034)	(24,761)	(24,761)	(24,761)	(24,761)		(24,761)	(24,761)				(24,761)	(24,761)	
Net Sewer	2,580	3,953	878	(1,599)	(1,599)		(4,149)	(4,149)				(4,149)	(4,149)	

-0- increase = -9765 negative
\$3 increase = -1341 negative
with \$2 increase

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30- Park / Street Fund

	Actual 1819	Actual 1820	CY Actual Budget 20- (7/1 - 5/18/21)	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	60,437	75,115	91,659	75,417	16,442	-	113,376	-	113,376	113,376	Cald at 0.6%
4030 - Interest	1,625	1,590	527	1,131	(604)	82	680	-	680	680	Truck Permits, recorded in General fund
4040 - City Licenses (Truck permit)	300	-	-	400	(400)	-	-	-	-	-	Estimated \$2,750/m * 12
4140 - Dept of Trans Tax & Fees	32,641	30,418	23,776	33,000	(9,222)	7,200	33,000	-	33,000	33,000	Estimated \$1,350/quarter * 4
4150 - State Rev Sharing	5,135	5,315	4,534	4,400	134	1,200	5,400	-	5,400	5,400	Playground Grants
4500 - Grant Proceeds (Playground)	-	-	-	10,000	(10,000)	-	200,000	-	200,000	200,000	ODOOT (SCA) (approved) Allocation, to be used on street projects
4500 - Grant Proceeds (ODOT Street repairs)	-	-	-	75,000	(29,000)	-	70,000	-	70,000	70,000	ODOOT (SCA) (approved) Allocation, to be used on street projects
4500 - Grant Proceeds (Street / Sk	50,000	11,000	-	100,000	(100,000)	-	100,000	-	100,000	100,000	Transfer from General to Street for operating
4801 - Trans from General	21,000	12,000	24,000	24,000	-	-	10,600	-	10,600	10,600	
4852 - Trans from Capl Reserve	-	-	-	-	-	-	-	-	-	-	
Total Income	174,138	136,638	190,698	323,348	(132,650)	8,482	533,056	-	533,056	533,056	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	9,286	11,451	11,689	12,063	(404)	2,460	12,330	-	12,330	12,330	40/WK * 52wks * \$19.76/hr * 30% (includes 2% increase)
5041 - Public Works - Extra	1,980	5,076	3,222	4,992	(1,770)	500	4,992	-	4,992	4,992	Extra and new hire (see analysis)
5050 - City Recorder	1,268	1,342	1,509	1,482	(173)	250	1,512	-	1,512	1,512	6hr/day * 5 Days/WK * 52 WK * \$19.38 (2% increase)
5080 - City Recorder - Extra	54	29	39	90	(51)	10	94	-	94	94	3Wk * 52wks * \$12 * 5%
5099 - Payroll adjustment	-	-	-	374	(374)	-	379	-	379	379	Add 2% increase (if council approves)
Total 5000 - Payroll Expenses	12,588	17,898	16,259	19,031	(2,772)	3,220	19,306	-	19,306	19,306	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	908	1,369	1,226	1,456	(230)	246	1,477	-	1,477	1,477	7.65% of pyr
5104 - FUTA / SUTA Taxes	169	151	207	761	(554)	129	772	-	772	772	2.8% of pyr
5105 - Workers Comp Premi	9	10	9	15	(6)	6	15	-	15	15	
Total 5100 - Payroll Tax Exp	1,087	1,530	1,442	2,232	(790)	381	2,264	-	2,264	2,264	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (911	694	1,197	930	267	-	1,200	-	1,200	1,200	2% increase
5210 - Employee Health Insur	1,733	2,394	2,995	3,389	(794)	520	3,402	-	3,402	3,402	Add to cover Spouse and Depend = 2,200
5215 - Emp Life Ins	4	9	11	20	(9)	9	20	-	20	20	
5220 - Employee Retirement	1,468	1,353	2,703	3,750	(1,047)	840	3,852	-	3,852	3,852	See payroll analysis for allocation
Total 5200 - Other Payroll Items	4,116	4,450	6,505	8,069	(1,583)	1,369	8,474	-	8,474	8,474	
Total A. Payroll / Payroll taxes	17,791	23,878	24,207	29,352	(5,145)	4,970	30,044	-	30,044	30,044	
B. Operating Exp											
6002 - Travel Expense	-	302	-	100	(100)	-	100	-	100	100	
6040 - Fuel / Oil	1,494	1,512	785	2,160	(1,395)	270	1,500	-	1,500	1,500	Per Beth
6045 - Postage / Freight	50	26	27	55	(28)	28	55	-	55	55	Add per Beth
6050 - Utilities	7,818	9,717	6,823	9,680	(757)	1,890	9,680	-	9,680	9,680	Avg 807/month * 12m
6055 - Office	338	208	34	350	(316)	316	350	-	350	350	
6056 - Building Repairs	273	387	-	500	(500)	500	500	-	500	500	Move amount from #6110, Equip maintenance
6062 - Audit	1,066	1,181	1,175	1,235	(60)	-	1,372	-	1,372	1,372	10180+2040+1500 = 13,720 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500K)
6064 - Accountant	623	707	710	755	(25)	25	750	-	750	750	10% Street, 2% increase
6065 - Insurance / Bonds	2,689	2,736	2,734	2,872	(138)	-	3,062	-	3,062	3,062	20% of total, includes an 12% increase from Prior year actual
6075 - Dues/Permits/Training	-	-	-	100	(100)	100	100	-	100	100	
6095 - Street Maintenance	488	922	92	6,000	(5,908)	4,000	6,000	-	6,000	6,000	Snow removal and street maintenance



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30 - Park / Street Fund											
	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20. 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
6110 - Equipment Maintenance	1,729	2,281	1,443	3,500	(2,057)	2,057	3,500	-	3,500	3,500	
6160 - Supplies	546	922	1,102	2,500	(1,398)	1,000	2,500	-	2,500	2,500	
Total B. Operating Exp	17,114	20,901	17,005	29,787	(12,782)	10,186	29,469	-	29,469	29,469	
7500 - Capital Outlay											
7500 - Capital Outlay	13,118	-	-	60,000	(60,000)	-	85,000	-	85,000	85,000	City money, for street/ bridge repair upgrade
7500 - Capital Outlay (ODOT Sidewalks)	-	-	-	18,008	(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	50,000	-	29,436	10,000	-	-	70,000	-	70,000	70,000	Approved SCA street repair grant
7500 - Capital Outlay (ODOT for Street/Sidewalks)	-	-	-	75,000	(45,564)	-	200,000	-	200,000	200,000	Grant \$, Playground Equip
Total 7500 - Capital Outlay	63,118	-	29,436	100,000	(100,000)	-	100,000	-	100,000	100,000	Grant \$, ODOT SCA - Street projects (Spend ONLY if receive grants)
9000 - Contingency	-	-	-	1,200	(1,200)	-	535	-	535	535	
9600 - Closing Fund Bal	76,115	91,899	-	-	-	-	-	-	-	-	
Total Expense	174,138	136,638	70,648	323,348	(252,700)	15,156	533,056	-	533,056	533,056	
Net Income	-	-	120,050	0	120,050	(6,674)	(0)	-	(0)	(0)	

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40 - Fire Dept Fund

	Actual 18/19	Actual 19/20	CY Actual 7/1 - 5/18/21	Budget 20-21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	18,400	19,300	19,300	19,300	-	-	19,900	-	19,900	19,900	From General
Expense											
B. Operating Exp											
6052 - Contract Services	18,400	19,300	19,300	19,300	-	-	19,900	-	19,900	19,900	4975/Clr * 4 = 19900/yr 3% increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	-	-	-	
Total Expense	18,400	19,300	19,300	19,300	-	-	19,900	-	19,900	19,900	
Net Income	-	-	-	-	-	-	-	-	-	-	

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Adopted Budget for 2021-22 fiscal year

52- General Capt Reserve

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 - Beginning Cash on Hand	203,552	228,967	255,049	255,145	(96)	-	261,467	-	261,467	-	
4030 - Interest	5,215	4,782	1,784	3,827	(2,043)	405	1,569	-	1,569	-	Card at 0.6%
4210 - Building/Equip Sales	-	-	-	120,000	(120,000)	-	-	-	-	-	
4600 - Loan Proceeds	-	-	-	120,000	(120,000)	-	120,000	-	120,000	-	Loan to purchase/ remodel Fire Bldg
4500 - Grant Proceeds	-	-	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	-	Building (Including \$200k for Library remodel)
4500 - Grant Proceeds	-	-	-	5,000	(5,000)	-	-	-	-	-	
4500 - Grant Proceeds	-	-	-	50,000	(50,000)	-	500,000	-	500,000	-	ARPA, Union County
4800 - Transfers In	-	-	-	15,000	-	-	25,000	-	25,000	-	Transfer from General
4801 - Trans from General	20,200	21,300	15,000	15,000	-	-	25,000	-	25,000	-	
Total Income	228,967	255,049	271,833	1,568,972	(1,297,139)	405	1,908,036	-	1,908,036	-	
Expense											
7101 - Loan (Bond Debt) Exp	-	-	-	120,000	-	-	120,000	-	120,000	-	ONLY IF Payments on Loan
7500 - Capt Outlay, Fire Building purchase	-	-	1,250	120,000	(118,750)	-	90,000	-	90,000	-	City \$, Building purchase
7500 - Capt Outlay, Fire Building remodel	-	-	-	50,000	-	-	70,000	-	70,000	-	City \$, Building remodel
7500 - Capt Outlay, 1/2 Equipment	-	-	9,521	223,972	(214,451)	-	50,000	-	50,000	-	City \$, 1/2 equipment purchase
7500 - Capt Outlay	-	-	-	-	-	-	78,036	-	78,036	-	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	-	ONLY IF Building Grant (Including \$200k for Library remodel)
7500 - Capt Outlay, Wind Farm Revenue	-	-	-	5,000	(5,000)	-	-	-	-	-	
7500 - Capt Outlay, Building Grant	-	-	-	50,000	-	-	500,000	-	500,000	-	ONLY IF ARPA Grant approved by County
7500 - Total Capital Outlay	-	-	-	1,448,972	-	-	1,788,036	-	1,788,036	-	
TRANSFERS OUT											
8003 - Trans to Street	-	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	228,967	255,049	-	-	-	-	-	-	-	-	
Total Expense	228,967	255,049	10,771	1,568,972	(1,568,201)	-	1,908,036	-	1,908,036	-	
Net Income	-	-	261,062	-	261,062	405	-	-	-	-	

City of North Powder
 Water / Sewer Capital Improvement Reserve - 55
 Adopted Budget for 2021-22 fiscal year

55- W/S Capt Improvement Reserve

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21)	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Diff	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income											
4000 · Beginning Cash on Hand	333,030	333,064	375,700	375,403	297	-	342,752	-	342,752	342,752	
4030 · Interest	8,632	6,956	2,625	5,631	(3,006)	400	2,057	-	2,057	2,057	Cal'd at 0.6%
4500 · Grant Proceeds	-	112,525	123,622	276,000	(152,378)	-	320,000	-	320,000	320,000	Design Grant (CDBG)
4500 · Grant Proceeds	-	-	-	2,000,000	(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	30,000	22,000	23,000	23,000	-	-	45,000	-	45,000	45,000	Transfer from Water
4825 · Trans from Sewer	19,000	22,000	31,000	35,500	(4,500)	-	35,500	-	35,500	35,500	Transfer from Sewer
4865 · Trans from #65 Wwater Imp	33,750	67,746	-	-	-	-	-	-	-	-	Transfer from Wwater Improvement #65
Total 4800 · Transfers In	82,750	111,746	54,000	58,500	(4,500)	-	80,500	-	80,500	80,500	
Total Income	424,512	564,291	555,947	2,715,534	(2,159,587)	400	2,745,309	-	2,745,309	2,745,309	
Expense											
Transfers Out	-	-	64,000	64,000	-	-	12,000	-	12,000	12,000	Transfer for final pmts
8065 · Trans to Wwater Imp #65	-	-	64,000	64,000	-	-	12,000	-	12,000	12,000	
Total Transfers Out	-	-	64,000	64,000	-	-	12,000	-	12,000	12,000	
7500 · Capital Outlay, CDBG Design	-	-	-	276,000	(276,000)	-	320,000	-	320,000	320,000	CDBG Design work, on waste water project
7500 · Capital Outlay, CDBG	-	-	-	2,000,000	(2,000,000)	-	2,000,000	-	2,000,000	2,000,000	Construction Grant, Waste Water
7500 · Capital Outlay	-	-	-	50,000	(50,000)	-	50,000	-	50,000	50,000	City \$, half equipment purchase
7500 · Capital Outlay	91,248	188,591	129,595	325,534	(195,939)	20,000	363,309	-	363,309	363,309	City \$, Other indirect capital needs
7500 · Capital Outlay	91,248	188,591	129,595	2,651,534	(1,955,939)	20,000	2,733,309	-	2,733,309	2,733,309	City \$, LAND Purchase, W/S Capital Impr
Total Capt Outlay	-	-	-	-	-	-	-	-	-	-	
9300 · Total Future Reserves	-	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	333,094	375,700	-	-	-	-	-	-	-	-	
Total Expense	424,512	564,291	193,595	2,715,534	(2,521,939)	20,000	2,745,309	-	2,745,309	2,745,309	
Net Income	-	-	362,352	-	362,352	(19,600)	(0)	-	(0)	(0)	

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City of North Powder
WATER / SEWER IMPROVEMENTS - 65
 Adopted Budget for 2021-22 fiscal year

65 - Water / Sewer Improvements

	Actual 18/19	Actual 19/20	CY Actual (7/1 - 5/18/21	Budget 20- 21	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/24/21	Approved Budget 5/24/21	Adopted Budget 6/7/21	Comments
Income										
4000 - Beginning Cash on Hand	57,260	67,057	10,946	3,527	7,419	-	31,841	31,841	31,841	
4030 - Interest	1,467	1,401	25	53	(28)	4	191	191	191	Call'd at 0.6%
4600 - Loan Proceeds	42,080	31,801	-	-	-	-	-	-	-	DEQ Loan #R69630 (Final 11/1/19)
4800 - Transfers In	-	-	-	-	-	-	-	-	-	
4855 - Trans from W/S Capt	-	-	64,000	64,000	-	-	12,000	12,000	12,000	Close out fund? (if no loans)
Total 4800 - Transfers In	-	-	64,000	64,000	-	-	12,000	12,000	12,000	
Total Income	100,807	100,259	74,971	67,580	7,391	4	44,032	44,032	44,032	
Expense										
Debt Service										
7101 - Bond Debt Principle Exp	-	20,422	42,471	42,000	471	-	43,534	43,534	43,534	DEQ LOAN #R69630 2 pmts remain at 21,567 *2
7102 - Bond Debt Interest Exp	-	1,145	663	2,300	(1,637)	-	498	498	498	Double pmt to pay off Current Int = .88% (earning 0.6%) Loan bal = \$43,534
7500 - Capital Outlay										
Transfers Out										
8055 - Trans to Wwater Imp	33,750	67,746	-	-	-	-	-	-	-	
9300 - Total Future Reserves										
9000 - Contingency	-	-	-	1,280	(1,280)	-	-	-	-	
9600 - Closing Fund Bal	67,057	10,946	-	-	-	-	-	-	-	
Total Expense	100,807	100,259	43,134	67,580	(24,446)	-	44,032	44,032	44,032	
Net Income	-	-	31,837	-	31,837	4	0	0	0	

City of North Powder Profit & Loss Budget Overview

July 2021 through June 2022

	01-Ge...	02-Lib...	15-Wa...	25-Se...	30-Str...	40-Fir...	52-Gen...	55-Wate...	65-Wa...	TOTAL
	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21 ...	Jul '21 ...	Jul '21...	Jul '21 ...
Income										
4000 · Beginning Fund Balance	14,534	15,454	22,327	17,976	113,376		261,467	342,752	31,841	819,727
4010 · Building Permits	200									200
4030 · Interest	88	93	133	108	680		1,569	2,057	191	4,919
4032 · Late Fees			1,200							1,200
4040 · City Licenses	1,000				0					1,000
4050 · Hook Up Fees			1,100	950						2,050
4055 · Collections			112,838	116,584						229,422
4057 · Collections-Special			13,000	5,616						18,616
4058 · Water Sales			2,000							2,000
4070 · Liquor Tax	8,000									8,000
4080 · Cigarette Tax	420									420
4090 · Donations		2,000								2,000
4100 · Franchise Tax	17,300									17,300
4130 · Transit Room Tax (Motel)	2,500									2,500
4140 · Dept of Trans Tax & Fees					33,000					33,000
4150 · State Rev Sharing					5,400					5,400
4380 · Fax/Copy Fees	250									250
4390 · Other Rev	1,920									1,920
4391 · NSF Fees received	50									50
4500 · Grant Proceeds, Federal	1,000						1,000,000	320,000		1,321,000
4501 · Grant Proceeds	94,000	18,000			370,000		500,000	2,000,000		2,982,000
4600 · Loan Proceeds							120,000			120,000
4800 · Transfers In										
4801 · Trans from General		15,800			10,600	19,900	25,000			71,300
4815 · Trans from Water								45,000		45,000
4825 · Trans from Sewer								35,500		35,500
4855 · Trans from W/S Cap't Impr...									12,000	12,000
Total 4800 · Transfers In		15,800			10,600	19,900	25,000	80,500	12,000	163,800
4995 · Prior Year Property Taxes	5,183									5,183
4997 · Current Year Property Taxes	88,225									88,225
Total Income	234,670	51,347	152,598	141,234	533,056	19,900	1,908,036	2,745,309	44,032	5,830,182
Gross Profit	234,670	51,347	152,598	141,234	533,056	19,900	1,908,036	2,745,309	44,032	5,830,182
Expense										
A. Payroll / Payroll taxes										
5000 · Payroll Expenses										
5040 · Public Works Director	4,110		12,330	12,330	12,330					41,100
5041 · Public Works - Extra	1,664		8,320	9,984	4,992					24,960
5050 · City Recorder	10,581		9,070	9,070	1,512					30,233
5060 · Mayor	2,880									2,880
5075 · Librarian		10,250								10,250
5080 · City Recorder - Extra	656		562	562	94					1,874
5099 · Payroll Adjustment	399	205	605	639	379					2,227
Total 5000 · Payroll Expenses	20,290	10,455	30,887	32,585	19,307					113,524
5100 · Payroll Tax Exp										
5101 · FICA / Medicare Exp	1,552	800	2,363	2,493	1,477					8,685
5104 · FUTA / SUTA Taxes	568	418	865	1,303	772					3,926
5105 · Workers Comp Premium...	75	13	22	25	14					149
Total 5100 · Payroll Tax Exp	2,195	1,231	3,250	3,821	2,263					12,760
5200 · Other Payroll Items										
5107 · Workers Comp Prem (as...	1,200	20	1,200	1,200	1,200					4,820
5210 · Employee Health Insura...	4,374		5,832	5,832	3,402					19,440
5215 · Employee Life Insurance	45		30	40	20					135
5220 · Employee Pers Retirement	3,863	599	5,786	5,786	3,852					19,886
Total 5200 · Other Payroll Items	9,482	619	12,848	12,858	8,474					44,281
Total A. Payroll / Payroll taxes	31,967	12,305	46,985	49,264	30,044					170,565

City of North Powder Profit & Loss Budget Overview

July 2021 through June 2022

	01-Ge...	02-Lib...	15-Wa...	25-Se...	30-Str...	40-Fir...	52-Gen...	55-Wate...	65-Wa...	TOTAL
	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21...	Jul '21 ...	Jul '21 ...	Jul '21...	Jul '21 ...
B. Operating Exp										
6002 · Travel Expense	150		100	100	100					450
6010 · Engineering & Testing			6,500	13,500						20,000
6040 · Fuel / Oil	50		1,680	1,560	1,500					4,790
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			6,500	10,000						16,500
6052 · Contract Labor	3,000		2,000	2,000		19,900				26,900
6056 · Office	2,500	4,000	500	500	350					7,850
6056 · Equip/ Building Repairs			500		500					1,000
6057 · Line Repairs / Parts			5,000	5,000						10,000
6061 · Attorney Fees	1,200		750	200						2,150
6062 · Audit	6,860		2,744	2,744	1,372					13,720
6063 · Budget Preparation	1,765		883	883						3,531
6064 · Accountant	3,000		1,875	1,875	750					7,500
6065 · Insurance / Bonds	5,359		3,827	3,062	3,062					15,310
6070 · Other Expenses			2,000							2,000
6071 · Bank Charges	620									620
6072 · NSF Fees	160									160
6075 · Dues/Permits/Training	1,500	100	1,000	2,400	100					5,100
6076 · Training	250		500	500						1,250
6095 · Street Maintenance					6,000					6,000
6105 · Library Exp										
Prior Year Funds										
6105-PC · PY, County grant/t...		7,484								7,484
6105-PF · PY, Fundraiser Exp		1,784								1,784
6105-PG · PY, LaGrande Libr...		838								838
6105-PU · PY, Various Grant...		817								817
Total Prior Year Funds		10,923								10,923
Current Year Funds										
6105-CC · CY, County grant/t...		4,000								4,000
6105-CL · CY, Leo Grant Exp		4,000								4,000
6105-CR · CY, Ready-to-Read		1,000								1,000
6105-VC · CY, Various Grants		4,000								4,000
6105-LG · CY, LaGrande Lib ...		5,000								5,000
6105-CF · CY, Fundraiser Exp		2,000								2,000
Total Current Year Funds		20,000								20,000
Total 6105 · Library Exp		30,923								30,923
6110 · Equipment Maintenance	700		4,000	1,000	3,500					9,200
6112 · Building Maintenance	1,000									1,000
6136 · Community Enhancement	1,500									1,500
6137 · Lori-Hayes Memorial		764								764
6150 · Ads/Public Notice	500		150	150						800
6160 · Supplies	500		1,500	1,700	2,500					6,200
6192 · DLCD Grant Expense	95,000									95,000
Total B. Operating Exp	129,684	37,337	58,069	53,274	29,469	19,900				327,733
Debt Service										
7101 · Bond Debt Principal Exp							120,000		43,534	163,534
7102 · Bond Debt Interest Exp									498	498
Total Debt Service							120,000		44,032	164,032
Transfers Out										
8002 · Trans to Library	15,800									15,800
8030 · Trans to Park / Steet	10,600									10,600
8040 · Trans to Fire	19,900									19,900
8052 · Trans to Gen Cap't Reserve	25,000									25,000
8055 · Trans to W/S Cap't Improve...			45,000	35,500						80,500
8065 · Trans to Waste Water Impr...								12,000		12,000
Total Transfers Out	71,300		45,000	35,500				12,000		163,800

City of North Powder Profit & Loss Budget Overview

July 2021 through June 2022

	<u>01-Ge...</u> <u>Jul '21...</u>	<u>02-Lib...</u> <u>Jul '21...</u>	<u>15-Wa...</u> <u>Jul '21...</u>	<u>25-Se...</u> <u>Jul '21...</u>	<u>30-Str...</u> <u>Jul '21...</u>	<u>40-Fir...</u> <u>Jul '21...</u>	<u>52-Gen...</u> <u>Jul '21 ...</u>	<u>55-Wate...</u> <u>Jul '21 ...</u>	<u>65-Wa...</u> <u>Jul '21...</u>	<u>TOTAL</u> <u>Jul '21 ...</u>
7500 · Capital Outlay										
Capt Outlay, ODOT streets					170,000					170,000
Capt Outlay, ODOT Sidewalks					18,008					18,008
Capt Outlay, Building Grant							1,500,000			1,500,000
7504 · Capt Outlay, Fire Building S...							90,000			90,000
7501 · Building Improvement (Cap...							70,000			70,000
7511 · Construction Costs					200,000					200,000
7518 · Other Engineering -Design								320,000		320,000
7519 · Other Engineering -Constru...								2,000,000		2,000,000
7551 · Capt Outlay, Fire Truck							50,000			50,000
7530 · Street Replacement					85,000					85,000
7500 · Capital Outlay - Other					0		78,036	413,309		491,345
Total 7500 · Capital Outlay					<u>473,008</u>		<u>1,788,036</u>	<u>2,733,309</u>		<u>4,994,353</u>
9000 · Contingency	1,719	1,705	2,544	3,196	535					9,699
Total Expense	<u>234,670</u>	<u>51,347</u>	<u>152,598</u>	<u>141,234</u>	<u>533,056</u>	<u>19,900</u>	<u>1,908,036</u>	<u>2,745,309</u>	<u>44,032</u>	<u>5,830,182</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>