

City of North Powder

Proposed budget

Fiscal Year 2022 / 2023

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

Budget officer - Jason Bingham (appointed 5/2/22)
Budget Committee President - _____ (appointed 5/23/22)

Proposed date			Date completed
5/12/22	1	Beth publishes date of "Notice of Budget Committee Meeting" (1st (10-30 day before Committee Meeting, if mailing)	_____
5/17/22		(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.	
5/23/2022		6:30, 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	
6/6/2022		2nd meeting of Budget committee (revisions to BB&W) Budget committee to "approve" final proposed budget	na _____
6/14/2022		Publish budget and "Notice of Budget Hearing". Deliver budget document to Observer (LB 1) (5-30 days before Budget Hearing) (only one mailing required)	_____
6/20/2022		6:30, Hold Budget Hearing with City Council and 'adopt' budget.	_____
6/29/2022		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	_____
7/1/2022		Book adopted budget to bookkeeping system	_____

**City of North Powder
Budget Message
5/23/2022**

The Budget Committee for the City of North Powder will have various decisions for the fiscal year 2022-23.

Considerations include:

- 1 **Spent MORE than we budgeted for in the 21-22 fiscal year resulting in carryovers**
- 2 **City maintains reserves for Capital Outlay, improvements, and unforeseen expenses.**
- 3 **Considerable increases in Chemicals, water testing, Utilities, and other needs to be considered**
- 4 **Consider payroll and proposed increases in wages.**
- 5 **Wastewater projection construction grants and related expenditures were awarded.**
- 6 **City has applied and have been approved for various grants relating to library, playground , streets, building and other.**
- 7 **City has purchased and is currently remodeling the fire building as a City hall, Library, and community center.**
- 8 **Consider increases in Water and Sewer rates to cover increased costs.**
- 9 **Budget only 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 2022-23 budget accordingly.

Jason Bingham, Budget Officer

Budget Committee President

5/23/2022

City of North Powder

Summary & Cash Analysis

21-22 Projected Actual

		1 & 52	2	30	40
Totals WITHOUT Water & Sewer	General & Gen Capt	Library	Street	Fire	
Revenues					
Liquor	8,545	8,545	-	-	-
Franchise	17,300	17,300	-	-	-
Dept of Trans	33,000	-	-	33,000	-
State Rev Sharing	7,897	-	-	7,897	-
Interest Income	1,663	1,222	53	388	-
Grants & Donations	16,590	1,000	15,590	-	-
Other various reim and fees	5,618	5,618	-	-	-
Property Taxes	91,778	91,778	-	-	-
Total Revenue (CASH IN)	\$ 182,391	\$ 125,463	\$ 15,643	\$ 41,285	\$ -
Payroll					
Wages	50,826	20,087	9,868	20,871	-
Payroll taxes	5,538	2,509	971	2,059	-
Workers comp	2,433	1,200	33	1,200	-
Health Ins	10,160	5,040	-	5,120	-
PERS	8,551	4,045	-	4,506	-
Total Payroll	77,508	32,881	10,872	33,756	-
Operating					
Util	18,241	5,952	2,609	9,680	-
Office & Other	97,346	29,442	22,472	25,537	19,895
Total Operating	115,587	35,394	25,081	35,217	19,895
Total CASH OUT	193,096	68,275	35,953	68,973	19,895
Cash increase (short)	\$ (10,705)	\$ 57,188	\$ (20,310)	\$ (27,688)	\$ (19,895)
Adopted budget 21-22 =	\$ (9,829)				
Capital Outlay & loan pmt	149,141	88,614	-	60,527	-
Beginning Cash	397,912	291,383	12,493	94,036	-
Ending Cash after 18-19 budget & Capt Outlay	238,066	259,957	(7,817)	5,821	(19,895)

21-22 Projected Actual

City of North Powder

Summary & Cash Analysis

22-23 Budget

		1 & 52	2	30	40
Totals WITHOUT Water & Sewer	General & Gen Capt	Library	Street	Fire	
Revenues					
Liquor	9,000	9,000	-	-	-
Franchise	18,500	18,500	-	-	-
Dept of Trans	38,400	-	-	38,400	-
State Rev Sharing	6,000	-	-	6,000	-
Interest Income	1,539	1,221	40	278	-
Grants & Donations	91,000	1,000	90,000	-	-
Other various reim and fees	7,520	7,520	-	-	-
Property Taxes	93,614	93,614	-	-	-
Total Revenue (CASH IN)	\$ 265,573	\$ 130,854	\$ 90,040	\$ 44,678	\$ -
Payroll					
Wages	56,240	22,393	10,871	22,976	-
Payroll taxes	6,386	2,415	1,279	2,692	-
Workers comp	2,420	1,200	20	1,200	-
Health Ins	10,649	4,896	-	5,753	-
PERS	8,476	3,675	507	4,294	-
Total Payroll	84,171	34,579	12,677	36,915	-
Operating					
Util	21,000	6,000	3,000	12,000	-
Office & Other	156,853	16,850	106,095	13,008	20,900
Insurance	11,918	7,161	-	4,757	-
Audit, Budget, & Acct	14,237	12,045	-	2,192	-
Total Operating	204,008	42,056	109,095	31,957	20,900
Total CASH OUT	288,179	76,635	121,772	68,872	20,900
Cash increase (short)	\$ (22,606)	\$ 54,219	\$ (31,732)	\$ (24,193)	\$ (20,900)
Capital Outlay & loan pmt	278,503	234,195	-	44,308	-
Beginning Cash	307,868	244,159	8,018	55,691	-
Ending Cash after budget & Capt Outlay	6,759	64,184	(23,714)	(12,810)	(20,900)

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Budgeted Payroll analysis

Information for 2022-23 Budget

*** Items in the

Can be adjusted as requested by the budget committee

Check

Comments and calc's

hours

	01 General		15 Water		25 Sewer		30 Street		Check	Comments and calc's	hours
	Total	% of Total	Total	% of Total	Total	% of Total	Total	% of Total			
5040 Pub works	44,013	10%	13,204	30%	13,204	30%	13,204	30%	-	40/WK * 52wks * \$20.16 + 1.00 = 21.16/hr	2,080
5041 Pub extra	16,900	10%	5,070	30%	5,070	30%	5,070	30%	-	20/WK * 52wks * \$16.25	1,040
5041 Pub extra (add'l)	8,450	10%	2,535	30%	2,535	30%	2,535	30%	-	10/WK * 52wks * \$16.25	520
5050 Recorder	32,386	35%	9,716	30%	9,716	30%	1,619	5%	-	6hr/day * 5 Days/WK * 52 WK * \$19.76 + 1/hr	1,560
5080 Recorder extra	1,950	35%	585	30%	585	30%	98	5%	-	3hr/wk * 52wks * \$12 + .5/hr = \$12.5	156
5060 Mayor	3,000	100%	3,000	100%	3,000	100%	-	-	-	20hr / month * \$12 + .5/hr = \$250/m	240
5075 Librarian	10,658	100%	10,658	100%	10,658	100%	-	-	-	16/wk * 52 wks * \$12.81	988
Totals	117,356		32,612		31,110		31,110				6,584

Total To cover Spouse & Depend = add'l 661 Med + 39 Dental + 4 Vision = 704/M * 12 = 8448 * 2 employees = 16,896

Health & D Ins

Estimated \$670+55 Dental+10 vision for 3 employee's for budget (includes a 0% increase after 1/1/23)

Pub Works	17,640	10%	1,764	30%	5,292	30%	5,292	30%	5,292
Recorder	8,820	35%	3,087	30%	2,646	30%	2,646	5%	441
Total	26,460		4,851		7,938		7,938		5,733
Total with Spouse & Dep	-		-		-		-		-
Add'l to cover	-		-		-		-		-

PERS

19.02% (PERS = 19.02% = 6% employee + 13.02% emplr cont on Pworks, Recdr, Mayor & PW Extra)

Pub Works	13,193	10%	1,319	30%	3,958	30%	3,958	30%	3,958
Recorder (and Mayor)	6,730	35%	2,356	30%	2,019	30%	2,019	5%	337
Totals	19,923		3,675		5,977		5,977		4,294
Library (Extra)	507	100%	507	100%	507	100%	507	100%	507

Estimated - Library only if qualifies for PERS = 25% of Library = 11,441 * .25% * PERS rates of 13.02% + 6%



City of North Powder
GENERAL - 01

Proposed Budget for 2022-23 fiscal year

revised 5/23/2022

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		01 - General Fund						
	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	23,194	16,529	33,118	14,534	18,584	-	28,045	Info from City 5-17-22
4010 - Building Permits	175	-	100	200	(100)	-	100	Estimated per Beth
4030 - Interest	494	81	105	88	17	30	140	Card at 0.5%
4040 - City Licenses	530	1,103	1,840	1,000	840	-	1,500	Bus Lic, Liquor Lic, App fees, RV permits, etc
4070 - Liquor Tax	7,924	8,652	7,445	8,000	(555)	1,100	9,000	Estimated \$750 / Month per Beth research
4080 - Cigarette Tax	466	428	285	420	(135)	75	420	Estimated \$35 / month, per Beth
4100 - Franchise Room Tax	17,249	18,073	13,757	17,300	(3,543)	3,543	18,500	Meadow Outdoor Ads 1800, Avista 5000, CenturyTel 1200, OTEC 10,500
4130 - Transient Room Tax (motel)	2,000	2,500	-	2,500	(2,500)	2,500	2,500	1750 to Community Enhancement Exp
4380 - Fax/Copy Fees	141	141	134	250	(116)	30	250	Est per Beth
4390 - Other Rev	3,026	2,710	654	1,920	(1,266)	-	2,700	Notary fees \$200, Dumpster fees \$450, Capt Credits \$1450, misc refunds/fees 600
4391 - NSF Fees received	195	-	92	50	42	-	50	
4500 - Grants (DLCD)	1,000	16,631	1,000	1,000	-	-	1,000	DLCD Land Use Grant 1000
4500 - Grants (CARES Act)	-	-	29	-	29	-	-	CARES Grant, total + 25000 in PY
4500 - Grants (ARRA & Buerkel)	-	-	10,000	94,000	(84,000)	-	-	Union county, ARPA Grant (See Fund #62)
4995 - Prior Year Property Taxes	2,492	4,494	2,197	5,183	(2,986)	-	2,241	Used 2% inc over 21-22 actual (Est tax assessed = 95k)
4997 - Current Year Property Taxes	84,938	88,238	89,581	88,225	1,356	-	91,373	Used 2% inc over 21-22 actual (Est tax assessed = 95k)
Total Income	144,146	159,580	160,337	234,670	(74,333)	7,278	157,819	
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
5040 - Public Works Director	3,817	4,651	4,172	4,110	62	820	4,401	40/Wk * 52wks * \$21.16/hr * 10% (includes 5% Increase)
5041 - Public Works - Extra	1,981	1,322	1,043	1,664	(621)	480	2,535	30/Wk * 52wks * 16.25/hr allocated
5050 - City Recorder	9,396	10,891	8,996	10,581	(1,585)	1,800	11,335	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 * 35% (5% Increase)
5060 - Mayor	2,700	2,780	2,040	2,880	(840)	480	3,000	\$250/M (\$12/hr)
5080 - City Recorder - Extra	200	350	166	656	(490)	90	683	3/Wk * 52wks * \$12.5 * 35%
5099 - Payroll Adjustments	-	-	-	2,118	(2,118)	-	439	Add'l 2% to help with overtime & other increases (if approved)
Total 5000 - Payroll Expenses	18,094	19,974	16,417	22,009	(5,592)	3,670	22,393	
5100 - Payroll Tax Exp								
5101 - FICA / Medicare Exp	1,384	1,891	1,809	1,552	257	281	1,713	7.65% of pyr1
5104 - FUTA / SUTA Taxes	156	300	290	568	(278)	103	627	2.8% of pyr1
5105 - Workers Comp Premium	9	11	11	75	(64)	15	75	
Total 5100 - Payroll Tax Exp	1,549	1,992	2,110	2,195	(85)	399	2,415	
5200 - Other Payroll Items								
5107 - Workers Comp Prem (ass)	694	303	-	1,200	(1,200)	1,200	1,200	
5210 - Employee Health Insuran	3,877	4,069	4,040	4,374	(334)	816	4,851	Add'l to cover Spouse and Depend = 3,400
5215 - Employee Life Insurance	20	16	154	45	109	30	45	
5220 - Employee Retirement	2,543	4,535	2,765	3,863	(1,098)	1,280	3,675	Allocated same as payroll, see analysis
Total 5200 - Other Payroll Items	7,134	8,923	6,959	9,482	(2,523)	3,326	9,771	



		01 - General Fund							
	Actual 19/20	Actual 20/21	CY Actual 7/1 - 5/17/22	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments	
Total A. Payroll / Payroll taxes									
	26,777	30,789	25,486	33,686	(8,200)	7,395	34,579		
B. Operating Exp									
6002 - Travel Expense	391	133	67	150	(83)	83	150	per Beth	
6040 - Fuel / Oil	-	-	-	50	(50)	50	50		
6045 - Postage / Freight	432	623	536	650	(114)	114	650		
6050 - Utilities	3,031	3,197	4,864	3,420	1,444	1,088	6,000	Estimated at 500/month	
6052 - Contract Labor	-	1,948	888	3,000	(2,112)	440	3,500	Ordinance Enforcement	
6055 - Office	2,782	2,786	2,663	2,500	163	-	3,000		
6061 - Legal / Attorney Fees	1,350	1,725	1,425	1,200	225	-	1,500	per Beth	
6062 - Audit	5,905	5,875	6,384	6,860	(476)	-	7,010	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)	
6063 - Budget Preparation	1,650	1,450	-	1,765	(1,765)	1,765	1,875	5% increase, 3750 = 50% Gen, 25% Wtr, 25% Swr	
6064 - Accountant	2,828	2,995	2,844	3,000	(156)	540	3,160	5% increase, 7900 = 40% Gen, 25% Wtr, 25% Swr, 10% Street	
6065 - Insurance / Bonds	4,988	4,784	6,069	5,359	710	-	7,161	35% of total, includes an 18% increase from Prior year actual	
6071 - Bank Charges	665	615	327	620	(293)	293	600	50/month * 12 months + misc	
6072 - NSF Fees & Other	-	-	65	160	(95)	50	150		
6075 - Dues/Permits	1,125	1,173	988	1,500	(512)	300	1,500	League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce	
6076 - Training	340	488	24	700	(676)	-	250	per Beth	
6110 - Equipment Maintenance	537	-	248	1,000	(752)	752	1,000	per Beth	
6112 - Building Maintenance	299	-	533	1,500	(967)	967	1,750	1750 from Transient Room Tax	
6136 - Community Enhancement	1,414	1,693	493	500	(7)	7	600		
6150 - Ads/Public Notice	193	404	527	500	27	-	650	DLCD	
6160 - Supplies	310	2,500	-	1,000	(1,000)	-	1,000	DLCD	
6192 - Grant Exp, DLCD	-	-	-	94,000	(94,000)	-	-	ARPA included in Fund # 52	
6192 - Grant Exp, ARPA	-	-	-	129,584	(100,739)	6,449	42,056		
Total B. Operating Exp	28,240	32,372	28,945	33,686	(8,200)	7,395	34,579		
Transfers Out									
7500 - Capital Outlay	-	-	-	-	-	-	-		
Transfers Out									
8002 - Trans to Library	20,000	5,000	15,800	15,800	-	-	25,000	Transfer to Library	
8030 - Trans to Street	12,000	24,000	10,600	10,600	-	-	16,000	Transfer to Street	
8040 - Trans to Fire	19,300	19,300	19,895	19,900	(5)	-	20,900	Transfer to Fire, 5225/Clr * 4 = 20,900yr	
8052 - Trans to Gen Capt Reserve	21,300	15,000	25,000	25,000	-	-	17,000	Transfer to Gen Capt Reserve	
Total Transfers Out	72,600	63,300	71,295	71,300	(5)	-	78,900		
9000 - Contingency	-	-	-	-	-	-	2,284		
9600 - Closing Fund Balance	16,529	33,119	-	-	-	-	-		
Total Expense	144,146	159,680	126,726	234,670	(108,944)	13,844	157,819		
Net Income	-	-	34,611	0	34,611	(6,566)	0		



City of North Powder
LIBRARY - 02

Proposed Budget for 2022-23 fiscal year

revised 5/23/2022
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		02 - Library Fund				Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
	Actual 19/20	Actual 2021	CY Actual 7/1 - 5/17/22	Budget 21-22	\$ Over/ (Under) Budget			
Income								
4000 - Beginning Cash on Hand	13,998	21,730	12,493	15,454	(2,961)		8,018 Ties to Library carryover	
4030 - Interest	291	201	40	93	(53)		40 Cal'd at 0.5%	
4090 - Donations	2,182	1,125	659	2,000	(1,341)		20,000 Estimated Donations & Fundraisers, per Beth	
4500 - Grant Proceeds	7,700	9,150	5,500	18,000	(12,500)		12,000 Grants, 5000= Union County, 2000=Ready2R, 5000=Leo Adler	
4500 - Grant Proceeds	-	-	6,931	-	6,931		58,000 Grants, 8000=LaGrande Comm, 50000 = Other Misc Grants	
4800 - Transfers In	-	-	-	-	-			
4801 - Trans from General	20,000	5,000	15,800	15,800	-		25,000 Needed to balance	
Total Income	44,091	37,206	41,458	51,347	(9,889)	2,513	123,058	
Expense								
A. Payroll / Payroll taxes								
5075 - Librarian	8,054	8,714	7,988	10,250	(2,262)	1,880	10,658 16 hrs * \$2 wks * \$12.81 (includes Library Assistant)	
5099 - Payroll Adjustment	-	-	-	205	(205)	-	213 2% Increase to help cover other increase in pryl costs	
5099 - Payroll Adjustment	-	-	-	205	(205)	-		
Total 5000 - Payroll Expenses	8,054	8,714	7,988	10,455	(2,467)	1,880	10,871	
5100 - Payroll Tax Exp								
5101 - FICA / Medicare Exp	616	867	611	800	(189)	144	832 7.65% of pryl	
5104 - FUTA / SUTA Taxes	68	124	141	418	(277)	75	435 2.8% of pryl	
5105 - Workers Comp Premiums (py	9	8	7	13	(6)	6	13	
Total 5100 - Payroll Tax Exp	693	799	759	1,231	(472)	225	1,279	
5200 - Other Payroll Items								
5107 - Workers Comp Prem (assessm	-	66	-	20	(20)	20	20	
5220 - Employee Retirement	-	-	-	599	(599)	-	507 See payroll analysis, to be used for PERS employees	
Total 5200 - Other Payroll Items	-	66	-	619	(619)	20	527	
Total A. Payroll / Payroll taxes	8,747	9,579	8,747	12,305	(3,558)	2,125	12,677	
B. Operating Exp								
6002 - Travel Exp	-	-	-	-	-	-	-	
6045 - Postage / Freight	-	1	-	50	(50)	20	58	
6050 - Utilities	2,114	2,182	2,309	1,500	809	300	3,000 Estimated at 250/M * 12	
6055 - Office Exp	2,856	3,571	2,717	4,000	(1,283)	700	4,000 Per Beth Computer services	
6075 - Dues	-	-	80	100	(20)	20	100 Per Beth	
6105 - Library Exp	-	-	-	-	-	-	-	
6105-PC - PY, County Grant/tax	1,685	3,774	3,604	7,484	(3,880)	3,880	7,519 PY - Union County	
6105-PL - PY, Leo Grant	-	-	-	-	-	-	-	
6105-PR - PY, Ready-2-Read	-	-	-	-	-	-	-	
6105-PF - PY, Fundraisers	2,515	347	437	1,784	(1,347)	1,347	2,254 PY - Ready-2-Read Grant balance	
6105-LG - PY, LaGrande Library	160	504	97	838	(741)	741	1,008 PY - LaGrande Libraries	
6105-LX - PY, Ladies Aux Donations	-	-	-	-	-	-	-	
6105-VC - PY, Various Grants	-	490	-	817	(817)	102	417 PY - Various Grants	
6105-CC - CY, County Grant/tax	-	2,009	-	4,000	(4,000)	-	5,000 CY - Union County Cir Library	
6105-CL - CY, Leo Adler Grant	2,251	-	1,494	4,000	(2,506)	-	5,000 CY - Leo Adler Grant	

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02- Library Fund

	Actual 19/20	Actual 20/21	CY Actual 7/1 - 5/17/22	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
CY 6105-CR - CY, Ready-2-Read	981	912	277	1,000	(723)	-	2,000	CY - Ready 2 Read
CY 6105-LG - CY, LaGrande Library	808	1,318	6,956	5,000	1,956	-	8,000	CY - LaGrande Libraries
CY 6105-VC - CY, Various Grants	-	-	-	4,000	(4,000)	-	50,000	CY - Misc Grants
CY 6105-CF - CY, Fundraiser Exp	126	-	-	2,000	(2,000)	-	20,000	CY - Fundraiser and other
CY 6105-(to bal 17-18 adj to PY)	-	-	-	-	-	-	-	
6137 - Lori-Hayes Memorial	18	26	-	764	(764)	-	739	What can we use this for?
Total B. Operating Exp	13,614	15,134	17,971	37,337	(19,366)	7,110	109,095	
Transfers Out	-	-	-	-	-	-	1,286	
9000 - Contingency	21,730	12,493	-	1,705	-	-	-	
9600 - Closing Fund Bal	44,091	37,206	26,718	51,347	(24,629)	9,235	123,058	
Total Expense	-	-	14,740	(0)	14,740	(6,722)	0	
Net Income	-	-	-	-	-	-	-	

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30- Park / Street Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21-22	\$ Over/Under Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	76,115	91,859	94,036	113,376	(19,340)	-	55,691	
4030 - Interest	1,590	611	298	680	(382)	90	278	Call'd at 0.5%
4040 - City Licenses (Truck perm	-	75	-	-	-	-	-	Truck Permits, recorded in General fund
4140 - Dept of Trans Tax & Fees	30,418	33,056	28,160	33,000	(4,840)	4,840	38,400	Estimated \$3200/m * 12
4150 - State Rev Sharing	5,515	6,032	7,897	5,400	2,497	-	6,000	Estimated \$1,500/quarter * 4
4500 - Grant Proceeds (Playground)	-	-	11,270	200,000	(188,730)	-	200,000	Playground Grants, just in cases
4500 - Grant Proceeds (ODOT Street repairs)	-	-	18,000	70,000	(52,000)	-	-	Other Street grants?
4500 - Grant Proceeds (Street/ Si	11,000	46,000	-	100,000	(100,000)	-	100,000	ODOT (SCA) (applied) Allotment, to be used in 2022-2024
4801 - Trans from General	12,000	24,000	10,690	10,600	-	-	16,000	Transfer from General to Street for operating
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	
Total Income	136,538	201,852	170,261	533,056	(362,795)	4,930	416,369	
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
5040 - Public Works Director	11,451	13,952	12,515	12,330	185	2,460	13,204	40/Wk * 52wks * \$21.16/hr * 30% (includes 5% increase)
5041 - Public Works - Extra	5,076	3,865	3,128	4,992	(1,864)	1,200	7,605	30/Wk * 52wks * 16.25/hr allocated
5050 - City Recorder	1,342	1,554	1,284	1,512	(228)	250	1,619	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 (5% increase)
5080 - City Recorder - Extra	29	50	24	94	(70)	10	98	3/wk * 52wks * \$12.5 * 5%
5099 - Payroll adjustment	-	-	-	914	(914)	-	451	Add'l 2% to help with overtime & other increases (if approved)
Total 5000 - Payroll Expenses	17,898	19,921	16,951	19,842	(2,891)	3,920	22,976	
5100 - Payroll Tax Exp								
5101 - FICA / Medicare Exp	1,369	1,476	1,297	1,477	(180)	300	1,758	7.65% of payroll
5104 - FUTA / SUTA Taxes	151	272	291	772	(481)	157	919	2.8% of payroll
5105 - Workers Comp Premi	10	11	9	14	(5)	5	15	
Total 5100 - Payroll Tax Exp	1,530	1,759	1,597	2,263	(666)	462	2,692	
5200 - Other Payroll Items								
5107 - Workers Comp Prem (694	970	-	1,200	(1,200)	1,200	1,200	2% Increase
5210 - Employee Health Insu	2,394	3,280	3,985	3,402	584	970	5,733	Add'l to cover Spouse and Depend = 2,200
5215 - Emp Life Ins	9	12	154	20	134	30	20	
5220 - Employee Retirement	1,353	3,390	2,806	3,852	(946)	1,600	4,294	See payroll analysis for allocation
Total 5200 - Other Payroll Item	4,450	8,062	7,026	8,474	(1,448)	3,800	11,247	
Total A. Payroll / Payroll taxes	23,878	29,342	25,574	30,579	(5,005)	8,182	36,915	
B. Operating Exp								
6002 - Travel Expense	302	-	-	100	(100)	-	100	
6040 - Fuel / Oil	1,512	892	1,590	1,500	50	270	2,500	Per Beth
6045 - Postage / Freight	25	28	2	55	(53)	53	58	Add'l per Beth
6050 - Utilities	9,777	9,836	7,840	9,680	(1,840)	1,840	12,000	Avg 1000/month * 12m
6055 - Office	208	128	286	350	(64)	64	250	
6056 - Building Repairs	387	85	-	500	(500)	200	500	Move amount from #6110, Equip maintenance

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30 - Park / Street Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
6062 - Audit	1,181	1,175	1,277	1,372	(95)	-	1,402	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Surr, 10% St (No S Audit, 500k)
6064 - Accountant	707	749	711	750	(39)	135	790	10% Street, 5% increase
6065 - Insurance / Bonds	2,736	2,734	4,031	3,062	969	-	4,757	20% of total, includes an 18% increase from Prior year actual
6075 - Dues/Permits/Training	-	101	-	100	(100)	100	100	
6095 - Street Maintenance	922	172	273	6,000	(5,727)	1,500	4,000	Snow removal and street maintenance
6110 - Equipment Maintenance	2,281	1,589	2,386	3,500	(1,104)	1,104	4,000	
6160 - Supplies	922	1,198	585	2,500	(1,915)	1,000	1,500	
Total B. Operating Exp	20,901	18,887	18,951	29,469	(10,518)	6,266	31,957	
7500 - Capital Outlay	-	-	56,574	85,000	(28,426)	-	26,300	City money, for street/ bridge repair upgrade
7500 - Capital Outlay (ODOT Sidewalks)	-	-	-	18,008	(18,008)	-	18,008	Carryover Union Co Grant .Safe Routes to School Grant, Sidewalks (City money / No Grant required)
7500 - Capital Outlay	-	59,597	3,953	70,000	-	-	-	Other Street grants?
7500 - Capital Outlay (ODOT for Street/Sidewalks)	-	59,597	60,527	200,000	(139,047)	-	200,000	Grant \$, Playground Equip
Total 7500 - Capital Outlay	-	59,597	60,527	100,000	(100,000)	-	100,000	Grant \$, ODOT SCA - Street projects
9000 - Contingency	-	-	-	473,008	(342,481)	-	344,308	(Spend ONL Y if receive grants)
9600 - Closing Fund Bal	91,859	94,036	-	-	-	-	-	
Total Expense	136,638	201,662	105,052	533,056	(428,004)	14,448	416,370	
Net Income	-	-	65,209	(0)	65,209	(9,518)	(0)	

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City of North Powder
FIRE - 40
 Proposed Budget for 2022-23 fiscal year

revised 5/23/2022
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40 - Fire Dept Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	
4801 - Trans from General	18,400	19,300	19,895	19,900	-	-	20,900	From General
Expense								
B. Operating Exp								
6052 - Contract Services	18,400	19,300	19,895	19,900	(5)	-	20,900	5225/Clr * 4 = 20900/yr 5% increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	
Total Expense	18,400	19,300	19,895	19,900	(5)	-	20,900	
Net Income	-	-	-	-	-	-	-	

(21)

(12)

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Proposed Budget for 2022-23 fiscal year

52- General Capt Reserve

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	203,552	255,049	258,265	261,467	(3,202)	-	216,114	
4030 - Interest	5,215	2,066	817	1,569	(752)	270	1,081	Car'd at 0.5%
4210 - Building/Equip Sales	-	-	-	-	-	-	-	
4600 - Loan Proceeds	-	-	-	120,000	(120,000)	-	120,000	Loan to purchase/ remodel Fire bldg
4500 - Grant Proceeds	-	-	-	1,000,000	(1,000,000)	-	1,000,000	Building (Fire Station Remodel)
4500 - Grant Proceeds	-	-	-	-	-	-	75,000	Building Fundraisers / Donations
4500 - Grant Proceeds	-	-	51,058	500,000	(448,942)	-	750,000	ARPA, Union County
4800 - Transfers In	-	-	-	-	-	-	-	
4801 - Trans from General	20,200	15,000	25,000	25,000	-	-	17,000	Transfer from General
Total Income	228,967	272,115	335,140	1,908,036	(1,572,896)	270	2,179,195	
Expense								
7101 - Loan (Bond Debt) Exp	-	-	-	120,000	-	-	120,000	ONLY IF Payments on Loan
7500 - Capt Outlay, Fire Building purchase	-	-	88,614	90,000	(1,386)	-	-	
7500 - Capt Outlay, Fire Building remodel	-	-	30,682	70,000	(39,318)	-	70,000	City \$, Building remodel
7500 - Capt Outlay, 1/2 Equipment	-	-	-	50,000	(50,000)	-	25,000	City \$, Tailer, Locator, Office Equip, Street
7500 - Capt Outlay	-	13,850	-	78,036	(78,036)	-	139,195	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	-	1,000,000	(1,000,000)	-	1,000,000	ONLY IF Building Grant (Fire Station Remodel)
7500 - Capt Outlay, Building Fundraisers	-	-	-	-	-	-	75,000	ONLY IF Building Fundraisers / Donations
7500 - Capt Outlay, Building Grant	-	-	-	500,000	(500,000)	-	750,000	ONLY IF ARPA Grant approved by County
7500 - Total Capital Outlay	-	-	-	1,788,036	(1,788,036)	-	2,059,195	
TRANSFERS OUT								
8003 - Trans to Street	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	228,967	258,265	-	-	-	-	-	
Total Expense	228,967	272,115	119,296	1,908,036	(1,788,740)	-	2,179,195	
Net Income	-	-	215,844	-	215,844	270	-	

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City of North Powder
WATER - 15
 Proposed Budget for 2022-23 fiscal year

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15 - Water Fund

	Actual 19/20	Actual 2021	CY Actual 7/1 - 5/17/22	Budget 21- 22	\$ Over (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	2,709	1,588	33,829	22,327	11,502	-	13,717	
4030 - Interest	57	8	107	133	(26)	36	69	Call'd at 0.5%
4032 - Late Fees	1,740	1,708	2,858	1,200	1,458	-	2,500	Estimate based on prior years
4050 - Hook Up Fees	876	1,905	936	1,100	(164)	164	3,700	1000 + 2700 = Estimate based on prior years + 2 New Line Install
4055 - Collections	106,200	120,643	97,310	112,838	(15,528)	15,528	113,300	225@38.50*12m +3@38.50*6m + 6@51*12m +5@63.50*12m + 1@97.88*12
4055 - Collections (Add'l Overage)	-	1,047	-	13,000	(13,000)	13,000	43,000	.75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons
4055 - Collections (\$2 Possible Rate)	-	-	-	-	-	-	14,220	\$ 5 Increase to balance * 237 (225+6+5+1) users * 12m
4058 - Bulk Wtr Sales (Wind Farm & I	208	418	123	2,000	(1,877)	-	1,000	Just in case we do receive anything
4390 - Other Revenue	-	19,495	-	-	-	-	-	
Total Income	111,790	146,782	134,953	152,596	(17,635)	28,728	161,505	
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
5040 - Public Works Director	14,451	15,402	12,987	12,330	257	2,600	13,204	40/WK * 52wks * \$21.16/hr * 30%
5041 - Public Works - Extra	6,376	4,009	7,995	8,320	(725)	1,300	7,605	30/WK * 52wks * 16.25/hr allocated
5050 - City Recorder	8,064	9,336	7,711	9,070	(1,359)	1,620	9,716	6hr/day * 5 Days/WK * 52 Wk * \$20.76 * 30%
5080 - City Recorder - Extra	172	300	142	562	(420)	100	585	3/WK * 52wks * \$12.5 * 30%
5099 - Payroll Adjustment	-	-	-	3,149	(3,149)	-	622	Add'l 2% to help with overtime & other increases (if approved)
Total 5000 - Payroll Expenses	29,053	29,047	28,035	33,431	(5,396)	5,620	31,732	
5100 - Payroll Tax Exp	2,223	2,204	2,145	2,363	(218)	430	2,427	7.65% of pyrl
5101 - FICA / Medicare Exp	250	401	483	865	(382)	225	888	2.8% of pyrl
5104 - FUTA / SUTA Taxes	16	16	16	22	(6)	6	22	
5105 - Workers Comp Premiums	2,469	2,621	2,644	3,250	(606)	661	3,338	
Total 5100 - Payroll Tax Exp	694	2,559	-	1,200	(1,200)	-	1,200	2% Increase
5200 - Other Payroll Items	4,704	5,488	6,005	5,832	173	1,340	7,338	Add'l to cover Spouse and Depend = 4,700
5210 - Employee Health Insuranc	17	22	194	31	163	32	30	
5215 - Employee Life Ins	2,922	6,240	4,009	5,785	(1,776)	1,500	5,977	Allocated the same as payroll, see analysis
5220 - Employee Retirement	8,337	14,303	10,208	12,848	(2,640)	2,872	15,145	
Total 5200 - Other Payroll Items	39,879	45,977	40,887	49,529	(8,642)	9,153	50,215	
Total A. Payroll / Payroll taxes								
B. Operating Exp								
6002 - Travel Expense	2,458	3,681	2,807	6,500	(3,693)	3,693	7,500	Per Beth
6010 - Engineering & Testing	1,632	1,028	1,921	1,680	241	-	2,500	Per Beth, Water testing. Est 625/Month * 12M
6040 - Fuel / Oil	661	655	616	700	(84)	84	700	\$208/month * 12M
6045 - Postage / Freight	14,515	13,184	11,719	15,360	(3,641)	1,410	16,500	\$1375/m * 12
6050 - Utilities	6,324	8,455	8,197	6,500	1,697	800	10,000	Per Beth, Est 541/Month * 12M
6051 - Chemicals / Chlorine	-	500	1,998	2,000	(2)	-	7,500	Water Operator 500/M + misc
6052 - Contract Labor	500	515	594	500	94	-	600	
6055 - Office	537	186	-	500	(500)	-	500	
6056 - Building Repairs	6,218	3,860	2,342	5,000	(2,658)	2,658	5,000	
6057 - Line Repairs / Parts								

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15- Water Fund

	Actual 19/20	Actual 20/21	CY Actual 7/1 - 5/17/22	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
6061 - Legal / Attorney Fees	-	150	38	750	(712)	200	500	Per Beth
6062 - Audit	2,362	2,350	2,554	2,744	(190)	-	2,804	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500K)
6063 - Budget Preparation	825	725	-	883	(883)	883	938	5% increase
6064 - Accountant	1,768	1,873	1,778	1,875	(87)	390	1,975	5% increase
6065 - Insurance / Bonds	3,420	3,417	4,020	3,827	193	-	4,744	25% of total, includes an 18% increase from Prior year actual
6070 - Water Sales related exp	-	-	-	2,000	(2,000)	-	2,000	Bulk water sales exp's (just in case)
6075 - Dues/Permits/Training	399	517	232	1,000	(768)	250	1,250	DEA annual permit + other
6076 - Training	-	205	-	500	(500)	100	500	Per Beth
6110 - Equip Maintenance	5,401	1,762	3,424	4,000	(576)	576	4,000	
6150 - Ads/Public Notice	170	101	-	150	(150)	150	150	Per Beth
6160 - Supplies	961	811	390	1,500	(1,110)	1,110	1,200	
Total B. Operating Exp	48,353	43,976	42,630	58,069	(15,439)	12,304	70,960	
Depreciation Exp	60,585	60,585	60,585	28,000	32,585	-	28,000	PY Depm before improvements, (with improvements Depm = 56,873)
Transfers Out	-	-	-	45,000	-	-	38,000	Trans to #55
8055 - Trans to Wtr/Swr Reserve	22,000	23,000	45,000	45,000	-	-	38,000	
Total Transfers Out	22,000	23,000	45,000	45,000	-	-	2,331	
9000 - Contingency	1,558	33,829	-	-	-	-	-	
9600 - Closing Fund Bal	111,790	146,792	128,517	152,598	(24,081)	21,457	161,506	
Total Expense	-	-	5,445	-	6,446	7,271	(0)	
Net Income	-	-	-	-	-	-	-	

Summary

Collections (income)	109,024	125,721	129,719	130,138
Payroll	(39,879)	(45,977)	(50,040)	(49,529)
Operating	(48,353)	(43,976)	(54,934)	(58,069)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)
Net Water	(7,208)	7,788	(3,255)	(5,460)

147,720	See payroll analysis
(50,215)	(2\$ rate increase = -9987 negative)
(70,960)	(with NO rate increase = -15675 negative)
(28,000)	
(1,455)	Includes 5\$ rate increase

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City of North Powder
SEWER - 25

Proposed Budget for 2022-23 fiscal year

25- Sewer Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	(311)	23,223	16,261	17,976	(1,725)	-	16,728	
4030 - Interest	-	114	51	108	(57)	15	84	Caf'd at 0.5%
4032 - Late Fees	-	-	-	-	-	-	-	
4050 - Hook Up Fees	1,032	1,102	965	950	5	(5)	1,000	Estimated
4055 - Collections	79,327	73,291	62,007	105,570	(43,563)	28,000	103,734	226 users * 38.25 * 12m
4055 - Collections	-	-	-	459	(459)	-	689	Snowbirds, 3 * 38.25 * 6m
4055 - Collections (special rates)	15,333	35,165	31,701	10,555	21,146	2,000	10,555	3 users = (497.25+153+229.35) * 12 (School, Motel, Café)
4055 - Collections (\$10 increase)	-	1,803	-	5,616	(5,616)	-	27,480	\$10 Increase to balance (to cover increases in cost = (226*10*12) + (3*10*4) + (Motel 10*12) + (Café 10*12) + (school 10*12)
4160 - Equip rental income	-	-	-	-	-	-	2,500	Sewer Equipment rented out (Jetter)
Transfers in	-	-	-	-	-	-	-	
Total Income	95,381	134,698	110,965	141,234	(30,269)	30,010	162,769	
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
5040 - Public Works Director	14,051	15,502	12,623	12,330	293	2,500	13,204	40/WK * 52wks * \$21.16/hr * 30%
5041 - Public Works - Extra	2,773	4,031	9,828	9,984	(156)	1,200	7,605	30/WK * 52wks * 16.25/hr allocated
5050 - City Recorder	7,611	9,336	7,711	9,070	(1,359)	1,600	9,716	6hr/day * 5 Days/WK * 52 WK * \$20.76 * 30%
5080 - City Recorder - Extra	327	300	142	562	(420)	60	585	3/wk * 52wks * \$12.50 * 30%
5099 - Payroll Adjustment	-	-	-	3,835	(3,835)	-	622	2% increase
Total 5000 - Payroll Expenses	24,762	29,169	30,304	35,781	(5,477)	5,360	31,732	
5100 - Payroll Tax Exp								
5101 - FICA / Medicare Exp	1,919	2,214	2,318	2,493	(175)	410	2,427	7.65% of pvtl
5104 - FUTA / SUTA Taxes	332	402	520	1,303	(783)	214	1,269	2.8% of pvtl
5105 - Workers Comp Premium	19	16	18	25	(7)	7	25	
Total 5100 - Payroll Tax Exp	2,170	2,632	2,856	3,821	(965)	631	3,722	
5200 - Other Payroll Items								
5107 - Workers Comp Prem (a	833	3,088	-	1,200	(1,200)	-	1,200	2% Increase
5210 - Employee Health Insur	4,147	5,488	6,005	5,832	173	1,340	7,938	Add'l to cover Spouse and Depend = 4,700
5215 - Employee Life Ins	13	22	154	40	114	30	40	
5220 - Employee Retirement	3,154	6,325	4,009	5,786	(1,777)	2,200	5,977	See payroll analysis for allocation
Total 5200 - Other Payroll Items	8,147	14,923	10,168	12,856	(2,690)	3,570	15,155	
Total A. Payroll / Payroll taxes	35,079	46,724	43,328	52,460	(9,132)	9,561	50,608	
B. Operating Exp								
6002 - Travel Expense	184	-	-	100	(100)	-	100	Per Beth
6010 - Engineering & Testing	3,064	3,145	6,679	13,500	(6,821)	2,200	13,500	Per Beth, Large increase
6040 - Fuel / Oil	1,192	1,029	1,240	1,560	(320)	320	2,500	Avg 130/month * 12m
6045 - Postage	617	644	632	700	(68)	68	700	per Beth
6050 - Utilities	4,985	4,897	4,119	5,400	(1,281)	980	6,000	Estimated at 450M
6051 - Chemicals / Chlorine	4,606	9,077	6,724	10,000	(3,276)	1,000	16,500	Per Beth, Large increase

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25- Sewer Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
6052 - Contract Labor	-	750	2,229	2,000	229	1,060	6,000	Wwator Operator 250/M * 12 = 3000 + Misc
6055 - Office	493	568	682	500	182	-	700	
6056 - Building Repairs	274	49	-	-	-	-	500	
6057 - Line Repairs / Parts	100	2,549	2,222	5,000	(2,778)	2,778	5,000	
6061 - Attorney Fees	875	500	38	200	(162)	-	200	
6062 - Audit	2,715	2,350	2,554	2,744	(190)	-	2,804	10180+2040+1800 = 14,020 50% Gen, 20% Wfr, 20% Swr, 10% St (No S Ar
6063 - Budget Preparation	825	725	-	883	(883)	883	938	25% Sewer, 5% increase
6064 - Accountant	1,556	1,873	1,778	1,875	(97)	390	1,975	25% Sewer, 5% increase
6065 - Insurance / Bonds	2,699	2,734	3,244	3,062	182	-	3,828	20% of total, includes an 18% increase from Prior year actual
6076 - Dues/Permits	2,104	2,232	3,683	2,400	1,283	-	2,500	Estimated at 208/m
6075 - Training	193	205	127	500	(373)	-	500	
6110 - Equip Maintenance	1,556	916	1,991	1,000	991	-	4,000	
6150 - Ads / Public Notices	459	101	-	150	(150)	150	150	Per Beth
6160 - Supplies	500	1,940	2,637	1,700	937	-	2,500	
Total B. Operating Exp	28,997	36,224	40,529	53,274	(12,745)	9,829	70,894	
Depreciation	28,034	24,761	24,761	24,761	-	-	24,761	
Tranfers Out	-	-	-	-	-	-	-	
8055 - Trans to W/S Capt Res	19,000	35,500	11,000	35,500	(24,500)	10,000	35,500	
Total Tranfers Out	19,000	35,500	11,000	35,500	(24,500)	10,000	35,500	
9000 - Contingency	-	-	-	-	-	-	5,766	
9600 - Closing Fund Balance	12,335	16,250	-	-	-	-	-	
Total Expense	95,381	134,698	94,857	141,234	(46,377)	29,390	162,769	
Net Income	-	-	16,108	-	16,108	620	0	

Summary

Collections (income)
Payroll
Operating
Depreciation (future reser)
Net Sewer

94,660	108,456	124,688	123,150
(35,079)	(46,724)	(62,889)	(52,460)
(28,967)	(86,224)	(60,358)	(53,274)
(28,034)	(24,761)	(24,761)	(24,761)
2,580	747	(3,359)	(7,345)

145,958	(50,608)	(70,894)	(24,761)	(305)
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-0- increase = -27786 negative
 \$5 increase = -14046 negative
 with \$10 increase

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City of North Powder
 Water / Sewer Capital Improvement Reserve - 55
 Proposed Budget for 2022-23 fiscal year

55 - W/S Capt Improvment Reserve

	Actual 19/20	Actual 20/21	CY Actual 7/1 - 5/17/22	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	333,030	375,700	364,626	342,752	21,874	-	394,232	
4030 - Interest	8,532	3,040	1,154	2,057	(903)	390	1,971	Cal'd at 0.5%
4500 - Grant Proceeds	-	142,204	4,306	320,000	(315,694)	-	1,000,000	Add'l Grants for Construction
4500 - Grant Proceeds	-	4,521	74,742	2,000,000	(1,925,258)	-	2,000,000	W Water Grant 12/2021, to be used 22-23
4500 - Grant Proceeds (Other)	-	-	-	-	-	-	750,000	ARPA, to be used on Sewer improvements
4600 - Loan Proceeds (DEQ 5 year)	-	-	-	-	-	-	500,000	W Water Construction Loan
4800 - Transfers In	-	-	-	-	-	-	-	
4815 - Trans from Water	30,000	23,000	45,000	45,000	-	-	38,000	Transfer from Water
4825 - Trans from Sewer	19,000	35,500	11,000	35,500	(24,500)	-	35,500	Transfer from Sewer
4865 - Trans from #65 Wwater Imp	33,750	-	-	-	-	-	264	Transfer from Wwater Improvement #65
Total 4800 - Transfers In	82,750	58,500	56,000	80,500	(24,500)	-	73,764	
Total Income	424,312	583,965	500,828	2,745,309	(2,244,481)	390	4,719,967	
Expense								
Transfers Out	-	64,000	12,000	12,000	-	-	-	Transfer for final prints
8065 - Trans to Wwater Imp #65	-	64,000	12,000	12,000	-	-	-	
Total Transfers Out	-	64,000	12,000	12,000	-	-	-	
7500 - Capital Outlay, Add'l Grants	-	-	-	320,000	(320,000)	-	1,000,000	Add'l Grants for Construction
7500 - Capital Outlay, CDBG	-	-	-	2,000,000	(2,000,000)	-	2,000,000	CDBG Construction Grant, Waste Water
7500 - Capital Outlay, ARPA	-	-	-	-	-	-	750,000	ARPA, to be used on Sewer improvements
7500 - Capital Outlay, CDBG (loan proceeds)	-	-	-	-	-	-	500,000	CDBG Construction LOAN, Waste Water
7500 - Capital Outlay	-	-	-	50,000	(50,000)	-	30,000	City \$, W/S portion of Equip purchase (Dump Trailer etc)
7500 - Capital Outlay	-	-	-	-	-	-	5,000	City \$, W/S portion of Office equip
7500 - Capital Outlay	91,248	155,338	94,986	363,309	(268,323)	-	434,967	City \$, LAND Purchase, W/S Capital Impr
Total Capt Outlay	91,248	155,338	94,986	2,733,309	(2,638,323)	-	4,719,967	
9300 - Total Future Reserves	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	333,064	364,627	-	-	-	-	-	
Total Expense	424,312	583,965	106,986	2,745,309	(2,638,323)	-	4,719,967	
Net Income	-	-	393,842	-	393,842	390	0	

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City of North Powder
WATER / SEWER IMPROVEMENTS - 65
 Proposed Budget for 2022-23 fiscal year

65- Water / Sewer Improvements

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Comments
Income								
4000 - Beginning Cash on Hand	67,057	10,946	31,840	31,841	(1)	-	263	
4030 - Interest	1,401	28	101	191	(90)	30	1	Call'd at 0.5%
4600 - Loan Proceeds	31,801	-	-	-	-	-	-	DEQ Loan #R69630 (paid off)
4800 - Transfers In	-	-	-	-	-	-	-	
4855 - Trans from W/S Capt	-	64,000	12,000	12,000	-	-	-	Close out fund? (if no loans)
Total 4800 - Transfers In	-	64,000	12,000	12,000	-	-	-	
Total Income	100,259	74,974	43,941	44,032	(91)	30	264	
Expense								
Debt Service								
7101 - Bond Debt Principle Exp	20,422	42,471	43,534	43,534	-	-	-	DEQ LOAN #R69630
7102 - Bond Debt Interest Exp	1,145	663	174	498	(324)	-	-	Paid Off
7500 - Capital Outlay								
Transfers Out								
8055 - Trans to Wwater Imp	67,746	-	-	-	-	-	264	
9300 - Total Future Reserves								
9000 - Contingency	-	-	-	-	-	-	-	
9600 - Closing Fund Bal								
9600 - Closing Fund Bal	10,946	31,840	-	-	-	-	-	
Total Expense	100,239	74,974	43,708	44,032	(324)	-	264	
Net Income	-	-	233	-	233	30	0	

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