

City of North Powder

Adopted Budget

Fiscal Year 2022 / 2023

**City of North Powder
2022/2023 Adopted Budget**

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Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of _____ Union _____ County

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of North Powder has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Union County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>635 3rd Street, PO Box 309</u> Mailing Address of District	<u>North Powder</u> City	<u>OR</u> State	<u>97867</u> ZIP code	<u>6/30/22</u> Date
<u>John Frieboes</u> Contact Person	<u>Mayor</u> Title	<u>541-898-2185</u> Daytime Telephone	<u>cityofnp@eoni.com</u> Contact Person E-Mail	

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

Subject to
General Government Limits
Rate -or- Dollar Amount

1. Rate/Amount levied (within permanent rate limit)	1	4.3114	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.3114
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR UNION/BAKER COUNTY

AFFIDAVIT OF PUBLICATION

STATE OF OREGON

County of Union/Baker) ss

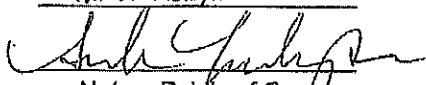
I, Mamie J. Proppelli being duly sworn, depose and say that I am the principal clerk of the publisher of the La Grande Observer, Baker City Herald, lagrandeobserver.com; bakercityherald.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE CITY OF NORTH POWDER UNION COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2022 TO JUNE 30 2023 WILL B

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 2 successive and consecutive issues in the following issues:

5/10/22, 5/17/22

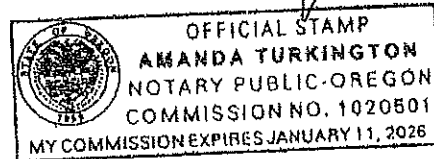
Subscribed and sworn to before me on this 17th day of May, A.D. 2022

Mamie J. Proppelli

Notary Public of Oregon

Add: 297305

PO:

Tagline: Legal #297305 Budget Meeting



**BUDGET COMMITTEE
MEETING**

A Public Meeting of the Budget Committee of the City of North Powder, Union County, State of Oregon to discuss the budget for the fiscal year July 1, 2022 to June 30, 2023 will be held at the new City Hall building, 340 E Street, North Powder, OR 97887. The meeting will take place on May 23, 2022 at 6:30 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 23, 2022 at the North Powder City Hall between 8:30 am and 12:30 pm. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Published: May 10, 17, 2022
Legal No. 297305

General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings - LOANS	\$0	\$0
Total	\$0	\$0

Published: June 9, 2022
Legal No. 302949

101 Legal Notices

101 Legal Notices

101 Legal Notices

NOTICE OF BUDGET HEARING

A public meeting of the City of North Powder (governing body) will be held on June 20, 2022, at 6:30 pm at the Old Fire Station, North Powder, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022, 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 am and 12:00 pm. 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@eonl.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2020-2021	This Year 2021-22	Next Year 2022-23
Beginning Fund Balance/Net Working Capital	798,594	819,727	732,808
Fees, Licenses, Permits, Fines, Assessments &	287,549	280,508	323,467
Federal, State and All Other Grants, Gifts,	268,748	4,345,800	6,012,800
Revenue from Bonds and Other Debt	-	120,000	820,000
Interfund Transfers / Internal Service Reimb	188,800	163,800	152,664
All Other Resources Except Property Taxes	8,858	8,839	6,354
Property Taxes Estimated to be Received	92,732	93,408	93,814
Total Resources	1,630,282	5,830,182	7,941,847

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	162,411	178,559	184,894
Materials and Services	166,693	327,733	345,863
Capital Outlay	228,788	4,894,363	7,123,470
Debt Service	43,134	184,032	120,000
Interfund Transfers	185,800	163,800	182,584
Contingencies	-	1,705	14,887
Special Payments	-	-	-
Unappropriated Ending Balance & Reserved for Future	844,469	-	-
Total Requirements	1,630,282	5,830,182	7,941,847

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program	FTE for that unit or program		
01- General Fund	159,580	234,870	157,819
FTE	0.5	0.8	0.8
02- Library Fund	37,206	51,347	123,058
FTE	0.2	0.3	0.3
15- Water Fund	148,782	182,698	181,898
FTE	0.8	0.9	0.9
25- Sewer Fund	134,698	141,234	182,789
FTE	0.8	0.9	0.9
30- Street	201,882	533,056	418,370
FTE	0.6	0.5	0.5
40- Fire / QRT Fund	19,300	19,900	20,900
FTE	-	-	-
52- General Capital	272,116	1,908,036	2,179,195
FTE	-	-	-
65/68- Water/Sewer Capital	658,938	2,788,341	4,720,231
FTE	-	-	-
Total Requirements	1,630,282	5,830,182	7,941,847
Total FTE	2.8	3.2	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 Reserves. 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

Published: June 9, 2022
Legal No. 302688

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FORM LB-1

NOTICE OF BUDGET HEARING

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Email: cityofnp@eoni.com

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Beginning Fund Balance/Net Working Capital	796,594	819,727	732,808
Fees, Licenses, Permits, Fines, Assessments &	287,549	280,508	323,497
Federal, State and All Other Grants, Gifts,	258,748	4,345,900	6,012,900
Revenue from Bonds and Other Debt	-	120,000	620,000
Interfund Transfers / Internal Service Reimb	185,800	163,800	152,664
All Other Resources Except Property Taxes	8,859	6,839	6,364
Property Taxes Estimated to be Received	92,732	93,408	93,614
Total Resources	1,630,282	5,830,182	7,941,847

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Materials and Services	165,693	327,733	345,863
Capital Outlay	228,785	4,994,353	7,123,470
Debt Service	43,134	164,032	120,000
Interfund Transfers	185,800	163,800	152,664
Contingencies	-	1,705	14,857
Special Payments	-	-	-
Unappropriated Ending Balance & Reserved for Futur	844,459	-	-
Total Requirements	1,630,282	5,830,182	7,941,847

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Name of Organizational Unit or Program FTE for that unit or program			
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30- Street	201,662	533,056	416,370
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40- Fire / QRT Fund	19,300	19,900	20,900
FTE	-	-	-
52- General Capital	272,115	1,908,036	2,179,195
FTE	-	-	-
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FTE	-	-	-
Total Requirements	1,630,282	5,830,182	7,941,847
Total FTE	2.8	3.2	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	\$0	0
Total	\$0	0

Resolution #2022-RL6

CITY OF NORTH POWDER
A RESOLUTION ADOPTING THE BUDGET
MAKING APPROPRIATIONS AND LEVYING PROPERTY TAXES FOR 2022/23

WHEREAS, City of North Powder budget committee has approved a budget for fiscal year 2022/2023, 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 2022/2023 in the aggregate of \$7,941,847

and, BE IT RESOLVED, That the amounts for the fiscal year beginning July 1, 2022, 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	157,819	34,579	42,056	-	-	78,900	2,284	-	-	-
2	Library	123,058	12,677	109,095	-	-	-	1,286	-	-	-
15	Water	161,506	50,215	70,960	-	-	38,000	2,331	-	-	-
25	Sewer	162,769	50,608	70,894	-	-	35,500	5,766	-	-	-
30	Street & Park Fire	416,370	36,915	31,957	344,308	-	-	3,190	-	-	-
40	Department General Cap't	20,900	-	20,900	-	-	-	-	-	-	-
52	Reserves Water / Sewer Cap't	2,179,195	-	-	2,059,195	120,000	-	-	-	-	-
55	Reserves Waste-water Improvem't	4,719,967	-	-	4,719,967	-	-	-	-	-	-
65		<u>264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total	\$ 7,941,847	\$ 184,994	\$ 345,863	\$ 7,123,470	\$ 120,000	\$ 152,664	\$ 14,857	\$ -	\$ -	\$ -

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 2022/2023

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

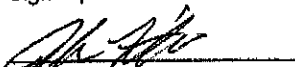
	<u>Subject to General Government Limitation</u>	<u>Excluded from Limitation</u>
General City Government	4.3114 / 1,000	\$ -

and, BE IT FINALLY RESOLVED, That the City of North Powder Budget Officer files this resolution with the Union County Clerk and Assessor on June 30, 2022

PASSED AND ADOPTED this 23 day of June, 2022;

With Councilors voting as follows:
5 Ayes, 0 Nays, 0 Abstentions, 1 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 5/2/22)
Budget Committee President - Mike Wisdom (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)	_____
6/23/2022	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

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	23,194	16,529	33,118	14,534	18,584	-	28,045	-	28,045	28,045	Info from City 5-17-22
4010 - Building Permits	175	-	100	200	(100)	-	100	-	100	100	Estimated per Beth
4030 - Interest	484	81	105	88	17	30	140	-	140	140	Call'd at 0.5%
4040 - City Licenses	530	1,133	1,840	1,000	840	-	1,500	-	1,500	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	-	9,000	9,000	Estimated \$750 / Month per Beth research
4080 - Cigarette Tax	486	428	285	420	(135)	75	420	-	420	420	Estimated \$35 / month, per Beth
4100 - Franchise Tax	17,549	18,073	13,757	17,300	(3,543)	3,543	18,500	-	18,500	18,500	Meadow Outdoor Ads 1800, Avisia 5000, CenturyTel 1200, OTEC 10,500
4130 - Transient Room Tax (note1)	2,000	2,500	-	2,500	(2,500)	2,500	2,500	-	2,500	2,500	1750 to Community Enhancement Exp
4300 - Fax/Copy Fees	141	141	134	250	(116)	30	250	-	250	250	Est Per Beth
4390 - Other Rev	3,038	2,710	654	1,920	(1,266)	-	2,700	-	2,700	2,700	Notary fees \$200, Dumpster fees \$450, Capt Credits \$1450, misc refunds/fees 600
4391 - NSF Fees received	195	-	92	50	42	-	50	-	50	50	
4500 - Grants (DLCD)	1,006	16,631	1,000	1,000	-	-	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 (ARPA & Bluelkel)	-	-	10,000	94,000	(84,000)	-	-	-	-	-	Union county, ARPA Grant (See Fund #52)
4595 - Prior Year Property Taxes	2,492	4,494	2,197	5,183	(2,986)	-	2,241	-	2,241	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	-	91,373	91,373	Used 2% inc over 21-22 actual (Est tax assessed = 95k)
Total Income	144,146	159,680	160,337	224,670	(74,333)	7,278	157,819	-	157,819	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	-	4,401	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	-	2,535	2,535	30/WK * 52wks * 16.25/hr allocated
5050 - City Recorder	9,986	10,891	8,996	10,581	(1,585)	1,800	11,335	-	11,335	11,335	6hr/day * 5 Days/WK * 52 WK * \$20.76 * 35% (5% increase)
5060 - Mayor	2,700	2,760	2,040	2,880	(840)	480	3,000	-	3,000	3,000	\$250/WK (\$12/hr)
5080 - City Recorder - Extra	200	380	166	656	(490)	90	683	-	683	683	3/WK * 52wks * \$12.5 * 35%
5099 - Payroll Adjustments	-	-	-	2,118	(2,118)	-	439	-	439	439	Add 2% to help with overtime & other increases (if approved)
Total 5000 - Payroll Expenses	18,694	19,974	16,417	22,008	(5,592)	3,670	22,393	-	22,393	22,393	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,384	1,581	1,809	1,552	257	281	1,713	-	1,713	1,713	7.65% of PY1
5104 - FUTA / SUTA Taxes	156	300	290	568	(278)	103	627	-	627	627	2.8% of PY1
5105 - Workers Comp Premiums	9	11	11	75	(64)	15	75	-	75	75	
Total 5100 - Payroll Tax Exp	1,549	1,892	2,110	2,195	(85)	399	2,415	-	2,415	2,415	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (ass	694	393	-	1,200	(1,200)	1,200	1,200	-	1,200	1,200	Add'l to cover Spouse and Depend = 3,400
5210 - Employee Health Insuran	3,877	4,069	4,040	4,374	(334)	816	4,851	-	4,851	4,851	
5215 - Employee Life Insurance	20	16	154	45	109	30	45	-	45	45	
5220 - Employee Retirement	2,548	4,535	2,765	3,863	(1,098)	1,280	3,675	-	3,675	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	-	9,771	9,771	
Total A. Payroll / Payroll taxes	26,777	30,799	25,486	33,686	(8,200)	7,395	34,579	-	34,579	34,579	
B. Operating Exp											
6002 - Travel Expense	391	133	67	150	(83)	83	150	-	150	150	per Beth
6040 - Fuel / Oil	-	-	-	50	(50)	50	50	-	50	50	
6045 - Postage / Freight	432	625	536	650	(114)	114	650	-	650	650	
6050 - Utilities	3,031	3,197	4,864	3,420	1,444	1,088	6,000	-	6,000	6,000	Estimated at 500/month



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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
6052 - Contract Labor	-	1,848	886	3,000	(2,112)	440	3,500	3,500	3,000	3,000	3,000	3,000	3,500	3,500	3,500	Ordinance Enforcement
6055 - Office	2,782	2,786	2,663	2,500	163	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	per Beth
6061 - Legal / Attorney Fees	1,350	1,725	1,425	1,200	225	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)
6062 - Audit	5,905	5,875	6,384	6,860	(476)	-	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	5% increase, 3750 = 50% Gen, 25% Wtr, 25% Swr
6063 - Budget Preparation	1,680	1,450	-	1,765	(1,765)	1,765	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	5% increase, 7900 = 40% Gen, 25% Wtr, 25% Swr, 10% Street
6064 - Accountant	2,826	2,986	2,844	3,000	(156)	540	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	35% of total, includes an 18% increase from Prior year actual
6065 - Insurance / Bonds	4,988	4,794	6,089	5,389	710	-	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	50/month * 12 months + misc
6071 - Bank Charges	865	615	327	620	(293)	293	600	600	600	600	600	600	600	600	600	League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce
6072 - NSF Fees & Other	-	-	65	160	(95)	50	150	150	150	150	150	150	150	150	150	per Beth
6075 - Dues/Permits	1,125	1,173	988	1,500	(512)	300	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	per Beth
6076 - Training	340	-	-	250	(250)	-	250	250	250	250	250	250	250	250	250	per Beth
6110 - Equipment Maintenance	537	488	24	700	(676)	-	500	500	500	500	500	500	500	500	500	per Beth
6112 - Building Maintenance	299	-	248	1,000	(752)	752	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1750 from Transient Room Tax
6136 - Community Enhancement	1,414	1,693	533	1,500	(967)	967	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	per Beth
6150 - Advs/Public Notice	193	404	493	500	(7)	7	600	600	600	600	600	600	600	600	600	per Beth
6160 - Supplies	310	80	527	500	27	-	650	650	650	650	650	650	650	650	650	per Beth
6192 - Grant Exp, DLCD	-	2,500	-	1,000	(1,000)	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	DLCD
Total B. Operating Exp	26,240	32,372	28,945	129,684	(100,739)	6,449	42,056	42,056	42,056	42,056	42,056	42,056	42,056	42,056	42,056	ARPA included in Fund # 52
7500 - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8002 - Trans to Library	20,000	5,000	15,800	15,800	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Transfer to Library
8030 - Trans to Street	12,000	24,000	10,600	10,600	-	-	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	Transfer to Street
8040 - Trans to Fire	19,300	19,300	19,895	19,900	(5)	-	20,900	20,900	20,900	20,900	20,900	20,900	20,900	20,900	20,900	Transfer to Fire, 5225/Ctr * 4 = 20,900/yr
8052 - Trans to Gen Capt Reserve	21,300	15,000	25,000	25,000	-	-	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	Transfer to Gen Capt Reserve
Total Transfers Out	72,600	63,300	71,295	71,300	(9)	-	78,900	78,900	78,900	78,900	78,900	78,900	78,900	78,900	78,900	Transfer to Gen Capt Reserve
9000 - Contingency	-	-	-	-	-	-	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284
9600 - Closing Fund Balance	16,529	33,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	144,146	159,580	125,726	224,670	(108,944)	13,844	157,819	157,819	157,819	157,819	157,819	157,819	157,819	157,819	157,819	157,819
Net Income	-	-	34,611	0	34,611	(6,565)	0	0	0	0	0	0	0	0	0	0

02 - Library Fund

	Actual 4/29/22	Actual 2021 7/1 - 5/17/22	CY Actual Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income										
4000 - Beginning Cash on Hand	13,938	21,730	12,493	15,454	(2,961)	8,018	-	8,018	8,018	Ties to Library carryover
4030 - Interest	291	201	40	93	(53)	40	-	40	40	Car'd at 0.5%
4090 - Donations	2,162	1,126	659	2,000	(1,341)	20,000	-	20,000	20,000	Estimated Donations & Fundraisers, per Beth
4500 - Grant Proceeds	7,700	9,150	5,500	18,000	(12,500)	12,000	-	12,000	12,000	Grants, 5000=Union County, 2000=Ready2R, 5000=Leo Adler
4500 - Grant Proceeds	-	-	6,931	-	2,000	58,000	-	58,000	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	-	25,000	25,000	Needed to balance
Total Income	44,091	37,206	41,458	51,347	(9,889)	123,058	-	123,058	123,058	
Expense										
A. Payroll / Payroll taxes										
5075 - Librarian	8,054	8,714	7,988	10,250	(2,262)	10,658	-	10,658	10,658	16 hrs * 52 wks * \$12.81 (includes Library Assistant)
5099 - Payroll Adjustment	-	-	-	205	(205)	213	-	213	213	2% Increase to help cover other increase in payroll costs
5099 - Payroll Adjustment	-	-	-	205	(205)	-	-	-	-	-
Total 5000 - Payroll Expenses	8,054	8,714	7,988	10,455	(2,467)	10,871	-	10,871	10,871	
5100 - Payroll Tax Exp	-	-	-	800	(189)	832	-	832	832	7.65% of payroll
5101 - FICA / Medicare Exp	616	667	611	800	(189)	832	-	832	832	
5104 - FUTA / SUTA Taxes	88	124	141	418	(277)	435	-	435	435	2.8% of payroll
5105 - Workers Comp Premiums (pyr	9	8	7	13	(6)	13	-	13	13	
Total 5100 - Payroll Tax Exp	693	799	759	1,231	(472)	1,279	-	1,279	1,279	
5200 - Other Payroll Items	-	-	-	20	(20)	20	-	20	20	
5107 - Workers Comp Prem (assessm	-	-	-	599	(599)	507	-	507	507	See payroll analysis, to be used for PERs employees
5220 - Employee Retirement	-	-	-	619	(619)	527	-	527	527	
Total 5200 - Other Payroll Items	-	-	-	619	(619)	527	-	527	527	
Total A. Payroll / Payroll taxes	8,747	9,579	8,747	12,305	(3,558)	12,677	-	12,677	12,677	
B. Operating Exp										
6002 - Travel Exp	-	-	-	50	(50)	58	-	58	58	
6045 - Postage / Freight	-	1	-	-	809	3,000	-	3,000	3,000	Estimated at 250/M * 12
6050 - Utilities	2,114	2,182	2,309	1,500	809	4,000	-	4,000	4,000	Per Beth Computer services
6055 - Office Exp	2,896	3,571	2,717	4,000	(1,283)	100	-	100	100	Per Beth
6075 - Dues	-	-	80	100	(20)	-	-	-	-	
6105 - Library Exp	-	-	-	-	-	-	-	-	-	
6105-PC - PY, County Grant/tax	1,985	3,774	3,604	7,484	(3,880)	7,519	-	7,519	7,519	PY - Union County
6105-PL - PY, Leo Grant	-	-	-	-	-	-	-	-	-	PY - Leo Grant balance
6105-PR - PY, Ready-2-Read	-	-	-	-	-	-	-	-	-	PY - Ready-2-Read Grant balance
6105-PF - PY, Fundraisers	2,615	347	437	1,784	(1,347)	2,254	-	2,254	2,254	PY - Fundraiser & Donations
6105-LG - PY, LaGrande Library	160	504	97	838	(741)	1,008	-	1,008	1,008	PY - LaGrande Libraries
6105-LX - PY, Ladies Aux Donations	-	-	-	-	-	-	-	-	-	PY - Ladies Aux Donation
6105-VC - PY, Various Grants	-	490	-	817	(817)	417	-	417	417	PY - Various Grants
6105-CC - CY, County Grant/tax	-	2,009	-	4,000	(4,000)	5,000	-	5,000	5,000	CY - Union County Cir Library
6105-CL - CY, Leo Adler Grant	2,251	-	1,494	4,000	(2,506)	5,000	-	5,000	5,000	CY - Leo Adler Grant
6105-CR - CY, Ready-2-Read	981	912	277	1,000	(723)	2,000	-	2,000	2,000	CY - Ready 2 Read
6105-LG - CY, LaGrande Library	808	1,316	6,956	5,000	1,956	8,000	-	8,000	8,000	CY - LaGrande Libraries
6105-VC - CY, Various Grants	-	-	-	4,000	(4,000)	50,000	-	50,000	50,000	CY - Misc Grants



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CY 6105-CF - CY, Fundraiser Exp
 CY 6105-(to bal 17-18 adj to PY)
 6137 - Lori-Hayes Memorial
 Total B. Operating Exp

Transfers Out
 9000 - Contingency
 9600 - Closing Fund Bal

Total Expense

Net Income

02 - Library Fund										
Actual 5/20	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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
126	-	-	2,000	(2,000)	-	20,000	-	20,000	20,000	CY - Fundraiser and other
18	26	-	764	(764)	-	739	-	739	739	What can we use this for?
13,614	15,134	17,971	37,337	(19,366)	7,110	109,095	-	109,095	109,095	
-	-	-	1,705	-	-	1,286	-	1,286	1,286	
21,730	12,493	-	-	-	-	-	-	-	-	
44,091	37,206	26,718	51,347	(24,629)	9,235	123,058	0	123,058	123,058	
-	-	14,740	(0)	14,740	(6,722)	0	0	(0)	(0)	

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City of North Powder
WATER - 15

Adopted Budget for 2022-23 fiscal year

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income										
4000 - Beginning Cash on Hand	2,709	1,598	22,327	11,502	-	13,717	-	13,717	13,717	
4030 - Interest	57	9	133	(26)	36	69	-	69	69	Cal'd at 0.5%
4032 - Late Fees	1,740	1,708	1,200	1,458	-	2,500	-	2,500	2,500	Estimate based on prior years
4050 - Hook Up Fees	875	1,905	1,100	(164)	164	3,700	-	3,700	3,700	1000 + 2700 = Estimate based on prior years + 2 New Line Install
4055 - Collections	106,200	120,543	112,838	(15,528)	15,528	113,300	-	113,300	113,300	225@38.50*12m +3@38.50*6m +6@51*12m +4@63.50*12m +1@97.88*12
4055 - Collections (Add'l Overage)	-	1,047	13,000	(13,000)	13,000	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)	-	-	2,000	(1,877)	-	14,220	-	14,220	14,220	\$ 5 increase to balance * 237 (25*6+5*1) users * 12m
4058 - Bulk Wir Sales (Wind Farm & (208	418	-	-	-	1,000	-	1,000	1,000	Just in case we do receive anything
4390 - Other Revenue	-	19,495	-	-	-	-	-	-	-	
Total Income	111,790	146,782	152,598	(17,635)	28,728	161,505	-	161,505	161,505	
Expense										
A. Payroll / Payroll taxes										
5000 - Payroll Expenses										
5040 - Public Works Director	14,451	15,402	12,330	257	2,600	13,204	-	13,204	13,204	40Wk * 52wks * \$21.16/hr * 30%
5041 - Public Works- Extra	6,376	4,009	8,320	(725)	1,300	7,605	-	7,605	7,605	30Wk * 52wks * 16.25/hr allocated
5050 - City Recorder	8,054	9,386	9,070	(1,359)	1,620	9,716	-	9,716	9,716	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 * 30%
5080 - City Recorder - Extra	172	300	562	(420)	100	585	-	585	585	3Wk * 52wks * \$12.5 * 30%
5099 - Payroll Adjustment	-	-	3,149	(3,149)	-	622	-	622	622	Add'l 2% to help with overtime & other increases (if approved)
Total 5000 - Payroll Expenses	28,053	28,047	33,431	(5,396)	5,620	31,732	-	31,732	31,732	
5100 - Payroll Tax Exp	2,223	2,204	2,363	(218)	430	2,427	-	2,427	2,427	7.65% of pvt
5101 - FICA / Medicare Exp	260	401	865	(382)	225	888	-	888	888	2.8% of pvt
5105 - Workers Comp Premiums	16	16	22	(6)	6	22	-	22	22	
Total 5100 - Payroll Tax Exp	2,489	2,621	3,250	(606)	661	3,338	-	3,338	3,338	
5200 - Other Payroll Items										
5107 - Workers Comp Prem (aese	694	2,559	1,200	(1,200)	-	1,200	-	1,200	1,200	2% increase
5210 - Employee Health Insuranc	4,704	5,488	5,832	173	1,340	7,938	-	7,938	7,938	Add'l to cover Spouse and Depend = 4,700
5215 - Employee Life Ins	17	22	31	163	32	30	-	30	30	
5220 - Employee Retirement	2,522	6,240	5,795	(1,776)	1,500	5,977	-	5,977	5,977	Allocated the same as payroll, see analysis
Total 5200 - Other Payroll Items	8,337	14,309	12,848	(2,640)	2,872	15,145	-	15,145	15,145	
Total A. Payroll / Payroll taxes	38,679	45,977	48,529	(8,642)	9,153	50,215	-	50,215	50,215	
B. Operating Exp										
6002 - Travel Expense	362	-	100	(100)	-	100	-	100	100	Per Beth
6010 - Engineering & Testing	2,458	3,661	6,500	(3,693)	3,693	7,500	-	7,500	7,500	Per Beth, Water testing, Est 625/Month * 12M
6040 - Fuel / Oil	1,632	1,039	1,680	241	-	2,500	-	2,500	2,500	\$208/month * 12M
6045 - Postage / Freight	691	655	700	(84)	84	700	-	700	700	
6050 - Utilities	14,515	13,184	15,360	(3,641)	1,410	16,500	-	16,500	16,500	\$1375/m * 12
6051 - Chemicals / Chlorine	6,324	6,485	6,500	1,697	800	10,000	-	10,000	10,000	Per Beth, Est 541/Month * 12M
6052 - Contract Labor	-	500	2,000	(2)	-	7,500	-	7,500	7,500	Water Operator 500/M + misc
6055 - Office	500	515	500	94	-	600	-	600	600	
6056 - Building Repairs	537	196	500	(500)	-	500	-	500	500	
6057 - Line Repairs / Parts	6,218	3,860	5,000	(2,658)	2,658	5,000	-	5,000	5,000	
6061 - Legal / Attorney Fees	-	150	750	(712)	200	500	-	500	500	Per Beth
6063 - Audit	2,362	2,350	2,744	(190)	-	2,804	-	2,804	2,804	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)
6063 - Budget Preparation	825	75	883	(683)	883	938	-	938	938	5% increase
6064 - Accountant	1,788	1,873	1,875	(97)	390	1,975	-	1,975	1,975	5% increase
6065 - Insurance / Bonds	3,420	3,417	3,827	193	-	4,744	-	4,744	4,744	25% of total, includes an 18% 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	389	517	1,000	(768)	250	1,250	-	1,250	1,250	DEQ annual permit + other

15- Water Fund

	Actual 1920 Actual 2022 (7/1 - 5/17/22)	CY Actual (7/1 - 5/17/22)	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
6076 - Training	-	205	500	(500)	100	500	-	500	500	Per Bath
6110 - Equip Maintenance	5,401	1,792	4,000	(576)	576	4,000	-	4,000	4,000	Per Bath
6150 - Ads/Public Notice	170	101	150	(150)	150	150	-	150	150	Per Bath
6160 - Supplies	861	811	1,500	(1,110)	1,110	1,200	-	1,200	1,200	
Total B. Operating Exp	48,333	43,708	58,059	(15,439)	12,304	70,960	-	70,960	70,960	
Depreciation Exp	60,985	60,985	28,000	32,585	-	28,000	-	28,000	28,000	PY Depm before improvements, (with improvements Depm = 56,873)
Transfers Out	-	-	45,000	-	-	38,000	-	38,000	38,000	Trans to #55
8055 - Trans to Wtr/Swr Reserve	22,000	23,000	45,000	-	-	38,000	-	38,000	38,000	
Total Transfers Out	22,000	23,000	45,000	-	-	38,000	-	38,000	38,000	
9000 - Contingency	1,598	33,828	-	152,598	21,457	161,506	-	161,506	161,506	
9600 - Closing Fund Bal	111,790	146,782	-	(24,081)	7,271	(0)	-	(0)	(0)	
Total Expense	111,790	146,782	152,598	(24,081)	21,457	161,506	-	161,506	161,506	
Net Income	-	-	6,446	6,446	7,271	(0)	-	(0)	(0)	
Summary										
Collectors (income)	109,024	125,174	129,719	130,138	-	147,720	-	147,720	147,720	
Payroll	(28,879)	(45,877)	(50,040)	(49,529)	-	(50,215)	-	(50,215)	(50,215)	See payroll analysis
Operating	(48,353)	(43,918)	(54,934)	(58,069)	-	(70,960)	-	(70,960)	(70,960)	(2% rate increase = -9987 negative)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)	-	(28,000)	-	(28,000)	(28,000)	(with NO rate increase = -15675 negative)
Net Water	(7,209)	7,788	(3,255)	(5,450)	-	(1,455)	-	(1,455)	(1,455)	Includes 5% rate increase

City of North Powder
SEWER - 25

Adopted Budget for 2022-23 fiscal year

25- Sewer Fund

	Actual 19/20 2021	Actual 2021	CY Actual 5/17/22	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	(311)	23,223	16,291	17,976	(1,725)	-	16,728	-	16,728		
4030 - Interest	-	114	51	108	(57)	15	84	-	84	Caf'd at 0.5%	
4032 - Late Fees	-	-	-	-	-	-	-	-	-		
4050 - Hook Up Fees	1,032	1,102	955	950	5	(5)	1,000	-	1,000	Estimated	
4055 - Collections	79,227	73,291	62,007	105,570	(43,563)	28,000	103,734	-	103,734	226 users * 38.25 * 12m	
4055 - Collections	-	-	-	459	(459)	-	689	-	689	Snowbirds, 3 * 38.25 * 6m	
4055 - Collections (special rates)	15,333	35,165	31,701	10,555	21,146	2,000	10,555	-	10,555	3 users = (497.25+153+229.25) * 12 (School, Motel, Cafe)	
4055 - Collections (\$10 increase)	-	1,803	-	5,616	(5,616)	-	27,480	-	27,480	\$10 increase to balance (to cover increases in cost =(226*10*12) + (3*10*4) + (Motel 10*12) + (Cafe 10*12) + (school 10*12)	
4160 - Equip rental income	-	-	-	-	-	-	2,500	-	2,500	Sewer Equipment rented out (letter)	
Trainers in	-	-	-	-	-	-	-	-	-		
Total Income	95,381	134,696	110,965	141,234	(30,269)	30,010	162,769	-	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	-	13,204	40NWK * 52wks * \$21.16/hr * 30%	
5041 - Public Works - Extra	2,773	4,031	9,828	9,984	(156)	1,200	7,605	-	7,605	30NWK * 52wks * 16.25/hr allocated	
5050 - City Recorder	7,811	9,336	7,711	9,070	(1,359)	1,600	9,716	-	9,716	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 * 30%	
5080 - City Recorder - Extra	327	300	142	552	(420)	60	585	-	585	3Wk * 52wks * \$12.50 * 30%	
5099 - Payroll Adjustment	-	-	-	3,835	(3,835)	-	622	-	622	2% increase	
Total 5000 - Payroll Expenses	24,792	29,169	30,304	35,781	(5,477)	5,360	31,732	-	31,732		
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,819	2,214	2,318	2,493	(175)	410	2,427	-	2,427	7.65% of pyrl	
5104 - FUTA / SUTA Taxes	332	402	520	1,303	(783)	214	1,269	-	1,269	2.8% of pyrl	
5105 - Workers Comp Premium	19	18	18	25	(7)	7	25	-	25		
Total 5100 - Payroll Tax Exp	2,170	2,632	2,856	3,821	(965)	631	3,722	-	3,722		
5200 - Other Payroll Items											
5107 - Workers Comp Prem (at	833	3,086	-	1,200	(1,200)	-	1,200	-	1,200	2% Increase	
5210 - Employee Health Insura	4,147	5,498	6,005	5,832	173	1,340	7,938	-	7,938	Add'l to cover Spouse and Depend = 4,700	
5215 - Employee Life Ins	13	22	154	40	114	30	40	-	40		
5220 - Employee Retirement	3,154	6,325	4,009	5,796	(1,777)	2,200	5,977	-	5,977	See payroll analysis for allocation	
Total 5200 - Other Payroll Items	8,147	14,923	10,168	12,838	(2,690)	3,570	15,155	-	15,155		
Total A. Payroll / Payroll taxes	35,079	46,724	43,328	52,460	(9,132)	9,561	50,608	-	50,608		
B. Operating Exp											
6002 - Travel Expense	184	-	-	100	(100)	-	100	-	100	per Beth	
6010 - Engineering & Testing	3,064	3,145	6,679	13,500	(6,821)	2,200	13,500	-	13,500	per Beth, Large Increase	
6045 - Fuel / Oil	1,192	1,029	1,240	1,560	(320)	320	2,500	-	2,500	Avg 130/month * 12m	
6045 - Postage	617	644	632	700	(68)	68	700	-	700	per Beth	
6050 - Utilities	4,985	4,837	4,119	5,400	(1,281)	980	6,000	-	6,000	Estimated at 450/M	
6051 - Chemicals / Chlorine	4,808	9,077	6,724	10,000	(3,276)	1,000	16,500	-	16,500	Per Beth, Large Increase	
6052 - Contract Labor	-	750	2,229	2,000	229	1,050	6,000	-	6,000	Whwater Operator 250/M * 12 = 3000 + Misc	
6055 - Office	493	588	692	500	182	-	700	-	700		
6056 - Building Repairs	274	49	-	-	-	-	500	-	500		

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25- Sewer Fund

	Actual 19/20 20/21	Actual 5/17/22	CY Actual (7/1 - 5/17/22	Budget 21-22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
6057 - Line Repairs / Parts	100	2,549	2,222	5,000	(2,778)	2,778	5,000	-	5,000	5,000	
6061 - Attorney Fees	875	500	38	200	(162)	-	200	-	200	200	
6062 - Audit	2,715	2,350	2,554	2,744	(190)	-	2,804	-	2,804	2,804	10180*2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St. (No S Auc
6063 - Budget Preparation	825	725	-	883	(883)	883	938	-	938	938	25% Sewer, 5% increase
6064 - Accountant	1,565	1,873	1,778	1,875	(97)	390	1,975	-	1,975	1,975	25% Sewer, 5% increase
6065 - Insurance / Bonds	2,689	2,734	3,244	3,062	182	-	3,828	-	3,828	3,828	20% of total, includes an 18% increase from Prior year actual
6075 - Dues/Permits	2,104	2,232	3,693	2,400	1,293	-	2,500	-	2,500	2,500	Estimated at 208/m
6076 - Training	193	205	127	500	(373)	-	500	-	500	500	
6110 - Equip Maintenance	1,555	915	1,931	1,000	931	-	4,000	-	4,000	4,000	
6150 - Ads / Public Notices	459	101	-	150	(150)	150	150	-	150	150	Per Bath
6150 - Supplies	500	1,940	2,637	1,700	937	-	2,500	-	2,500	2,500	
Total B. Operating Exp	28,967	36,224	40,529	53,274	(12,745)	9,829	70,894	-	70,894	70,894	
Depreciation	28,034	24,751	-	24,751	-	-	24,751	-	24,751	24,751	
Transfers Out	19,000	35,500	11,000	35,500	(24,500)	10,000	35,500	-	35,500	35,500	
8055 - Trans to W/S Capt Res	19,000	35,500	11,000	35,500	(24,500)	10,000	35,500	-	35,500	35,500	
Total Transfers Out	19,000	35,500	11,000	35,500	(24,500)	10,000	35,500	-	35,500	35,500	
9000 - Contingency	-	-	-	-	-	-	5,766	-	5,766	5,766	
9600 - Closing Fund Balance	12,335	16,250	-	-	(45,377)	-	-	-	-	-	
Total Expense	95,381	134,698	94,857	141,234	(45,377)	29,390	162,769	-	162,769	162,769	
Net Income	-	-	16,108	-	16,108	620	0	-	0	0	

Summary

Collections (Income)	94,680	108,456	124,658	123,150		145,958	-	145,958	145,958		
Payroll	(35,079)	(46,724)	(52,889)	(52,460)		(50,608)	-	(50,608)	(50,608)		
Operating (future rese	(28,957)	(36,224)	(50,359)	(53,274)		(70,894)	-	(70,894)	(70,894)		
Depreciation	(28,034)	(24,751)	(24,751)	(24,751)		(24,751)	-	(24,751)	(24,751)		
Net Sewer	2,580	747	(3,350)	(7,345)		(306)	-	(306)	(306)		with \$10 increase

-0- increase = -27786 negative
\$5 increase = -14046 negative

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30 - Park / Street Fund

	Actual 1920	Actual 2021	CY Actual 07/1 - 5/17/22	Budget 21- 22	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	76,115	91,659	84,035	113,576	(19,940)	-	55,691	-	55,691	278	Called at 0.5%
4030 - Interest	1,590	611	298	680	(382)	90	278	-	278	-	Truck Permits, recorded in General fund
4040 - City Licenses (Truck permi)	-	75	-	-	-	-	38,400	-	38,400	-	Estimated \$3200/m * 12
4140 - Dept of Trans Tax & Fees	30,418	33,955	28,160	33,000	(4,840)	4,840	6,000	-	6,000	-	Estimated \$1,500/quarter * 4
4150 - State Rev Sharing	5,515	6,032	7,887	5,400	2,487	-	200,000	-	200,000	-	Playground Grants, just in cases
4500 - Grant Proceeds (Playground)	-	-	11,270	200,000	(188,730)	-	-	-	-	-	Other Street grants?
4500 - Grant Proceeds (ODOT Street repairs)	-	-	18,000	70,000	(52,000)	-	100,000	-	100,000	-	ODOT (SCA) (applied) Allotment, to be used in 2022-2024
4500 - Grant Proceeds (Street / SI	11,000	46,000	-	100,000	(100,000)	-	16,000	-	16,000	-	Transfer from General to Street for operating
4801 - Trans from General	12,000	24,000	10,600	10,600	-	-	-	-	-	-	
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	-	-	-	
Total Income	136,898	201,622	170,261	533,056	(362,795)	4,930	416,369	-	416,369	416,369	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	11,451	13,652	12,515	12,330	185	2,450	13,204	-	13,204	40/Wk * 52wks * \$21.16/hr * 30% (includes 5% increase)	
5041 - Public Works - Extra	5,076	3,955	3,128	4,992	(1,864)	1,200	7,605	-	7,605	30/Wk * 52wks * 16.25/hr allocated	
5050 - City Recorder	1,342	1,554	1,284	1,512	(228)	250	1,619	-	1,619	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 (5% increase)	
5080 - City Recorder - Extra	28	50	24	94	(70)	10	98	-	98	3/Wk * 52wks * \$12.5 * 5%	
5099 - Payroll adjustment	-	-	-	914	(914)	-	451	-	451	Add'l 2% to help with overtime & other increases (if approved)	
Total 5000 - Payroll Expenses	17,898	19,521	16,951	19,842	(2,891)	3,920	22,976	-	22,976	22,976	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,369	1,475	1,287	1,477	(180)	300	1,758	-	1,758	7.65% of pyrl	
5104 - FUTA / SUTA Taxes	151	272	281	772	(481)	157	919	-	919	2.8% of pyrl	
5105 - Workers Comp Permit	10	11	9	14	(5)	5	15	-	15	-	
Total 5100 - Payroll Tax Exp	1,530	1,759	1,597	2,263	(666)	462	2,692	-	2,692	2,692	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (654	970	-	1,200	(1,200)	1,200	1,200	-	1,200	2% Increase	
5210 - Employee Health Insu	2,394	3,290	3,988	3,402	584	970	5,733	-	5,733	Add'l to cover Spouse and Depend = 2,200	
5215 - Emp Life Ins	9	12	154	20	134	30	20	-	20	-	
5220 - Employee Retirement	1,353	3,790	2,906	3,852	(946)	1,600	4,294	-	4,294	See payroll analysis for allocation	
Total 5200 - Other Payroll Items	4,450	8,052	7,026	8,474	(1,448)	3,800	11,247	-	11,247	11,247	
Total A. Payroll / Payroll taxes	23,878	29,342	25,574	30,579	(5,005)	6,182	36,915	-	36,915	36,915	
B. Operating Exp											
6002 - Travel Expense	302	-	-	100	(100)	-	100	-	100	100	
6040 - Fuel / Oil	1,512	692	1,550	1,500	50	270	2,500	-	2,500	Per Beth	
6045 - Postage / Freight	26	28	2	55	(53)	53	58	-	58	Add'l per Beth	
6050 - Utilities	9,717	9,838	7,840	9,680	(1,840)	1,840	12,000	-	12,000	Avg 1000/month * 12m	
6055 - Office	208	128	288	350	(64)	64	250	-	250	250	
6056 - Building Repairs	387	65	-	500	(500)	200	500	-	500	500	
6062 - Audit	1,161	1,175	1,277	1,372	(95)	-	1,402	-	1,402	1,402	Move amount from #6110, Equip maintenance
6064 - Accountant	707	749	711	750	(39)	135	790	-	790	10% Street, 5% Increase	
6065 - Insurance / Bonds	2,736	2,734	4,031	3,062	969	100	4,757	-	4,757	20% of total, includes an 18% increase from Prior year actual	
6075 - Dues/Permits/Training	-	101	273	100	(100)	1,500	4,000	-	4,000	4,000	
6095 - Street Maintenance	2,281	1,589	2,386	3,500	(1,104)	1,104	4,000	-	4,000	4,000	
6110 - Equipment Maintenance	822	1,198	585	2,500	(1,915)	1,000	1,500	-	1,500	1,500	
6160 - Supplies	20,901	18,987	18,951	29,469	(10,518)	6,286	31,957	-	31,957	31,957	
Total B. Operating Exp	20,901	18,987	18,951	29,469	(10,518)	6,286	31,957	-	31,957	31,957	

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JDB

30- Park / Street Fund

	Actual 19/20	Actual 20/21	CY Actual (7/1 - 5/17/22)	Budget 21- ZZ	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/23/22	Dif	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
7500 - Capital Outlay	-	-	56,574	85,000	(28,426)	-	26,300	-	26,300	26,300	City money, for street/ bridge repair upgrade
7500 - Capital Outlay	-	-	-	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 (ODOT Sidewalks)	-	-	-	70,000	-	-	-	-	-	-	Other Street grants?
7500 - Capital Outlay	-	56,597	3,953	200,000	(196,047)	-	200,000	-	200,000	200,000	Grant \$, Playground Equip
7500 - Capital Outlay (ODOT for Street/Sidewalks)	-	56,597	3,953	100,000	(100,000)	-	100,000	-	100,000	100,000	Grant \$, ODOT SCA - Street projects
Total 7500 - Capital Outlay	-	56,597	60,527	473,008	(342,491)	-	344,308	-	344,308	344,308	(Spend OMLV if receive grants)
9000 - Contingency	-	-	-	-	-	-	3,190	-	3,190	3,190	
9600 - Closing Fund Bal	97,859	94,036	-	-	-	-	-	-	416,370	416,370	
Total Expense	136,638	201,662	105,052	533,056	(428,004)	14,448	416,370	-	416,370	416,370	
Net Income	-	-	65,209	(0)	65,209	(9,518)	(0)	-	(0)	(0)	

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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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	18,400	19,300	19,895	19,900	-	-	20,900	-	20,900	20,900	From General
Expense											
B. Operating Exp											
6052 - Contract Services	18,400	19,300	19,895	19,900	(5)	-	20,900	-	20,900	20,900	5225/Ctr * 4 = 20900/yr 5% increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	-	-	-	
Total Expense	18,400	19,300	19,895	19,900	(5)	-	20,900	-	20,900	20,900	
Net Income	-	-	-	-	-	-	-	-	-	-	

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Adopted 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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	203,552	255,049	258,265	261,467	(3,202)	-	216,114	-	216,114	216,114	
4030 - Interest	5,215	2,066	817	1,569	(752)	270	1,081	-	1,081	1,081	Card at 0.5%
4210 - Building/Equip Sales	-	-	-	-	-	-	-	-	-	-	
4600 - Loan Proceeds	-	-	-	120,000	(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	1,000,000	Building (Fire Station Remodel)
4500 - Grant Proceeds	-	-	-	-	-	-	75,000	-	75,000	75,000	Building Fundraisers / Donations
4500 - Grant Proceeds	-	-	-	500,000	(448,942)	-	750,000	-	750,000	750,000	ARPA, Union County
4800 - Transfers In	-	-	51,058	-	-	-	-	-	-	-	
4801 - Trans from General	20,200	15,000	25,000	25,000	-	-	17,000	-	17,000	17,000	Transfer from General
Total Income	228,967	272,115	335,140	1,908,036	(1,572,896)	270	2,179,195	-	2,179,195	2,179,195	
Expense											
7101 - Loan (Bond Debt) Exp	-	-	-	120,000	-	-	120,000	-	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	-	-	70,000	-	70,000	70,000	City \$, Building remodel
7500 - Capt Outlay, 1/2 Equipment	-	13,650	-	50,000	-	-	25,000	-	25,000	25,000	City \$, Trailer, Locator, Office Equip, Street
7500 - Capt Outlay	-	-	-	78,036	(78,036)	-	139,195	-	139,195	139,195	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	1,000,000	ONLY IF Building Grant (Fire Station Remodel)
7500 - Capt Outlay, Building Fundraisers	-	-	-	-	-	-	75,000	-	75,000	75,000	ONLY IF Building Fundraisers / Donations
7500 - Total Capital Outlay	-	-	-	1,788,036	-	-	2,059,195	-	2,059,195	2,059,195	ONLY IF ARPA Grant approved by County
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	-	2,179,195	2,179,195	
Net Income	-	-	215,844	-	215,844	270	-	-	-	-	

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

55 - W/S Capt Improvemt 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	Diff	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income											
4000 - Beginning Cash on Hand	333,930	375,700	364,626	342,752	21,874	-	394,232	-	394,232		
4030 - Interest	8,532	3,040	1,154	2,057	(803)	390	1,971	-	1,971	Call'd at 0.5%	
4500 - Grant Proceeds	-	142,204	4,306	320,000	(315,694)	-	1,000,000	-	1,000,000	Add'l Grants for Construction	
4500 - Grant Proceeds	-	4,621	74,742	2,000,000	(1,925,258)	-	2,000,000	-	2,000,000	W Water Grant 12/2021, to be used 22-23	
4500 - Grant Proceeds (Other)	-	-	-	-	-	-	750,000	-	750,000	ARPA, to be used on Sewer Improvements	
4800 - Loan Proceeds (DEQ 5 year)	-	-	-	-	-	-	500,000	-	500,000	W Water Construction Loan	
4800 - Transfers In	-	-	-	-	-	-	-	-	-	-	
4815 - Trans from Water	30,000	23,000	45,000	45,000	-	-	38,000	-	38,000	Transfer from Water	
4825 - Trans from Sewer	19,000	35,500	11,000	35,500	(24,500)	-	35,500	-	35,500	Transfer from Sewer	
4865 - Trans from #65 Wwater Imp	33,750	-	-	-	-	-	264	-	264	Transfer from Wwater Improvement #65	
Total 4800 - Transfers In	82,750	58,500	56,000	80,500	(24,500)	-	73,764	-	73,764		
Total Income	424,312	593,955	500,828	2,745,309	(2,244,481)	390	4,719,967	-	4,719,967		
Expense											
Transfers Out	-	64,000	12,000	12,000	-	-	-	-	-	-	Transfer for final pmts
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	-	1,000,000	Add'l Grants for Construction	
7500 - Capital Outlay, CDBG	-	-	-	2,000,000	(2,000,000)	-	2,000,000	-	2,000,000	CDBG Construction Grant, Waste Water	
7500 - Capital Outlay, ARPA	-	-	-	-	-	-	750,000	-	750,000	ARPA, to be used on Sewer Improvements	
7500 - Capital Outlay, CDBG (loan proceeds)	-	-	-	-	-	-	500,000	-	500,000	CDBG Construction LOAN, Waste Water	
7500 - Capital Outlay	-	-	-	50,000	(50,000)	-	30,000	-	30,000	City \$, W/S portion of Equip purchase (Dump Trailer etc)	
7500 - Capital Outlay	91,248	155,338	94,986	363,309	(268,323)	-	434,967	-	434,967	City \$, W/S portion of Office equip	
7500 - Capital Outlay	91,248	155,338	94,986	363,309	(268,323)	-	434,967	-	434,967	City \$, LAND Purchase, W/S Capital Impr	
Total Capt Outlay	91,248	155,338	94,986	2,733,309	-	-	4,719,967	-	4,719,967		
9300 - Total Future Reserves	-	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	333,064	354,627	-	-	-	-	-	-	-	-	
Total Expense	424,312	593,955	106,986	2,745,309	(2,638,323)	-	4,719,967	-	4,719,967		
Net Income	-	-	393,842	-	393,842	390	0	-	0		

City of North Powder
WATER / SEWER IMPROVEMENTS - 65

Adopted 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	Approved Budget 5/23/22	Adopted Budget 6/23/22	Comments
Income										
4000 · Beginning Cash on Hand	67,057	10,946	31,840	31,841	(1)	-	263	263	263	
4030 · Interest	1,401	28	101	191	(90)	30	1	1	1	Call'd at 0.5%
4600 · Loan Proceeds	31,801	-	-	-	-	-	-	-	-	DEQ Loan #R69630 (paid off)
4800 · Transfers In	-	-	-	-	-	-	-	-	-	Close out fund? (if no loans)
4855 · Trans from W/S Capt	-	64,000	12,000	12,000	-	-	-	-	-	
Total 4800 · Transfers In	-	64,000	12,000	12,000	-	-	-	-	-	
Total Income	100,259	74,974	43,941	44,032	(91)	30	264	264	264	
Expense										
Debt Service										
7101 · Bond Debt Principle Exp	20,422	42,471	43,534	43,534	-	-	-	-	-	Paid Off
7102 · Bond Debt Interest Exp	1,145	663	174	498	(324)	-	-	-	-	
7500 · Capital Outlay										
Transfers Out										
8055 · Trans to Wwater Imp	67,746	-	-	-	-	-	264	264	264	
9300 · Total Future Reserves										
9000 · Contingency	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	10,946	31,840	-	-	-	-	-	-	-	
Total Expense	100,259	74,974	43,708	44,032	(324)	-	264	264	264	
Net Income	-	-	233	-	233	30	0	0	0	

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City of North Powder
Profit & Loss Budget Overview

July 2022 through June 2023

	01-Gen...	02-Libr...	15-Wat...	25-Sew...	30-Stre...	40-Fire...	52-Gener...	55-Wate...	65-Wa...	TOTAL
	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 - ...	Jul '22 - ...	Jul '22 ...	Jul '22 - ...
Income										
4000 · Beginning Fund Balance	28,045	8,018	13,717	16,728	55,691		216,114	394,232	263	732,808
4010 · Building Permits	100									100
4030 · Interest	140	40	69	84	278		1,081	1,971	1	3,664
4032 · Late Fees			2,500							2,500
4040 · City Licenses	1,500									1,500
4050 · Hook Up Fees			3,700	1,000						4,700
4055 · Collections			127,520	114,977						242,497
4057 · Collections-Special			13,000	27,480						40,480
4058 · Water Sales			1,000							1,000
4070 · Liquor Tax	9,000									9,000
4080 · Cigarette Tax	420									420
4090 · Donations		20,000								20,000
4100 · Franchise Tax	18,500									18,500
4130 · Transit Room Tax (Motel)	2,500									2,500
4140 · Dept of Trans Tax & Fees										38,400
4150 · State Rev Sharing						6,000				6,000
4160 · Equip use / Rent Inc				2,500						2,500
4380 · Fax/Copy Fees	250									250
4390 · Other Rev	2,700									2,700
4391 · NSF Fees received	50									50
4501 · Grant Proceeds	1,000	70,000			300,000		1,825,000	3,750,000		5,946,000
4600 · Loan Proceeds							120,000	500,000		620,000
4800 · Transfers In										78,900
4801 · Trans from General		25,000			16,000	20,900	17,000			38,000
4815 · Trans from Water								38,000		35,500
4825 · Trans from Sewer								35,500		264
4865 · Trans from W/S Improvement								264		152,664
Total 4800 · Transfers In		25,000			16,000	20,900	17,000	73,764		2,241
4995 · Prior Year Property Taxes	2,241									91,373
4997 · Current Year Property Taxes	91,373									7,941,847
Total Income	157,819	123,058	161,506	162,769	416,369	20,900	2,179,195	4,719,967	264	7,941,847
Gross Profit	157,819	123,058	161,506	162,769	416,369	20,900	2,179,195	4,719,967	264	7,941,847
Expense										
A. Payroll / Payroll taxes										
5000 · Payroll Expenses										44,013
5040 · Public Works Director	4,401		13,204	13,204	13,204					25,350
5041 · Public Works - Extra	2,535		7,605	7,605	7,605					32,386
5050 · City Recorder	11,335		9,716	9,716	1,619					3,000
5080 · Mayor	3,000									10,658
5075 · Librarian		10,658								1,951
5080 · City Recorder - Extra	683		585	585	98					2,347
5099 · Payroll Adjustment	439	213	622	622	451					119,705
Total 5000 · Payroll Expenses	22,393	10,871	31,732	31,732	22,977					9,157
5100 · Payroll Tax Exp										4,138
5101 · FICA / Medicare Exp	1,713	832	2,427	2,427	1,758					149
5104 · FUTA / SUTA Taxes	627	435	888	1,269	919					13,444
5105 · Workers Comp Premiums (py chke)	75	12	22	25	15					4,820
Total 5100 · Payroll Tax Exp	2,415	1,279	3,337	3,721	2,692					26,460
5200 · Other Payroll Items										135
5107 · Workers Comp Prem (assessment)	1,200	20	1,200	1,200	1,200					20,429
5210 · Employee Health Insurance	4,851		7,938	7,938	5,733					51,844
5215 · Employee Life Insurance	45		30	40	20					184,993
5220 · Employee Pers Retirement	3,675	507	5,977	5,977	4,293					450
Total 5200 · Other Payroll Items	9,771	527	15,145	15,155	11,246					450
Total A. Payroll / Payroll taxes	34,579	12,677	50,214	50,608	36,915					21,000
B. Operating Exp										
6002 · Travel Expense	150		100	100	100					7,550
6010 · Engineering & Testing			7,500	13,500						2,500
6040 · Fuel / Oil	50		2,500	2,500	2,500					2,166
6045 · Postage / Freight	650	58	700	700	58					43,500
6050 · Utilities	6,000	3,000	16,500	6,000	12,000					26,500
6051 · Chemicals / Chlorine			10,000	16,500						37,900
6052 · Contract Labor	3,500		7,500	6,000		20,900				8,550
6055 · Office	3,000	4,000	600	700	250					1,500
6056 · Equip/ Building Repairs			500	500	500					10,000
6057 · Line Repairs / Parts			5,000	5,000						2,200
6061 · Attorney Fees	1,500		500	200						14,020
6062 · Audit	7,010		2,804	2,804	1,402					3,751
6083 · Budget Preparation	1,875		938	938						7,900
6064 · Accountant	3,160		1,975	1,975	790					20,489
6065 · Insurance / Bonds	7,161		4,744	3,828	4,756					2,000
6070 · Other Expenses			2,000							600
6071 · Bank Charges	600									150
6072 · NSF Fees	150									5,450
6075 · Dues/Permits/Training	1,500	100	1,250	2,500	100					

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City of North Powder
Profit & Loss Budget Overview
 July 2022 through June 2023

	01-Gen...	02-Libr...	15-Wat...	25-Sew...	30-Stre...	40-Fire...	52-Gener...	55-Wate...	65-Wa...	TOTAL
	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 ...	Jul '22 - ...	Jul '22 - ...	Jul '22 ...	Jul '22 - ...
8078 · Training	250		500	500						1,250
6095 · Street Maintenance					4,000					4,000
8106 · Library Exp										
Prior Year Funds										
6105-PC · PY, County grant/tax		7,519								7,519
6105-PF · PY, Fundraiser Exp		2,254								2,254
6105-PG · PY, LaGrande Library		1,008								1,008
6105-PU · PY, Various Grants Exps		417								417
Total Prior Year Funds		11,198								11,198
Current Year Funds										
6105-CC · CY, County grant/tax Ex		5,000								5,000
6105-CL · CY, Leo Grant Exp		5,000								5,000
6105-CR · CY, Ready-to-Read		2,000								2,000
6105-VC · CY, Various Grants		50,000								50,000
6105-LG · CY, LaGrande Lib Grants		8,000								8,000
6105-CF · CY, Fundraiser Exp		20,000								20,000
Total Current Year Funds		90,000								90,000
Total 6105 · Library Exp		101,198								101,198
6110 · Equipment Maintenance	500		4,000	4,000	4,000					12,500
6112 · Building Maintenance	1,000									1,000
6136 · Community Enhancement	1,750									1,750
6137 · Lori-Hayes Memorial		739								739
6150 · Ads/Public Notice	600		150	150						900
6160 · Supplies	650		1,200	2,500	1,500					5,850
6192 · DLCD Grant Expense	1,000									1,000
Total B. Operating Exp	42,056	109,095	70,961	70,895	31,956	20,900				345,863
Debt Service										
7101 · Bond Debt Principal Exp							120,000			120,000
Total Debt Service							120,000			120,000
Transfers Out										
8002 · Trans to Library	25,000									25,000
8030 · Trans to Park / Steet	16,000									16,000
8040 · Trans to Fire	20,900									20,900
8052 · Trans to Gen Capt Reserve	17,000									17,000
8055 · Trans to W/S Cap't Improvemnt			38,000	35,500				264		73,764
Total Transfers Out	78,900		38,000	35,500				264		152,664
7500 · Capital Outlay										
Capt Outlay, Playground					200,000					200,000
Capt Outlay, ODOT streets					100,000					100,000
Capt Outlay, ODOT Sidewalks					18,008					18,008
Capt Outlay, Building Grant						1,825,000				1,825,000
7501 · Building Improvement (Capt Outl)						70,000				70,000
7511 · Construction Costs							3,750,000			3,750,000
7512 · Construction Cost (from Loan)							500,000			500,000
7551 · Capt Outlay, Equipment						25,000	35,000			60,000
7500 · Capital Outlay - Other					26,300	139,195	434,967			600,462
Total 7500 · Capital Outlay					344,308	2,059,195	4,719,967			7,123,470
9000 · Contingency	2,284	1,286	2,331	5,766	3,180					14,857
Total Expense	157,819	123,058	161,506	162,769	416,369	20,900	2,179,195	4,719,967	264	7,941,847
Net Income	0	0	0	0	0	0	0	0	0	0

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