

City of North Powder

Approved 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

2022-2023

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 _____ County. The property tax, fee, charge or assessment is categorized as stated by this form.

District Name: _____ County Name: _____ City: North Powder State: OR ZIP code: 97867 Date: 6/30/22

Mailing Address of District: 635 3rd Street, PO Box 309

Contact Person: John Frieboes Title: Mayor Daytime Telephone: 541-898-2185 Contact Person E-Mail: cityofnp@eoni.com

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

	General Government Limits		
	Rate -or- Dollar Amount	Rate -or- Dollar Amount	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
1. Rate/Amount levied (within permanent rate limit)	1	4.3114	
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, 20015a.			
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 20015b.			
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)

FORM LB-1

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, 655 3rd Street, between the hours of 8:30 a.m. and 12:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used in the preceding year. If different, the major changes and their effect on the budget are:

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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2020-2021	This Year 2021-22	Next Year 2022-23
Beginning Fund Balance/Net Working Capital	796,594	819,727	732,808
Fees, Licenses, Permits, Fines, Assessments & Federal, State and All Other Grants, Gifts, Revenue from Bonds and Other Debt	287,549	280,508	323,497
Interfund Transfers / Internal Service Reimb	258,748	4,345,900	6,012,900
All Other Resources Except Property Taxes	185,800	120,000	620,000
Property Taxes Estimated to be Received	8,859	163,800	152,664
Total Resources	1,630,282	5,830,182	7,941,847

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	162,411	178,559	184,994
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 Future	844,459	-	-
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	Rate or Amount Imposed	Rate or Amount Approved
01- General Fund	159,580	234,670	157,819
FTE	0.5	0.6	0.6
02- Library Fund	37,206	51,347	123,058
FTE	0.2	0.3	0.3
15- Water Fund	146,782	152,598	161,506
FTE	0.8	0.9	0.9
25- Sewer Fund	134,698	141,234	162,769
FTE	0.8	0.9	0.9
30- Street	201,662	533,056	416,370
FTE	0.5	0.5	0.5
40- Fire / QRT Fund	19,300	19,900	20,900
FTE	-	-	-
52- General Capital	272,115	1,908,036	2,179,195
FTE	-	-	-
55/65- Water/Sewer Capital	658,939	2,789,341	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 Reserve. City has budgeted for, applied for, and is receiving various grants to improve streets, water system, and other various needs.

PROPERTY TAX LEVIES			
Permanent Rate Levy (rate limit 4.3114 per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	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

**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	Unappropriated 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 Street & Park Fire	162,769	50,608	70,894	-	-	35,500	5,766	-	-	-
30	Department General	416,370	36,915	31,957	344,308	-	-	3,190	-	-	-
40	Department General	20,900	-	20,900	-	-	-	-	-	-	-
52	Reserves Capt Water / Sewer	2,179,195	-	-	2,059,195	120,000	-	-	-	-	-
55	Reserves Waste-water	4,719,967	-	-	4,719,967	-	-	-	-	-	-
65	Improvement	264	-	-	-	-	264	-	-	-	-
	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 \$4.114 per \$1,000 value of 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:

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

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

PASSED AND ADOPTED this _____ day of June, 2022;

With Councilors voting as follows:
 _____ Ayes, _____ Nays, _____ Abstentions, _____ Absent.

Signed;
 _____, Mayor
 Attest;
 _____, Recorder

City of North Powder
GENERAL - 01
Approved Budget for 2022-23 fiscal year

		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 6/20/22	Comments
Income											
Info from City 5-17-22											
4000 · Beginning Cash on Hand	23,194	16,529	33,118	14,534	18,584	-	28,045	-	28,045	28,045	
4010 · Building Permits	175	-	100	200	(100)	-	100	-	100	100	Estimated per Beth
4030 · Interest	484	81	105	88	17	30	140	-	140	140	Cal'd at 0.5%
4040 · City Licenses	530	1,103	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, Avista 5000, CenturyTel 1200, OTEC 10,500
4130 · Transient Room Tax (motel)	2,000	2,500	-	2,500	(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	-	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)	1,000	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 & Buerkel)	-	-	10,000	94,000	(84,000)	-	-	-	-	-	Union county, ARPA Grant (See Fund #52)
4995 · 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	159,580	160,337	234,670	(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	9,396	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/M (\$12/hr)
5080 · City Recorder - Extra	200	350	166	656	(490)	90	683	-	683	683	3/wk * 52wks * \$12.5 * 35%
5099 · Payroll Adjustments	-	-	-	2,118	(2,118)	-	439	-	439	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	-	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 pyrl
5104 · FUTA / SUTA Taxes	156	300	290	568	(278)	103	627	-	627	627	2.8% of pyrl
5105 · Workers Comp Premium:	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 (as:	694	303	-	1,200	(1,200)	1,200	1,200	-	1,200	1,200	
5210 · Employee Health Insuran	3,877	4,069	4,040	4,374	(334)	816	4,851	-	4,851	4,851	Add'l to cover Spouse and Depend = 3,400
5215 · Employee Life Insurance	20	16	154	45	109	30	45	-	45	45	

		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 6/20/22	Comments
5220 · Employee Retirement	2,543	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	30,789	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
6052 · Contract Labor	-	1,848	888	3,000	(2,112)	440	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	
6061 · Legal / Attorney Fees	1,350	1,725	1,425	1,200	225	-	1,500	-	1,500	1,500	per Beth
6062 · Audit	5,905	5,875	6,384	6,860	(476)	-	7,010	-	7,010	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	-	1,875	1,875	5% increase, 3750 = 50% Gen, 25% Wtr, 25% Swr
6064 · Accountant	2,828	2,996	2,844	3,000	(156)	540	3,160	-	3,160	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	-	7,161	7,161	35% of total, includes an 18% increase from Prior year actual
6071 · Bank Charges	665	615	327	620	(293)	293	600	-	600	600	50/month * 12 months + misc
6072 · NSF Fees & Other	-	-	65	160	(95)	50	150	-	150	150	
6075 · Dues/Permits	1,125	1,173	988	1,500	(512)	300	1,500	-	1,500	1,500	League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce
6076 · Training	340	-	-	250	(250)	-	250	-	250	250	per Beth
6110 · Equipment Maintenance	537	488	24	700	(676)	-	500	-	500	500	
6112 · Building Maintenance	299	-	248	1,000	(752)	752	1,000	-	1,000	1,000	per Beth
6136 · Community Enhancement	1,414	1,893	533	1,500	(967)	967	1,750	-	1,750	1,750	1750 from Transient Room Tax
6150 · Ads/Public Notice	193	404	493	500	(7)	7	600	-	600	600	
6160 · Supplies	310	80	527	500	27	-	650	-	650	650	
6192 · Grant Exp, DLCD	-	2,500	-	1,000	(1,000)	-	1,000	-	1,000	1,000	DLCD
6192 · Grant Exp, ARPA	-	-	-	94,000	(94,000)	-	-	-	-	-	ARPA included in Fund # 52
Total B. Operating Exp	28,240	32,372	28,945	129,684	(100,739)	6,449	42,056	-	42,056	42,056	
7500 · Capital Outlay	-	-	-	-	-	-	-	-	-	-	
Transfers Out											
8002 · Trans to Library	20,000	5,000	15,800	15,800	-	-	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	Transfer to Street
8040 · Trans to Fire	19,300	19,300	19,895	19,900	(5)	-	20,900	-	20,900	20,900	Transfer to Fire, 5225/Qtr * 4 = 20,900yr
8052 · Trans to Gen Capt Reserve	21,300	15,000	25,000	25,000	-	-	17,000	-	17,000	17,000	Transfer to Gen Capt Reserve
Total Transfers Out	72,600	63,300	71,295	71,300	(5)	-	78,900	-	78,900	78,900	
9000 · Contingency	-	-	-	-	-	-	2,284	-	2,284	2,284	
9600 · Closing Fund Balance	16,529	33,119	-	-	-	-	-	-	-	-	
Total Expense	144,146	159,580	125,726	234,670	(108,944)	13,844	157,819	-	157,819	157,819	
Net Income	-	-	34,611	0	34,611	(6,566)	0	-	0	0	

City of North Powder
LIBRARY - 02
 Approved Budget for 2022-23 fiscal year

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	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)	13	40	-	40	40	Cal'd at 0.5%
4090 · Donations	2,162	1,125	659	2,000	(1,341)	500	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	-	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)	2,513	123,058	-	123,058	123,058	
Expense											
A. Payroll / Payroll taxes											
5075 - Librarian	8,054	8,714	7,988	10,250	(2,262)	1,880	10,658	-	10,658	10,658	16 hrs * 52 wks * \$12.81 (includes Library Assistant)
5099 - Payroll Adjustment	-	-	-	-	-	-	-	-	-	-	-
5099 - Payroll Adjustment	-	-	-	205	(205)	-	213	-	213	213	2% Increase to help cover other increase in pryl costs
Total 5000 · Payroll Expenses	8,054	8,714	7,988	10,455	(2,467)	1,880	10,871	-	10,871	10,871	
5100 · Payroll Tax Exp											
5101 - FICA / Medicare Exp	616	667	611	800	(189)	144	832	-	832	832	7.65% of pryl
5104 - FUTA / SUTA Taxes	68	124	141	418	(277)	75	435	-	435	435	2.8% of pryl
5105 · Workers Comp Premiums (py	9	8	7	13	(6)	6	13	-	13	13	
Total 5100 · Payroll Tax Exp	693	799	759	1,231	(472)	225	1,279	-	1,279	1,279	
5200 · Other Payroll Items											
5107 · Workers Comp Prem (assessm	-	66	-	20	(20)	20	20	-	20	20	
5220 · Employee Retirement	-	-	-	599	(599)	-	507	-	507	507	See payroll analysis, to be used for PERS employees
Total 5200 · Other Payroll Items	-	66	-	619	(619)	20	527	0	527	527	
Total A. Payroll / Payroll taxes	8,747	9,579	8,747	12,305	(3,558)	2,125	12,677	-	12,677	12,677	
B. Operating Exp											
6002 - Travel Exp	-	-	-	-	-	-	-	-	-	-	-
6045 - Postage / Freight	-	1	-	50	(50)	20	58	-	58	58	
6050 - Utilities	2,114	2,182	2,309	1,500	809	300	3,000	-	3,000	3,000	Estimated at 250/M * 12
6055 - Office Exp	2,856	3,571	2,717	4,000	(1,283)	700	4,000	-	4,000	4,000	Per Beth Computer services
6075 - Dues	-	-	80	100	(20)	20	100	-	100	100	Per Beth
6105 · Library Exp	-	-	-	-	-	-	-	-	-	-	-
PY 6105-PC · PY, County Grant/tax	1,685	3,774	3,604	7,484	(3,880)	3,880	7,519	-	7,519	7,519	PY - Union County
PY 6105-PL · PY, Leo Grant	-	-	-	-	-	-	-	-	-	-	PY - Leo Grant balance
PY 6105-PR · PY, Ready-2-Read	-	-	-	-	-	-	-	-	-	-	PY - Ready-2-Read Grant balance

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	Comments
PY	6105-PF · PY, Fundraisers	2,615	347	437	1,784	(1,347)	1,347	2,254	-	2,254	2,254	PY - Fundraiser & Donations
PY	6105-LG · PY, LaGrande Library	160	504	97	838	(741)	741	1,008	-	1,008	1,008	PY - LaGrande Libraries
PY	6105-LX · PY, Ladies Aux Donations	-	-	-	-	-	-	-	-	-	-	PY - Ladies Aux Donation
PY	6105-VC · PY, Various Grants	-	490	-	817	(817)	102	417	-	417	417	PY - Various Grants
CY	6105-CC · CY, County Grant/tax	-	2,009	-	4,000	(4,000)	-	5,000	-	5,000	5,000	CY - Union County Cir Library CY - Leo Adler Grant CY - Ready 2 Read CY - LaGrande Libraries CY - Misc Grants CY - Fundraiser and other
CY	6105-CL · CY, Leo Adler Grant	2,251	-	1,494	4,000	(2,506)	-	5,000	-	5,000	5,000	
CY	6105-CR · CY, Ready-2-Read	981	912	277	1,000	(723)	-	2,000	-	2,000	2,000	
CY	6105-LG · CY, LaGrande Library	808	1,318	6,956	5,000	1,956	-	8,000	-	8,000	8,000	
CY	6105-VC · CY, Various Grants	-	-	-	4,000	(4,000)	-	50,000	-	50,000	50,000	
CY	6105-CF · CY, Fundraiser Exp	126	-	-	2,000	(2,000)	-	20,000	-	20,000	20,000	
CY	6105-(to bal 17-18 adj to PY)	-	-	-	-	-	-	-	-	-	-	
	6137 · Lori-Hayes Memorial	18	26	-	764	(764)	-	739	-	739	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	-	109,095	109,095	
	Tranfers Out											
	9000 · Contingency	-	-	-	1,705	-	-	1,286	-	1,286	1,286	
	9600 - Closing Fund Bal	21,730	12,493	-	-	-	-	-	-	-	-	
	Total Expense	44,091	37,206	26,718	51,347	(24,629)	9,235	123,058	0	123,058	123,058	
	Net Income	-	-	14,740	(0)	14,740	(6,722)	0	0	(0)	(0)	

City of North Powder
WATER - 15
Approved 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 6/20/22	Comments
Income											
4000 · Beginning Cash on Hand	2,709	1,558	33,829	22,327	11,502	-	13,717	-	13,717	13,717	
4030 · Interest	57	8	107	133	(26)	36	69	-	69	69	Cal'd at 0.5%
4032 · Late Fees	1,740	1,708	2,658	1,200	1,458	-	2,500	-	2,500	2,500	Estimate based on prior years
4050 · Hook Up Fees	876	1,905	936	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	120,643	97,310	112,838	(15,528)	15,528	113,300	-	113,300	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	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 i	-	-	-	-	-	-	14,220	-	14,220	14,220	\$ 5 increase to balance * 237 (225+6+5+1) users * 12m
4058 - Bulk Wtr Sales (Wind Farm & C	208	418	123	2,000	(1,877)	-	1,000	-	1,000	1,000	Just in case we do receive anything
4390 · Other Revenue	-	19,495	-	-	-	-	-	-	-	-	
Total Income	111,790	146,782	134,963	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	12,587	12,330	257	2,600	13,204	-	13,204	13,204	40/Wk * 52wks * \$21.16/hr * 30%
5041 · Public Works - Extra	6,376	4,009	7,595	8,320	(725)	1,300	7,605	-	7,605	7,605	30/Wk * 52wks * 16.25/hr allocated
5050 · City Recorder	8,054	9,336	7,711	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	142	562	(420)	100	585	-	585	585	3/wk * 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	29,053	29,047	28,035	33,431	(5,396)	5,620	31,732	-	31,732	31,732	
5100 · Payroll Tax Exp											
5101 · FICA / Medicare Exp	2,223	2,204	2,145	2,363	(218)	430	2,427	-	2,427	2,427	7.65% of pyrl
5104 · FUTA / SUTA Taxes	250	401	483	865	(382)	225	888	-	888	888	2.8% of pyrl
5105 · Workers Comp Premiums	16	16	16	22	(6)	6	22	-	22	22	
Total 5100 · Payroll Tax Exp	2,489	2,621	2,644	3,250	(606)	661	3,338	-	3,338	3,338	
5200 · Other Payroll Items											
5107 · Workers Comp Prem (asse	694	2,559	-	1,200	(1,200)	-	1,200	-	1,200	1,200	2% Increase
5210 · Employee Health Insuranc	4,704	5,488	6,005	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	194	31	163	32	30	-	30	30	
5220 · Employee Retirement	2,922	6,240	4,009	5,785	(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	10,208	12,848	(2,640)	2,872	15,145	-	15,145	15,145	
Total A. Payroll / Payroll taxes	39,879	45,977	40,887	49,529	(8,642)	9,153	50,215	-	50,215	50,215	
B. Operating Exp											
6002 · Travel Expense	302	-	-	100	(100)	-	100	-	100	100	Per Beth
6010 · Engineering & Testing	2,458	3,681	2,807	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	1,029	1,921	1,680	241	-	2,500	-	2,500	2,500	\$208/month * 12M
6045 · Postage / Freight	661	655	616	700	(84)	84	700	-	700	700	

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 6/20/22	Comments
6050 · Utilities	14,515	13,184	11,719	15,360	(3,641)	1,410	16,500	-	16,500	16,500	\$1375/m * 12
6051 · Chemicals / Chlorine	6,324	8,455	8,197	6,500	1,697	800	10,000	-	10,000	10,000	Per Beth, Est 541/Month * 12M
6052 · Contract Labor	-	500	1,998	2,000	(2)	-	7,500	-	7,500	7,500	Water Operator 500/M + misc
6055 · Office	500	515	594	500	94	-	600	-	600	600	
6056 · Building Repairs	537	186	-	500	(500)	-	500	-	500	500	
6057 · Line Repairs / Parts	6,218	3,860	2,342	5,000	(2,658)	2,658	5,000	-	5,000	5,000	
6061 · Legal / Attorney Fees	-	150	38	750	(712)	200	500	-	500	500	Per Beth
6062 · Audit	2,362	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 Audit, 500k)
6063 · Budget Preparation	825	725	-	883	(883)	883	938	-	938	938	5% increase
6064 · Accountant	1,768	1,873	1,778	1,875	(97)	390	1,975	-	1,975	1,975	5% increase
6065 · Insurance / Bonds	3,420	3,417	4,020	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	399	517	232	1,000	(768)	250	1,250	-	1,250	1,250	DEQ annual permit + other
6076 - Training	-	205	-	500	(500)	100	500	-	500	500	Per Beth
6110 - Equip Maintenance	5,401	1,762	3,424	4,000	(576)	576	4,000	-	4,000	4,000	
6150 - Ads/Public Notice	170	101	-	150	(150)	150	150	-	150	150	Per Beth
6160 - Supplies	861	811	390	1,500	(1,110)	1,110	1,200	-	1,200	1,200	
Total B. Operating Exp	48,353	43,976	42,630	58,069	(15,439)	12,304	70,960	-	70,960	70,960	
Depreciation Exp	60,585	60,585	60,585	28,000	32,585	-	28,000	-	28,000	28,000	PY Deprn before improvements, (with Improvements Deprn = 56,873)
Tranfers Out	-	-	-	-	-	-	-	-	-	-	
8055 - Trans to Wtr/Swr Reserve	22,000	23,000	45,000	45,000	-	-	38,000	-	38,000	38,000	Trans to #55
Total Tranfers Out	22,000	23,000	45,000	45,000	-	-	38,000	-	38,000	38,000	
9000 · Contingency	-	-	-	-	-	-	2,331	-	2,331	2,331	
9600 - Closing Fund Bal	1,558	33,829	-	-	-	-	-	-	-	-	
Total Expense	111,790	146,782	128,517	152,598	(24,081)	21,457	161,506	-	161,506	161,506	
Net Income	-	-	6,446	-	6,446	7,271	(0)	-	(0)	(0)	

Summary

Collections (income)	109,024	125,721	129,719	130,138		147,720	-	147,720	147,720	
Payroll	(39,879)	(45,977)	(50,040)	(49,529)		(50,215)	-	(50,215)	(50,215)	See payroll analysis
Operating	(48,353)	(43,976)	(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	(7,208)	7,768	(3,255)	(5,460)		(1,455)	-	(1,455)	(1,455)	Includes 5\$ rate increase

City of North Powder
SEWER - 25
Approved 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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	Comments
Income											
4000 · Beginning Cash on Hand	(311)	23,223	16,251	17,976	(1,725)	-	16,728	-	16,728	16,728	
4030 · Interest	-	114	51	108	(57)	15	84	-	84	84	Cal'd at 0.5%
4032 · Late Fees	-	-	-	-	-	-	-	-	-	-	
4050 · Hook Up Fees	1,032	1,102	955	950	5	(5)	1,000	-	1,000	1,000	Estimated
4055 · Collections	79,327	73,291	62,007	105,570	(43,563)	28,000	103,734	-	103,734	103,734	226 users * 38.25 * 12m
4055 · Collections	-	-	-	459	(459)	-	689	-	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	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	-	27,480	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	-	2,500	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	-	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	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	-	7,605	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	-	9,716	9,716	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 * 30%
5080 · City Recorder - Extra	327	300	142	562	(420)	60	585	-	585	585	3/wk * 52wks * \$12.50 * 30%
5099 - Payroll Adjustment	-	-	-	3,835	(3,835)	-	622	-	622	622	2% increase
Total 5000 · Payroll Expenses	24,762	29,169	30,304	35,781	(5,477)	5,360	31,732	-	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	2,427	7.65% of pyrl
5104 · FUTA / SUTA Taxes	332	402	520	1,303	(783)	214	1,269	-	1,269	1,269	2.8% of pyrl
5105 · Workers Comp Premium	19	16	18	25	(7)	7	25	-	25	25	
Total 5100 · Payroll Tax Exp	2,170	2,632	2,856	3,821	(965)	631	3,722	-	3,722	3,722	
5200 · Other Payroll Items											
5107 · Workers Comp Prem (a:	833	3,088	-	1,200	(1,200)	-	1,200	-	1,200	1,200	2% Increase
5210 · Employee Health Insura	4,147	5,488	6,005	5,832	173	1,340	7,938	-	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	40	
5220 · Employee Retirement	3,154	6,325	4,009	5,786	(1,777)	2,200	5,977	-	5,977	5,977	See payroll analysis for allocation
Total 5200 · Other Payroll Items	8,147	14,923	10,168	12,858	(2,690)	3,570	15,155	-	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	50,608	
B. Operating Exp											

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	Comments
6002 · Travel Expense	184	-	-	100	(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	13,500	Per Beth, Large increase
6040 · Fuel / Oil	1,192	1,029	1,240	1,560	(320)	320	2,500	-	2,500	2,500	Avg 130/month * 12m
6045 · Postage	617	644	632	700	(68)	68	700	-	700	700	per Beth
6050 · Utilities	4,985	4,837	4,119	5,400	(1,281)	980	6,000	-	6,000	6,000	Estimated at 450/M
6051 · Chemicals / Chlorine	4,806	9,077	6,724	10,000	(3,276)	1,000	16,500	-	16,500	16,500	Per Beth, Large increase
6052 · Contract Labor	-	750	2,229	2,000	229	1,060	6,000	-	6,000	6,000	Wwater Operator 250/M * 12 = 3000 + Misc
6055 · Office	493	568	682	500	182	-	700	-	700	700	
6056 · Building Repairs	274	49	-	-	-	-	500	-	500	500	
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 Au
6063 · Budget Preparation	825	725	-	883	(883)	883	938	-	938	938	25% Sewer, 5% increase
6064 · Accountant	1,556	1,873	1,778	1,875	(97)	390	1,975	-	1,975	1,975	25% Sewer, 5% increase
6065 · Insurance / Bonds	2,669	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	1,556	916	1,931	1,000	931	-	4,000	-	4,000	4,000	
6150 - Ads / Public Notices	459	101	-	150	(150)	150	150	-	150	150	Per Beth
6160 · 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	24,761	24,761	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	-	35,500	35,500	
Total Tranfers 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	-	-	-	-	-	-	-	-	
Total Expense	95,381	134,698	94,857	141,234	(46,377)	29,390	162,769	-	162,769	162,769	
Net Income	-	-	16,108	-	16,108	620	0	-	0	0	

Summary

Collections (Income)	94,660	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	(28,967)	(36,224)	(50,358)	(53,274)		(70,894)	-	(70,894)	(70,894)	
Depreciation (future rese	(28,034)	(24,761)	(24,761)	(24,761)		(24,761)	-	(24,761)	(24,761)	-0- increase = -27786 negative
Net Sewer	<u>2,580</u>	<u>747</u>	<u>(3,350)</u>	<u>(7,345)</u>		<u>(306)</u>	-	<u>(306)</u>	<u>(306)</u>	\$5 increase = -14046 negative with \$10 increase

City of North Powder
PARK/STREET - 30
Approved Budget for 2022-23 fiscal year

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	Comments
Income											
4000 · Beginning Cash on Hand	76,115	91,859	94,036	113,376	(19,340)	-	55,691	-	55,691	55,691	
4030 · Interest	1,590	611	298	680	(382)	90	278	-	278	278	Cal'd at 0.5%
4040 · City Licenses (Truck perm	-	75	-	-	-	-	-	-	-	-	Truck Permits, recorded in General fund
4140 · Dept of Trans Tax & Fees	30,418	33,085	28,160	33,000	(4,840)	4,840	38,400	-	38,400	38,400	Estimated \$3200/m * 12
4150 · State Rev Sharing	5,515	6,032	7,897	5,400	2,497	-	6,000	-	6,000	6,000	Estimated \$1,500/quarter * 4
4500 · Grant Proceeds (Playground)	-	-	11,270	200,000	(188,730)	-	200,000	-	200,000	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	-	100,000	100,000	ODOT (SCA) (applied) Allotment, to be used in 2022-2024
4801 - Trans from General	12,000	24,000	10,600	10,600	-	-	16,000	-	16,000	16,000	Transfer from General to Street for operating
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	-	-	-	
Total Income	136,638	201,682	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	13,952	12,515	12,330	185	2,460	13,204	-	13,204	13,204	40/Wk * 52wks * \$21.16/hr * 30% (includes 5% increase)
5041 · Public Works - Extra	5,076	3,985	3,128	4,992	(1,864)	1,200	7,605	-	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	1,619	6hr/day * 5 Days/Wk * 52 Wk * \$20.76 (5% increase)
5080 · City Recorder - Extra	29	50	24	94	(70)	10	98	-	98	98	3/wk * 52wks * \$12.5 * 5%
5099 - Payroll adjustment	-	-	-	914	(914)	-	451	-	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	1,478	1,297	1,477	(180)	300	1,758	-	1,758	1,758	7.65% of pyrl
5104 · FUTA / SUTA Taxes	151	272	291	772	(481)	157	919	-	919	919	2.8% of pyrl
5105 · Workers Comp Premi	10	11	9	14	(5)	5	15	-	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 I	694	970	-	1,200	(1,200)	1,200	1,200	-	1,200	1,200	2% Increase
5210 · Employee Health Insu	2,394	3,290	3,966	3,402	564	970	5,733	-	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	20	
5220 · Employee Retirement	1,353	3,790	2,906	3,852	(946)	1,600	4,294	-	4,294	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		11,247	11,247	
Total A. Payroll / Payroll taxes	23,878	29,342	25,574	30,579	(5,005)	8,182	36,915		36,915	36,915	
B. Operating Exp											
6002 · Travel Expense	302	-	-	100	(100)	-	100	-	100	100	
6040 · Fuel / Oil	1,512	892	1,550	1,500	50	270	2,500	-	2,500	2,500	Per Beth
6045 · Postage / Freight	26	28	2	55	(53)	53	58	-	58	58	Add'l per Beth
6050 · Utilities	9,717	9,836	7,840	9,680	(1,840)	1,840	12,000	-	12,000	12,000	Avg 1000/month * 12m
6055 · Office	208	128	286	350	(64)	64	250	-	250	250	
6056 · Building Repairs	387	85	-	500	(500)	200	500	-	500	500	Move amount from #6110, Equip maintenance

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	Diff	Approved Budget 5/23/22	Adopted Budget 6/20/22	Comments
6062 · Audit	1,181	1,175	1,277	1,372	(95)	-	1,402	-	1,402	1,402	10180+2040+1800 = 14,020 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k)
6064 · Accountant	707	749	711	750	(39)	135	790	-	790	790	10% Street, 5% increase
6065 · Insurance / Bonds	2,736	2,734	4,031	3,062	969	-	4,757	-	4,757	4,757	20% of total, includes an 18% increase from Prior year actual
6075 · Dues/Permits/Training	-	101	-	100	(100)	100	100	-	100	100	
6095 · Street Maintenance	922	172	273	6,000	(5,727)	1,500	4,000	-	4,000	4,000	Snow removal and street maintenance
6110 · Equipment Maintenance	2,281	1,589	2,396	3,500	(1,104)	1,104	4,000	-	4,000	4,000	
6160 · Supplies	922	1,198	585	2,500	(1,915)	1,000	1,500	-	1,500	1,500	
Total B. Operating Exp	20,901	18,687	18,951	29,469	(10,518)	6,266	31,957	-	31,957	31,957	
7500 · Capital Outlay											
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 (ODOT Sidewalks)	-	-	-	18,008	(18,008)	-	18,008	-	18,008	18,008	Carryover Union Co Grant ..Safe Routes to School Grant, Sidewalks (City money / No Grant required)
7500 · Capital Outlay	-	-	-	70,000	-	-	-	-	-	-	Other Street grants?
7500 · Capital Outlay	-	59,597	3,953	200,000	(196,047)	-	200,000	-	200,000	200,000	Grant \$, Playground Equip
7500 · Capital Outlay (ODOT for Street/Sidewalks)	-	-	-	100,000	(100,000)	-	100,000	-	100,000	100,000	Grant \$, ODOT SCA - Street projects
Total 7500 · Capital Outlay	-	59,597	60,527	473,008	(342,481)	-	344,308	-	344,308	344,308	(Spend ONLY if receive grants)
9000 · Contingency	-	-	-	-	-	-	3,190	-	3,190	3,190	
9600 - Closing Fund Bal	91,859	94,036	-	-	-	-	-	-	-	-	
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)	

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

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 6/20/22	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/Qtr * 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
 Approved 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 6/20/22	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	Cal'd 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	-	-	51,058	500,000	(448,942)	-	750,000	-	750,000	750,000	ARPA, Union County
4800 · Transfers In	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	50,000	-	-	25,000	-	25,000	25,000	City \$, Trailer, Locator, Office Equip, Street
7500 · Capt Outlay	-	13,850	-	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 · Capt Outlay, Building Grant	-	-	-	500,000	-	-	750,000	-	750,000	750,000	ONLY IF ARPA Grant approved by County
7500 - Total Capital Outlay				1,788,036			2,059,195	-	2,059,195	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	-	2,179,195	2,179,195	
Net Income	-	-	215,844	-	215,844	270	-	-	-	-	

Water / Sewer Capital Improvement Reserve - 55

Approved 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 6/20/22	Comments
Income											
4000 · Beginning Cash on Hand	333,030	375,700	364,626	342,752	21,874	-	394,232	-	394,232	394,232	
4030 · Interest	8,532	3,040	1,154	2,057	(903)	390	1,971	-	1,971	1,971	Cal'd at 0.5%
4500 · Grant Proceeds	-	142,204	4,306	320,000	(315,694)	-	1,000,000	-	1,000,000	1,000,000	Add'l Grants for Construction
4500 · Grant Proceeds	-	4,521	74,742	2,000,000	(1,925,258)	-	2,000,000	-	2,000,000	2,000,000	W Water Grant 12/2021, to be used 22-23
4500 · Grant Proceeds (Other)	-	-	-	-	-	-	750,000	-	750,000	750,000	ARPA, to be used on Sewer improvements
4600 · Loan Proceeds (DEQ 5 year)	-	-	-	-	-	-	500,000	-	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	38,000	Transfer from Water
4825 - Trans from Sewer	19,000	35,500	11,000	35,500	(24,500)	-	35,500	-	35,500	35,500	Transfer from Sewer
4865 - Trans from #65 Wwater Imp	33,750	-	-	-	-	-	264	-	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	73,764	
Total Income	424,312	583,965	500,828	2,745,309	(2,244,481)	390	4,719,967	-	4,719,967	4,719,967	
Expense											
Tranfers Out											
8065 · Trans to Wwater Imp #65	-	64,000	12,000	12,000	-	-	-	-	-	-	Transfer for final pmts
Total Tranfers Out	-	64,000	12,000	12,000	-	-	-	-	-	-	
7500 · Capital Outlay, Add'l Grants	-	-	-	320,000	(320,000)	-	1,000,000	-	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	2,000,000	CDBG Construction Grant, Waste Water
7500 · Capital Outlay, ARPA	-	-	-	-	-	-	750,000	-	750,000	750,000	ARPA, to be used on Sewer improvements
7500 · Capital Outlay, CDBG (loan proceeds)	-	-	-	-	-	-	500,000	-	500,000	500,000	CDBG Construction LOAN, Waste Water
7500 · Capital Outlay	-	-	-	50,000	(50,000)	-	30,000	-	30,000	30,000	City \$, W/S portion of Equip purchase (Dump Trailer etc)
7500 · Capital Outlay	-	-	-	-	-	-	5,000	-	5,000	5,000	City \$, W/S portion of Office equip
7500 · Capital Outlay	91,248	155,338	94,986	363,309	(268,323)	-	434,967	-	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	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	-	4,719,967	4,719,967	
Net Income	-	-	393,842	-	393,842	390	0	-	0	0	

City of North Powder
WATER / SEWER IMPROVEMENTS - 65
 Approved 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 6/20/22	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	Cal'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	264	264	
Expense										
Debt Service										
7101 · Bond Debt Principle Exp	20,422	42,471	43,534	43,534	-	-	-	-	-	DEQ LOAN #R69630 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	

Budgeted Payroll analysis

Information for 2022-23 Budget

revised 5/25/2022

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*** Items in the Can be adjusted as requested by the budget committee

	Total	01 General		15 Water		25 Sewer		30 Street		Check	Comments and calc's	hours
		% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount			
5040 Pub works	44,013	10%	4,401	30%	13,204	30%	13,204	30%	13,204	-	40/Wk * 52wks * \$20.16 + 1.00 = 21.16/hr	2,080
5041 Pub extra	16,900	10%	1,690	30%	5,070	30%	5,070	30%	5,070	-	20/Wk * 52wks * \$16.25	1,040
5041 Pub extra (add'l)	8,450	10%	845	30%	2,535	30%	2,535	30%	2,535	-	10/Wk * 52wks * \$16.25	520
5050 Recorder	32,386	35%	11,335	30%	9,716	30%	9,716	5%	1,619	-	6hr/day * 5 Days/Wk * 52 Wk * \$19.76 + 1/hr	1,560
5080 Recorder extra	1,950	35%	683	30%	585	30%	585	5%	98	-	3hr/wk * 52wks * \$12 + .5/hr = \$12.5	156
5060 Mayor	3,000	100%	3,000							-	20hr / month * \$12 + .5/hr = \$250/m	240
5075 Librarian	10,658	100%	10,658							-	16/wk * 52 wks * \$12.81	988
Totals	117,356		32,612		31,110		31,110		22,526	-		6,584

	Total	01 General		15 Water		25 Sewer		30 Street		
Health & D Ins	26,460	To cover Spouse & Depend = add'l 661 Med + 39 Dental + 4 Vision = 704/M * 12 = 8448 * 2 employees = 16,896								
		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	19,923	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	Estimated - Library only if qualifies for PERS = 25% of Library = 11,441*.25% * PERS rates of 13.02% + 6%								

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	-	-	-
Franchise	17,300	-	-	-
Dept of Trans	-	-	33,000	-
State Rev Sharing	-	-	7,897	-
Interest Income	1,222	53	388	-
Grants & Donations	1,000	15,590	-	-
Other various reim and fees	5,618	-	-	-
Property Taxes	91,778	-	-	-
Total Revenue (CASH IN)	\$ 125,463	\$ 15,643	\$ 41,285	\$ -
Payroll				
Wages	20,087	9,868	20,871	-
Payroll taxes	2,509	971	2,059	-
Workers comp	1,200	33	1,200	-
Health Ins	5,040	-	5,120	-
PERS	4,045	-	4,506	-
Total Payroll	32,881	10,872	33,756	-
Operating				
Util	5,952	2,609	9,680	-
Office & Other	29,442	22,472	25,537	19,895
Total Operating	35,394	25,081	35,217	19,895
Total CASH OUT	68,275	35,953	68,973	19,895
Cash increase (short)	\$ 57,188	\$ (20,310)	\$ (27,688)	\$ (19,895)
Adopted budget 21-22 =	\$ (9,829)			
Capital Outlay & loan pmt	88,614	-	60,527	-
Beginning Cash	291,383	12,493	94,036	-
Ending Cash after 18-19 budget & Capt Outlay	238,066	259,957	(7,817)	5,821
			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	-	-	-
Franchise	18,500	-	-	-
Dept of Trans	-	-	38,400	-
State Rev Sharing	-	-	6,000	-
Interest Income	1,221	40	278	-
Grants & Donations	1,000	90,000	-	-
Other various reim and fees	7,520	-	-	-
Property Taxes	93,614	-	-	-
Total Revenue (CASH IN)	\$ 130,854	\$ 90,040	\$ 44,678	\$ -
Payroll				
Wages	22,393	10,871	22,976	-
Payroll taxes	2,415	1,279	2,692	-
Workers comp	1,200	20	1,200	-
Health Ins	4,896	-	5,753	-
PERS	3,675	507	4,294	-
Total Payroll	34,579	12,677	36,915	-
Operating				
Util	6,000	3,000	12,000	-
Office & Other	16,850	106,095	13,008	20,900
Insurance	7,161	-	4,757	-
Audit, Budget, & Acct	12,045	-	2,192	-
Total Operating	42,056	109,095	31,957	20,900
Total CASH OUT	76,635	121,772	68,872	20,900
Cash increase (short)	\$ 54,219	\$ (31,732)	\$ (24,193)	\$ (20,900)
Capital Outlay & loan pmt	234,195	-	44,308	-
Beginning Cash	244,159	8,018	55,691	-
Ending Cash after budget & Capt Outlay	6,759	(23,714)	(12,810)	(20,900)

Budget Officer suggestions
Approved Budget for 2022-23 fiscal year

- 1) Increase Water rates by \$5 to cover increased costs and future reserve needs
- 2) Increase Sewer rates by \$8-10 to cover increased costs and future reserve needs
- 3) Limit overtime costs.
- 4) For next year, consider reducing Budget line #6095, Street Maintenance in #30 Street Fund for Snow removal, and
and increase payroll #5099 to cover possible snow removal overtime.
- 5) Look for ways to increase revenues, population base, grants, etc
- 6) Look for ways to save operating costs as the new fire building is being remodeled.