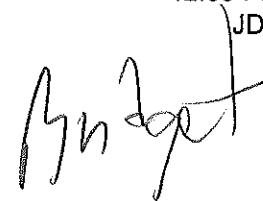


City of North Powder

Summary & Cash Analysis

23-24 Budget



| | | 1 & 52 | 2 | 30 | 40 |
|--|-----------------------|-------------------|--------------------|--------------------|--------------------|
| Totals WITHOUT Water & Sewer | General & Gen Capt | Library | Street | Fire | |
| Revenues | | | | | |
| Liquor | 10,000 | 10,000 | - | - | - |
| Franchise | 20,400 | 20,400 | - | - | - |
| Dept of Trans | 39,900 | - | - | 39,900 | - |
| State Rev Sharing | 7,200 | - | - | 7,200 | - |
| Interest Income | 12,065 | 9,016 | 823 | 2,226 | - |
| Grants & Donations | 115,000 | 25,000 | 90,000 | - | - |
| Other various reim and fees | 7,399 | 7,399 | - | - | - |
| Property Taxes | 100,328 | 100,328 | - | - | - |
| Total Revenue (CASH IN) | \$ 312,292 | \$ 172,142 | \$ 90,823 | \$ 49,326 | \$ - |
| Payroll | | | | | |
| Wages | 61,239 | 25,337 | 11,213 | 24,689 | - |
| Payroll taxes | 6,933 | 2,723 | 1,319 | 2,891 | - |
| Workers comp | 2,420 | 1,200 | 20 | 1,200 | - |
| Health ins | 11,371 | 5,153 | - | 6,217 | - |
| PERS | 8,801 | 3,838 | 523 | 4,441 | - |
| Total Payroll | 90,764 | 38,252 | 13,075 | 39,438 | - |
| Operating | | | | | |
| Util | 23,200 | 6,500 | 3,200 | 13,500 | - |
| Office & Other | 179,128 | 40,200 | 103,913 | 13,015 | 22,000 |
| Insurance | 12,776 | 8,130 | - | 4,646 | - |
| Audit, Budget, & Acct | 16,316 | 13,789 | - | 2,527 | - |
| Total Operating | 231,419 | 68,619 | 107,113 | 33,687 | 22,000 |
| Total CASH OUT | 322,184 | 106,871 | 120,188 | 73,125 | 22,000 |
| Cash increase (short) | \$ (9,892) | \$ 65,272 | \$ (29,364) | \$ (23,799) | \$ (22,000) |
| Capital Outlay & loan pmt | 280,431 | 234,923 | - | 45,508 | - |
| Beginning Cash | 297,893 | 222,605 | 20,329 | 54,958 | - |
| Ending Cash after budget & Capt Outlay | 7,569 | 52,954 | (9,035) | (14,349) | (22,000) |



City of North Powder

Summary & Cash Analysis

22-23 Projected Actual

Actual

| | Totals WITHOUT Water & Sewer | 1 & 52 General & Gen Capt | 2 Library | 30 Street | 40 Fire |
|---|---|--|----------------------|----------------------|--------------------|
| Revenues | | | | | |
| Liquor | 9,593 | 9,593 | - | - | - |
| Franchise | 18,500 | 18,500 | - | - | - |
| Dept of Trans | 38,975 | - | - | 38,975 | - |
| State Rev Sharing | 6,000 | - | - | 6,000 | - |
| Interest Income | 8,915 | 6,870 | 312 | 1,733 | - |
| Grants & Donations | 19,349 | - | 19,349 | - | - |
| Other various reim and fees | 7,802 | 7,802 | - | - | - |
| Property Taxes | 93,614 | 93,614 | - | - | - |
| Total Revenue (CASH IN) | \$ 202,748 | \$ 136,379 | \$ 19,661 | \$ 46,708 | \$ - |
| Payroll | | | | | |
| Wages | 57,915 | 22,693 | 10,658 | 24,564 | - |
| Payroll taxes | 5,212 | 2,018 | 970 | 2,225 | - |
| Workers comp | 1,597 | 785 | 121 | 691 | - |
| Health Ins | 11,935 | 5,484 | - | 6,451 | - |
| PERS | 8,950 | 4,288 | - | 4,662 | - |
| Total Payroll | 85,609 | 35,268 | 11,749 | 38,593 | - |
| Operating | | | | | |
| Util | 21,150 | 7,705 | 2,833 | 10,612 | - |
| Office & Other | 103,428 | 34,297 | 20,440 | 27,791 | 20,900 |
| Total Operating | 124,578 | 42,002 | 23,273 | 38,403 | 20,900 |
| Total CASH OUT | 210,187 | 77,270 | 35,022 | 76,996 | 20,900 |
| Cash increase (short) | \$ (7,439) | \$ 59,109 | \$ (15,361) | \$ (30,288) | \$ (20,900) |
| Adopted budget 22-23 = | \$ (20,606) | | | | |
| Capital Outlay & loan pmt | 46,641 | 9,475 | - | 37,166 | - |
| Beginning Cash | 304,696 | 234,769 | 10,690 | 59,237 | - |
| Ending Cash after 22-23 budget & Capt Outlay | 250,616 | 284,403 | (4,671) | (8,217) | (20,900) |

Actual

GENERAL - 01

Proposed Budget for 2023-24 for fiscal year

01- General Fund

| | Actual 2021 | Actual 2122 | CY Actual (7/1 - 5/16/23 | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|------------------------------------|-------------|-------------|--------------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 16,529 | 33,118 | 39,527 | 28,045 | 11,482 | - | 14,125 | Info from City 5-17-23 |
| 4010 - Building Permits | - | 100 | 325 | 100 | 225 | - | 100 | Estimated per Beth |
| 4030 - Interest | 81 | 155 | 895 | 140 | 755 | 292 | 572 | Card at 4.05% |
| 4040 - City Licenses | 1,103 | 1,840 | 1,058 | 1,500 | (442) | - | 1,500 | Bus License, Liquor Lic, App fees, RV permits, etc |
| 4070 - Liquor Tax | 8,692 | 9,003 | 8,193 | 9,000 | (807) | 1,400 | 10,900 | Estimated \$833 / Month per Beth research |
| 4080 - Cigarette Tax | 428 | 379 | 285 | 420 | (135) | 75 | 384 | Estimated \$32 / month, per Beth |
| 4100 - Franchise Tax | 18,073 | 21,177 | 11,703 | 18,500 | (6,797) | 6,797 | 20,400 | Meadow Outdoor Ads 1800, Avista 6500, CenturyTel 1100, OTEC 11000 |
| 4130 - Transient Room Tax (motel) | 2,500 | 2,500 | 2,500 | 2,500 | - | - | 3,000 | 1750 to Community Enhancement Exp |
| 4380 - Fax/Copy Fees | 141 | 180 | 47 | 250 | (203) | 100 | 150 | Est per Beth |
| 4390 - Other Rev | 2,710 | 1,459 | 3,412 | 2,700 | 712 | - | 2,215 | Notary fees \$70, Dumpster fees \$450, Capt Credits \$1095, misc refunds/fees 600 |
| 4391 - NSF Fees received | - | 138 | 102 | 50 | 52 | - | 50 | |
| 4500 - Grants DLCD | 16,831 | 11,029 | - | 1,000 | (1,000) | - | 1,000 | 1000 DLCD Land Use Grant |
| 4500 - Grants Misc | 4,494 | 4,266 | 1,793 | 2,241 | (448) | - | 24,000 | Misc Grants |
| 4995 - Prior Year Property Taxes | 89,238 | 90,635 | 89,947 | 91,373 | (1,426) | 1,425 | 2,286 | Used 2% inc over 22-23 actual |
| 4997 - Current Year Property Taxes | 159,580 | 175,986 | 159,787 | 157,819 | 1,968 | 10,508 | 98,042 | Used 2% inc over 22-23 actual (Per Beth, Total estimate = 100328) |
| Total Income | 159,580 | 175,986 | 159,787 | 157,819 | 1,968 | 10,508 | 177,825 | |
| Expense | | | | | | | | |
| A. Payroll / Payroll taxes | | | | | | | | |
| 5000 - Payroll Expenses | 4,531 | 4,923 | 3,887 | 4,401 | (594) | 820 | 4,624 | 40NWK * 52wks * \$21.17/hr * 1.06 = \$22.23/hr (includes 5% increase) |
| 5040 - Public Works Director | 1,322 | 1,043 | 2,424 | 2,535 | (111) | 480 | 2,539 | 30NWK * 52wks * 16.27/hr |
| 5050 - City Recorder | 10,891 | 10,912 | 10,057 | 11,335 | (1,278) | 1,800 | 11,989 | 6hr/day * 5 Days/NWK * 52 WK * \$20.75+ 1.06 = 21.81 * 35% (5% increase) |
| 5060 - Mayor | 2,760 | 2,550 | 2,500 | 3,000 | (500) | 500 | 3,168 | \$264/M (\$12.5 + .70 = \$13.20/hr) |
| 5080 - City Recorder - Extra | 350 | 165 | 175 | 683 | (508) | 70 | 721 | 3/WK * 52wks * \$12.50 + .70 (min wage) = 13.70 * 35% |
| 5099 - Payroll Adjustments | - | - | 175 | 439 | (439) | - | 2,378 | Addl 6% to help cover overtime & other increases + \$1000 DLCD Grant |
| Total 5000 - Payroll Expenses | 19,974 | 19,953 | 19,023 | 22,393 | (3,370) | 3,670 | 25,337 | |
| 5100 - Payroll Tax Exp | | | | | | | | |
| 5101 - FICA / Medicare Exp | 1,391 | 1,486 | 1,455 | 1,713 | (258) | 281 | 1,938 | 7.65% of pyr1 |
| 5104 - FUTA / SUTA Taxes | 300 | 262 | 152 | 627 | (475) | 103 | 709 | 2.8% of pyr1 |
| 5105 - Workers Comp Premiums | 11 | 13 | 12 | 75 | (63) | 15 | 75 | |
| Total 5100 - Payroll Tax Exp | 1,692 | 1,771 | 1,619 | 2,415 | (796) | 399 | 2,723 | |
| 5200 - Other Payroll Items | | | | | | | | |
| 5107 - Workers Comp Prem (ass | 303 | - | 515 | 1,200 | (885) | 270 | 1,200 | no expected change |
| 5210 - Employee Health Insuran | 4,089 | 4,446 | 4,485 | 4,851 | (366) | 816 | 5,108 | Addl to cover Spouse and Depend = 3,400 |
| 5215 - Employee Life Insurance | 16 | 168 | 153 | 45 | 108 | 30 | 45 | |
| 5220 - Employee Retirement | 4,535 | 3,767 | 3,208 | 3,675 | (467) | 1,080 | 3,838 | Allocated same as payroll, see analysis |
| Total 5200 - Other Payroll Items | 8,923 | 8,383 | 8,361 | 9,771 | (1,410) | 2,196 | 10,192 | |
| Total A. Payroll / Payroll taxes | 30,789 | 29,717 | 29,003 | 34,579 | (5,576) | 6,265 | 38,252 | |
| B. Operating Exp | | | | | | | | |
| 6002 - Travel Expense | 133 | 67 | 164 | 150 | 14 | - | 250 | per Beth |
| 6040 - Fuel / Oil | - | - | - | 50 | (50) | 50 | 50 | |
| 6045 - Postage / Freight | 625 | 580 | 568 | 650 | (82) | 82 | 750 | |
| 6050 - Utilities | 3,197 | 5,864 | 6,295 | 6,000 | 295 | 1,410 | 6,500 | Estimated at \$42/month |
| 6052 - Contract Labor | 1,848 | 1,448 | 2,767 | 3,500 | (733) | 720 | 4,000 | Ordinance Enforcement (333/month) |

| | | 01 - General Fund | | | | | | | |
|----------------------------------|-------------|-------------------|---------------------------|--------------|-------------------------|------------------------------|-------------------------|--|--|
| | Actual 2021 | Actual 2122 | CY Actual (7/1 - 5/16/23) | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments | |
| 6055 - Office | 2,786 | 2,877 | 1,537 | 3,000 | (1,463) | 1,463 | 2,500 | | |
| 6061 - Legal / Attorney Fees | 1,725 | 1,925 | 1,475 | 1,500 | (25) | 25 | 1,500 | per Beth | |
| 6062 - Audit | 5,875 | 6,384 | 7,500 | 7,010 | 490 | - | 8,563 | (121700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k) | |
| 6063 - Budget Preparation | 1,450 | 1,764 | - | 1,875 | (1,875) | 1,875 | 1,970 | 5% increase, 3940 = 50% Gen, 25% Wtr, 25% Swr | |
| 6064 - Accountant | 2,966 | 3,344 | 2,100 | 3,160 | (1,060) | 1,060 | 3,266 | 3% increase, 8140 = 40% Gen, 25% Wtr, 25% Swr, 10% Street | |
| 6065 - Insurance / Bonds | 4,794 | 6,089 | 6,890 | 7,161 | (271) | 271 | 8,130 | 35% of total, includes an 18% increase from Prior year actual | |
| 6071 - Bank Charges | 615 | 595 | 428 | 600 | (172) | 172 | 600 | 50/month * 12 months + misc | |
| 6072 - NSF Fees & Other | - | 65 | - | 150 | (150) | 50 | 150 | | |
| 6075 - Dues/Permits | 1,173 | 925 | 1,526 | 1,500 | 26 | 300 | 1,650 | League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce | |
| 6076 - Training | - | - | 40 | 250 | (250) | - | 250 | per Beth | |
| 6110 - Equipment Maintenance | 488 | 24 | 8 | 500 | (492) | 300 | 500 | | |
| 6112 - Building Maintenance | - | 286 | 8 | 1,000 | (992) | 250 | 1,000 | per Beth | |
| 6136 - Community Enhancement | 1,693 | 2,149 | 278 | 1,750 | (1,472) | 1,472 | 1,750 | 1750 from Transient Room Tax | |
| 6150 - Ads/Public Notice | 404 | 604 | 350 | 600 | (250) | 250 | 600 | | |
| 6160 - Supplies | 80 | 527 | 326 | 650 | (324) | - | 650 | | |
| 6192 - Grant Exp, DLCD | 2,500 | - | - | 1,000 | (1,000) | - | - | DLCD Grant 1000 used as payroll | |
| 6192 - Grant Exp, | - | - | - | - | - | - | - | | |
| Total B - Operating Exp | 32,372 | 35,447 | 32,252 | 42,056 | (9,804) | 9,750 | 24,000 | Misc Grants | |
| 7500 - Capital Outlay | - | - | - | - | - | - | 68,619 | | |
| Transfers Out | | | | | | | | | |
| 8002 - Trans to Library | 5,000 | 15,900 | 25,000 | 25,000 | - | - | 11,000 | Transfer to Library | |
| 8030 - Trans to Street | 24,000 | 10,600 | 16,000 | 16,000 | - | - | 17,000 | Transfer to Street | |
| 8040 - Trans to Fire | 19,300 | 19,895 | 20,900 | 20,900 | - | - | 22,000 | Transfer to Fire, 5500/Clr * 4 = 22,000/yr | |
| 8052 - Trans to Gen Capt Reserve | 15,000 | 25,000 | 17,000 | 17,000 | - | - | 18,000 | Transfer to Gen Capt Reserve | |
| Total Transfers Out | 63,300 | 71,295 | 78,900 | 78,900 | - | - | 68,000 | | |
| 9000 - Contingency | - | - | - | 2,284 | (2,284) | - | 2,954 | | |
| 9600 - Closing Fund Balance | 33,119 | 39,527 | - | - | - | - | - | | |
| Total Expense | 159,580 | 175,985 | 140,155 | 157,819 | (17,664) | 16,015 | 177,825 | | |
| Net Income | - | - | 19,632 | 0 | 19,632 | (5,507) | (0) | | |

City of North Powder
LIBRARY - 02

Proposed Budget for 2023-24 for fiscal year

| | | 02 - Library Fund | | | | | | |
|---|-------------|-------------------|----------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---|
| | Actual 2021 | Actual 21/22 | CY Actual 7/1 - 5/16/23 | Budget 22 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 21,730 | 12,493 | 10,690 | 8,018 | 2,672 | - | 20,329 | Ties to Library carryover |
| 4030 - Interest | 201 | 60 | 242 | 40 | 202 | 70 | 823 | Call'd at 4.05% |
| 4090 - Donations | 1,125 | 668 | 2,557 | 20,000 | (17,443) | 500 | 20,000 | Estimated Donations & Fundraisers, per Beth |
| 4500 - Grant Proceeds | 9,150 | 12,431 | 6,000 | 12,000 | (6,000) | - | 12,000 | Grants, 5000= Union County, 2000=Ready2R, 5000=Leo Adler |
| 4500 - Grant Proceeds | - | - | 8,292 | 58,000 | (49,708) | 2,000 | 58,000 | Grants, 8000=LaGrande Comm, 50000 = Other Misc Grants |
| 4800 - Transfers In | - | - | - | - | - | - | 11,000 | Needed to balance |
| 4801 - Trans from General | 5,000 | 15,800 | 26,000 | 25,000 | - | - | 122,152 | |
| Total Income | 37,208 | 41,452 | 52,781 | 123,058 | (70,277) | 2,570 | 122,152 | |
| Expense | | | | | | | | |
| A. Payroll / Payroll taxes | | | | | | | | |
| 5075 - Librarian | 8,714 | 9,600 | 8,503 | 10,658 | (2,155) | 2,155 | 10,993 | 16 hrs * 52 wks * \$13.45 (includes Library Assistant) |
| 5099 - Payroll Adjustment | - | - | - | 213 | (213) | - | 220 | 2% increase to help cover other increase in payroll costs |
| 5099 - Payroll Adjustment | - | - | - | - | - | 2,155 | 11,213 | |
| Total 5000 - Payroll Expenses | 8,714 | 9,600 | 8,503 | 10,871 | (2,368) | - | - | |
| 5100 - Payroll Tax Exp | 667 | 734 | 651 | 832 | (181) | 165 | 858 | 7.65% of payroll |
| 5101 - FICA / Medicare Exp | 124 | 131 | 68 | 435 | (367) | 86 | 449 | 2.8% of payroll |
| 5104 - FUTA / SUTA Taxes | 8 | 9 | 7 | 13 | (6) | 6 | 13 | |
| 5105 - Workers Comp Premiums (py c | 795 | 874 | 726 | 1,279 | (553) | 257 | 1,319 | |
| Total 5100 - Payroll Tax Exp | 1,604 | 1,748 | 1,452 | 2,007 | (383) | 474 | 2,000 | |
| 5200 - Other Payroll Items | 66 | - | 108 | 20 | 88 | - | 20 | |
| 5107 - Workers Comp Prim (assessment | - | - | - | 507 | (507) | - | 523 | See payroll analysis, to be used for PERS employees |
| 5220 - Employee Retirement | - | - | - | 527 | (419) | - | 543 | |
| Total 5200 - Other Payroll Items | 66 | - | 108 | 527 | (419) | - | 543 | |
| Total A. Payroll / Payroll taxes | 9,579 | 10,474 | 9,337 | 12,677 | (3,340) | 2,412 | 13,075 | |
| B. Operating Exp | | | | | | | | |
| 6002 - Travel Exp | - | - | - | 58 | (58) | 20 | 65 | |
| 6045 - Postage / Freight | 1 | - | - | - | (677) | 510 | 3,200 | Estimated at 267/M * 12 |
| 6050 - Utilities | 2,182 | 2,807 | 2,323 | 3,000 | (677) | 538 | 4,000 | Per Beth includes \$1000 Computer services |
| 6055 - Office Exp | 3,571 | 3,044 | 2,957 | 4,000 | (1,043) | 100 | 100 | Per Beth |
| 6075 - Dues | - | 80 | - | 100 | (100) | - | - | |
| 6105 - Library Exp | - | - | - | - | - | - | - | |
| 6105-PC - PY, County Granttax | 3,774 | 4,319 | 2,315 | 7,519 | (5,204) | 5,204 | 3,000 | 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 | 347 | 545 | 1,054 | 2,254 | (1,200) | 1,200 | 1,326 | PY - Fundraiser & Donations |
| 6105-LG - PY, LaGrande Library | 504 | 97 | - | 1,008 | (1,008) | 1,008 | 4,266 | PY - LaGrande Libraries |
| 6105-LX - PY, Ladies Aux Donations | - | - | - | - | - | - | - | PY - Ladies Aux Donation |
| 6105-VC - PY, Various Grants | 480 | - | - | 417 | (417) | 102 | 417 | PY - Various Grants |
| 6105-CC - CY, County Granttax | 2,009 | - | - | 5,000 | (5,000) | - | 5,000 | CY - Union County Cir Library |
| 6105-CL - CY, Leo Adler Grant | - | 1,532 | 892 | 5,000 | (4,108) | - | 5,000 | CY - Leo Adler Grant |
| 6105-CR - CY, Ready-2-Read | 912 | 748 | 555 | 2,000 | (1,445) | - | 2,000 | CY - Ready 2 Read |
| 6105-LG - CY, LaGrande Library | 1,318 | 7,316 | 3,049 | 8,000 | (4,951) | - | 8,000 | CY - LaGrande Libraries |
| 6105-VC - CY, Various Grants | - | - | 1,432 | 50,000 | (48,568) | - | 50,000 | CY - Misc Grants |

02 - Library Fund

| | Actual 2021 | Actual 21/22 | CY Actual 7/1 - 5/16/23 | Budget 22 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | CY - Fundraiser and other | Comments |
|---------------------------------|----------------|--------------|----------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---------------------------|----------|
| CY 6105-CF - CY, Fundraiser Exp | - | - | 14 | 20,000 | (19,986) | - | 20,000 | CY - Fundraiser and other | |
| 6137 - Lori-Hayes Memorial | - | - | - | 739 | (739) | - | 739 | What can we use this for? | |
| Total B. Operating Exp | 15,134 | 20,288 | 14,591 | 109,095 | (94,504) | 8,682 | 107,113 | | |
| Transfers Out | - | - | - | 1,286 | - | - | 1,965 | | |
| 9000 - Contingency | - | - | - | - | - | - | - | | |
| 9600 - Closing Fund Bal | 12,493 | 10,890 | - | - | - | - | - | | |
| Total Expense | 37,205 | 41,452 | 23,928 | 123,058 | (99,130) | 11,094 | 122,152 | | |
| Net Income | - | - | 28,853 | (0) | 28,853 | (8,524) | 0 | | |

City of North Powder
WATER - 15

Proposed Budget for 2023-24 for fiscal year

15- Water Fund

| | Actual 2021 | Actual 21/22 | CY Actual (7/1 - 5/16/23) | Budget 22- | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|---|-------------|--------------|------------------------------|------------|-------------------------------|------------------------------------|-------------------------------|---|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 1,589 | 33,829 | 11,347 | 13,717 | (2,370) | - | 5,232 | |
| 4030 - Interest | 8 | 182 | 237 | 68 | 188 | 74 | 212 | Cal'd at 4.05% |
| 4032 - Late Fees | 1,708 | 3,041 | 2,170 | 2,500 | (330) | 330 | 2,500 | Estimate based on prior years |
| 4050 - Hook Up Fees | 1,905 | 1,244 | 4,595 | 3,700 | 895 | 88 | 2,700 | Estimated 1000 + 1700 |
| 4055 - Collections | 120,843 | 117,249 | 102,795 | 113,300 | (10,505) | 10,505 | 127,871 | 225@43.50*12m + 4@343.50*6m + 6@56*12m + 5@66.50*12m + 1@102.88*12 |
| 4055 - Collections (Add'l Overage | 1,047 | - | - | 13,000 | (13,000) | 13,000 | 13,500 | 75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons |
| 4055 - Collections (\$2 Possible Rate | - | - | - | 14,220 | (14,220) | 4,000 | 19,908 | \$ 7 increase to balance * 237 ((225+6+5+1) users * 12m |
| 4058 - Bulk Wtr Sales (Wind Farm & C | 418 | 123 | 1,477 | 1,000 | 477 | - | 2,500 | Estimated bulk sales |
| 4390 - Other Revenue | 19,495 | 1,000 | 1,988 | - | 1,908 | - | - | |
| Total Income | 146,782 | 158,648 | 124,549 | 161,506 | (36,957) | 27,997 | 174,422 | |
| Expense | | | | | | | | |
| A. Payroll / Payroll taxes | | | | | | | | |
| 5000 - Payroll Expenses | | | | | | | | |
| 5040 - Public Works Director | 15,402 | 14,799 | 11,802 | 13,204 | (1,602) | 2,400 | 13,871 | 40Wk * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% increase) |
| 5041 - Public Works - Extra | 4,809 | 9,419 | 7,272 | 7,605 | (333) | 1,540 | 7,617 | 30Wk * 52wks * 16.27/hr |
| 5050 - City Recorder | 9,398 | 9,353 | 8,630 | 9,716 | (1,095) | 1,680 | 10,207 | 6hr/day * 5 Days/Wk * 52 Wk * \$20.75+ 1.06 = 21.81 * 30% (5% increase) |
| 5080 - City Recorder - Extra | 300 | 142 | 150 | 585 | (435) | 60 | 618 | 3Wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30% |
| 5099 - Payroll Adjustment | - | 30 | - | 622 | (622) | - | 1,616 | 5% increase to cover OT and other adjustments |
| Total 5000 - Payroll Expenses | 29,047 | 33,713 | 27,844 | 31,732 | (4,088) | 5,660 | 33,928 | |
| 5100 - Payroll Tax Exp | 2,204 | 2,579 | 2,115 | 2,427 | (312) | 433 | 2,595 | 7.65% of pyrl |
| 5101 - FICA / Medicare Exp | 401 | 498 | 219 | 888 | (689) | 226 | 950 | 2.8% of pyrl |
| 5104 - FUTA / SUTA Taxes | 16 | 19 | 15 | 22 | (7) | 7 | 22 | |
| 5105 - Workers Comp Premiums | 2,821 | 3,024 | 2,349 | 3,337 | (988) | 666 | 3,567 | |
| Total 5100 - Payroll Tax Exp | 2,859 | - | 515 | 1,200 | (685) | 268 | 1,200 | no expected change |
| 5200 - Other Payroll Items | 5,488 | 6,672 | 7,339 | 7,938 | (599) | 1,340 | 8,359 | Add'l to cover Spouse and Depend = 4,700 |
| 5210 - Employee Health Insuranc | 22 | 213 | 184 | 30 | 164 | 36 | 30 | |
| 5215 - Employee Life Ins | 8,240 | 5,487 | 4,686 | 5,977 | (1,291) | 1,590 | 6,209 | Allocated the same as payroll, see analysis |
| 5220 - Employee Retirement | 14,300 | 12,972 | 12,744 | 15,145 | (2,401) | 3,234 | 15,798 | |
| Total 5200 - Other Payroll Items | 45,977 | 49,108 | 42,737 | 50,214 | (7,477) | 9,560 | 53,294 | |
| Total A. Payroll / Payroll taxes | - | - | 9 | 100 | (91) | 700 | 100 | Per Beth |
| B. Operating Exp | | | | | | | | |
| 6002 - Travel Expense | 3,661 | 3,663 | 714 | 7,500 | (6,786) | - | 15,000 | Per Beth, Water testing - Est 1250/month * 12M |
| 6010 - Engineering & Testing | 1,029 | 2,429 | 1,879 | 2,500 | (621) | 621 | 2,500 | \$208/month * 12M |
| 6040 - Fuel / Oil | 655 | 616 | 689 | 700 | (31) | 31 | 750 | |
| 6045 - Postage / Freight | 13,184 | 13,919 | 12,220 | 16,500 | (4,280) | 3,345 | 17,500 | \$1450/m * 12 |
| 6050 - Utilities | 8,455 | 8,573 | 6,498 | 10,000 | (3,532) | 1,400 | 12,000 | Per Beth, Est 1000/month * 12M |
| 6051 - Chemicals / Chlorine | 500 | 2,988 | 5,100 | 7,500 | (2,400) | 2,400 | 7,700 | Water Operator 500/M + misc |
| 6052 - Contract Labor | 515 | 852 | 841 | 600 | (500) | 500 | 800 | |
| 6055 - Office | 188 | 48 | - | 500 | (500) | - | 1,500 | |
| 6056 - Building Repairs | 3,980 | 2,375 | 5,596 | 5,000 | (596) | - | 6,000 | |
| 6057 - Line Repairs / Parts | 150 | 38 | 125 | 500 | (375) | 200 | 500 | Per Beth |
| 6061 - Legal / Attorney Fees | 2,930 | 2,554 | 3,000 | 2,804 | 196 | - | 3,425 | (12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k) |
| 6062 - Audit | 725 | 893 | - | 938 | (938) | 938 | 985 | 5% increase |
| 6063 - Budget Preparation | 1,873 | 2,690 | 1,313 | 1,975 | (662) | 662 | 2,035 | 3% increase |
| 6064 - Accountant | 3,417 | 4,020 | 4,921 | 4,744 | 177 | - | 5,807 | 25% of total, includes an 18% increase from Prior year actual |
| 6065 - Insurance / Bonds | - | - | - | 2,000 | (2,000) | - | 2,500 | Bulk water sales exp's (just in case) (ties to income) |
| 6070 - Water Sales related exp | - | 407 | 240 | 1,250 | (1,010) | 250 | 1,250 | DEQ annual permit + other |
| 6075 - Dues/Permits/Training | - | - | - | - | - | - | - | |

15- Water Fund

| | Actual 2021 | Actual 21/22 | CY Actual (7/1 - 5/15/23) | Budget 22- 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|---------------------------------|-------------|--------------|------------------------------|------------------|-------------------------------|------------------------------------|-------------------------------|--|
| 6076 - Training | 205 | - | 425 | 500 | (75) | 100 | 750 | Per Beth |
| 6110 - Equip Maintenance | 1,762 | 5,398 | 1,343 | 4,000 | (2,657) | 2,657 | 4,500 | |
| 6150 - Ads/Public Notice | 101 | 90 | 40 | 150 | (110) | 110 | 150 | Per Beth |
| 6160 - Supplies | 811 | 440 | 241 | 1,200 | (959) | 959 | 1,500 | |
| Total B. Operating Exp | 43,976 | 51,133 | 45,144 | 70,961 | (25,817) | 14,873 | 87,252 | |
| Depreciation Exp | 60,595 | 60,595 | 60,595 | 28,000 | 32,595 | - | 28,000 | PY Depm before improvements, (with improvements Depm = 56,873) |
| Transfers Out | - | - | - | 38,000 | (3,000) | - | 31,000 | Trans to #55 |
| 8055 - Trans to Wtr/Swr Reserve | 23,000 | 45,000 | 35,000 | 38,000 | (3,000) | - | 31,000 | |
| Total Transfers Out | 23,000 | 45,000 | 35,000 | 2,331 | (2,331) | - | 2,876 | |
| 9000 - Contingency | 33,829 | 11,346 | - | - | (38,625) | 24,433 | 174,422 | |
| 9600 - Closing Fund Bal | 146,782 | 156,248 | 122,881 | 161,506 | 1,668 | 3,564 | 0 | |
| Net Income | - | - | 1,988 | - | 1,988 | - | - | |

| | Actual 2021 | Actual 21/22 | CY Actual (7/1 - 5/15/23) | Budget 22- 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|-------------------------------|-------------|--------------|------------------------------|------------------|-------------------------------|------------------------------------|-------------------------------|---|
| Summary | 125,724 | 121,657 | 138,960 | 147,720 | (8,760) | - | 168,979 | See payroll analysis |
| Collections (income) | (45,977) | (46,108) | (52,297) | (50,214) | (2,083) | - | (53,294) | |
| Payroll | (43,976) | (51,153) | (60,017) | (70,961) | (10,944) | - | (87,252) | (4\$ rate increase = -8100 negative) (With NO rate increase = -19908 negative) |
| Operating | (28,000) | (28,000) | (28,000) | (28,000) | 0 | - | (28,000) | |
| Depreciation (future reserve) | 7,788 | (6,645) | (1,354) | (1,455) | 81 | - | 433 | Includes 7\$ rate increase |
| Net Water | - | - | - | - | - | - | - | |

City of North Powder
SEWER - 25
Proposed Budget for 2023-24 for fiscal year

25- Sewer Fund

| | Actual 20/21 | Actual 21/22 | CY Actual 5/16/23 | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|------------------------------------|-----------------|-----------------|----------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 23,223 | 18,251 | 6,619 | 16,728 | (10,109) | - | 4,883 | |
| 4030 - Interest | 114 | 78 | 150 | 84 | 66 | 44 | 198 | Caf'd at 4.05% |
| 4032 - Late Fees | - | - | - | - | - | - | - | |
| 4050 - Hook Up Fees | 1,102 | 1,223 | 656 | 1,000 | (344) | 344 | 2,700 | Estimated 1000 + 1700 |
| 4055 - Collections | 73,291 | 77,145 | 74,120 | 103,754 | (29,614) | 29,614 | 133,170 | 230 users * 48.25 * 12m |
| 4055 - Collections | - | - | - | 689 | (689) | - | 579 | Snowbirds, 2 * 48.25 * 6m |
| 4055 - Collections (special rates) | 35,165 | 37,920 | 37,607 | 10,554 | 27,053 | 2,000 | 16,212 | 5 users = (627.25+193+289.50+144.75+96.50) * 12 (School, Motel, Cafe, RV, RVStorage) |
| 4055 - Collections (\$10 increase) | 1,803 | - | - | 27,480 | (27,480) | - | 5,664 | \$2 Increase to balance (to cover increases in cost =(226*2*12) + (372*4) + (Motel 2*12) + (Cafe 2*12) + (school 2*12) |
| 4160 - Equip rental income | - | 1,000 | - | 2,500 | - | - | 1,000 | Sewer Equipment rented out (Letter) |
| Transfers in | - | - | - | - | - | - | - | |
| Total Income | 134,898 | 133,617 | 119,152 | 162,769 | (43,617) | 32,002 | 164,406 | |
| Expense | | | | | | | | |
| A. Payroll / Payroll taxes | | | | | | | | |
| 5000 - Payroll Expenses | | | | | | | | |
| 5040 - Public Works Director | 15,502 | 14,769 | 14,802 | 13,204 | (1,602) | 2,500 | 13,871 | 40/WK * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% Inc) |
| 5041 - Public Works - Extra | 4,031 | 12,564 | 7,272 | 7,605 | (333) | 1,500 | 7,617 | 30/WK * 52wks * 16.27/hr |
| 5050 - City Recorder | 9,336 | 9,353 | 8,821 | 9,716 | (1,095) | 1,700 | 10,207 | 6hr/day * 5 Days/WK * 52 WK * \$20.75+ 1.06 = 21.81 * 30% (5% inc) |
| 5080 - City Recorder - Extra | 300 | 142 | 149 | 585 | (436) | 60 | 618 | 3/WK * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30% |
| 5099 - Payroll Adjustment | - | 46 | - | 622 | (622) | - | 1,616 | 5% increase to cover OT and other adjustments |
| Total 5000 - Payroll Expenses | 29,169 | 36,874 | 27,644 | 31,732 | (4,088) | 5,760 | 33,928 | |
| 5100 - Payroll Tax Exp | | | | | | | | |
| 5101 - FICA / Medicare Exp | 2,214 | 2,821 | 2,115 | 2,427 | (312) | 441 | 2,595 | 7.65% of pvtl |
| 5104 - FUTA / SUTA Taxes | 402 | 454 | 219 | 1,269 | (1,050) | 230 | 1,357 | 2.8% of pvtl |
| 5105 - Workers Comp Premium | 16 | 22 | 15 | 25 | (10) | 10 | 25 | |
| Total 5100 - Payroll Tax Exp | 2,632 | 3,297 | 2,349 | 3,721 | (1,372) | 681 | 3,978 | |
| 5200 - Other Payroll Items | | | | | | | | |
| 5107 - Workers Comp Prem (at | 3,088 | - | 515 | 1,200 | (685) | 268 | 1,200 | no expected change |
| 5210 - Employee Health Insura | 5,488 | 6,672 | 7,339 | 7,938 | (599) | 1,340 | 8,359 | |
| 5215 - Employee Life Ins | 22 | 131 | 153 | 40 | 113 | 30 | 40 | |
| 5220 - Employee Retirement | 6,325 | 5,486 | 4,697 | 5,977 | (1,280) | 1,620 | 6,209 | See payroll analysis for allocation |
| Total 5200 - Other Payroll Items | 14,923 | 12,269 | 12,704 | 15,155 | (2,451) | 3,258 | 15,808 | |
| Total A. Payroll / Payroll taxes | 46,724 | 52,480 | 42,697 | 50,608 | (7,911) | 9,699 | 53,714 | |
| B. Operating Exp | | | | | | | | |
| 6002 - Travel Expense | - | - | 9 | 100 | (91) | - | 100 | per Beth |
| 6010 - Engineering & Testing | 3,145 | 7,171 | 6,448 | 13,500 | (7,052) | 1,300 | 13,500 | |
| 6040 - Fuel / Oil | 1,029 | 1,748 | 1,105 | 2,500 | (1,395) | 1,395 | 2,500 | Avg 130/month * 12m |
| 6045 - Postage | 644 | 632 | 669 | 700 | (31) | 31 | 750 | per Beth |
| 6050 - Utilities | 4,837 | 4,962 | 5,235 | 6,000 | (764) | 1,300 | 7,500 | Estimated at 625/M |
| 6051 - Chemicals / Chlorine | 9,077 | 10,044 | 26,728 | 16,500 | 10,228 | 1,740 | 22,000 | Per Beth, Large Increase |
| 6052 - Contract Labor | 750 | 2,978 | 2,654 | 6,000 | (3,376) | 1,100 | 4,500 | WWater Operator 250/M * 12 = 3000 + Misc |
| 6055 - Office | 588 | 959 | 841 | 700 | 141 | - | 800 | |
| 6056 - Building Repairs | 49 | - | 157 | 500 | (343) | 343 | 1,000 | |

25- Sewer Fund

| | Actual 20/21 21/22 | Actual 5/16/23 | CY Actual (7/1 - 5/16/23) | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|------------------------------|-----------------------|-------------------|---------------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|--|
| 6057 - Line Repairs / Parts | 2,546 | 2,377 | 823 | 5,000 | (4,177) | 1,100 | 7,500 | |
| 6061 - Attorney Fees | 500 | 38 | 75 | 200 | (125) | - | 200 | |
| 6062 - Audit | 2,350 | 2,554 | 3,000 | 2,804 | 196 | - | 3,425 | (12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit 500k) |
| 6063 - Budget Preparation | 725 | 883 | - | 938 | (938) | 938 | 985 | 25% Sewer, 5% increase |
| 6064 - Accountant | 1,873 | 2,080 | 1,313 | 1,975 | (662) | 662 | 2,035 | 25% Sewer, 3% increase |
| 6065 - Insurance / Bonds | 2,734 | 3,244 | 3,937 | 3,828 | 109 | - | 4,646 | 20% of total, includes an 18% increase from Prior year actual |
| 6075 - Dues/Permits | 2,232 | 3,693 | 4,209 | 2,500 | 1,709 | - | 3,000 | Estimated at 250/m |
| 6076 - Training | 295 | 127 | - | 500 | (500) | - | 500 | |
| 6110 - Equip Maintenance | 916 | 2,256 | 2,240 | 4,000 | (1,760) | - | 4,000 | |
| 6150 - Ads / Public Notices | 101 | 90 | 70 | 150 | (80) | 150 | 150 | Per Bath |
| 6160 - Supplies | 1,940 | 2,681 | 1,332 | 2,500 | (1,168) | - | 2,500 | |
| Total B. Operating Exp | 36,224 | 48,537 | 60,816 | 70,895 | (10,079) | 10,059 | 81,591 | |
| Depreciation | 24,761 | 24,761 | 24,761 | 24,761 | - | - | 24,761 | |
| Transfers Out | | | | | | | | |
| 8055 - Trans to W/S Capt Res | 35,500 | 28,000 | 15,000 | 35,500 | (20,500) | 8,000 | 24,000 | |
| Total Transfers Out | 35,500 | 28,000 | 15,000 | 35,500 | (20,500) | 8,000 | 24,000 | |
| 9000 - Contingency | - | - | - | 5,766 | (5,766) | - | 5,101 | |
| 9600 - Closing Fund Balance | 16,230 | 6,620 | - | - | - | - | - | |
| Total Expense | 134,698 | 133,617 | 118,513 | 162,769 | (44,256) | 27,758 | 164,406 | |
| Net Income | - | - | 639 | - | 639 | 4,244 | 0 | |

Summary

| | | | | | | | |
|---------------------------|----------|----------|----------|----------|--|--|----------|
| Collections (income) | 108,456 | 115,065 | 144,341 | 145,957 | | | 159,325 |
| Payroll | (46,724) | (52,460) | (62,386) | (50,608) | | | (53,714) |
| Operating | (38,224) | (48,537) | (70,875) | (70,895) | | | (81,591) |
| Depreciation (future res) | (24,761) | (24,761) | (24,761) | (24,761) | | | (24,761) |
| Net Sewer | 747 | (10,699) | (3,691) | (307) | | | (741) |

with \$2 increase
 -0- increase = -4923 negative
 -\$1 increase = -3573 negative

30 - Park / Street Fund

| | Actual 2021 | Actual 21/22 | CV Actual (7/1 - 5/16/23) | Budget 22 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|---|----------------|----------------|------------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 91,659 | 94,096 | 59,237 | 55,691 | 3,546 | - | 54,958 | |
| 4030 - Interest | 611 | 481 | 1,341 | 278 | 1,063 | 392 | 2,226 | Car'd at 4.05% |
| 4040 - City Licenses (Truck permi | 75 | - | - | - | - | - | - | Truck Permits, recorded in General fund |
| 4140 - Dept of Trans Tax & Fees | 33,085 | 38,448 | 29,375 | 38,400 | (9,025) | 9,600 | 39,900 | Estimated \$3325/m * 12 |
| 4150 - State Rev Sharing | 8,032 | 4,571 | 5,252 | 6,000 | (748) | 748 | 7,200 | Estimated \$1800/quarter * 4 |
| 4500 - Grant Proceeds (Playground) | - | 270 | - | 200,000 | (200,000) | - | 250,000 | ODOT (SCA) Allotment, to be used in 2024-25 |
| 4500 - Grant Proceeds (Sidewalk) | 48,000 | 28,000 | 36,325 | 100,000 | (63,675) | - | 750,000 | Sidewalk and other |
| 4801 - Trans from General | 24,000 | 10,800 | 16,000 | 16,000 | - | - | 17,000 | Transfer from General to Street for operating |
| 4852 - Trans from Capt Reserve | - | - | - | - | - | - | - | |
| Total Income | 201,882 | 177,376 | 148,380 | 416,369 | (267,989) | 10,740 | 1,121,284 | |
| Expense | | | | | | | | |
| A. Payroll / Payroll taxes | | | | | | | | |
| 5000 - Payroll Expenses | | | | | | | | |
| 5040 - Public Works Director | 13,982 | 14,789 | 11,602 | 13,204 | (1,602) | 2,440 | 13,871 | 40/WK * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% inc) |
| 5041 - Public Works - Extra | 3,985 | 3,128 | 7,272 | 7,605 | (333) | 1,500 | 7,617 | 30/WK * 52wks * 16.27/hr |
| 5050 - City Recorder | 1,584 | 1,588 | 1,485 | 1,619 | (134) | 280 | 1,701 | 6hr/day * 5 Days/WK * 52 WK * \$20.75 + 1.06 = 21.81 * 5% (5% inc) |
| 5080 - City Recorder - Extra | 50 | 23 | - | 98 | (98) | 10 | 103 | 3/WK * 52wks * \$12.50 + .70 (min wage) = 13.70 * 5% |
| 5099 - Payroll adjustment | - | - | 25 | 450 | (425) | - | 1,397 | Add 5% to help cover overtime & other increases |
| Total 5000 - Payroll Expenses | 19,521 | 19,478 | 20,334 | 22,976 | (2,642) | 4,230 | 24,689 | |
| 5100 - Payroll Tax Exp | | | | | | | | |
| 5101 - FICA / Medicare Exp | 1,476 | 1,490 | 1,588 | 1,758 | (202) | 324 | 1,889 | 7.65% of pyrl |
| 5104 - FUTA / SUTA Taxes | 272 | 281 | 161 | 919 | (758) | 169 | 988 | 2.8% of pyrl |
| 5105 - Workers Comp Premii | 11 | 11 | 10 | 15 | (5) | 5 | 15 | |
| Total 5100 - Payroll Tax Exp | 1,759 | 1,782 | 1,727 | 2,692 | (965) | 498 | 2,891 | |
| 5200 - Other Payroll Items | | | | | | | | |
| 5107 - Workers Comp Prem (| 970 | - | 423 | 1,200 | (777) | 288 | 1,200 | no expected change |
| 5210 - Employee Health Insu | 3,280 | 4,447 | 5,300 | 5,733 | (433) | 970 | 6,037 | |
| 5215 - Emp Life Ins | 12 | 188 | 153 | 20 | 133 | 28 | 180 | |
| 5220 - Employee Retirement | 3,780 | 4,008 | 3,482 | 4,294 | (832) | 1,200 | 4,441 | See payroll analysis for allocation |
| Total 5200 - Other Payroll Item | 8,082 | 8,821 | 9,338 | 11,247 | (1,909) | 2,466 | 11,838 | |
| Total A. Payroll / Payroll taxes | 29,342 | 29,881 | 31,399 | 36,915 | (5,516) | 7,194 | 39,438 | |
| B. Operating Exp | | | | | | | | |
| 6002 - Travel Expense | - | - | - | 100 | (100) | - | 100 | |
| 6040 - Fuel / Oil | 892 | 2,075 | 1,882 | 2,500 | (818) | 270 | 2,500 | Per Beth |
| 6045 - Postage / Freight | 28 | 2 | 35 | 58 | (23) | 23 | 65 | Add'l per Beth |
| 6050 - Utilities | 9,838 | 9,891 | 8,782 | 12,000 | (3,248) | 1,860 | 13,500 | Avg 1000/month * 12m |
| 6055 - Office | 128 | 368 | 88 | 250 | (162) | 162 | 250 | |
| 6056 - Building Repairs | 85 | 56 | 1,427 | 500 | 927 | 200 | 1,500 | Move amount from #6110, Equip maintenance |
| 6062 - Audit | 1,175 | 1,277 | 1,500 | 1,402 | 98 | - | 1,713 | (12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St (No S Audit, 500k) |
| 6064 - Accountant | 749 | 836 | 535 | 790 | (265) | 135 | 814 | 10% Street, 3% increase |
| 6065 - Insurance / Bonds | 2,734 | 4,031 | 3,937 | 4,756 | (819) | - | 4,646 | 20% of total, includes an 18% increase from Prior year actual |
| 6075 - Dues/Permits/Training | 101 | 92 | - | 100 | (100) | 100 | 100 | |
| 6095 - Street Maintenance | 172 | 484 | 1,681 | 4,000 | (2,349) | 2,349 | 3,000 | Snow removal and street maintenance (move portion to payroll for OT) |
| 6110 - Equipment Maintenance | 1,589 | 2,384 | 353 | 4,000 | (3,647) | 2,000 | 4,000 | |
| 6160 - Supplies | 1,198 | 2,412 | 364 | 1,500 | (1,146) | 1,000 | 1,500 | |
| Total B. Operating Exp | 18,887 | 23,589 | 20,304 | 31,956 | (11,652) | 8,099 | 33,687 | |

30 - Park / Street Fund

| | Actual 2021 | Actual 21/22 | CY Actual (7/1 - 5/16/23) | Budget 22- 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|--|-------------|--------------|------------------------------|------------------|-------------------------------|------------------------------------|-------------------------------|---|
| 7500 - Capital Outlay | | | | | | | | |
| 7500 - Capital Outlay | | 56,574 | 841 | 26,300 | (25,459) | - | 27,500 | City money, for street/ bridge repair upgrade (includes 1,189 playground grants) |
| 7500 - Capital Outlay (ODOT Sidewalks) | | | - | 18,008 | (18,008) | - | 18,008 | Carryover Union Co Grant - Safe Routes to School Grant, Sidewalks <i>(City money/ No Grant required)</i> |
| 7500 - Capital Outlay | | | | | | | 250,000 | Grant \$, ODOT SCA - Street projects |
| 7500 - Capital Outlay | 59,897 | 6,118 | - | 200,000 | (200,000) | - | - | <i>(Spend ONLY if receive grants)</i> |
| 7500 - Capital Outlay (ODOT for Streets/Sidewalks) | | | 36,325 | 100,000 | (63,675) | - | 750,000 | Other grants projects |
| Total 7500 - Capital Outlay | 59,897 | 64,890 | 37,166 | 344,308 | (307,142) | - | 1,045,508 | |
| 9000 - Contingency | | | | 3,190 | (3,190) | - | 2,651 | |
| 9800 - Closing Fund Bal | 94,036 | 59,236 | | | | | | |
| Total Expense | 201,862 | 177,376 | 88,869 | 416,369 | (327,500) | 15,293 | 1,121,294 | |
| Net Income | | | 59,511 | | 59,511 | (4,553) | (0) | |

City of North Powder
FIRE - 40
 Proposed Budget for 2023-24 for fiscal year

revised 5/19/2023
 12:51 PM
 JDB

| 40 - Fire Dept Fund | | | | | | | |
|-------------------------------|-----------------------|--------------------------------|-----------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------------|
| | Actual 20/21 21/22 | CY Actual (7/1 - 5/16/23 | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
| Income | | | | | | | |
| 4000 - Beginning Cash on Hand | - | - | - | - | - | - | |
| 4801 - Trans from General | 19,300 | 20,900 | 20,900 | - | - | 22,000 | From General |
| Expense | | | | | | | |
| B. Operating Exp | | | | | | | |
| 6052 - Contract Services | 19,300 | 20,900 | 20,900 | - | - | 22,000 | 5500/Qt * 4 = 22000/yr 5% increase |
| 9600 - Closing Fund Bal | - | - | - | - | - | - | |
| Total Expense | 19,300 | 20,900 | 20,900 | - | - | 22,000 | |
| Net Income | - | - | - | - | - | - | |

City of North Powder
GENERAL CAPITAL RESERVE - 52
Proposed Budget for 2023-24 for fiscal year

52- General Capt Reserve

| | Actual 20/21 | Actual 21/22 | CY Actual (7/1 - 5/16/23) | Budget 22- 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|--|-----------------|-----------------|---------------------------------|------------------|-------------------------------|------------------------------------|----------------------------|---|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 265,049 | 269,265 | 195,242 | 216,114 | (20,872) | - | 208,480 | |
| 4030 - Interest | 2,066 | 1,238 | 4,419 | 1,081 | 3,338 | 1,294 | 8,443 | Cal'd at 4.05% |
| 4210 - Building/Equip Sales | - | - | - | - | - | - | - | |
| 4600 - Loan Proceeds | - | - | - | 120,000 | (120,000) | - | - | Loan to purchase/ remodel Fire bldg |
| 4500 - Grant Proceeds | - | - | - | 1,000,000 | (1,000,000) | - | 2,000,000 | CDBG Grant, Library construction and other |
| 4500 - Grant Proceeds | - | - | - | 75,000 | (75,000) | - | 2,085,000 | Misc Grants, City Hall, Parks, Streets, Library, etc |
| 4500 - Grant Proceeds | - | 51,058 | - | 750,000 | (750,000) | - | 97,375 | ARPA, Union County |
| 4800 - Transfers In | - | - | - | - | - | - | - | |
| 4801 - Trans from General | 15,000 | 25,000 | 17,000 | 17,000 | - | - | 18,000 | Transfer from General |
| Total Income | 272,115 | 335,561 | 216,661 | 2,179,195 | (1,962,534) | 1,294 | 4,417,298 | |
| Expense | | | | | | | | |
| 7101 - Loan (Bond Debt) Exp | - | - | - | 120,000 | - | - | - | ONLY IF Payments on Loan |
| 7500 - Capt Outlay, Fire Building | - | 88,614 | - | - | - | - | 50,000 | City \$, Building renovation |
| 7500 - Capt Outlay, City Hall equip | - | 51,705 | 9,475 | 70,000 | - | - | 5,000 | City \$, 1/2 City Hall equip |
| 7500 - Capt Outlay, 1/2 Equipment | - | - | - | 25,000 | - | - | 20,000 | City \$, Equip purch, Dump trailer, locator, etc(Street portion) |
| 7500 - Capt Outlay | 13,850 | - | - | 139,195 | (139,195) | - | 159,923 | City \$, LAND, Building, Shop, Equip, Streets, etc. |
| 7500 - Capt Outlay, Building | - | - | - | 1,000,000 | (1,000,000) | - | 2,000,000 | CDBG Grant for Library |
| 7500 - Capt Outlay, Building Fundraisers | - | - | - | 75,000 | (75,000) | - | 2,085,000 | ONLY IF Misc Grants are awarded for City, library, etc |
| 7500 - Capt Outlay, Building Grant | - | - | - | 750,000 | - | - | 97,375 | ARPA Grant (remaining balance) |
| 7500 - Total Capital Outlay | - | - | - | 2,059,195 | - | - | 4,417,298 | |
| TRANSFERS OUT | | | | | | | | |
| 8003 - Trans to Street | - | - | - | - | - | - | - | |
| 9600 - Closing Fund Bal | 258,265 | 195,242 | - | - | - | - | - | |
| Total Expense | 272,115 | 335,561 | 9,475 | 2,179,195 | (2,169,720) | - | 4,417,298 | |
| Net Income | - | - | 207,186 | - | 207,186 | 1,294 | - | |

City of North Powder
 Water / Sewer Capital Improvement Reserve - 55
 Proposed Budget for 2023-24 for fiscal year

55- W/S Capt Improvevnt Reserve

| | Actual 20/21 | Actual 21/22 | CY Actual (7/1 - 5/16/23) | Budget 22-23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|---|--------------|--------------|---------------------------|--------------|-------------------------|------------------------------|-------------------------|--|
| Income | | | | | | | | |
| 4000 · Beginning Cash on Hand | 375,700 | 364,628 | 398,105 | 394,232 | 3,873 | - | 488,193 | |
| 4030 · Interest | 3,040 | 1,749 | 9,011 | 1,971 | 7,040 | 2,640 | 18,962 | Call'd at 4.05% |
| 4500 · Grant Proceeds | 142,204 | 4,306 | - | 1,000,000 | (1,000,000) | - | 1,000,000 | Add'l Grants Sludge removal (See #65 for loan proceeds) |
| 4500 · Grant Proceeds | 4,521 | 75,095 | 95,656 | 2,000,000 | (1,904,344) | - | 2,041,500 | CDBG Grant P2113 |
| 4500 · Grant Proceeds (Other) | - | - | - | 750,000 | (750,000) | - | 97,375 | ARPA, to be used on Sewer improvements |
| 4600 · Loan Proceeds (DEQ 5 year) | - | - | - | 500,000 | (500,000) | - | 390,000 | W Water Construction Loan Y23004 (30 yr 2.61%) |
| 4800 · Transfers In | - | - | - | - | - | - | - | |
| 4815 · Trans from Water | 23,000 | 45,000 | 35,000 | 38,000 | (3,000) | - | 31,000 | Transfer from Water |
| 4825 · Trans from Sewer | 35,500 | 26,000 | 15,000 | 35,500 | (20,500) | - | 24,000 | Transfer from Sewer |
| 4865 · Trans from #65 Wwater Imp | - | - | 264 | 264 | - | - | 29 | Transfer from Wwater Improvement #65 (includes Sludge grant) |
| Total 4900 · Transfers In | 58,500 | 71,000 | 50,264 | 73,500 | (23,236) | - | 55,029 | |
| Total Income | 583,985 | 516,776 | 553,036 | 4,719,967 | (4,166,931) | 2,640 | 4,071,059 | |
| Expense | | | | | | | | |
| Transfers Out | 64,000 | 12,000 | - | - | - | - | - | Transfer for final prints |
| 8065 · Trans to Wwater Imp #65 | 64,000 | 12,000 | - | - | - | - | - | |
| Total Transfers Out | 64,000 | 12,000 | - | - | - | - | - | |
| 7500 · Capital Outlay, Add'l Grants | - | - | - | 1,000,000 | (1,000,000) | - | 1,000,000 | Add'l Grants Sludge removal |
| 7500 · Capital Outlay, CDBG | - | - | 87,483 | 2,000,000 | (1,912,517) | - | 2,041,500 | CDBG Construction Grant, Waste Water |
| 7500 · Capital Outlay, ARPA | - | - | - | 750,000 | (750,000) | - | 97,375 | ARPA, to be used on Sewer Improvements |
| 7500 · Capital Outlay, CDBG (loan proceeds) | - | - | - | 500,000 | (500,000) | - | 390,000 | CDBG Construction LOAN, Waste Water 2.71% 30 yr |
| 7500 · Capital Outlay | - | - | - | 30,000 | (30,000) | - | 5,000 | 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 | 155,338 | 106,671 | - | 434,967 | (434,967) | - | 507,184 | City \$, LAND Purchase, W/S Capital Impr |
| Total Capt Outlay | 155,338 | 106,671 | 87,483 | 4,719,967 | - | - | 4,071,059 | |
| 9300 · Total Future Reserves | - | - | - | - | - | - | - | |
| 9600 · Closing Fund Bal | 364,627 | 388,105 | - | - | - | - | - | |
| Total Expense | 583,985 | 516,776 | 87,483 | 4,719,967 | (4,632,484) | - | 4,071,059 | |
| Net Income | - | - | 465,553 | - | 465,553 | 2,640 | (0) | |

City of North Powder
WATER / SEWER IMPROVEMENTS - 65

Proposed Budget for 2023-24 for fiscal year

65 - Water / Sewer Improvements

| | Actual 20/21 | Actual 21/22 | CY Actual (7/1 - 5/16/23 | Budget 22. 23 | \$ Over/ (Under) Budget | Expected remaining Exp / rev | Proposed Budget 5/22/23 | Comments |
|--------------------------------|-----------------|-----------------|--------------------------------|------------------|-------------------------------|------------------------------------|----------------------------|-------------------------------|
| Income | | | | | | | | |
| 4000 - Beginning Cash on Hand | 10,946 | 31,840 | 285 | 263 | 22 | - | 29 | |
| 4030 - Interest | 28 | 153 | 6 | 1 | 5 | 2 | close out | |
| 4600 - Loan Proceeds | - | - | - | - | - | - | - | Add'l Grants Sludge removal |
| 4800 - Transfers In | - | - | - | - | - | - | - | |
| 4895 - Trans from W/S Capt | 64,000 | 12,000 | - | - | - | - | - | Close out fund? (if no loans) |
| Total 4800 - Transfers In | 64,000 | 12,000 | - | - | - | - | - | |
| Total Income | 74,974 | 43,993 | 291 | 264 | 27 | 2 | 29 | |
| Expense | | | | | | | | |
| Debt Service | | | | | | | | |
| 7101 - Bond Debt Principle Exp | 42,471 | 43,534 | - | - | - | - | - | |
| 7102 - Bond Debt Interest Exp | 663 | 174 | - | - | - | - | - | |
| 7500 - Capital Outlay | | | | | | | | |
| Transfers Out | | | | | | | | |
| 8055 - Trans to Wwater Imp | - | - | 264 | 264 | - | - | 29 | |
| 9300 - Total Future Reserves | - | - | - | - | - | - | - | |
| 9000 - Contingency | - | - | - | - | - | - | - | |
| 9600 - Closing Fund Bal | 31,840 | 285 | - | - | - | - | - | |
| Total Expense | 74,974 | 43,993 | 264 | 264 | - | - | 29 | |
| Net Income | - | - | 27 | - | 27 | 2 | - | |