

# **City of North Powder**

*Adopted Budget*

**Fiscal Year 2023 / 2024**

Resolution #2023 - R3

CITY OF NORTH POWDER  
 A RESOLUTION ADOPTING THE BUDGET  
 MAKING APPROPRIATIONS AND LEVYING PROPERTY TAXES FOR 2023/24

WHEREAS, City of North Powder budget committee has approved a budget for fiscal year 2023/2024, 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 2023/2024 in the aggregate of \$10,075,724

and, BE IT RESOLVED, That the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are appropriated as follows:

#	Fund	Total	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Transfers	Contin-gencies	Future Reserves	Unapprop. Balance	Other Require.
1	General	177,825	38,031	68,819	-	-	68,000	2,975	-	-	-
2	Library	122,153	13,075	107,113	-	-	-	1,965	-	-	-
15	Water	174,422	53,294	87,252	-	-	31,000	2,876	-	-	-
25	Sewer	164,406	53,714	81,591	-	-	24,000	5,101	-	-	-
30	Street & Park Fire	1,121,284	39,438	33,687	1,045,508	-	-	2,651	-	-	-
40	Department General Cap't	22,000	-	22,000	-	-	-	-	-	-	-
52	Reserves Water / Sewer Cap't	4,373,078	-	-	4,373,078	-	-	-	-	-	-
65	Reserves Waste-water Improvem't	3,920,528	-	-	3,920,528	-	-	-	-	-	-
65		29	-	-	-	-	29	-	-	-	-
	<b>Total</b>	<b>\$ 10,075,724</b>	<b>\$ 197,551</b>	<b>\$ 400,462</b>	<b>\$ 9,339,114</b>	<b>\$ -</b>	<b>\$ 123,029</b>	<b>\$ 15,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

and, BE IT RESOLVED, That the common council of the City of North Powder, Oregon, hereby levies the taxes provided in the budget approved by the budget committee, at the rate of \$4.3114 per \$1,000 value for taxes subject to general government limits, and that these taxes are hereby imposed upon all taxable property within the City of North Powder for the tax year 2023/2024

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

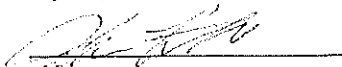
	Subject to General Government Limitation	Excluded from Limitation
General City Government	4.3114 / 1,000	\$ -

and, BE IT FINALLY RESOLVED, That the City of North Powder Budget Officer files this resolution with the Union County Clerk and Assessor on June 26, 2023

PASSED AND ADOPTED this 19 day of June, 2023;

With Councilors voting as follows:  
3 Ayes, 0 Nays, 0 Abstentions, 2 Absent.

Signed;

  
 Mayor

Attest;

  
 Recorder

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the City of North Powder (governing body) will be held on June 19, 2023 at 6:00 pm at the City Hall, 340 E Street, North Powder, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 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, 340 E 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

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount	Adopted Budget	Approved Budget
	2021-2022	This Year 2022-23	Next Year 2023-24
Beginning Fund Balance/Net Working Capital	844,458	732,808	776,228
Fees, Licenses, Permits, Fines, Assessments &	275,124	323,497	369,888
Federal, State and All Other Grants, Gifts,	226,876	6,012,900	8,291,600
Revenue from Bonds and Other Debt	-	620,000	390,000
Interfund Transfers / Internal Service Reimb	154,295	152,664	123,029
All Other Resources Except Property Taxes	5,648	6,364	34,651
Property Taxes Estimated to be Received	94,903	93,614	100,328
<b>Total Resources</b>	<b>1,601,304</b>	<b>7,941,847</b>	<b>10,075,724</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	171,621	184,993	197,551
Materials and Services	198,949	345,863	400,462
Capital Outlay	311,680	7,123,470	9,339,114
Debt Service	43,708	120,000	-
Interfund Transfers	154,295	152,664	123,029
Contingencies	-	14,857	15,568
Special Payments	-	-	-
Unappropriated Ending Balance & Reserved for Futur	721,051	-	-
<b>Total Requirements</b>	<b>1,601,304</b>	<b>7,941,847</b>	<b>10,075,724</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
Name of Organizational Unit or Program FTE for that unit or program			
01- General Fund	175,986	157,819	177,825
FTE	0.5	0.6	0.6
02- Library Fund	41,452	123,058	122,153
FTE	0.2	0.3	0.3
15- Water Fund	156,648	161,506	174,422
FTE	0.8	0.9	0.8
25- Sewer Fund	133,617	162,769	164,406
FTE	0.8	0.9	0.9
30- Street	177,376	416,369	1,121,284
FTE	0.5	0.5	0.6
40- Fire / QRT Fund	19,895	20,900	22,000
FTE	-	-	-
52- General Capital	335,561	2,179,195	4,373,078
FTE	-	-	-
55/65- Water/Sewer Capital	560,769	4,720,231	3,920,557
FTE	-	-	-
<b>Total Requirements</b>	<b>1,601,304</b>	<b>7,941,847</b>	<b>10,075,724</b>
<b>Total FTE</b>	<b>2.8</b>	<b>3.2</b>	<b>3.2</b>

**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.

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 4.3114 per \$1,000)	4.3114	4.3114	4.3114
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

<b>STATEMENT OF INDEBTEDNESS</b>		
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
<b>Total</b>	<b>\$0</b>	<b>0</b>

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

To assessor of \_\_\_\_\_ Union \_\_\_\_\_ County

Check here if this is  
an amended form.

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

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

<u>340 E Street, PO Box 309</u> <small>Mailing Address of District</small>	<u>North Powder</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97867</u> <small>ZIP code</small>	<u>6/30/23</u> <small>Date</small>
<u>John Frieboes</u> <small>Contact Person</small>	<u>Mayor</u> <small>Title</small>	<u>541-898-2185</u> <small>Daytime Telephone</small>	<u>cityofnp@eoni.com</u> <small>Contact Person E-Mail</small>	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

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

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

City of North Powder  
GENERAL - 01

Adopted Budget for 2023-24 for fiscal year

		01- General Fund				CY Actual (7/1 - 5/16/23	Budget 22-23	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
Actual 20/21	Actual 21/22													
<b>Income</b>														
4000 - Beginning Cash on Hand	16,529	33,118	39,527	28,045	11,482	-	14,125	-	14,125	-	14,125	14,125		Info from City 5-17-23
4010 - Building Permits	-	100	325	100	225	-	100	-	100	-	100	100		Estimated per Beth
4030 - Interest	81	159	895	140	755	-	262	-	572	-	572	572		Call'd at 4.05%
4040 - City Licenses	1,103	1,840	1,058	1,500	(442)	-	1,500	-	1,500	-	1,500	1,500		Bus License, Liquor Lic, App fees, RV permits, etc
4070 - Liquor Tax	8,852	9,003	8,193	9,000	(807)	-	1,400	-	10,000	-	10,000	10,000		Estimated \$833 / Month per Beth research
4080 - Cigarette Tax	428	379	285	420	(135)	-	75	-	384	-	384	384		Estimated \$32 / month, per Beth
4100 - Franchise Tax	18,073	21,177	11,703	18,500	(6,797)	-	6,797	-	20,400	-	20,400	20,400		Meadow Outdoor Ads 1800, Avista 6500, CenturyTel 1100,
4130 - Transient Room Tax (motel)	2,500	2,500	2,500	2,500	-	-	-	-	3,000	-	3,000	3,000		1750 to Community Enhancement Exp
4380 - Fax/Copy Fees	141	180	47	250	(203)	-	100	-	150	-	150	150		Est per Beth
4390 - Other Rev	2,710	1,459	3,412	2,700	712	-	-	-	2,215	-	2,215	2,215		Notary fees \$70, Dumpster fees \$450, Capt Credits \$1095, misc ref
4391 - NSF Fees received	-	139	102	50	52	-	-	-	50	-	50	50		
4500 - Grants DLCD	16,631	11,029	-	1,000	(1,000)	-	-	-	1,000	-	1,000	1,000		1000 DLCD Land Use Grant
4500 - Grants Misc	-	-	-	-	-	-	-	-	24,000	-	24,000	24,000		Misc Grants
4995 - Prior Year Property Taxes	4,494	4,268	1,793	2,241	(448)	-	448	-	2,286	-	2,286	2,286		Used 2% inc over 22-23 actual
4997 - Current Year Property Taxes	89,238	90,635	89,947	91,373	(1,426)	-	1,426	-	98,042	-	98,042	98,042		Used 2% inc over 22-23 actual (Per Beth, Total estimate =
<b>Total Income</b>	<b>159,560</b>	<b>175,985</b>	<b>159,787</b>	<b>157,819</b>	<b>1,968</b>		<b>10,508</b>		<b>177,825</b>		<b>177,825</b>	<b>177,825</b>		
<b>Expense</b>														
<b>A. Payroll / Payroll taxes</b>														
<b>5000 - Payroll Expenses</b>														
5040 - Public Works Director	4,651	4,923	3,867	4,401	(534)	-	320	-	4,624	-	4,624	4,624		40/WK * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% i
5041 - Public Works - Extra	1,322	1,043	2,424	2,535	(111)	-	480	-	2,539	-	2,539	2,539		30/WK * 52wks * 16.27/hr
5050 - City Recorder	10,891	10,912	10,572	11,335	(1,278)	-	1,800	-	11,909	-	11,909	11,909		6hr/day * 5 Days/WK * \$20.75 + 1.06 = 21.81 * 35% (5
5060 - Mayor	2,760	2,920	2,500	3,000	(500)	-	500	-	3,168	-	3,168	3,168		\$264/M (\$12.5 + .70 = \$13.20/hr)
5080 - City Recorder - Extra	350	165	175	683	(508)	-	70	-	721	-	721	721		3/wk * 52wks * \$12.50 + .70 (min wage) = 13.20 * 35%
5099 - Payroll Adjustments	-	-	-	439	(439)	-	-	-	2,178	-	2,178	2,178		Add 16% to help cover overtime & other increases + \$800 DLCD Gi
<b>Total 5000 - Payroll Expenses</b>	<b>19,974</b>	<b>19,963</b>	<b>19,023</b>	<b>22,993</b>	<b>(3,370)</b>		<b>3,670</b>		<b>25,137</b>		<b>25,137</b>	<b>25,137</b>		
<b>5100 - Payroll Tax Exp</b>														
5101 - FICA / Medicare Exp	1,581	1,496	1,455	1,713	(258)	-	281	-	1,923	-	1,923	1,923		7.65% of pyrl
5104 - FUTA / SUTA Taxes	300	262	152	627	(475)	-	103	-	704	-	704	704		2.8% of pyrl
5105 - Workers Comp Premium	11	13	12	75	(63)	-	15	-	75	-	75	75		
<b>Total 5100 - Payroll Tax Exp</b>	<b>1,892</b>	<b>1,771</b>	<b>1,619</b>	<b>2,415</b>	<b>(796)</b>		<b>399</b>		<b>2,702</b>		<b>2,702</b>	<b>2,702</b>		
<b>5200 - Other Payroll Items</b>														
5107 - Workers Comp Prem (as	303	-	515	1,200	(685)	-	270	-	1,200	-	1,200	1,200		no expected change
5210 - Employee Health Insur	4,069	4,448	4,485	4,851	(366)	-	816	-	5,108	-	5,108	5,108		Add'l to cover Spouse and Depend = 3,400
5215 - Employee Life Insurance	16	168	153	45	108	-	30	-	45	-	45	45		
5220 - Employee Retirement	4,595	3,767	3,208	3,675	(467)	-	1,080	-	3,838	-	3,838	3,838		Allocated same as payroll, see analysis
<b>Total 5200 - Other Payroll Items</b>	<b>8,983</b>	<b>8,383</b>	<b>8,361</b>	<b>9,771</b>	<b>(1,410)</b>		<b>2,196</b>		<b>10,192</b>		<b>10,192</b>	<b>10,192</b>		
<b>Total A. Payroll / Payroll taxes</b>	<b>30,789</b>	<b>29,717</b>	<b>29,003</b>	<b>34,579</b>	<b>(5,576)</b>		<b>6,265</b>		<b>38,031</b>		<b>38,031</b>	<b>38,031</b>		
<b>B. Operating Exp</b>														
6002 - Travel Expense	133	67	164	150	14	-	-	-	250	-	250	250		per Beth

01 - General Fund

	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	Dif	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
6040 · Fuel / Oil	-	-	-	50	(50)	50	50	-	50	50	
6045 · Postage / Freight	625	590	568	650	(82)	82	750	-	750	750	
6050 · Utilities	3,197	5,864	6,295	6,000	295	1,410	6,500	-	6,500	6,500	Estimated at 542/month
6052 · Contract Labor	1,848	1,448	2,787	3,500	(733)	720	4,000	-	4,000	4,000	Ordinance Enforcement (333/month)
6055 · Office	2,786	2,877	1,537	3,000	(1,463)	1,463	2,500	-	2,500	2,500	
6061 · Legal / Attorney Fees	1,725	1,925	1,475	1,500	(25)	25	1,500	-	1,500	1,500	per Beth
6062 · Audit	5,875	6,384	7,500	7,010	490	-	8,563	-	8,563	8,563	(12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr,
6063 · Budget Preparation	1,450	1,764	-	1,875	(1,875)	1,875	1,970	-	1,970	1,970	5% increase, 3940 = 50% Gen, 25% Wtr, 25% Swr
6064 · Accountant	2,996	3,344	2,100	3,160	(1,060)	1,060	3,256	-	3,256	3,256	3% increase, 8140 = 40% Gen, 25% Wtr, 25% Swr, 10% St
6065 · Insurance / Bonds	4,784	6,069	6,890	7,161	(271)	271	8,130	-	8,130	8,130	35% of total, includes an 18% increase from Prior year act
6071 · Bank Charges	815	555	428	600	(172)	172	600	-	600	600	50/month * 12 months + misc
6072 · NSF Fees & Other	-	65	-	150	(150)	50	150	-	150	150	
6075 · Dues/Permits	1,173	925	1,526	1,500	26	300	1,650	-	1,650	1,650	League of Or Cities, Ethics Commission, Sec of State, Chi
6076 · Training	-	-	-	250	(250)	-	250	-	250	250	per Beth
6110 · Equipment Maintenance	488	24	40	500	(460)	300	500	-	500	500	
6112 · Building Maintenance	-	266	8	1,000	(992)	250	1,000	-	1,000	1,000	per Beth
6136 · Community Enhancement	1,683	2,148	278	1,750	(1,472)	1,472	1,750	-	1,750	1,750	1750 from Transient Room Tax
6150 · Ads/Public Notice	404	604	350	600	(250)	250	600	-	600	600	
6160 · Supplies	80	527	207	650	(443)	-	650	-	650	650	
6192 · Grant Exp, DLCD	2,500	-	119	1,000	(881)	-	200	-	200	200	DLCD Grant 200 + 800 used as payroll
6192 · Grant Exp,	-	-	-	-	-	-	24,000	-	24,000	24,000	Misc Grants
Total B. Operating Exp	32,372	35,447	32,252	42,056	(9,804)	9,750	68,819	-	68,819	68,819	
7500 · Capital Outlay	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	
8002 · Trans to Library	5,000	15,800	25,000	25,000	-	-	11,000	-	11,000	11,000	Transfer to Library
8030 · Trans to Street	24,000	10,600	16,000	16,000	-	-	17,000	-	17,000	17,000	Transfer to Street
8040 · Trans to Fire	19,300	19,655	20,900	20,900	-	-	22,000	-	22,000	22,000	Transfer to Fire, 5500/Qt * 4 = 22,000yr
8052 · Trans to Gen Capt Reserve	15,000	25,000	17,000	17,000	-	-	18,000	-	18,000	18,000	Transfer to Gen Capt Reserve
Total Transfers Out	63,300	71,295	78,900	78,900	-	-	68,000	-	68,000	68,000	
9000 · Contingency	-	-	-	2,284	(2,284)	-	2,975	-	2,975	2,975	
9600 - Closing Fund Balance	33,119	39,827	-	-	-	-	-	-	-	-	
Total Expense	159,580	175,986	140,155	157,819	(17,664)	16,015	177,825	-	177,825	177,825	
Net Income	-	-	19,632	0	19,632	(5,507)	(0)	-	(0)	(0)	

City of North Powder  
LIBRARY - 02

Adopted Budget for 2023-24 for fiscal year

02- Library Fund											
	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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>											
4000 · Beginning Cash on Hand	21,730	12,493	10,690	8,018	2,672	-	20,329	-	20,329	20,329	Ties to Library carryover
4030 · Interest	201	60	242	40	202	70	823	-	823	823	Cal'd at 4.05%
4090 · Donations	1,125	668	2,557	20,000	(17,443)	500	20,000	-	20,000	20,000	Estimated Donations & Fundraisers, per Beth
4500 · Grant Proceeds	9,150	12,431	6,000	12,000	(6,000)	-	12,000	-	12,000	12,000	Grants, 5000= Union County, 2000=Ready2R, 5000=Leo Adler
4500 · Grant Proceeds	-	-	8,292	58,000	(49,708)	2,000	58,000	-	58,000	58,000	Grants, 8000=LaGrande Comm, 50000 = Other Misc Grants
4800 · Transfers In	-	-	-	-	-	-	-	-	-	-	
4801 · Trans from General	5,000	15,800	25,000	25,000	-	-	11,000	-	11,000	11,000	Needed to balance
<b>Total Income</b>	37,206	41,452	52,781	123,058	(70,277)	2,570	122,152	-	122,152	122,152	
<b>Expense</b>											
<b>A. Payroll / Payroll taxes</b>											
5075 - Librarian	8,714	9,600	8,503	10,658	(2,155)	2,155	10,993	-	10,993	10,993	16 hrs * 52 wks * \$13.45 (includes Library Assistant)
5099 - Payroll Adjustment	-	-	-	213	(213)	-	220	-	220	220	2% Increase to help cover other increase in pryl costs
5099 - Payroll Adjustment	-	-	-	213	(213)	-	220	-	220	220	
<b>Total 5000 · Payroll Expenses</b>	8,714	9,600	8,503	10,871	(2,368)	2,155	11,213	-	11,213	11,213	
5100 · Payroll Tax Exp	667	794	651	832	(181)	165	858	-	858	858	7.65% of pyrl
5101 · FICA / Medicare Exp	124	131	68	435	(367)	86	449	-	449	449	2.8% of pyrl
5104 · FUTA / SUTA Taxes	8	9	7	13	(6)	6	13	-	13	13	
5105 · Workers Comp Premiums (py	799	874	726	1,279	(553)	257	1,319	-	1,319	1,319	
<b>Total 5100 · Payroll Tax Exp</b>	967	1,018	852	1,562	(544)	414	1,562	-	1,562	1,562	
5200 · Other Payroll Items	66	-	108	20	88	-	20	-	20	20	
5107 · Workers Comp Prem (assessr	-	-	-	507	(507)	-	523	-	523	523	See payroll analysis, to be used for PERS employees
5220 · Employee Retirement	-	-	-	507	(507)	-	523	-	523	523	
<b>Total 5200 · Other Payroll Items</b>	66	-	108	527	(419)	-	543	-	543	543	
<b>Total A. Payroll / Payroll taxes</b>	9,578	10,474	9,337	12,677	(3,340)	2,412	13,075	-	13,075	13,075	
<b>B. Operating Exp</b>											
6002 - Travel Exp	-	-	-	-	-	-	-	-	-	-	
6045 - Postage / Freight	1	-	-	58	(58)	20	65	-	65	65	
6050 - Utilities	2,182	2,607	2,323	3,000	(677)	510	3,200	-	3,200	3,200	Estimated at 267/M * 12
6055 - Office Exp	3,571	3,044	2,957	4,000	(1,043)	538	4,000	-	4,000	4,000	Per Beth includes \$1000 Computer services
6075 - Dues	-	80	-	100	(100)	100	100	-	100	100	Per Beth
6105 · Library Exp	-	-	-	-	-	-	-	-	-	-	
PY 6105-PC · PY, County Grant/tax	3,774	4,319	2,315	7,519	(5,204)	5,204	3,000	-	3,000	3,000	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
PY 6105-PF · PY, Fundraisers	347	545	1,054	2,254	(1,200)	1,200	1,326	-	1,326	1,326	PY - Fundraiser & Donations
PY 6105-LG · PY, LaGrande Library	504	97	-	1,008	(1,008)	1,008	4,266	-	4,266	4,266	PY - LaGrande Libraries
PY 6105-LX · PY, Ladies Aux Donations	-	-	-	-	-	-	-	-	-	-	PY - Ladies Aux Donation
PY 6105-VC · PY, Various Grants	490	-	-	417	(417)	102	417	-	417	417	PY - Various Grants
CY 6105-CC · CY, County Grant/tax	2,009	-	-	5,000	(5,000)	-	5,000	-	5,000	5,000	CY - Union County Cir Library
CY 6105-CL · CY, Leo Adler Grant	-	1,532	892	5,000	(4,108)	-	5,000	-	5,000	5,000	CY - Leo Adler Grant

02- Library Fund

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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
912	748	555	2,000	(1,445)	-	2,000	-	2,000	2,000	CY - Ready 2 Read
1,318	7,316	3,049	8,000	(4,951)	-	8,000	-	8,000	8,000	CY - LaGrande Libraries
-	-	1,432	50,000	(48,568)	-	50,000	-	50,000	50,000	CY - Misc Grants
-	-	14	20,000	(19,986)	-	20,000	-	20,000	20,000	CY - Fundraiser and other
26	-	-	739	(739)	-	739	-	739	739	What can we use this for?
15,134	20,288	14,591	109,095	(94,504)	8,652	107,113	-	107,113	107,113	
-	-	-	1,286	-	-	1,965	-	1,965	1,965	
12,493	10,690	-	-	-	-	-	-	-	-	
37,206	41,452	23,928	123,058	(99,130)	11,094	122,152	0	122,153	122,153	
-	-	28,853	(0)	28,853	(8,524)	0	0	(0)	(0)	

CY 6105-CR - CY, Ready-2-Read  
 CY 6105-LG - CY, LaGrande Library  
 CY 6105-VC - CY, Various Grants  
 CY 6105-CF - CY, Fundraiser Exp

6137 - Lori-Hayes Memorial  
 Total B. Operating Exp

Transfers Out  
 9000 - Contingency  
 9600 - Closing Fund Bal

Total Expense

Net Income



City of North Powder  
WATER - 15  
Adopted Budget for 2023-24 for fiscal year

15- Water Fund

	Actual 2021	Actual 21/22	CY Actual	Budget 22-	\$ Over/	Expected	Proposed	Approved	Adopted	Comments
	2021	21/22	(7/1 - 5/16/23)	23	(Under)	remaining	Budget	Budget	Budget	
					Budget	Exp / rev	5/22/23	5/22/23	6/19/23	
<b>Income</b>										
4000 - Beginning Cash on Hand	1,558	33,829	11,347	13,717	(2,370)	-	5,232	5,232	5,232	
4030 - Interest	8	162	257	69	188	74	212	212	212	Call'd at 4.05%
4032 - Late Fees	1,708	3,041	2,170	2,500	(330)	330	2,500	2,500	2,500	Estimate based on prior years
4050 - Hook Up Fees	1,805	1,244	4,595	3,700	895	88	2,700	2,700	2,700	Estimated 1000 + 1700
4055 - Collections	129,643	117,249	102,795	113,300	(10,505)	10,505	127,871	127,871	127,871	225@43.50*12m + 6@343.50*6m + 5@66.50*12m + 1@102.88*12
4055 - Collections (Add'l Overage	1,047	-	-	13,000	(13,000)	13,000	13,500	13,500	13,500	.75 / 1,000 gallons. Up to 20,000 gallons. Over 20K = .95 / 1,000 gallons
4055 - Collections (\$2 Possible Rate i	418	-	-	14,220	(14,220)	4,000	19,908	19,908	19,908	\$ 7 increase to balance * 237 (225+6+5+7) users * 12m
4058 - Bulk Wtr Sales (Wind Farm & C	18,495	1,000	1,477	1,000	477	-	2,500	2,500	2,500	Estimated bulk sales
4390 - Other Revenue	146,782	156,646	124,448	-	1,908	-	-	-	-	
<b>Total Income</b>										
				161,506	(36,957)	27,997	174,422	174,422	174,422	
<b>Expense</b>										
<b>A. Payroll / Payroll taxes</b>										
5000 - Payroll Expenses										
5040 - Public Works Director	15,402	14,769	11,602	13,204	(1,602)	2,400	13,871	13,871	13,871	40/Wk * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% Increase)
5041 - Public Works - Extra	4,009	9,419	7,272	7,605	(333)	1,540	7,617	7,617	7,617	30/Wk * 52wks * 16.27/hr
5050 - City Recorder	9,336	9,353	8,620	9,716	(1,096)	1,960	10,207	10,207	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	618	618	3/wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30%
5099 - Payroll Adjustment	-	30	-	622	(622)	-	1,616	1,616	1,616	5% increase to cover OT and other adjustments
<b>Total 5000 - Payroll Expenses</b>										
	29,047	33,713	27,644	31,732	(4,088)	5,660	33,928	33,928	33,928	
5100 - Payroll Tax Exp										
5101 - FICA / Medicare Exp	2,204	2,579	2,115	2,427	(312)	433	2,595	2,595	2,595	7.65% of pyr1
5104 - FUTA / SUTA Taxes	401	428	219	888	(669)	226	950	950	950	2.8% of pyr1
5105 - Workers Comp Premiums	16	19	15	22	(7)	7	22	22	22	
<b>Total 5100 - Payroll Tax Exp</b>										
	2,621	3,024	2,349	3,337	(986)	666	3,567	3,567	3,567	
5200 - Other Payroll Items										
5107 - Workers Comp Prem (asse:	2,559	-	515	1,200	(685)	268	1,200	1,200	1,200	no expected change
5210 - Employee Health Insurance	5,488	6,672	7,339	7,938	(599)	1,340	8,359	8,359	8,359	Add'l to cover Spouse and Depend = 4,700
5215 - Employee Life Ins	22	213	194	30	164	36	30	30	30	
5220 - Employee Retirement	6,240	5,487	4,695	5,977	(1,281)	1,590	6,209	6,209	6,209	Allocated the same as payroll, see analysis
<b>Total 5200 - Other Payroll Items</b>										
	14,309	12,372	12,744	15,145	(2,401)	3,234	15,798	15,798	15,798	
<b>Total A. Payroll / Payroll taxes</b>										
	45,977	49,109	42,737	50,214	(7,477)	9,560	53,294	53,294	53,294	
<b>B. Operating Exp</b>										
6002 - Travel Expense	-	-	9	100	(91)	-	100	100	100	Per Beth
6010 - Engineering & Testing	3,881	3,563	714	7,500	(6,786)	700	15,000	15,000	15,000	Per Beth, Water testing. Est. 12500/Month * 12M
6040 - Fuel / Oil	1,029	2,428	1,879	2,500	(621)	621	2,500	2,500	2,500	\$208/month * 12M
6045 - Postage / Freight	655	616	669	700	(31)	31	750	750	750	
6050 - Utilities	13,184	13,919	12,220	16,500	(4,280)	3,345	17,500	17,500	17,500	\$1450/m * 12
6051 - Chemicals / Chlorine	8,455	8,973	6,468	10,000	(3,532)	1,400	12,000	12,000	12,000	Per Beth, Est 1000/Month * 12M
6052 - Contract Labor	500	2,498	5,100	7,500	(2,400)	2,400	7,700	7,700	7,700	Water Operator 500/M + misc
6055 - Office	515	852	841	600	241	-	800	800	800	
6056 - Building Repairs	186	48	-	500	(500)	500	1,500	1,500	1,500	
6057 - Line Repairs / Parts	3,860	2,375	5,596	5,000	596	-	6,000	6,000	6,000	
6061 - Legal / Attorney Fees	150	38	125	500	(375)	200	500	500	500	Per Beth
6062 - Audit	2,350	2,554	3,000	2,804	196	-	3,425	3,425	3,425	(12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St

15- Water 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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
6063 - Budget Preparation	725	882	-	938	(938)	938	985	-	985	985	5% increase
6064 - Accountant	1,873	2,090	1,313	1,975	(662)	662	2,035	-	2,035	2,035	3% increase
6065 - Insurance / Bonds	3,417	4,020	4,821	4,744	177	-	5,807	-	5,807	5,807	25% of total, includes an 18% increase from Prior year actual
6070 - Water Sales related exp	-	-	-	2,000	(2,000)	-	2,500	-	2,500	2,500	Bulk water sales exp's (just in case) (ties to income)
6075 - Dues/Permits/Training	517	407	240	1,250	(1,010)	250	1,250	-	1,250	1,250	DEQ annual permit + other
6076 - Training	205	-	425	500	(75)	100	750	-	750	750	Per Beth
6110 - Equip Maintenance	1,762	5,398	1,343	4,000	(2,657)	2,937	4,500	-	4,500	4,500	
6150 - Ads/Public Notice	101	90	40	150	(110)	110	150	-	150	150	Per Beth
6160 - Supplies	811	440	241	1,200	(959)	959	1,500	-	1,500	1,500	
<b>Total B. Operating Exp</b>	<b>43,876</b>	<b>51,193</b>	<b>45,144</b>	<b>70,961</b>	<b>(25,817)</b>	<b>14,873</b>	<b>87,252</b>	-	<b>87,252</b>	<b>87,252</b>	
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)
Transfers Out	-	-	-	-	-	-	-	-	-	-	
8055 - Trans to Wtr/Swr Reserve	23,000	45,000	35,000	38,000	(3,000)	-	31,000	-	31,000	31,000	Trans to #55
Total Transfers Out	23,000	45,000	35,000	38,000	(3,000)	-	31,000	-	31,000	31,000	
9000 - Contingency	33,829	11,346	-	2,331	(2,331)	-	2,876	-	2,876	2,876	
9600 - Closing Fund Bal	146,782	156,548	122,881	161,506	(38,625)	24,433	174,422	-	174,422	174,422	
Total Expense	-	-	1,668	-	1,668	3,564	0	-	0	0	
Net Income	-	-	1,668	-	1,668	3,564	0	-	0	0	

Summary

Collections (income)	125,721	121,657	138,960	147,720	168,979	168,979	168,979	-	168,979	168,979	See payroll analysis
Payroll	(45,877)	(49,109)	(52,297)	(50,214)	(53,294)	(53,294)	(53,294)	-	(53,294)	(53,294)	
Operating	(43,876)	(51,193)	(60,017)	(70,961)	(87,252)	(87,252)	(87,252)	-	(87,252)	(87,252)	(\$ rate increase = -8100 negative)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	-	(28,000)	(28,000)	(with NO rate increase = -19508 negative)
Net Water	7,768	(6,545)	(1,354)	(1,455)	433	433	433	-	433	433	Includes 7\$ rate increase

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

**25- Sewer Fund**

	Actual 2021		CY Actual		Budget 22-23	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
	Actual 2021	21/22	(7/1 - 5/16/23)	5/16/23								
<b>Income</b>												
4000 · Beginning Cash on Hand	23,223	16,251	6,619	16,728	(10,109)	-	4,883	4,883	-	4,883	4,883	
4030 · Interest	114	78	150	84	66	-	198	198	-	198	198	Call'd at 4.05%
4032 · Late Fees	-	-	-	-	-	-	-	-	-	-	-	
4050 · Hook Up Fees	1,102	1,223	656	1,000	(344)	344	2,700	2,700	-	2,700	2,700	Estimated 1000 + 1700
4055 · Collections	79,291	77,145	74,120	103,734	(29,614)	29,614	133,170	133,170	-	133,170	133,170	230 users * 48.25 * 12m
4055 · Collections	-	-	-	689	(689)	-	579	579	-	579	579	Snowbirds, 2 * 48.25 * 6m
4055 · Collections (special rates)	35,165	37,920	37,807	10,554	27,053	2,000	16,212	16,212	-	16,212	16,212	5 users = (627.25+193+289.50+144.75+96.50) * 12 (School, Motel, Café, RV, RVStorage)
4055 · Collections (\$10 increase)	1,803	-	-	27,480	(27,480)	-	5,664	5,664	-	5,664	5,664	\$2 increase to balance (to cover increases in cost = (226*2*12) + (3*2*4) + (Motel 2*12) + (Café 2*12) + (school 2*12)
4160 · Equip rental income	-	1,000	-	2,500	-	-	1,000	1,000	-	1,000	1,000	Sewer Equipment rented out (Jetter)
Transfers in	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Income</b>	134,698	133,617	119,152	162,769	(43,617)	32,002	164,406	164,406	-	164,406	164,406	
<b>Expense</b>												
<b>A. Payroll / Payroll taxes</b>												
5000 · Payroll Expenses	15,502	14,769	11,602	13,204	(1,602)	2,500	13,871	13,871	-	13,871	13,871	40/Wk * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% inc)
5040 · Public Works Director	4,031	12,564	7,272	7,605	(333)	1,500	7,617	7,617	-	7,617	7,617	30/Wk * 52wks * 16.27/hr
5041 · City Recorder - Extra	9,336	9,353	8,621	9,716	(1,095)	1,700	10,207	10,207	-	10,207	10,207	6hr/day * 5 Days/Wk * 52 Wk * \$20.75 * 1.06 = 21.81 * 30% (5% inc)
5050 · City Recorder	300	142	149	585	(436)	60	618	618	-	618	618	3/wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30%
5080 · City Recorder - Extra	-	46	-	622	(622)	-	1,616	1,616	-	1,616	1,616	5% increase to cover OT and other adjustments
5099 · Payroll Adjustment	29,169	36,874	27,644	31,732	(4,088)	5,760	33,928	33,928	-	33,928	33,928	
<b>Total 5000 · Payroll Expenses</b>	22,114	2,821	2,115	2,427	(312)	441	2,595	2,595	-	2,595	2,595	7.65% of payroll
5100 · Payroll Tax Exp	402	454	219	1,269	(1,050)	230	1,357	1,357	-	1,357	1,357	2.8% of payroll
5101 · FICA / Medicare Exp	16	22	15	25	(10)	10	25	25	-	25	25	
5104 · FUTA / SUTA Taxes	2,632	3,297	2,349	3,721	(1,372)	681	3,978	3,978	-	3,978	3,978	
5105 · Workers Comp Premium	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 5100 · Payroll Tax Exp</b>	3,088	-	515	1,200	(685)	268	1,200	1,200	-	1,200	1,200	no expected change
<b>5200 · Other Payroll Items</b>	5,488	6,672	7,339	7,938	(599)	1,340	8,359	8,359	-	8,359	8,359	
5107 · Workers Comp Prem (at	22	131	153	40	113	30	40	40	-	40	40	
5210 · Employee Health Insura	-	-	-	-	-	-	-	-	-	-	-	
5215 · Employee Life Ins	6,325	5,486	4,697	5,977	(1,280)	1,620	6,209	6,209	-	6,209	6,209	See payroll analysis for allocation
5220 · Employee Retirement	14,923	12,289	12,704	15,155	(2,451)	3,258	15,808	15,808	-	15,808	15,808	
<b>Total 5200 · Other Payroll Items</b>	46,724	52,460	42,697	50,608	(7,911)	9,699	53,714	53,714	-	53,714	53,714	
<b>Total A. Payroll / Payroll taxes</b>	-	-	9	100	(91)	-	100	100	-	100	100	per Beth
<b>B. Operating Exp</b>												
6002 · Travel Expense	3,145	7,171	6,448	13,500	(7,052)	1,300	13,500	13,500	-	13,500	13,500	
6010 · Engineering & Testing	1,029	1,748	1,105	2,500	(1,395)	1,395	2,500	2,500	-	2,500	2,500	Avg 130/month * 12m
6040 · Fuel / Oil	644	632	669	700	(31)	31	750	750	-	750	750	per Beth
6045 · Postage	4,837	4,962	5,236	6,000	(764)	1,300	7,500	7,500	-	7,500	7,500	Estimated at 625/M
6050 · Utilities	9,077	10,044	26,728	16,500	10,228	1,740	22,000	22,000	-	22,000	22,000	Per Beth, Large increase
6051 · Chemicals / Chlorine	750	2,978	2,624	6,000	(3,376)	1,100	4,500	4,500	-	4,500	4,500	Wwtrt Operator 250/M * 12 = 3000 + Misc
6052 · Contract Labor	568	569	841	700	141	-	800	800	-	800	800	
6055 · Office	49	-	157	500	(343)	343	1,000	1,000	-	1,000	1,000	
6056 · Building Repairs	-	-	-	-	-	-	-	-	-	-	-	

25- Sewer Fund

	CY Actual		7/1 - 5/16/23	Budget 22-23	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
	Actual 20/21	Actual 21/22									
6057 - Line Repairs / Parts	2,549	2,377	823	5,000	(4,177)	1,100	7,500	-	7,500	7,500	
6061 - Attorney Fees	500	38	75	200	(125)	-	200	-	200	200	
6062 - Audit	2,350	2,554	3,000	2,804	196	-	3,425	-	3,425	3,425	(12700-3200-1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 - Budget Preparation	725	883	-	938	(938)	938	985	-	985	985	25% Sewer, 5% increase
6064 - Accountant	1,873	2,090	1,313	1,975	(662)	662	2,035	-	2,035	2,035	25% Sewer, 3% increase
6065 - Insurance / Bonds	2,734	3,244	3,937	3,828	109	-	4,646	-	4,646	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	-	3,000	3,000	Estimated at 250/m
6076 - Training	205	127	-	500	(500)	-	500	-	500	500	
6110 - Equip Maintenance	916	2,256	2,240	4,000	(1,760)	-	4,000	-	4,000	4,000	
6150 - Ads / Public Notices	101	90	70	150	(80)	150	150	-	150	150	Per Beth
6160 - Supplies	1,940	2,691	1,332	2,500	(1,168)	-	2,500	-	2,500	2,500	
Total B. Operating Exp	36,224	48,537	60,816	70,895	(10,079)	10,059	81,591	-	81,591	81,591	
Depreciation	24,761	24,761	-	24,761	-	-	24,761	-	24,761	24,761	
Transfers Out	-	-	-	-	-	-	-	-	-	-	
8055 - Trans to W/S Capt Res	35,500	26,000	15,000	35,500	(20,500)	8,000	24,000	-	24,000	24,000	
Total Transfers Out	35,500	26,000	15,000	35,500	(20,500)	8,000	24,000	-	24,000	24,000	
9000 - Contingency	-	-	-	5,766	(5,766)	-	5,101	-	5,101	5,101	
9600 - Closing Fund Balance	16,250	6,620	-	-	-	-	-	-	-	-	
Total Expense	134,638	133,617	118,513	162,769	(44,256)	27,758	164,406	-	164,406	164,406	
Net Income	-	-	639	-	639	4,244	0	-	0	0	

159,325	159,325
(53,714)	(53,714)
(81,591)	(81,591)
(24,761)	(24,761)
(741)	(741)

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

	Actual 20/21	Actual 21/22	7/1 - 5/16/23	Budget 22-23	\$ Over/ (Under) Budget
Summary					
Collections (income)	106,456	115,065	144,341	145,957	
Payroll	(46,724)	(52,460)	(62,395)	(50,808)	
Operating	(36,224)	(46,537)	(70,875)	(70,895)	
Depreciation (future rese	(24,761)	(24,761)	(24,761)	(24,761)	
Net Sewer	747	(10,693)	(3,691)	(307)	

City of North Powder  
**PARK/STREET - 30**  
Adopted Budget for 2023-24 for fiscal year

**30- Park / Street Fund**

	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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>											
4000 - Beginning Cash on Hand	91,859	94,035	59,237	55,991	3,546	-	54,958	-	54,958	54,958	
4030 - Interest	611	451	1,341	278	1,063	392	2,226	-	2,226	2,226	Cal'd at 4.05%
4040 - City Licenses (Truck permits)	75	-	-	-	(9,025)	9,600	39,900	-	39,900	39,900	Truck Permits, recorded in General fund
4140 - Dept of Trans Tax & Fees	33,065	38,448	29,375	38,400	(748)	748	7,200	-	7,200	7,200	Estimated \$3325/m * 12
4150 - State Rev Sharing	6,032	4,571	5,252	6,000	(748)	-	-	-	-	-	Estimated \$1800/quarter * 4
4500 - Grant Proceeds (Playground)	-	270	-	200,000	(200,000)	-	-	-	-	-	
4500 - Grant Proceeds (ODOT Street repairs)	-	850	850	-	850	-	250,000	-	250,000	250,000	ODOT (SCA) Allotment, to be used in 2024-25
4500 - Grant Proceeds (Sidewalk)	46,000	29,000	36,325	100,000	(63,675)	-	750,000	-	750,000	750,000	Sidewalk and other
4801 - Trans from General	24,000	10,600	16,000	16,000	-	-	17,000	-	17,000	17,000	Transfer from General to Street for operating
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	-	-	-	
<b>Total Income</b>	<b>201,662</b>	<b>177,376</b>	<b>148,380</b>	<b>416,369</b>	<b>(267,989)</b>	<b>10,740</b>	<b>1,121,284</b>	<b>-</b>	<b>1,121,284</b>	<b>1,121,284</b>	
<b>Expense</b>											
<b>A. Payroll / Payroll taxes</b>											
<b>5000 - Payroll Expenses</b>											
5040 - Public Works Director	13,952	14,769	11,602	13,204	(1,602)	2,440	13,871	-	13,871	13,871	40/Wk * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% inc)
5041 - Public Works - Extra	3,965	3,128	7,272	7,605	(333)	1,500	7,617	-	7,617	7,617	30/Wk * 52wks * 16.27/hr
5050 - City Recorder	1,554	1,556	1,435	1,619	(184)	280	1,701	-	1,701	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	-	103	103	3/Wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 5%
5099 - Payroll adjustment	-	-	25	450	(425)	-	1,397	-	1,397	1,397	Add 1 6% to help cover overtime & other increases
<b>Total 5000 - Payroll Expenses</b>	<b>19,521</b>	<b>19,475</b>	<b>20,334</b>	<b>22,976</b>	<b>(2,642)</b>	<b>4,230</b>	<b>24,689</b>	<b>-</b>	<b>24,689</b>	<b>24,689</b>	
<b>5100 - Payroll Tax Exp</b>											
5101 - FICA / Medicare Exp	1,476	1,490	1,556	1,758	(202)	324	1,889	-	1,889	1,889	7.65% of pyrl
5104 - FUTA / SUTA Taxes	272	261	161	919	(758)	169	988	-	988	988	2.8% of pyrl
5105 - Workers Comp Premi	11	11	10	15	(5)	5	15	-	15	15	
<b>Total 5100 - Payroll Tax Exp</b>	<b>1,759</b>	<b>1,762</b>	<b>1,727</b>	<b>2,692</b>	<b>(965)</b>	<b>498</b>	<b>2,891</b>	<b>-</b>	<b>2,891</b>	<b>2,891</b>	
<b>5200 - Other Payroll Items</b>											
5107 - Workers Comp Prem (-)	970	-	423	1,200	(777)	288	1,200	-	1,200	1,200	no expected change
5210 - Employee Health Insur	3,290	4,447	5,300	5,733	(433)	970	6,037	-	6,037	6,037	
5215 - Emp Life Ins	12	165	153	20	133	28	180	-	180	180	
5220 - Employee Retirement	3,790	4,006	3,462	4,294	(832)	1,200	4,441	-	4,441	4,441	See payroll analysis for allocation
<b>Total 5200 - Other Payroll Items</b>	<b>8,062</b>	<b>8,621</b>	<b>9,338</b>	<b>11,247</b>	<b>(1,909)</b>	<b>2,466</b>	<b>11,858</b>	<b>-</b>	<b>11,858</b>	<b>11,858</b>	
<b>Total A. Payroll / Payroll taxes</b>	<b>29,342</b>	<b>29,861</b>	<b>31,399</b>	<b>36,915</b>	<b>(5,516)</b>	<b>7,194</b>	<b>39,438</b>	<b>-</b>	<b>39,438</b>	<b>39,438</b>	
<b>B. Operating Exp</b>											
6002 - Travel Expense	-	-	-	100	(100)	-	100	-	100	100	
6040 - Fuel / Oil	882	2,075	1,662	2,500	(818)	270	2,500	-	2,500	2,500	Per Beth
6045 - Postage / Freight	28	2	35	58	(23)	23	65	-	65	65	Add 1 per Beth
6050 - Utilities	9,536	9,561	8,752	12,000	(3,248)	1,860	13,500	-	13,500	13,500	Avg 1000/month * 12m
6055 - Office	128	369	88	250	(162)	162	250	-	250	250	
6056 - Building Repairs	95	55	1,427	500	927	200	1,500	-	1,500	1,500	Move amount from #6110, Equip maintenance
6062 - Audit	1,175	1,277	1,500	1,402	98	-	1,713	-	1,713	1,713	(12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St
6064 - Accountant	749	836	525	790	(265)	135	814	-	814	814	10% Street, 3% increase
6065 - Insurance / Bonds	2,734	4,031	3,937	4,756	(819)	-	4,646	-	4,646	4,646	20% of total, includes an 18% increase from Prior year actual
6075 - Dues/Permits/Training	101	92	-	100	(100)	100	100	-	100	100	

30- Park / Street Fund

	Actual		CY Actual (7/1 - 5/16/23)	Budget 22- 23	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
	20/21	21/22								
6095 - Street Maintenance	172	484	1,851	4,000	(2,349)	2,349	3,000	3,000	3,000	Snow removal and street maintenance (move portion to payroll for OT)
6110 - Equipment Maintenance	1,589	2,394	353	4,000	(3,647)	2,000	4,000	4,000	4,000	
6160 - Supplies	1,198	2,412	354	1,500	(1,146)	1,000	1,500	1,500	1,500	
<b>Total B. Operating Exp</b>	<b>18,887</b>	<b>23,989</b>	<b>20,304</b>	<b>31,956</b>	<b>(11,652)</b>	<b>8,099</b>	<b>33,687</b>	<b>33,687</b>	<b>33,687</b>	
7500 - Capital Outlay										
7500 - Capital Outlay	-	56,574	841	26,300	(25,459)	-	27,500	27,500	27,500	City money, for street/ bridge repair upgrade (includes 1,189 playground
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
7500 - Capital Outlay	59,597	8,116	-	-	-	-	250,000	250,000	250,000	(City money / No Grant required)
7500 - Capital Outlay (ODOT for Street/Sidewalks)	59,597	8,116	36,325	200,000	(200,000)	-	-	-	-	Grant \$, ODOT SCA - Street projects
<b>Total 7500 - Capital Outlay</b>	<b>59,597</b>	<b>64,690</b>	<b>37,166</b>	<b>344,308</b>	<b>(307,142)</b>	<b>-</b>	<b>1,045,508</b>	<b>1,045,508</b>	<b>1,045,508</b>	(Spend ONLY if receive grants) Other grants projects
9000 - Contingency	-	-	-	3,190	(3,190)	-	2,651	2,651	2,651	
9600 - Closing Fund Bal	94,035	59,286	-	-	-	-	-	-	-	
<b>Total Expense</b>	<b>201,662</b>	<b>177,376</b>	<b>88,869</b>	<b>416,369</b>	<b>(327,500)</b>	<b>15,293</b>	<b>1,121,284</b>	<b>1,121,284</b>	<b>1,121,284</b>	
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>59,511</b>	<b>-</b>	<b>59,511</b>	<b>(4,553)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	

City of North Powder  
**FIRE - 40**

revised 6/28/2023  
 11:24 AM  
 JDB

Adopted Budget for 2023-24 for fiscal year

**40- Fire Dept Fund**

	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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>											
4000 · Beginning Cash on Hand	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	19,300	19,895	20,900	20,900			22,000	-	22,000	22,000	From General
<b>Expense</b>											
<b>B. Operating Exp</b>											
6052 · Contract Services	19,300	19,895	20,900	20,900	-	-	22,000	-	22,000	22,000	5500/Qtr * 4 = 22000/yr 5% increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	-	-	-	
<b>Total Expense</b>	19,300	19,895	20,900	20,900	-	-	22,000	-	22,000	22,000	
<b>Net Income</b>	-	-	-	-	-	-	-	-	-	-	

**City of North Powder**  
**GENERAL CAPITAL RESERVE - 52**  
 Adopted 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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>											
4000 - Beginning Cash on Hand	255,049	255,265	195,242	216,114	(20,872)	-	208,480	(51,086)	259,566	259,566	
4030 - Interest	2,066	1,238	4,419	1,081	3,338	1,294	8,443	(2,069)	10,512	10,512	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	-	2,000,000	2,000,000	CDBG Grant, Library construction and other
4500 - Grant Proceeds	-	-	-	75,000	(75,000)	-	2,085,000	-	2,085,000	2,085,000	Misc Grants, City Hall, Parks, Streets, Library, etc
4500 - Grant Proceeds	-	51,058	51,086	750,000	(698,914)	-	97,375	97,375	-	-	ARPA, Union County
4800 - Transfers In	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	15,000	25,000	17,000	17,000	-	-	18,000	-	18,000	18,000	Transfer from General
<b>Total Income</b>	272,115	335,561	267,747	2,179,195	(1,911,448)	1,294	4,417,298	(44,220)	4,373,078	4,373,078	
<b>Expense</b>											
7101 - Loan (Bond Debt) Exp	-	-	-	120,000	-	-	-	-	-	-	ONLY IF Payments on Loan
7500 - Capt Outlay, Fire Building	-	88,614	-	-	-	-	50,000	-	50,000	50,000	City \$, Building renovation
7500 - Capt Outlay, City Hall equip	-	51,705	9,475	70,000	-	-	5,000	-	5,000	5,000	City \$, 1/2 City Hall equip
7500 - Capt Outlay, 1/2 Equipment	-	-	-	25,000	-	-	20,000	-	20,000	20,000	City \$, Equip purch, Dump triler, locator, etc( Street portion)
7500 - Capt Outlay	13,850	-	-	139,195	(139,195)	-	159,923	44,220	115,703	115,703	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	-	1,000,000	(1,000,000)	-	2,000,000	-	2,000,000	2,000,000	CDBG Grant for Library
7500 - Capt Outlay, Building Fundraisers	-	-	-	75,000	(75,000)	-	2,085,000	-	2,085,000	2,085,000	ONLY IF Misc Grants are awarded for City, library, etc
7500 - Capt Outlay, Building Gran	-	-	-	750,000	-	-	97,375	-	97,375	97,375	ARPA Grant (remaining balance)
7500 - Total Capital Outlay	-	-	-	2,059,195	-	-	4,417,298	(44,220)	4,373,078	4,373,078	
<b>TRANSFERS OUT</b>											
8003 - Trans to Street	-	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	256,265	195,242	-	-	-	-	-	-	-	-	
<b>Total Expense</b>	272,115	335,561	9,475	2,179,195	(2,169,720)	-	4,417,298	(44,220)	4,373,078	4,373,078	
<b>Net Income</b>	-	-	258,272	-	258,272	1,294	0	0	0	0	



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

**55 - W/S Capt Improvemt 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	Diff	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>											
4000 - Beginning Cash on Hand	375,700	364,626	398,105	394,232	3,873	-	488,193	51,087	417,106	417,106	
4030 - Interest	3,040	1,749	9,011	1,971	7,040	2,640	18,962	2,089	16,893	16,893	Car'd at 4.05%
4500 - Grant Proceeds	142,204	4,306	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	1,000,000	Add'l Grants Sludge removal (See #65 for loan proceeds)
4500 - Grant Proceeds	4,521	75,085	44,568	2,000,000	(1,955,431)	-	2,041,500	97,375	2,041,500	2,041,500	CDBG Grant P2113
4500 - Grant Proceeds (Other)	-	-	-	750,000	(750,000)	-	97,375	97,375	-	-	ARPA, to be used on Sewer improvements
4600 - Loan Proceeds (DEQ 5 year)	-	-	-	500,000	(500,000)	-	390,000	-	390,000	390,000	W Water Construction Loan Y23004 (30 yr 2.61%)
4800 - Transfers In	-	-	-	-	-	-	-	-	-	-	
4815 - Trans from Water	23,000	46,000	35,000	38,000	(3,000)	-	31,000	-	31,000	31,000	Transfer from Water
4825 - Trans from Sewer	35,500	26,000	15,000	35,500	(20,500)	-	24,000	-	24,000	24,000	Transfer from Sewer
4865 - Trans from #65 Wwater Imp	-	-	264	264	-	-	29	29	29	29	29 Transfer remaining funds in #65, WWater Improvement
<b>Total 4800 - Transfers In</b>	<b>58,500</b>	<b>71,000</b>	<b>50,284</b>	<b>73,500</b>	<b>(23,236)</b>	<b>-</b>	<b>55,029</b>	<b>-</b>	<b>55,029</b>	<b>55,029</b>	<b>-</b>
<b>Total Income</b>	<b>563,965</b>	<b>516,776</b>	<b>501,949</b>	<b>4,719,967</b>	<b>(4,218,018)</b>	<b>2,640</b>	<b>4,071,059</b>	<b>-</b>	<b>3,920,528</b>	<b>3,920,528</b>	<b>-</b>
<b>Expense</b>											
<b>Transfers Out</b>											
8065 - Trans to Wwater Imp #65	64,000	12,000	-	-	-	-	-	-	-	-	Transfer for final pmts
<b>Total Transfers Out</b>	<b>64,000</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7500 - Capital Outlay, Add'l Grants	-	-	-	1,000,000	(1,000,000)	-	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	(87,375)	2,041,500	2,041,500	CDBG Construction Grant, Waste Water
7500 - Capital Outlay, ARPA	-	-	-	750,000	(500,000)	-	97,375	97,375	-	-	ARPA, to be used on Sewer improvements
7500 - Capital Outlay, CDBG (loan proceeds)	-	-	-	500,000	(500,000)	-	390,000	-	390,000	390,000	CDBG Construction LOAN, Waste Water 2.71% 30 yr
7500 - Capital Outlay	-	-	-	30,000	(30,000)	-	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	-	5,000	5,000	City \$, W/S portion of Office equip
7500 - Capital Outlay	155,338	106,871	-	434,967	(434,967)	-	507,184	(93,166)	454,028	454,028	City \$, LAND Purchase, W/S Capital Impr
<b>Total Capt Outlay</b>	<b>155,338</b>	<b>106,871</b>	<b>87,483</b>	<b>4,719,967</b>	<b>-</b>	<b>-</b>	<b>4,071,059</b>	<b>-</b>	<b>3,920,528</b>	<b>3,920,528</b>	<b>-</b>
<b>9300 - Total Future Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9600 - Closing Fund Bal</b>	<b>364,627</b>	<b>398,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>583,965</b>	<b>516,776</b>	<b>87,483</b>	<b>4,719,967</b>	<b>(4,632,484)</b>	<b>-</b>	<b>4,071,059</b>	<b>-</b>	<b>3,920,528</b>	<b>3,920,528</b>	<b>-</b>
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>414,466</b>	<b>-</b>	<b>414,466</b>	<b>2,640</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

City of North Powder  
**WATER / SEWER IMPROVEMENTS - 65**  
 Adopted Budget for 2023-24 for fiscal year

65- Water / Sewer Improvements										
	Actual 20/21	Actual 2/1/22	CY Actual (7/1 - 5/16/23	Budget 22- 23	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Approved Budget 5/22/23	Adopted Budget 6/19/23	Comments
<b>Income</b>										
4000 · Beginning Cash on Hand	10,946	31,840	285	263	22	-	29	29	29	close out
4030 · Interest	28	153	6	1	5	2	-	-	-	close out
4600 · Loan Proceeds	-	-	-	-	-	-	-	-	-	Add'l Grants Sludge removal
4800 · Transfers In	-	-	-	-	-	-	-	-	-	-
4855 · Trans from W/S Capt	64,000	12,000	-	-	-	-	-	-	-	Close out fund? (if no loans)
<b>Total 4800 · Transfers In</b>	<b>64,000</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Income</b>	<b>74,974</b>	<b>43,993</b>	<b>291</b>	<b>264</b>	<b>27</b>	<b>2</b>	<b>29</b>	<b>29</b>	<b>29</b>	
<b>Expense</b>										
<b>Debt Service</b>										
7101 · Bond Debt Principle Exp	42,471	43,534	-	-	-	-	-	-	-	
7102 · Bond Debt Interest Exp	663	174	-	-	-	-	-	-	-	
<b>7500 · Capital Outlay</b>										
<b>Transfers Out</b>										
8055 · Trans to Wwater Imp	-	-	264	264	-	-	29	29	29	
<b>9300 · Total Future Reserves</b>										
<b>9000 · Contingency</b>										
<b>9600 · Closing Fund Bal</b>	<b>31,840</b>	<b>285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expense</b>	<b>74,974</b>	<b>43,993</b>	<b>264</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>29</b>	<b>29</b>	
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	