

City of North Powder

Approved Budget

Fiscal Year 2023 / 2024

**City of North Powder
Budget Message
5/23/2023**

The Budget Committee for the City of North Powder will have various decisions for the fiscal year 2023-24.

Considerations include:

- 1 **Spent MORE than revenue collected in 22-23 fiscal year resulting in use of carryovers of \$7400**
- 2 **23-24 Budget only balances with use of \$9800 carryover cash.**
- 3 **At this rate the City's carryover cash will be gone in 4 years.**
 - **City STILL has Capital reserve accounts (#52 and #55) that are NOT being used.**
 - **City needs to look for ways to increase general fund revenue or decrease costs.**
- 4 **Payroll includes a 5% increase, (cost of living adjustment and minimum wage increase to 13.20)**
- 5 **Budgeted for various grants for General, Street, and Water/Sewer.**
- 6 **Budget adjustments for increased Sewer chemical costs.**
- 7 **Budget resolutions for current year 22-23 to avoid budget violation to cover add'l payroll and unexpected Sewer chemicals.**
- 8 **Consider increase Water rates by \$7 to cover increased costs and future reserve needs**
- 9 **Consider increase Sewer rates by \$2 to cover increased costs and future reserve needs**

Give the above issues and other various budget items the Budget Committee for the City of North Powder will prepare the 2023-24 budget accordingly.

Jason Bingham, Budget Officer

Budget Committee President

5/23/2023

**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	Contingencies	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	-	-	-	-	-	-
55	Reserves Waste-water	3,920,528	-	-	3,920,528	-	-	-	-	-	-
65	Improvem't	29	-	-	-	-	29	-	-	-	-
	Total	\$ 10,075,724	\$ 197,551	\$ 400,462	\$ 9,339,114	\$ -	\$ 123,029	\$ 15,568	\$ -	\$ -	\$ -

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:

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

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

PASSED AND ADOPTED this _____ day of June, 2023;

With Councilors voting as follows:

____ Ayes, ____ Nays, ____ Abstentions, ____ 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 Old Fire Station, 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, 635 3rd Street, between the hours of 8:30 a.m. and 12:30 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used in the preceding year. If different, the major changes and their effect on the budget are:

Contact: Beth Wendt

Phone: 541-898-2185

Email: cityofnp@eoni.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-2022	Adopted Budget This Year 2022-23	Approved Budget 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	359,888
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
Total Resources	1,601,304	7,941,847	10,075,724

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

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 Future	721,051	-	-
Total Requirements	1,601,304	7,941,847	10,075,724

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

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	-	-	-
Total Requirements	1,601,304	7,941,847	10,075,724
Total FTE	2.8	3.2	3.2

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Spent less than anticipated allowing more carryover cash to be applied to General Capital Reserve. City has budgeted for, applied for, and is receiving various grants to improve streets, water system, and other various needs.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 4.3114 per \$1,000)	4.3114	4.3114	4.3114
Local Option Levy	0	0	0
Levy For General Obligation Bonds	0	0	0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	0
Other Bonds	-	0
Other Borrowings	\$0	0
Total	\$0	0

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

To assessor of _____ Union _____ County

Check here if this is an amended form.

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

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

<u>635 3rd Street, PO Box 309</u> Mailing Address of District	<u>North Powder</u> City	<u>OR</u> State	<u>97867</u> ZIP code	<u>6/30/23</u> Date
<u>John Frieboes</u> Contact Person	<u>Mayor</u> Title	<u>541-898-2185</u> Daytime Telephone	<u>cityofnp@eoni.com</u> Contact Person E-Mail	

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits		
		Rate	-or- Dollar Amount	
1. Rate/Amount levied (within permanent rate limit)	1	4.3114		
2. Local option operating tax	2			
3. Local option capital project tax	3			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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
LIBRARY - 02
Approved 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	Diff	Approved Budget 5/22/23	Comments			
Income													
4000 - Beginning Cash on Hand	21,730	12,493	10,690	8,018	2,672	-	20,329	-	20,329	Ties to Library carryover			
4030 - Interest	201	60	242	40	202	70	823	-	823	Call'd at 4.05%			
4090 - Donations	1,125	668	2,557	20,000	(17,443)	500	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	Grants, 5000= Union County, 2000=Ready2R, 5000=Leo Adler			
4500 - Grant Proceeds	-	-	8,292	58,000	(49,708)	2,000	58,000	-	58,000	Grants, 8000=LaGrande Comm, 50000 = Other Misc Grants			
4800 - Transfers In	-	-	-	-	-	-	-	-	-	Needed to balance			
4801 - Trans from General	5,000	15,800	25,000	25,000	-	-	11,000	-	11,000				
Total Income	37,206	41,452	52,781	123,058	(70,277)	2,570	122,152	-	122,152				
Expense													
A. Payroll / Payroll taxes													
5075 - Librarian	8,714	9,600	8,503	10,658	(2,155)	2,155	10,993	-	10,993	16 hrs * 52 wks * \$13.45 (includes Library Assistant)			
5099 - Payroll Adjustment	-	-	-	213	(213)	-	220	-	220	2% Increase to help cover other increase in pryl costs			
5099 - Payroll Adjustment	-	-	-	-	-	-	-	-	-				
Total 5000 - Payroll Expenses	8,714	9,600	8,503	10,871	(2,368)	2,155	11,213	-	11,213				
5100 - Payroll Tax Exp	667	734	651	832	(181)	165	858	-	858	7.65% of pryl			
5101 - FICA / Medicare Exp	124	131	68	435	(367)	86	449	-	449	2.8% of pryl			
5104 - FUTA / SUTA Taxes	8	9	7	13	(6)	6	13	-	13				
5105 - Workers Comp Premiums (py	799	874	726	1,279	(553)	257	1,319	-	1,319				
Total 5100 - Payroll Tax Exp	666	734	651	832	(181)	165	858	-	858				
5200 - Other Payroll Items	66	-	108	20	88	-	20	-	20				
5107 - Workers Comp Prem (assessor	-	-	-	507	(507)	-	523	-	523	See payroll analysis, to be used for PERS employees			
5220 - Employee Retirement	-	-	-	527	(419)	-	543	-	543				
Total 5200 - Other Payroll Items	66	-	108	527	(419)	-	543	-	543				
Total A. Payroll / Payroll taxes	9,579	10,474	9,337	12,677	(3,340)	2,412	13,075	-	13,075				
B. Operating Exp													
6002 - Travel Exp	-	-	-	-	-	-	-	-	-				
6045 - Postage / Freight	1	-	-	58	(58)	20	65	-	65				
6050 - Utilities	2,182	2,607	2,323	3,000	(677)	510	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	Per Beth includes \$1000 Computer services			
6075 - Dues	-	80	-	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	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	PY - Fundraiser & Donations			
PY 6105-LG - PY, LaGrande Library	504	97	-	1,008	(1,008)	1,008	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	PY - Various Grants			
CY 6105-CC - CY, County Grant/tax	2,009	-	-	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	CY - Leo Adler Grant			

02- Library Fund

Actual 2021 / 21/22	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	Comments
912	748	555	2,000	(1,445)	-	2,000	-	2,000	CY - Ready 2 Read CY - LaGrande Libraries CY - Misc Grants CY - Fundraiser and other
1,318	7,316	3,049	8,000	(4,951)	-	8,000	-	8,000	
-	-	1,432	50,000	(48,568)	-	50,000	-	50,000	
-	-	14	20,000	(19,986)	-	20,000	-	20,000	
26	-	-	739	(739)	-	739	-	739	What can we use this for?
15,134	20,288	14,591	109,095	(94,504)	8,682	107,113	-	107,113	
-	-	-	1,286	-	-	1,965	-	1,965	
12,463	10,680	-	-	-	-	-	-	-	
37,206	41,452	23,928	123,058	(99,130)	11,094	122,152	0	122,153	
-	-	28,853	(0)	28,853	(8,524)	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
Approved Budget for 2023-24 for fiscal year

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	Approved Budget 5/22/23	Comments
Income								
1,550	33,829	11,347	13,717	(2,370)	-	5,232	5,232	
8	162	257	69	188	74	212	212	Cal'd at 4.05%
1,708	3,041	2,170	2,500	(330)	330	2,500	2,500	Estimate based on prior years
1,905	1,244	4,595	3,700	895	88	2,700	2,700	Estimated 1000 + 1700
120,643	117,248	102,795	113,300	(10,505)	10,505	127,871	127,871	225@43.50*12m + 4@343.50*6m + 6@56*12m + 5@88.50*12m + 1@102.88*12
1,047	-	-	13,000	(13,000)	13,000	13,500	13,500	.75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons
-	-	-	14,220	(14,220)	4,000	19,908	19,908	\$ 7 increase to balance * 237 (225+6+5+1) users * 12m
418	123	1,477	1,000	477	-	2,500	2,500	Estimated bulk sales
19,495	1,000	1,908	-	1,908	-	-	-	
146,762	156,648	124,549	161,506	(36,957)	27,997	174,422	174,422	
Total Income								
Expense								
A. Payroll / Payroll taxes								
5000 - Payroll Expenses								
15,402	14,769	11,602	13,204	(1,602)	2,400	13,871	13,871	40/WK * 52wks * \$21.17/hr + 1.06 = \$22.23/hr (includes 5% increase)
4,009	9,419	7,272	7,605	(333)	1,540	7,617	7,617	30/WK * 52wks * 16.27/hr
9,336	9,363	8,520	9,716	(1,096)	1,660	10,207	10,207	10,207 6hr/day * 5 Days/Wk * 52 Wk * \$20.75 + 1.06 = 21.81 * 30% (5% increase)
300	142	150	585	(435)	60	618	618	618 3/wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30%
30	-	-	622	(622)	-	1,616	1,616	5% increase to cover OT and other adjustments
23,047	33,713	27,644	31,732	(4,088)	5,660	33,928	33,928	
5100 - Payroll Tax Exp								
2,204	2,579	2,115	2,427	(312)	433	2,595	2,595	7.65% of pyrl
401	426	219	888	(669)	226	950	950	2.8% of pyrl
16	19	15	22	(7)	7	22	22	
2,621	3,024	2,349	3,337	(988)	666	3,567	3,567	
Total 5100 - Payroll Tax Exp								
5200 - Other Payroll Items								
2,559	-	515	1,200	(685)	268	1,200	1,200	no expected change
5,488	6,672	7,339	7,938	(599)	1,340	8,359	8,359	Add'l to cover Spouse and Depend = 4,700
22	213	194	30	164	36	30	30	
6,240	5,487	4,896	5,977	(1,281)	1,590	6,209	6,209	Allocated the same as payroll, see analysis
14,308	12,372	12,744	15,145	(2,401)	3,234	15,798	15,798	
Total 5200 - Other Payroll Items								
45,977	45,109	42,737	50,214	(7,477)	9,560	53,294	53,294	
Total A. Payroll / Payroll taxes								
B. Operating Exp								
-	-	9	100	(91)	-	100	100	Per Beth
3,681	3,563	714	7,500	(6,786)	700	15,000	15,000	Per Beth, Water testing. Est 1250/Month * 12M
1,029	2,429	1,879	2,500	(621)	621	2,500	2,500	\$208/month * 12M
655	616	669	700	(31)	31	750	750	
13,184	13,919	12,220	16,500	(4,280)	3,345	17,500	17,500	\$1450/m * 12
8,455	8,973	6,468	10,000	(3,532)	1,400	12,000	12,000	Per Beth, Est 1000/Month * 12M
500	2,498	5,100	7,500	(2,400)	2,400	7,700	7,700	Water Operator 500/M + misc
515	852	841	600	241	-	800	800	
186	48	-	500	(500)	500	1,500	1,500	
3,860	2,375	5,596	5,000	596	-	6,000	6,000	
150	38	125	500	(375)	200	500	500	
2,350	2,554	3,000	2,804	196	-	3,425	3,425	Per Beth
Total B. Operating Exp								

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	Approved Budget 5/22/23	Comments
6063 - Budget Preparation	725	883	-	938	(938)	938	985	985	5% increase
6064 - Accountant	1,873	2,090	1,313	1,975	(662)	662	2,035	2,035	3% increase
6065 - Insurance / Bonds	3,417	4,020	4,621	4,744	177	-	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	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	DEQ annual permit + other
6076 - Training	205	-	425	500	(75)	100	750	750	Per Beth
6110 - Equip Maintenance	1,762	5,398	1,343	4,000	(2,657)	2,657	4,500	4,500	
6150 - Ads/Public Notice	101	90	40	150	(110)	110	150	150	Per Beth
6160 - Supplies	811	440	241	1,200	(959)	959	1,500	1,500	
Total B. Operating Exp	43,876	51,193	45,144	70,961	(25,817)	14,873	87,252	87,252	
Depreciation Exp	60,585	60,585	60,585	28,000	32,585	-	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	Trans to #55
Total Transfers Out	23,000	45,000	35,000	38,000	(3,000)	-	31,000	31,000	
9000 - Contingency	33,829	11,346	-	2,331	(2,331)	-	2,876	2,876	
9600 - Closing Fund Bal	146,782	156,648	122,881	161,506	(38,625)	24,433	174,422	174,422	
Total Expense	-	-	1,658	-	1,658	3,564	0	0	
Net Income	-	-	-	-	-	-	-	-	
Summary									
Collections (income)	125,721	121,657	138,960	147,720	(8,759)		168,979	168,979	See payroll analysis
Payroll	(45,977)	(48,109)	(52,297)	(50,214)	(1,983)		(53,294)	(53,294)	
Operating	(43,876)	(51,193)	(60,017)	(70,961)	(27,944)		(87,252)	(87,252)	(4\$ rate increase = -8100 negative)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)	-		(28,000)	(28,000)	(with NO rate increase = -19908 negative)
Net Water	7,758	(6,545)	(1,354)	(1,455)	101		433	433	Includes 7\$ rate increase

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

		25- Sewer Fund			\$ Over/ (Under)								
		Actual	CY Actual	Budget	Budget	Exp/rev	Proposed	Approved					
		2021	5/16/23	22-23	22-23	5/22/23	5/22/23	5/22/23					
		2021	5/16/23	22-23	22-23	5/22/23	5/22/23	5/22/23					
Income													
4000 · Beginning Cash on Hand	23,223	16,251	6,619	16,728	(10,109)	-	4,883	4,883					
4030 · Interest	114	76	150	84	66	44	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				Estimated 1000 + 1700	
4055 · Collections	75,291	77,145	74,120	103,734	(29,614)	29,614	133,170	133,170				230 users * 48.25 * 12m	
4055 · Collections	-	-	-	689	(689)	-	-	579	579				Snowbirds, 2 * 48.25 * 6m
4055 · Collections (special rates)	35,185	37,920	37,907	10,554	27,053	2,000	16,212	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	5,664				\$2 increase to balance (to cover increases in cost	
												=(226*2*12) + (3*2*4) + (Motel 2*12) + (Cafe 2*12) + (school 2*12)	
4160 · Equip rental income	1,000	1,000	-	2,500	-	-	1,000	1,000				Sewer Equipment rented out (Letter)	
Transfers in	-	-	-	-	-	-	-	-				-	
Total Income	134,698	133,617	119,152	162,769	(43,617)	32,002	164,406	164,406				164,406	
Expense													
A. Payroll / Payroll taxes													
5000 · Payroll Expenses													
5040 · Public Works Director	15,502	14,769	11,602	13,204	(1,602)	2,500	13,871	13,871				13,871 40WK * 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	7,617				30WK * 52wks * 16.27/hr	
5050 · City Recorder	9,336	9,353	8,621	9,716	(1,095)	1,700	10,207	10,207				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	618				618 3/wk * 52wks * \$12.50 + .70 (min wage) = 13.70 * 30%	
5099 · Payroll Adjustment	-	46	-	622	(622)	-	1,616	1,616				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	33,928				33,928	
5100 · Payroll Tax Exp													
5101 · FICA / Medicare Exp	2,214	2,021	2,115	2,427	(312)	441	2,595	2,595				2,595 7.65% of pyr1	
5104 · FUTA / SUTA Taxes	402	454	219	1,269	(1,050)	230	1,357	1,357				1,357 2.8% of pyr1	
5105 · Workers Comp Premium	16	22	15	25	(10)	10	25	25				25	
Total 5100 · Payroll Tax Exp	2,632	3,297	2,349	3,721	(1,372)	681	3,978	3,978				3,978	
5200 · Other Payroll Items													
5107 · Workers Comp Prem (at	3,068	-	515	1,200	(685)	268	1,200	1,200				1,200 no expected change	
5210 · Employee Health insura	5,488	6,672	7,338	7,938	(999)	1,340	8,359	8,359				8,359	
5215 · Employee Life Ins	22	131	153	40	113	30	40	40				40	
5220 · Employee Retirement	6,325	5,486	4,697	5,977	(1,280)	1,620	6,209	6,209				6,209 See payroll analysis for allocation	
Total 5200 · Other Payroll Items	14,923	12,289	12,704	15,155	(2,451)	3,258	15,808	15,808				15,808	
Total A. Payroll / Payroll taxes	46,724	52,460	42,697	50,608	(7,911)	9,699	53,714	53,714				53,714	
B. Operating Exp													
6002 · Travel Expense	-	-	9	100	(91)	-	100	100				100 per Beth	
6010 · Engineering & Testing	3,145	7,171	6,448	13,500	(7,052)	1,300	13,500	13,500				13,500	
6040 · Fuel / Oil	1,029	1,745	1,105	2,500	(1,395)	1,395	2,500	2,500				2,500 Avg 130/month * 12m	
6045 · Postage	644	632	669	700	(31)	31	750	750				750 per Beth	
6050 · Utilities	4,837	4,962	5,236	6,000	(764)	1,300	7,500	7,500				7,500 Estimated at 625/M	
6051 · Chemicals / Chlorine	9,077	10,044	26,728	16,500	10,228	1,740	22,000	22,000				22,000 Per Beth, Large increase	
6052 · Contract Labor	750	2,878	2,624	6,000	(3,376)	1,100	4,500	4,500				4,500 Wwater Operator 250/M * 12 = 3000 + Misc	
6055 · Office	566	959	841	700	141	-	800	800				800	
6056 · Building Repairs	48	-	157	500	(343)	343	1,000	1,000				1,000	

25- Sewer Fund

	Actual		CY Actual (7/1 - 5/16/23)	Budget		\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/22/23	Diff	Approved Budget 5/22/23	Comments
	2021 2/1/22	2022		22-23	Budget						
6057 - Line Repairs / Parts	2,548	2,377	823	5,000	(4,177)	1,100	7,500	-	7,500		
6061 - Attorney Fees	500	38	75	200	(125)	-	200	-	200		
6062 - Audit	2,350	2,554	3,000	2,804	196	-	3,425	-	3,425	(17700-3200-1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St	
6063 - Budget Preparation	725	883	-	938	(938)	938	985	-	985	25% Sewer, 5% increase	
6064 - Accountant	1,873	2,090	1,313	1,975	(662)	662	2,035	-	2,035	25% Sewer, 3% increase	
6065 - Insurance / Bonds	2,734	3,244	3,837	3,828	109	-	4,646	-	4,646	20% of total, includes an 18% increase from Prior year actual	
6075 - Dues/Permits	2,232	3,693	4,229	2,500	1,709	-	3,000	-	3,000	Estimated at 250/m	
6076 - Training	205	127	-	500	(500)	-	500	-	500		
6110 - Equip Maintenance	916	2,256	2,240	4,000	(1,760)	-	4,000	-	4,000		
6150 - Ads / Public Notices	101	90	70	150	(80)	150	150	-	150	Per Beth	
6160 - Supplies	1,940	2,691	1,332	2,500	(1,168)	-	2,500	-	2,500		
Total B. Operating Exp	36,224	48,537	60,816	70,895	(10,079)	10,059	81,591	-	81,591		
Depreciation	24,761	24,761	24,761	24,761	-	-	24,761	-	24,761		
Transfers Out											
8055 - Trans to WIS Capt Res	35,500	26,000	15,000	35,500	(20,500)	8,000	24,000	-	24,000		
Total Transfers Out	35,500	26,000	15,000	35,500	(20,500)	8,000	24,000	-	24,000		
9000 - Contingency	-	-	-	5,766	(5,766)	-	5,101	-	5,101		
9600 - Closing Fund Balance	16,250	6,620	-	-	-	-	-	-	-		
Total Expense	134,698	135,617	118,513	162,769	(44,256)	27,758	164,406	-	164,406		
Net Income	-	-	639	-	639	4,244	0	-	0		

Summary

Collections (income)	145,957	
Payroll	(50,608)	
Operating	(70,895)	
Depreciation (future resea	(24,761)	
Net Sewer	(307)	

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

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

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	Diff	Approved Budget 5/22/23	Comments
Income										
4000 - Beginning Cash on Hand	91,859	94,036	59,237	55,691	3,546	-	54,958	-	54,958	
4030 - Interest	611	451	1,341	278	1,063	392	2,226	-	2,226	Cal'd at 4.05%
4040 - City Licenses (Truck permi)	75	-	-	-	-	-	-	-	-	Truck Permits, recorded in General fund
4140 - Dept of Trans Tax & Fees	33,065	38,448	29,375	38,400	(9,025)	9,600	39,900	-	39,900	Estimated \$3325/m * 12
4150 - State Rev Sharing	6,032	4,571	5,292	6,000	(748)	748	7,200	-	7,200	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	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	Sidewalk and other
4801 - Trans from General	24,000	10,600	16,000	16,000	-	-	17,000	-	17,000	Transfer from General to Street for operating
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	-	-	
Total Income	201,852	177,376	149,380	416,369	(267,989)	10,740	1,121,284	-	1,121,284	
Expense										
A. Payroll / Payroll taxes										
5000 - Payroll Expenses										
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	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	Add 16% to help cover overtime & other increases
Total 5000 - Payroll Expenses	19,921	19,478	20,334	22,976	(2,642)	4,230	24,689	-	24,689	
5100 - Payroll Tax Exp										
5101 - FICA / Medicare Exp	1,475	1,430	1,556	1,758	(202)	324	1,889	-	1,889	7.65% of pyrl
5104 - FUTA / SUTA Taxes	272	261	161	919	(758)	169	988	-	988	2.8% of pyrl
5105 - Workers Comp Premiui	11	11	10	15	(5)	5	15	-	15	
Total 5100 - Payroll Tax Exp	1,758	1,762	1,727	2,692	(965)	498	2,891	-	2,891	
5200 - Other Payroll Items										
5107 - Workers Comp Prem (-	970	-	423	1,200	(777)	268	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	
5215 - Emp Life Ins	12	168	153	20	133	28	180	-	180	
5220 - Employee Retirement	3,790	4,006	3,462	4,294	(832)	1,200	4,441	-	4,441	See payroll analysis for allocation
Total 5200 - Other Payroll Items	8,062	8,621	9,338	11,247	(1,909)	2,466	11,858	-	11,858	
Total A. Payroll / Payroll taxes	29,342	29,861	31,399	36,915	(6,516)	7,194	39,438	-	39,438	
B. Operating Exp										
6002 - Travel Expense	-	-	-	100	(100)	-	100	-	100	Per Beth
6040 - Fuel / Oil	892	2,075	1,682	2,500	(818)	270	2,500	-	2,500	
6045 - Postage / Freight	28	2	35	58	(23)	23	65	-	65	Add'l per Beth
6050 - Utilities	9,936	9,561	8,752	12,000	(3,248)	1,860	13,500	-	13,500	Avg 1000/month * 12m
6055 - Office	128	369	88	250	(162)	162	250	-	250	
6056 - Building Repairs	85	56	1,427	500	927	200	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	(12700+3200+1225) = 17,125 50% Gen, 20% Wtr, 20% Swr, 10% St
6064 - Accountant	749	836	525	790	(265)	135	814	-	814	10% Street, 3% increase
6065 - Insurance / Bonds	2,734	4,031	3,937	4,756	(819)	-	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	

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	Dif	Approved Budget 5/22/23	Comments
6095 - Street Maintenance	172	484	1,651	4,000	(2,349)	2,349	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	
6160 - Supplies	1,198	2,412	354	1,500	(1,146)	1,000	1,500	-	1,500	
Total B. Operating Exp	18,687	23,589	20,304	31,956	(11,652)	8,099	33,687	-	33,687	
7500 - Capital Outlay	-	-	841	26,300	(25,459)	-	27,500	-	27,500	City money, for street/ bridge repair upgrade (includes 1,189 playground grants)
7500 - Capital Outlay (ODOT Sidewalks)	-	56,574	-	18,008	(18,008)	-	18,008	-	18,008	Carryover Union Co Grant ..Safe Routes to School Grant, Sidewalks (City money / No Grant required)
7500 - Capital Outlay	-	-	-	-	-	-	250,000	-	250,000	Grant \$, ODOT SCA - Street projects
7500 - Capital Outlay	59,597	9,116	-	200,000	(200,000)	-	-	-	-	(Spend ONLY if receive grants)
7500 - Capital Outlay (ODOT for Street/Sidewalks)	59,597	64,650	36,325	100,000	(63,675)	-	750,000	-	750,000	Other grants projects
Total 7500 - Capital Outlay	59,597	64,650	37,166	344,308	(307,142)	-	1,045,508	-	1,045,508	
9000 - Contingency	-	-	-	3,190	(3,190)	-	2,651	-	2,651	
9600 - Closing Fund Bal	94,036	59,236	-	-	-	-	-	-	-	
Total Expense	201,652	177,375	88,669	416,369	(327,500)	15,293	1,121,284	-	1,121,284	
Net Income	-	-	59,511	-	59,511	(4,553)	(0)	-	(0)	

City of North Powder
FIRE - 40

Approved Budget for 2023-24 for fiscal year

revised 5/23/2023
 11:59 AM
 JDB

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

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Approved 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	Comments
Income										
4000 - Beginning Cash on Hand	255,049	259,265	195,242	216,114	(20,872)	-	208,480	(51,086)	259,566	
4030 - Interest	2,086	1,238	4,419	1,081	3,338	1,294	8,443	(2,069)	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)	-	2,090,000	-	2,000,000	CDBG Grant, Library construction and other
4500 - Grant Proceeds	-	-	-	75,000	(75,000)	-	2,085,000	-	2,085,000	Misc Grants, City Hall, Parks, Streets, Library, etc
4500 - Grant Proceeds	-	51,086	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	Transfer from General
Total Income	272,115	335,561	267,747	2,179,195	(1,911,448)	1,294	4,417,298	(44,220)	4,373,078	
Expense										
7101 - Loan (Bond Debt) Exp	-	-	-	120,000	-	-	-	-	-	ONLY IF Payments on Loan
7500 - Capt Outlay, Fire Building	-	88,614	-	-	-	-	50,000	-	50,000	City \$, Building renovation
7500 - Capt Outlay, City Hall equip	-	51,705	9,475	70,000	-	-	5,000	-	5,000	City \$, 1/2 City Hall equip
7500 - Capt Outlay, 1/2 Equipment	-	-	-	25,000	-	-	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	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	-	1,000,000	(1,000,000)	-	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	ONLY IF Misc Grants are awarded for City, library, etc
7500 - Capt Outlay, Building Grant	-	-	-	750,000	-	-	97,375	-	97,375	ARPA Grant (remaining balance)
7500 - Total Capital Outlay	-	-	-	2,059,195	-	-	4,417,298	(44,220)	4,373,078	
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	(44,220)	4,373,078	
Net Income	-	-	258,272	-	258,272	1,294	0	0	0	

City of North Powder

Water / Sewer Capital Improvement Reserve - 55

Approved Budget for 2023-24 for fiscal year

55- W/S Capt Improvemt Reserve

	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	Comments
Income										
4000 - Beginning Cash on Hand	375,700	364,626	398,105	394,232	3,873	-	468,193	51,067	417,106	
4030 - Interest	3,040	1,749	9,011	1,971	7,040	2,640	18,962	2,069	16,893	Cal'd at 4.05%
4500 - Grant Proceeds	142,204	4,306	-	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	75,095	44,569	2,000,000	(1,955,431)	-	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	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	-	31,000	Transfer from Water
4825 - Trans from Sewer	35,500	26,000	15,000	35,500	(20,500)	-	24,000	-	24,000	Transfer from Sewer
4865 - Trans from #65 Wwater Imp	-	-	264	264	-	-	29	-	29	29 Transfer remaining funds in #65, WWWater Improvement
Total 4800 - Transfers In	58,500	71,000	50,254	73,500	(23,236)	-	55,029	-	55,029	
Total Income	583,965	516,776	501,949	4,719,967	(4,218,018)	2,640	4,071,059	-	3,920,528	
Expense										
Transfers Out										
8065 - Trans to Wwater Imp #65	84,000	12,000	-	-	-	-	-	-	-	Transfer for final pmts
Total Transfers Out	84,000	12,000	-	-	-	-	-	-	-	
7500 - Capital Outlay, Add'l Grants	-	-	-	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	-	2,041,500	CDBG Construction Grant, Waste Water
7500 - Capital Outlay, ARPA	-	-	-	750,000	-	-	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	CDBG Construction LOAN, Waste Water 2.71% 30 yr
7500 - Capital Outlay	-	-	-	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	City \$, W/S portion of Office equip
7500 - Capital Outlay	155,338	106,671	-	434,967	(434,967)	-	507,184	(65,156)	454,028	City \$, LAND Purchase, W/S Capital Impr
Total Capt Outlay	155,338	106,671	87,483	4,719,967	-	-	4,071,059	-	3,920,528	
9300 - Total Future Reserves	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	364,627	398,105	-	-	-	-	-	-	-	
Total Expense	583,965	516,776	87,483	4,719,967	(4,632,484)	-	4,071,059	-	3,920,528	
Net Income	-	-	414,466	-	414,466	2,640	(0)	0	(0)	

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

	65- Water / Sewer Improvements					Expected remaining Exp / rev	Proposed Budget 5/22/23	Comments
	Actual 20/21	Actual 21/22	CY Actual (7/1 - 5/16/23)	Budget 22-23	\$ Over/ (Under) Budget			
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	-	-	-	-	-	-	-	
4855 · 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	43,634	-	-	-	-	-	
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	286	-	-	-	-	-	
Total Expense	74,974	43,993	264	264	-	-	29	
Net Income	-	-	27	-	27	2	-	