

City of North Powder

Approved Budget

Fiscal Year 2024 / 2025

**CITY OF NORTH POWDER
A RESOLUTION ADOPTING THE BUDGET
MAKING APPROPRIATIONS AND LEVYING PROPERTY TAXES FOR 2024/25**

WHEREAS, City of North Powder budget committee has approved a budget for fiscal year 2024/2025, 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 2024/2025 in the aggregate of \$ 9,162,999

and, BE IT RESOLVED, That the amounts for the fiscal year beginning July 1, 2024, 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	176,015	42,012	65,103	-	-	65,160	3,740	-	-	-
2	Library	82,784	15,623	64,761	-	-	-	2,400	-	-	-
15	Water	179,045	59,604	91,323	-	-	24,000	4,118	-	-	-
25	Sewer	194,025	74,104	82,054	-	-	31,000	6,867	-	-	-
30	Street & Park	1,111,127	34,205	34,436	1,039,008	-	-	3,478	-	-	-
40	Fire Department	21,960	-	21,960	-	-	-	-	-	-	-
	General Cap't										
62	Reserves Water / Sewer	3,558,914	-	-	3,461,539	-	97,375	-	-	-	-
55	Cap't Reserves	3,406,128	-	-	3,363,128	-	43,000	-	-	-	-
65	Waste-water Improvem't	433,000	-	-	-	43,000	390,000	-	-	-	-
	Total	\$ 9,162,999	\$ 225,549	\$ 359,636	\$ 7,863,675	\$ 43,000	\$ 650,535	\$ 20,603	\$ -	\$ -	\$ -

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 2024/2025

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, 2024;

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 24, 2024 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, 2024 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@eonl.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance/Net Working Capital	721,053	776,228	819,236
Fees, Licenses, Permits, Fines, Assessments &	307,162	360,888	393,177
Federal, State and All Other Grants, Gifts,	816,828	8,291,600	6,759,761
Revenue from Bonds and Other Debt	-	390,000	390,000
Interfund Transfers / Internal Service Reimb	123,164	123,029	650,535
All Other Resources Except Property Taxes	32,449	33,650	47,365
Property Taxes Estimated to be Received	94,874	100,329	102,924
Total Resources	2,095,530	10,075,724	9,162,999

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	186,371	197,553	225,549
Materials and Services	234,950	400,461	359,636
Capital Outlay	714,224	9,339,114	7,863,675
Debt Service	-	-	43,000
Interfund Transfers	123,164	123,029	650,535
Contingencies	-	15,567	20,803
Special Payments	-	-	-
Unappropriated Ending Balance & Reserved for Future	836,821	-	-
Total Requirements	2,095,530	10,075,724	9,162,999

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
01- General Fund	173,735	177,825	176,015
FTE	0.5	0.6	0.6
02- Library Fund	56,109	122,152	82,784
FTE	0.2	0.3	0.3
15- Water Fund	151,449	174,422	179,045
FTE	0.8	0.8	0.8
25- Sewer Fund	147,156	164,405	194,025
FTE	0.8	0.9	0.9
30- Street	161,696	1,121,284	1,111,127
FTE	0.5	0.6	0.5
40- Fire / QRT Fund	20,900	22,000	21,960
FTE	-	-	-
62- General Capital	269,107	4,373,078	3,558,914
FTE	-	-	-
55/65- Water/Sewer Capital	1,115,378	3,920,557	3,839,128
FTE	-	-	-
Total Requirements	2,095,530	10,075,723	9,162,999
Total FTE	2.8	3.2	3.1

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>340 E Street, PO Box 309</u>	<u>North Powder</u>	<u>OR</u>	<u>97867</u>	<u>6/30/24</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Mayor</u>	<u>541-898-2185</u>	<u>cityofnp@ecni.com</u>		
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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

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

PART I: TOTAL PROPERTY TAX LEVY

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

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

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

**City of North Powder
Budget Message
5/20/2024**

The Budget Committee for the City of North Powder will have various decisions for the fiscal year 2024-25.

Considerations include:

- 1 **Spent MORE than revenue collected in 23-24 fiscal year resulting in use of carryovers of \$16100**
- 2 **Budget resolutions for current year 23-24 to avoid budget violation to cover add'l payroll and PERS**
- 3 **24-25 Budget balances with use of \$580 carryover cash and various General Fund and Library grants**
- 4 **City STILL has Capital reserve accounts (#52 and #55) that are NOT being used.**
- 5 **Payroll includes a 5% increase, (cost of living adjustment and minimum wage increase to 13.70)**
- 6 **Budgeted for other various grants for General, Street, and Water/Sewer.**
- 7 **Budgeted increases for PERS, payroll, Insurance,**
- 8 **Consider increase Water rates by \$10 to cover increased costs and future reserve needs**
- 9 **With increase in Sewer rates effective 9/2024, no need for add'l increases.**

Give the above issues and other various budget items the Budget Committee for the City of North Powder will prepare the 2024-25 budget accordingly.

Jason Bingham, Budget Officer

_____, Budget Committee President

5/20/2024

Budgeted Payroll analysis

Information for 2024-25 Budget

revised 5/24/2024

10:17 AM

JDB

*** Items in the

Can be adjusted as requested by the budget committee

	01 General		15 Water		25 Sewer		30 Street		Comments and calc's	hours
	% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount		
5040 Pub works	10%	4,855	30%	14,565	40%	19,420	20%	9,710	40WK * 52wks * \$22.23 + 1.11 = 23.34/hr	2,080
5041 Pub extra	10%	2,712	30%	8,137	40%	10,850	20%	5,425	30WK * 52wks * \$16.28 + 1.11 = 17.39/hr	1,560
5041 Pub extra (add'l)	10%	-	30%	-	30%	-	30%	-	Included in 30/week above	
5050 Recorder	35%	12,503	30%	10,717	30%	10,717	5%	1,786	30WK * 52wks * \$21.79 + 1.11 = 22.90/hr	1,560
5080 Recorder extra	35%	748	30%	641	30%	641	5%	107	3hr/wk * 52wks * \$13.20 + .50/hr = \$13.70	156
5060 Mayor	100%	3,288							20hr / month * \$13.20 + .50/hr = \$274/m	240
5075 Librarian	100%	11,398							(12/wk * 52 wks * \$13.70) + (4 * 52 * 13.70 Asst	832
Totals		35,505		34,061		41,628		17,028		6,428

	Total	01 General	15 Water	25 Sewer	30 Street
Health & D Ins	30,744	Estimated \$790*53 Dental+11 vision for 3 employee's for budget (increases = 10% med, 7.5% Dental, 6% Vision)			
Pub Works	20,496	10%	2,050	30%	6,149
Recorder	10,248	35%	3,587	30%	3,074
Total	30,744		5,636		9,223
Total with Spouse &	-		-		-

	Total	01 General	15 Water	25 Sewer	30 Street
Add'l to cover	-				
PERS	31,527	27.49%	(PERS = 21.49% = 6% employee + 21.49% empr cont on Pworks, Recrd, Mayor & PW Extra)		
Pub Works	20,803	10%	2,080	30%	6,241
Recorder (and Mayr	10,724	35%	3,754	30%	3,217
Totals	31,527		5,834		9,458
Library (Extra)	1,493	26.20%	1,493	Estimated - Library only if qualifies for PERS	
				= 50% of Library = 11398*50% * PERS rates of 13.95% + 12.25%	

City of North Powder
GENERAL - 01
Approved Budget for 2024-25 for fiscal year

		01-General Fund									
	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24	Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Income											
4000 - Beginning Cash on Hand	33,118	39,527	20,886	14,125	6,761	-	10,710	-	10,710	10,710	Info from City 5-13-24
4010 - Building Permits	100	375	225	100	125	-	100	-	100	100	Est per Beth
4030 - Interest	189	1,170	811	572	239	176	557	-	557	557	Cal'd at 5.20%
4040 - City Licenses	1,840	1,888	1,080	1,000	(420)	-	1,500	-	1,500	1,500	Bus License, Liquor Lic, App fees, RV permits, etc
4070 - Liquor Tax	9,003	10,887	6,653	10,000	(3,307)	1,120	10,000	-	10,000	10,000	Estimated \$633 / Month per Beth research
4080 - Cigarette Tax	379	376	253	384	(131)	50	360	-	360	360	Estimated \$30 / month, per Beth
4100 - Franchise Tax	21,177	11,703	12,904	20,400	(7,496)	7,496	21,900	-	21,900	21,900	Meadow Outdoor Ads 1800, Avista 7500, CeituryTel 1100, OTEC 11500
4130 - Transient Room Tax (motel)	2,500	2,500	3,000	3,000	-	-	3,000	-	3,000	3,000	1750 to Community Enhancement Exp
4380 - Fax/Copy Fees	180	83	152	150	2	2	150	-	150	150	Est per Beth
4390 - Other Rev	1,469	10,981	3,830	2,215	1,615	-	3,765	-	3,765	3,765	Notary fees 200, Dumpster fees 450, Capt Credits 1015, ground rent 1000, SAIF Div 500, misc refreess 600
4391 - NSF Fees received	139	127	325	50	275	-	50	-	50	50	
4500 - Grants DLCD	11,029	-	-	1,000	(1,000)	-	1,000	-	1,000	1,000	1000 DLCD Land Use Grant
4500 - Grants Misc	-	-	2,030	24,000	(21,970)	-	20,000	-	20,000	20,000	Misc Grants, CIS/Ford Family/Leo Adler/(Union County \$2,000) Etc
4895 - Prior Year Property Taxes	4,268	3,177	2,862	2,286	576	-	2,919	-	2,919	2,919	Used 2% inc over 23-24 actual
4997 - Current Year Property Taxes	90,636	91,697	91,208	98,043	(6,835)	6,835	100,004	-	100,004	100,004	Used 2% inc over 23-24 estimated actual (Per Beth, Total estimate = 100,004)
Total Income	176,886	173,738	146,259	177,825	(31,566)	15,679	176,015	-	176,015	176,015	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	4,823	4,662	4,181	4,624	(443)	940	4,855	-	4,855	4,855	40WK * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 - Public Works - Extra	1,043	2,515	2,587	2,539	48	500	2,712	-	2,712	2,712	30WK * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 - City Recorder	10,812	12,085	10,812	11,909	(1,097)	2,200	12,503	-	12,503	12,503	6hr/day * 5 Days/Wk * 52 Wk * \$21.79* 1.11 = 22.90 * 35% (5% increase)
5060 - Mayor	2,820	3,000	2,640	3,168	(528)	528	3,288	-	3,288	3,288	\$274/M (\$13.20 + .50 = \$13.70/hr)
5080 - City Recorder - Extra	185	264	406	721	(315)	200	748	-	748	748	3Wk * 52wks * \$13.20 + .50 (min wage) = 13,70 * 35%
5099 - Payroll Adjustments	-	-	-	2,178	(2,178)	-	2,248	-	2,248	2,248	Add 5% to help cover overtime & other increases + \$800 DLCD Grant
Total 5000 - Payroll Expenses	19,563	22,876	20,626	25,139	(4,513)	4,368	26,353	-	26,353	26,353	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,486	1,590	1,578	1,923	(345)	334	2,016	-	2,016	2,016	7.65% of pyrl
5104 - FUTA / SUTA Taxes	282	179	155	704	(539)	122	738	-	738	738	2.8% of pyrl
5105 - Workers Comp Premium	13	14	14	75	(61)	15	75	-	75	75	
Total 5100 - Payroll Tax Exp	1,771	1,843	1,757	2,702	(945)	471	2,829	-	2,829	2,829	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (as	-	628	383	1,200	(817)	817	1,200	-	1,200	1,200	no expected change
5210 - Employee Health Insur	4,448	4,893	4,592	5,108	(516)	850	5,636	-	5,636	5,636	includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 - Employee Life Insurance	169	167	154	45	109	32	160	-	160	160	
5220 - Employee Retirement	3,767	4,279	4,938	3,837	1,101	1,590	5,834	-	5,834	5,834	Allocated same as payroll, see analysis
Total 5200 - Other Payroll Items	8,393	9,967	10,067	10,190	(123)	3,289	12,830	-	12,830	12,830	
Total A. Payroll / Payroll taxes	29,717	34,766	32,450	38,031	(5,581)	8,128	42,012	-	42,012	42,012	
B. Operating Exp											

01- General Fund

	Actual 2/1/22	Actual 2/2/23	CY Actual (7/1 - 5/16/24	Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
6002 - Travel Expense	67	170	13	250	(237)	-	250	-	250	250	per Beth
6040 - Fuel / Oil	-	-	-	50	(50)	50	50	-	50	50	"
8045 - Postage / Freight	500	634	562	750	(188)	188	884	-	884	884	"
6050 - Utilities	5,064	7,232	4,895	6,900	(1,805)	1,470	6,500	-	6,500	6,500	Estimated at 542/month
6052 - Contract Labor	1,418	3,311	1,012	4,000	(2,988)	720	2,500	-	2,500	2,500	Ordinance Enforcement (208/month)
6055 - Office	2,977	1,683	1,740	2,800	(760)	760	3,000	-	3,000	3,000	"
6061 - Legal / Attorney Fees	1,925	1,635	875	1,600	(625)	625	2,500	-	2,500	2,500	"
6062 - Audit	6,394	7,500	7,950	8,563	(613)	613	8,745	-	8,745	8,745	(14040+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 - Budget Preparation	1,764	1,676	-	1,970	(1,970)	1,970	2,050	-	2,050	2,050	4% increase, 4100 = 50% Gen, 25% Wtr, 25% Swr
6064 - Accountant	3,344	2,402	2,572	3,256	(684)	684	3,352	-	3,352	3,352	35% of total, includes based on 2.4% liab, 21% auto, and 16.5 property increase
6065 - Insurance / Bonds	6,089	7,036	8,338	8,130	208	-	8,922	-	8,922	8,922	3% increase, 8990 = 40% Gen, 25% Wtr, 25% Swr, 10% Street
6071 - Bank Charges	555	1,059	1,569	600	969	320	600	-	600	600	Total = 1800 (150/month * 12 months) (moved 1200 to Water/Sewer for CC pmt fee)
6072 - NSF Fees & Other	65	60	150	150	-	150	150	-	150	150	"
6075 - Dues/Permits	925	1,524	1,834	1,650	184	(184)	1,650	-	1,650	1,650	League of Cr Cities, Ethics Commission, Sec of State, Chamber of Commerce
6076 - Training	-	-	-	250	(250)	-	250	-	250	250	"
6110 - Equipment Maintenance	24	62	-	500	(500)	500	500	-	500	500	"
6112 - Building Maintenance	266	8	269	1,000	(731)	731	1,000	-	1,000	1,000	"
6136 - Community Enhancement	2,148	1,384	1,024	1,750	(726)	726	1,750	-	1,750	1,750	1750 from Transient Room Tax
6150 - Ads/Public Notice	604	711	582	600	(18)	18	600	-	600	600	"
6160 - Supplies	527	287	414	650	(236)	236	650	-	650	650	"
6192 - Grant Exp, DLCD	-	119	-	200	(200)	-	200	-	200	200	DLCD Grant 200 + 800 used as payroll
6192 - Grant Exp,	-	-	-	24,000	(24,000)	-	19,000	-	19,000	19,000	Misc Grants, CIs/Ford Family/Lao Adler/(Union County \$2,000 / 1000 to Str pyrr) Etc
Total B. Operating Exp	35,447	36,163	33,799	68,813	(35,020)	9,427	65,103	-	65,103	65,103	
7500 - Capital Outlay	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	
8002 - Trans to Library	15,800	25,000	11,000	11,000	-	-	24,500	-	24,500	24,500	Transfer to Library
8030 - Trans to Street	10,000	16,000	17,000	17,000	-	-	11,000	-	11,000	11,000	Transfer to Street
8040 - Trans to Fire	18,895	20,900	21,424	22,000	(576)	-	21,960	-	21,960	21,960	Transfer to Fire, 5356/QR * 4 = 21,960yr
8052 - Trans to Gen Capt Reserve	29,000	17,600	18,000	18,000	-	-	7,700	-	7,700	7,700	Transfer to Gen Capt Reserve
Total Transfers Out	71,295	78,500	67,424	68,000	(576)	-	65,160	-	65,160	65,160	
9000 - Contingency	-	-	-	2,975	(2,975)	-	3,740	-	3,740	3,740	
9600 - Closing Fund Balance	-	20,886	-	-	-	-	-	-	-	-	
Total Expense	176,886	123,735	133,673	177,825	(44,152)	17,555	176,015	-	176,015	176,015	
Net Income	-	-	12,586	(9)	12,586	(1,376)	(9)	-	(9)	(9)	

City of North Powder
LIBRARY - 02
Approved Budget for 2024-25 for fiscal year

	02 - Library Fund				Expected remaining Exp / rev	Proposed Budget 5/20/24	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	Actual 2/2/23	CY Actual (7/1 - 5/16/24)	Budget 23-24	\$ Over/ (Under) Budget					
Income									
4000 - Beginning Cash on Hand	12,493	23,567	20,329	3,238	-	8,826	8,826	8,826	Ties to Library carryover
4030 - Interest	80	915	823	92	200	459	459	459	Cal'd at 5.20%
4090 - Donations	688	2,799	20,000	(17,201)	500	13,500	13,500	13,500	Donations & Fundraisers (3500 + 10k building)
4500 - Grant Proceeds	12,431	11,574	12,000	(426)	426	9,000	9,000	9,000	Grants, 5000=Union County, 1500=Ready2R, 2500=Leo Adler
4500 - Grant Proceeds	-	-	58,000	(58,000)	2,000	26,500	26,500	26,500	Grants, 1500=LaGrande Comm, 25000 = Other Misc Grants
4800 - Transfers In	-	-	-	-	-	-	-	-	-
4801 - Trans from General	15,800	11,000	11,000	-	-	24,500	24,500	24,500	Needed to balance
Total Income	41,452	49,855	122,152	(72,297)	3,126	82,785	82,785	82,785	
Expense									
A. Payroll / Payroll taxes									
5075 - Librarian	9,690	9,268	10,993	(1,725)	1,900	11,398	11,398	11,398	16 hrs * 52 wks * \$13.70 (includes Library Assistant)
5099 - Payroll Adjustment	-	-	220	(220)	-	228	228	228	1000 from Union County Circ Library
5099 - Payroll Adjustment	-	-	220	(220)	-	228	228	228	2% Increase to help cover other increase in pryl costs
Total 5000 - Payroll Expenses	9,690	9,268	11,213	(1,945)	1,900	12,626	12,626	12,626	
5100 - Payroll Tax Exp	734	709	858	(149)	145	966	966	966	7.65% of pryl
5101 - FICA / Medicare Exp	151	74	449	(375)	76	505	505	505	2.8% of pryl
5104 - FUTA / SUTA Taxes	9	7	13	(6)	6	13	13	13	
5105 - Workers Comp Premiums (py c	874	790	1,310	(529)	227	1,484	1,484	1,484	
Total 5100 - Payroll Tax Exp	221	1,156	523	633	253	1,493	1,493	1,493	
5200 - Other Payroll Items	-	-	543	613	253	1,513	1,513	1,513	See payroll analysis, to be used for PERS employees
5220 - Employee Retirement	-	-	543	613	253	1,513	1,513	1,513	
Total 5200 - Other Payroll Items	-	-	543	613	253	1,513	1,513	1,513	
Total A. Payroll / Payroll taxes	10,474	11,458	13,075	(1,861)	2,389	15,623	15,623	15,623	
B. Operating Exp									
6002 - Travel Exp	-	-	64	39	-	70	70	70	Per Beth
6045 - Postage / Freight	-	103	3,200	(32)	630	3,500	3,500	3,500	Estimated at 292/M * 12
6050 - Utilities	2,607	3,166	4,000	(1,061)	538	4,000	4,000	4,000	Includes \$3240 Computer services
6055 - Office Exp	3,044	2,939	100	(100)	100	100	100	100	
6075 - Dues	80	-	-	-	-	-	-	-	
6105 - Library Exp	-	-	-	-	-	-	-	-	
6105-PC - PY, County Grant/tax	4,319	3,927	3,000	927	(927)	4,998	4,998	4,998	PY - Union County
6105-PL - PY, Leo Grant	-	-	-	-	-	-	-	-	PY - Leo Grant balance
6105-PR - PY, Ready-2-Read	-	-	-	-	-	501	501	501	PY - Ready-2-Read Grant balance
6105-PF - PY, Fundraisers	548	1,107	1,326	(1,235)	1,235	1,436	1,436	1,436	PY - Fundraiser & Donations
6105-LG - PY, LaGrande Library	97	-	4,266	(4,266)	4,266	-	-	-	PY - LaGrande Libraries

02- Library Fund											
	Actual 22/23	CY Actual (7/1 - 5/16/24)	Budget 23. 24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Dif	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments	
PY 6105-VC - PY, Various Grants	-	-	417	(417)	102	417	-	417	417	PY - Various Grants	
CY 6105-CC - CY, County Grant/tax	-	88	5,000	(4,912)	-	5,000	-	5,000	5,000	CY - Union County Cit Library	
CY 6105-CL - CY, Leo Adler Grant	1,532	110	5,000	(4,890)	-	2,500	-	2,500	2,500	CY - Leo Adler Grant	
CY 6105-CR - CY, Ready-2-Read	748	78	2,000	(1,922)	-	1,500	-	1,500	1,500	CY - Ready 2 Read	
CY 6105-LG - CY, LaGrande Library	7,316	622	8,000	(7,378)	-	1,500	-	1,500	1,500	CY - LaGrande Libraries	
CY 6105-VC - CY, Various Grants	-	1,361	50,000	(48,639)	-	25,000	-	25,000	25,000	CY - Misc Grants	
CY 6105-CF - CY, Fundraiser Exp	-	15	20,000	(20,000)	12,110	13,500	-	13,500	13,500	CY - Fundraiser and other	
6137 - Lori-Hayes Memorial	-	-	739	(739)	-	739	-	739	739	What can we use this for?	
Total B. Operating Exp	20,288	12,487	107,112	(94,625)	18,074	64,761	-	64,761	64,761		
Transfers Out	-	-	1,965	-	-	2,401	(1)	2,400	2,400		
9000 - Contingency	10,680	-	-	-	-	-	-	-	-		
9600 - Closing Fund Bal	41,452	23,701	122,152	(98,451)	20,454	82,785	(1)	82,784	82,784		
Total Expense	-	-	0	20,154	(17,328)	(0)	(1)	0	0		
Net Income	-	-	0	20,154	(17,328)	(0)	(1)	0	0		

City of North Powder
WATER - 15
Approved Budget for 2024-25 for fiscal year

	Actual 2/1/22	Actual 2/2/23	CY Actual 7/1 - 5/16/24	Budget 23- 24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
15- Water Fund											
Income											
4000 - Beginning Cash on Hand	33,829	11,348	19,361	5,232	8,129	-	2,599	-	2,599	2,599	
4030 - Interest	462	336	519	211	308	116	135	-	135	135	Cal'd at 5.20%
4032 - Late Fees	3,941	2,417	2,073	2,500	(427)	427	2,500	-	2,500	2,500	Estimate based on prior years
4050 - Hook Up Fees	1,244	6,720	959	2,700	(1,741)	380	1,000	-	1,000	1,000	Estimated 1000
4055 - Collections	117,249	128,105	113,538	127,871	(14,033)	22,700	127,871	-	127,871	127,871	225@45.50*12m + 4@45.50*6m +6@58*12m + 10@102.88*12
4055 - Collections (Add'l Overage)	-	-	-	13,500	(13,500)	-	13,500	-	13,500	13,500	.75 / 1,000 gallons. Up to 20,000 gallons. Over 20k = .95 / 1,000 gallons
4055 - Collections (\$10 Possible Rate)	-	-	-	19,908	(19,908)	-	28,440	-	28,440	28,440	\$ 10 increase to balance * 237 (225+6+5+1) users * 12m
4058 - Bulk Wtr Sales (Wind Farm & C	123	1,523	-	2,500	(2,500)	1,400	3,000	-	3,000	3,000	Estimated bulk sales
4390 - Other Revenue	1,000	-	-	-	-	-	-	-	-	-	
Total Income	156,648	151,448	130,750	174,422	(43,672)	25,023	179,045	-	179,045	179,045	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	14,769	13,937	12,543	13,871	(1,328)	2,240	14,565	-	14,565	14,565	40Wk * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 - Public Works - Extra	9,418	8,746	7,543	7,617	26	1,520	8,137	-	8,137	8,137	30Wk * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 - City Recorder	9,353	10,342	9,288	10,207	(939)	1,840	10,717	-	10,717	10,717	6hr/day * 5 Days/Wk * 52 Wk * \$21.79+1.11 = 22.90 * 35% (5% increase)
5080 - City Recorder - Extra	142	200	348	618	(270)	70	641	-	641	641	31/wk * 52wks * \$13.20 + .50 (min wage) = 13.70 * 35%
5089 - Payroll Adjustment	30	-	-	1,616	(1,616)	-	1,703	-	1,703	1,703	5% increase + 1000 to cover OT and other adjustments
Total 5000 - Payroll Expenses	33,713	33,275	29,802	33,929	(4,127)	5,670	35,764	-	35,764	35,764	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	2,679	2,546	2,260	2,595	(315)	434	2,736	-	2,736	2,736	7.65% of payroll
5104 - FUTA / SUTA Taxes	426	269	239	950	(711)	227	1,001	-	1,001	1,001	2.8% of payroll
5105 - Workers Comp Premiums	19	17	19	22	(3)	3	22	-	22	22	
Total 5100 - Payroll Tax Exp	3,024	2,822	2,658	3,567	(1,029)	664	3,759	-	3,759	3,759	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (asse	-	628	383	1,200	(817)	-	1,200	-	1,200	1,200	no expected change
5210 - Employee Health Insurance	6,872	6,006	7,514	8,359	(845)	1,500	9,223	-	9,223	9,223	Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 - Employee Life Ins	215	212	195	30	165	40	200	-	200	200	
5220 - Employee Retirement	5,487	6,291	7,241	6,209	1,032	2,568	9,458	-	9,458	9,458	Allocated the same as payroll, see analysis
Total 5200 - Other Payroll Items	12,372	15,158	15,333	15,798	(465)	4,108	20,081	-	20,081	20,081	
Total A. Payroll / Payroll taxes	49,109	51,225	47,673	53,294	(5,621)	10,442	59,604	-	59,604	59,604	
B. Operating Exp											
6002 - Travel Expense	-	20	13	100	(87)	-	100	-	100	100	Per Bath
6010 - Engineering & Testing	3,563	849	4,988	15,000	(10,414)	700	15,000	-	15,000	15,000	Water testing: Est 1250/Month * 12M
6040 - Fuel / Oil	2,428	2,143	1,597	2,500	(903)	503	2,500	-	2,500	2,500	\$208/month * 12M
6045 - Postage / Freight	615	669	683	750	(57)	57	884	-	884	884	
6050 - Utilities	13,818	14,633	12,319	17,500	(5,181)	3,690	17,500	-	17,500	17,500	\$1450/m * 12
6051 - Chemicals / Chlorine	8,973	8,909	6,866	12,000	(5,144)	2,500	12,000	-	12,000	12,000	Est 1000/Month * 12M

15- Water Fund

	Actual 21/22		CY Actual		Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	22/23	Actual 22/23	7/1 - 5/16/24	7/1 - 5/16/24								
6052 - Contract Labor	2,488	6,150	5,700	7,700	800	(2,000)	2,000	7,700	-	7,700	7,700	Water Operator 500/M + misc
6055 - Office	852	958	897	800	167	167	-	900	-	900	900	"
6056 - Building Repairs	48	-	-	1,500	(1,500)	(1,500)	1,500	1,500	-	1,500	1,500	"
6057 - Line Repairs / Parts	2,315	6,462	165	6,000	(5,835)	(5,835)	1,500	6,000	-	6,000	6,000	"
6061 - Legal / Attorney Fees	38	375	16	500	(484)	(484)	200	500	-	500	500	"
6062 - Audit	2,564	3,000	5,080	3,425	1,655	1,655	-	3,498	-	3,498	3,498	(14040+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 - Budget Preparation	883	938	1,000	985	(85)	(85)	985	1,025	-	1,025	1,025	4% increase, 25% Wtr
6064 - Accountant	2,090	1,601	1,000	2,035	(427)	(427)	427	2,095	-	2,095	2,095	3% increase, 25% Wtr
6065 - Insurance / Bonds	4,020	5,067	5,540	5,807	(267)	(267)	-	6,371	-	6,371	6,371	25% of total, includes based on 2.4% liab, 21% auto, and 16.5 property
6070 - Water Sales related exp	-	-	-	2,500	(2,500)	(2,500)	-	3,000	-	3,000	3,000	Bulk wtr sales exp's (ties to income) (gives us the ability to spend wtr sales)
6071 - Bank Charges	407	415	421	1,250	(829)	(829)	250	1,250	-	1,250	1,250	600 Water share of bank charges for CC pmts received
6075 - Dues/Permits/Training	-	428	31	750	(719)	(719)	100	750	-	750	750	"
6076 - Training	5,398	3,871	6,005	4,500	1,505	1,505	-	6,500	-	6,500	6,500	"
6110 - Equip Maintenance	90	159	72	150	(78)	(78)	78	150	-	150	150	"
6150 - Ads/Public Notice	440	349	481	1,500	(1,019)	(1,019)	1,019	1,500	-	1,500	1,500	"
Total B. Operating Exp	91,183	56,853	53,150	87,252	(35,102)	(35,102)	15,909	91,323	-	91,323	91,323	
Depreciation Exp	60,585	60,585	60,585	28,000	32,585	32,585	-	28,000	-	28,000	28,000	PY Deprn before improvements, (with improvements Deprn = 56,673)
Transfers Out	45,000	30,000	25,000	31,000	(6,000)	(6,000)	2,000	24,000	-	24,000	24,000	Trans to #55
Total Transfers Out	45,000	30,000	25,000	31,000	(6,000)	(6,000)	2,000	24,000	-	24,000	24,000	
9000 - Contingency	11,346	13,351	-	2,876	(2,876)	(2,876)	-	4,118	-	4,118	4,118	
9600 - Closing Fund Bal	186,646	181,448	124,823	174,422	(49,599)	(49,599)	28,351	179,045	-	179,045	179,045	
Total Expense	-	-	5,927	(0)	5,927	5,927	(3,326)	(0)	-	(0)	(0)	
Net Income	-	-	5,927	(0)	5,927	5,927	(3,326)	(0)	-	(0)	(0)	

	Actual 21/22	Actual 22/23	CY Actual	Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Summary											
Collections (income)	121,857	139,765	141,777	168,979	(27,202)	(27,202)	176,311	-	176,311	176,311	See payroll analysis
Payroll	(49,109)	(51,235)	(53,115)	(52,294)	(8,884)	(8,884)	(59,604)	-	(59,604)	(59,604)	
Operating	(51,193)	(56,853)	(58,059)	(87,252)	(29,199)	(29,199)	(91,323)	-	(91,323)	(91,323)	(\$5 rate increase = -16600 negative)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)	(0)	(0)	(28,000)	-	(28,000)	(28,000)	(with NO rate increase = -31,000 negative)
Net Water	(5,645)	3,677	(12,397)	433	(12,830)	(12,830)	(2,617)	-	(2,617)	(2,617)	Includes \$10 rate increase

City of North Powder
SEWER - 25

Approved Budget for 2024-25 for fiscal year

	CY Actual		Budget		\$ Over/ (Under) Budget	Proposed Budget 5/20/24	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	Actual 2/22	7/1 - 5/16/24	23-24	2024					
Income									
4000 - Beginning Cash on Hand	16,251	6,616	4,883	8,730		9,713	9,713		
4030 - Interest	76	528	198	330		505	505		Call'd at 5.20%
4032 - Late Fees	-	-	-	-		-	-		
4050 - Hook Up Fees	1,223	752	2,700	(1,659)		1,000	1,000		Estimated 1000
4055 - Collections	71,145	85,731	133,170	(49,700)		160,184	160,184		230 users * 48.25 * 9m + 230 * 61.30 * 3m (rate increase to 61.30 9/2024) (13.05 inc)
4055 - Collections (special rates)	-	-	579	(579)		657	657		Snowbirds, 2*48.25*3m + 2*61.30*3m
4055 - Collections (\$10 increase)	37,920	43,893	16,212	24,747		20,966	20,966		6 users = (627.26+93+289.50+144.75+96.50+220.63) * 3 (School, Motel, Café, RV, RVStorage P Club) 6 users = (796.9+245.2+387.8+122.6+183.9+122.6) * 9
4160 - Equip rental income	1,000	-	1,000	(5,664)		1,000	1,000		\$_0_ increase to balance (to cover increases in cost =(226*2*12) + (3*2*4) + (Motel 2*12) + (Café 2*12) + (school 2*12)
Transfers In	-	-	-	-		-	-		Sewer Equipment rented out (letter)
Total Income	138,617	147,166	164,406	(24,835)		194,025	194,025		
Expense									
A. Payroll / Payroll taxes									
5000 - Payroll Expenses									
5040 - Public Works Director	14,769	13,997	13,871	(1,328)		19,420	19,420		40/Wk * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 - Public Works - Extra	12,584	8,746	7,617	26		10,850	10,850		30Wk * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 - City Recorder	6,353	10,342	10,207	(939)		10,717	10,717		6hr/day * 5 Days/Wk * 52 Wk * \$21.79 + 1.11 = 22.90 * 35% (5% increase)
5080 - City Recorder - Extra	142	200	618	(270)		641	641		3/wk * 52wks * \$13.20 * .50 (min wage) = 13.70 * 35%
5099 - Payroll Adjustment	46	-	1,616	(1,616)		3,081	3,081		5% increase + 1000 to cover OT and other adjustments
Total 5000 - Payroll Expenses	36,874	33,275	33,929	(4,127)		44,709	44,709		
5100 - Payroll Tax Exp									
5101 - FICA / Medicare Exp	2,821	2,546	2,595	(315)		3,420	3,420		7.65% of pyrl
5104 - FUTA / SUTA Taxes	454	259	1,357	(1,119)		1,788	1,788		2.8% of pyrl
5105 - Workers Comp Premium	22	17	25	(5)		25	25		
Total 5100 - Payroll Tax Exp	3,297	2,822	3,977	(1,439)		5,234	5,234		
5200 - Other Payroll Items									
5107 - Workers Comp Prem (a)	-	629	1,200	(817)		1,200	1,200		no expected change
5210 - Employee Health Insura	6,672	8,006	8,359	(845)		11,273	11,273		Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 - Employee Life Ins	131	168	40	114		150	150		
5220 - Employee Retirement	5,486	6,280	6,209	1,032		11,538	11,538		See payroll analysis for allocation
Total 5200 - Other Payroll Items	12,289	15,093	15,808	(516)		24,161	24,161		
Total A. Payroll / Payroll taxes	52,460	51,190	53,714	(6,082)		74,104	74,104		
B. Operating Exp									
6002 - Travel Expense	-	20	100	(87)		100	100		per Beth
6070 - Engineering & Testing	7,171	7,314	13,500	(9,173)		13,500	13,500		

25- Sewer Fund

	CY Actual		FY Actual		Budget 23-24	Budget (Under/Over)	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	Actual 2/22	Actual 5/16/24	7/1	5/16/24								
6040 - Fuel / Oil	1,748	1,369	767	1,597	2,500	(903)	903	2,500	-	2,500	2,500	Avg 130/month * 12m
6045 - Postage	632	669	750	767	750	7	-	884	-	884	884	"
6050 - Utilities	4,952	6,203	5,284	5,284	7,500	(2,296)	1,980	7,500	-	7,500	7,500	Estimated at 625/M
6051 - Chemicals / Chlorine	10,044	27,129	9,734	9,734	22,000	(12,266)	12,293	20,000	-	20,000	20,000	"
6052 - Contract Labor	2,978	3,177	2,385	2,385	4,500	(2,105)	560	4,500	-	4,500	4,500	Wwwater Operator 250/M * 12 = 3000 + Misc
6055 - Office	959	868	887	887	800	187	150	900	-	900	900	"
6056 - Building Repairs	-	157	649	649	1,000	(351)	351	1,000	-	1,000	1,000	"
6057 - Line Repairs / Parts	2,377	2,683	1,107	1,107	7,500	(6,393)	4,200	7,500	-	7,500	7,500	"
6061 - Attorney Fees	38	335	78	78	200	(122)	122	200	-	200	200	"
6062 - Audit	2,654	3,000	5,080	5,080	3,425	1,655	-	3,498	-	3,498	3,498	(1400-3450) = 17,489 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 - Budget Preparation	893	838	-	-	985	(985)	985	1,025	-	1,025	1,025	4% increase, 4100 = 50% Gen, 25% Wtr, 25% Swr
6064 - Accountant	2,050	1,201	1,608	1,608	2,035	(427)	427	2,095	-	2,095	2,095	3% increase, 25% Swr
6065 - Insurance / Bonds	3,244	4,083	4,334	4,334	4,646	288	-	5,102	-	5,102	5,102	20% of total, includes based on 2.4% liab, 21% auto, and 16.5 property
6071 - Bank Charges	-	-	-	-	-	-	-	600	-	600	600	Sewer share of bank charges for CC pmts received
6075 - Dues/Permits	3,693	4,313	2,722	2,722	3,000	(278)	278	3,000	-	3,000	3,000	Estimated at 250/m
6076 - Training	127	-	-	-	500	(500)	250	500	-	500	500	"
6110 - Equip Maintenance	2,256	3,538	3,984	3,984	4,000	(16)	16	5,000	-	5,000	5,000	"
6150 - Ads / Public Notices	90	189	72	72	150	(78)	78	150	-	150	150	"
6160 - Supplies	2,661	4,377	544	544	2,500	(1,956)	1,956	2,500	-	2,500	2,500	"
Total B. Operating Exp	48,337	68,353	45,752	45,752	81,591	(35,799)	26,412	62,054	-	62,054	62,054	
Depreciation	24,761	24,761	-	-	24,761	-	-	24,761	-	24,761	24,761	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
8055 - Trans to WS Capt Res	26,000	14,000	24,000	24,000	24,000	-	-	31,000	-	31,000	31,000	
Total Transfers Out	26,000	14,000	24,000	24,000	24,000	-	-	31,000	-	31,000	31,000	
9000 - Contingency	-	-	-	-	5,100	(5,100)	-	6,867	-	6,867	6,867	
9600 - Closing Fund Balance	6,620	13,613	-	-	-	-	-	-	-	-	-	
Total Expense	133,617	147,166	117,424	117,424	164,405	(46,981)	37,368	194,025	-	194,025	194,025	
Net Income	-	-	22,147	22,147	0	22,147	(12,434)	(0)	-	(0)	(0)	

Summary

6040 - Fuel / Oil	116,065	139,589	150,259	159,325
6045 - Postage	(52,480)	(51,190)	(56,598)	(53,714)
6050 - Utilities	(48,597)	(68,353)	(72,204)	(81,591)
6051 - Chemicals / Chlorine	(24,761)	(24,761)	(24,761)	(24,761)
6052 - Contract Labor	(10,929)	(4,719)	(5,303)	(7,411)

After 13.05 increase starting 9/2024 (3 months into fiscal year)

City of North Powder
PARK/STREET - 30
Approved Budget for 2024-25 for fiscal year

30- Park / Street Fund

	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24)	Budget 23-24	Under/Over Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Income											
4000 - Beginning Cash on Hand	94,000	59,237	56,225	54,958	1,368	-	50,311	-	50,311	50,311	
4030 - Interest	451	1,753	2,166	2,225	(40)	480	2,616	-	2,616	2,616	Cat'd at 5.20%
4040 - City Licenses (Truck permit)	-	-	-	-	-	-	-	-	-	-	Truck Permits, recorded in General fund
4140 - Dept of Trans Tax & Fees	39,448	39,481	29,134	39,900	(10,766)	9,600	40,000	-	40,000	40,000	Estimated \$3333/m * 12
4150 - State Rev Sharing	4,871	6,650	5,187	7,200	(2,013)	1,920	7,200	-	7,200	7,200	Estimated \$1800/quarter * 4
4390 - Other Revenue	270	-	3,739	-	3,739	-	-	-	-	-	
4500 - Grant Proceeds (ODOT Street repairs)	860	-	-	250,000	(250,000)	-	250,000	-	250,000	250,000	ODOT (SCA) Allotment, to be used in 2024-25
4500 - Grant Proceeds (Sidewalk)	29,000	37,225	76,632	750,000	(673,368)	-	750,000	-	750,000	750,000	Sidewalk and other
4801 - Trans from General	10,600	16,000	17,000	17,000	-	-	11,000	-	11,000	11,000	Transfer from General to Street for operating
4852 - Trans from Capt Reserve	-	-	-	-	-	-	-	-	-	-	
Total Income	177,276	161,695	190,204	1,121,284	(931,080)	12,000	1,111,127	-	1,111,127	1,111,127	
Expense											
A. Payroll / Payroll taxes											
5000 - Payroll Expenses											
5040 - Public Works Director	14,769	13,587	12,543	13,871	(1,328)	2,820	9,710	-	9,710	9,710	40Wk * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 - Public Works - Extra	3,128	8,746	7,604	7,617	(13)	1,520	5,425	-	5,425	5,425	30Wk * 52wks * \$16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 - City Recorder	1,658	1,722	1,545	1,701	(156)	320	1,786	-	1,786	1,786	6hr/day * 5 Days/Wk * 52 Wk * \$24.79+ 1.11 = 22.90 * 35% (5% increase)
5089 - City Recorder - Extra	23	33	89	103	(44)	30	107	-	107	107	107 3/wk * 52wks * \$19.20 + .50 (min wage) = 13.70 * 35%
5089 - Payroll adjustment	-	-	-	1,396	(1,396)	-	4,022	-	4,022	4,022	Adot 1.6% cushion + 2000 for OT on Street RAM + 1000 Union Cnty Grant
Total 5000 - Payroll Expenses	19,478	24,488	21,751	24,688	(2,937)	4,690	21,050	-	21,050	21,050	
5100 - Payroll Tax Exp											
5101 - FICA / Medicare Exp	1,490	1,673	1,654	1,889	(225)	359	1,610	-	1,610	1,610	7.65% of pyrl
5104 - FUTA / SUTA Taxes	261	190	174	988	(814)	188	842	-	842	842	2.8% of pyrl
5105 - Workers Comp Premil	11	13	15	16	(1)	1	15	-	15	15	
Total 5100 - Payroll Tax Exp	1,762	2,076	1,853	2,892	(1,039)	547	2,467	-	2,467	2,467	
5200 - Other Payroll Items											
5107 - Workers Comp Prem (-	537	393	1,200	(817)	268	1,200	-	1,200	1,200	no expected change
5210 - Employee Health Insur	4,447	5,782	5,427	6,037	(610)	1,020	4,612	-	4,612	4,612	Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 - Emp Life Ins	168	167	164	180	(26)	32	180	-	180	180	
5220 - Employee Retirement	4,008	4,552	5,549	4,441	899	1,770	4,697	-	4,697	4,697	See payroll analysis for allocation
Total 5200 - Other Payroll Items	8,621	11,138	11,304	11,858	(554)	3,090	10,588	-	10,588	10,588	
Total A. Payroll / Payroll taxes	29,961	37,702	34,908	39,438	(4,530)	8,327	34,205	-	34,205	34,205	
B. Operating Exp											
6002 - Travel Expense	-	12	13	100	(87)	20	100	-	100	100	Per Beth
6040 - Fuel / Oil	2,075	2,088	1,937	2,500	(563)	563	2,500	-	2,500	2,500	

30- Park / Street Fund

	Actual 21/22		CY Actual (7/1 - 5/16/24)		Budget 23-24		\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	2	35	73	64	9								
6045 - Postage / Freight									68	-	68	68	
6050 - Utilities	9,561	9,922	9,652	13,500	(4,938)		2,568	13,500	-	13,500	13,500	13,500	Avg 1000/month * 12m
6055 - Office	369	133	289	250	39			300	-	300	300	300	
6056 - Building Repairs	56	1,427	200	1,500	(1,300)		1,300	1,500	-	1,500	1,500	1,500	
6061 - Legal / Attorney Fees									175	-	175	175	
6062 - Audit	1,277	1,500	2,540	1,713	827			1,749	-	1,749	1,749	1,749	(14940+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St
6064 - Accountant	858	601	643	814	(171)		171	838	-	838	838	838	10% Street, 3% increase
6065 - Insurance / Bonds	4,031	4,033	4,432	4,646	(214)		214	5,106	-	5,106	5,106	5,106	20% of total, 2.4% lab, 21% auto, and 16.5 property
6075 - Dues/Permits/Training	92	118	-	100	(100)		100	100	-	100	100	100	
6095 - Street Maintenance	484	738	2,672	3,000	(428)		428	3,000	-	3,000	3,000	3,000	Snow removal & street maintenance Total = 5000 - 2000 pyrl OT
6110 - Equipment Maintenance	2,394	726	3,629	4,000	(371)		371	4,000	-	4,000	4,000	4,000	
6160 - Supplies	2,412	686	916	1,500	(584)		584	1,500	-	1,500	1,500	1,500	
Total B. Operating Exp	23,839	29,587	25,606	33,687	(7,681)		6,519	34,436	-	34,436	34,436	34,436	
7500 - Capital Outlay													
7500 - Capital Outlay	56,674	36,394	-	27,500	(27,500)			21,000	-	21,000	21,000	21,000	City \$\$ for street repair upgrade (includes 1,189 playground grants)
7500 - Capital Outlay (ODOT Sidewalks)				18,008	(18,008)			18,008	-	18,008	18,008	18,008	Carryover Union Co Grant ..Safe Routes to School Grant, Sidewalks (City money / No Grant required)
7500 - Capital Outlay				250,000	-			250,000	-	250,000	250,000	250,000	Grant \$, ODOT SCA - Street projects
7500 - Capital Outlay	8,118	2,677	-	750,000	(673,467)			750,000	-	750,000	750,000	750,000	(Spend ONLY if receive grants)
7500 - Capital Outlay (ODOT for Street/Sidewalks)	64,660	39,671	76,533	1,045,508	(718,975)			1,039,008	-	1,039,008	1,039,008	1,039,008	Other grants projects
Total 7500 - Capital Outlay													
9000 - Contingency				2,651	(2,651)			3,478	-	3,478	3,478	3,478	
9600 - Closing Fund Bal	59,236	56,326	-	-	-			-	-	-	-	-	
Total Expense	177,376	161,696	137,247	1,121,264	(984,037)		14,646	1,111,127	-	1,111,127	1,111,127	1,111,127	
Net Income				0	52,957		(2,646)	(0)		(0)	(0)	(0)	

City of North Powder
FIRE - 40

Approved Budget for 2024-25 for fiscal year

revised 5/24/2024
 10:07 AM
 JDB

40 - Fire Dept Fund

	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24	Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Income											
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	19,895	20,900	21,424	22,000	(576)		21,960	-	21,960	21,960	From General
Expense											
B. Operating Exp											
6052 - Contract Services	19,895	20,900	21,424	22,000	(576)	-	21,960	-	21,960	21,960	5356/Qtr * 4 = 21960/yr 2.5% Increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	-	-	-	
Total Expense	19,895	20,900	21,424	22,000	(576)	-	21,960	-	21,960	21,960	
Net Income	-	-	-	-	-	-	-	-	-	-	

City of North Powder
GENERAL CAPITAL RESERVE - 52
 Approved Budget for 2024-25 for fiscal year

52- General Capt Reserve

	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24	Budget 23- 24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Income										
4000 - Beginning Cash on Hand	255,265	195,242	259,492	259,566	(74)	-	248,720	248,720	248,720	
4030 - Interest	1,238	5,779	10,073	10,512	(439)	2,200	12,933	12,933	12,933	Call'd at 5.20%
4210 - Building/Equip Sales	-	-	-	-	-	-	-	-	-	
4600 - Loan Proceeds	-	-	-	-	-	-	-	-	-	Loan to purchase/ remodel Fire bidg
4500 - Grant Proceeds	-	-	-	2,085,000	(2,000,000)	-	1,189,561	1,189,561	1,189,561	CDBG Grant, Library (1,207,060 - 17,499= balance)
4500 - Grant Proceeds	-	-	-	2,085,000	(2,085,000)	-	2,000,000	2,000,000	2,000,000	Misc Grants, City Hall, Parks, Streets, Library, etc
4500 - Grant Proceeds	51,058	51,086	4,924	-	4,924	-	100,000	100,000	100,000	Other Misc Grants
4800 - Transfers In	-	-	-	-	-	-	-	-	-	
4801 - Trans from General	25,000	17,000	18,000	18,000	-	-	7,700	7,700	7,700	Transfer from General
Total Income	335,561	269,107	292,489	4,373,078	(4,080,589)	2,200	3,559,914	3,559,914	3,559,914	
Expense										
7101 - Loan (Bond Debt) Exp	-	-	-	-	-	-	-	-	-	ONLY IF Payments on Loan
7500 - Capt Outlay, Fire Building f	88,614	-	-	50,000	(50,000)	-	25,000	25,000	25,000	City \$, Building improvements
7500 - Capt Outlay, New Building donations	51,705	9,615	27,328	5,000	-	-	6,909	6,909	6,909	City \$, New Building Donations
7500 - Capt Outlay, City Hall equip	-	-	-	20,000	-	-	5,000	5,000	5,000	City \$, 1/2 City Hall equip
7500 - Capt Outlay, 1/2 Equipment	-	-	-	115,703	(114,561)	-	20,000	20,000	20,000	City \$, Equip purch, Dump trailer, locator, etc(Street portion)
7500 - Capt Outlay	-	-	1,142	-	-	-	115,069	115,069	115,069	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 - Capt Outlay, Building	-	-	17,489	2,000,000	(1,982,501)	-	1,189,561	1,189,561	1,189,561	CDBG Grant for Library
7500 - Capt Outlay, Building Fundraisers	-	-	-	2,085,000	(2,085,000)	-	2,100,000	2,100,000	2,100,000	ONLY IF Misc Grants are awarded for City, library, etc
7500 - Capt Outlay, Building Grant	-	-	-	97,375	-	-	-	-	-	
7500 - Total Capital Outlay	-	-	-	4,373,078	-	-	3,461,539	3,461,539	3,461,539	
TRANSFERS OUT										
8055 - Trans to Wwater	195,242	259,492	-	-	-	-	97,375	97,375	97,375	ARPA Grant (remaining balance to Wwater for Dredging)
9600 - Closing Fund Bal	335,561	269,107	45,969	4,373,078	(4,327,109)	-	3,559,914	3,559,914	3,559,914	
Total Expense	-	-	246,520	0	246,520	2,200	0	0	0	
Net Income	-	-	246,520	0	246,520	2,200	0	0	0	

City of North Powder
Water / Sewer Capital Improvement Reserve - 55
 Approved Budget for 2024-25 for fiscal year

55- W/S Capt Improvement Reserve

	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24)	Budget 23-24	\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Diff	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
Income											
4000 - Beginning Cash on Hand	36,626	398,105	449,547	417,106	32,441	-	488,358	-	488,358	488,358	
4030 - Interest	1,749	11,783	17,452	16,893	559	3,840	25,395	-	25,395	25,395	Cal'd at 5.20%
4500 - Grant Proceeds	4,306	-	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	1,000,000	Water Sewer Grants
4500 - Grant Proceeds	75,095	660,533	1,286,412	2,041,500	(755,088)	200,000	850,000	-	850,000	850,000	CDBG P2113, + add'l grants for ongoing Wwater project
4500 - Grant Proceeds (sludge removal)	-	-	-	-	-	-	500,000	-	500,000	500,000	Misc grants / loans for Sludge removal
4600 - Loan Proceeds (DEQ 30 yr)	-	-	-	390,000	(390,000)	-	-	-	-	-	
4800 - Transfers In	-	-	-	-	-	-	-	-	-	-	
4815 - Trans from Water	45,000	30,000	25,000	31,000	(6,000)	2,000	24,000	-	24,000	24,000	Transfer from Water
4825 - Trans from Sewer	26,000	14,000	24,000	24,000	-	-	31,000	-	31,000	31,000	Transfer from Sewer
4852 - Trans from #52 Gen Capt	-	-	-	-	-	-	97,375	-	97,375	97,375	Transfer from Gen Capt for Dredging
4865 - Trans from #65 WW Imp	-	264	29	29	-	-	390,000	-	390,000	390,000	Transfer ARPA bal to be used on Wwater Dredge project
Total 4800 - Transfers In	71,000	44,264	49,029	55,029	(6,000)	2,000	542,375	-	542,375	542,375	
Total Income	516,776	1,115,085	1,802,440	3,920,528	(2,118,088)	205,840	3,406,128	-	3,406,128	3,406,128	
Expense											
Transfers Out	-	-	-	-	-	-	-	-	-	-	
8065 - Trans to Wwater Imp #65	12,000	-	-	-	-	-	43,000	-	43,000	43,000	To cover loan pmt on 850k, 30 yr, 2.61%
Total Transfers Out	12,000	-	-	-	-	-	43,000	-	43,000	43,000	
7500 - Capital Outlay, Add'l Grants	-	-	-	1,000,000	(1,000,000)	-	1,000,000	-	1,000,000	1,000,000	Water Sewer projects
7500 - Capital Outlay, CDBG	-	-	1,319,922	2,041,500	(721,578)	200,000	850,000	-	850,000	850,000	CDBG Construction Grant, Waste Water
7500 - Capital Outlay, ARPA	-	-	-	-	-	-	97,375	-	97,375	97,375	ARPA balance to be used on Wwater Dredge project
7500 - Capital Outlay, Sludge removal grants	-	-	-	390,000	(390,000)	-	500,000	-	500,000	500,000	Misc grants / loans for Sludge removal
7500 - Capital Outlay, CDBG (loan proceeds)	-	-	-	-	-	-	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	106,671	685,538	-	454,028	(454,028)	-	490,753	-	490,753	490,753	City \$, W/S projects / improvements as needed
Total Capt Outlay	106,671	685,538	1,319,922	3,920,528	-	200,000	3,363,128	-	3,363,128	3,363,128	
9300 - Total Future Reserves	-	-	-	-	-	-	-	-	-	-	
9600 - Closing Fund Bal	388,105	448,847	-	-	-	-	-	-	-	-	
Total Expense	516,776	1,115,085	1,319,922	3,920,528	(2,600,606)	200,000	3,406,128	-	3,406,128	3,406,128	
Net Income	-	-	482,518	-	482,518	5,840	(0)	-	(0)	(0)	

City of North Powder
WATER / SEWER IMPROVEMENTS - 65
 Approved Budget for 2024-25 for fiscal year

	65- Water / Sewer Improvements					Expected remaining Exp / rev	Proposed Budget 5/20/24	Approved Budget 5/20/24	Adopted Budget 6/24/24	Comments
	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24)	Budget 23-24	\$ Over/ (Under) Budget					
Income										
4000 · Beginning Cash on Hand	31,840	285	29	29	-	-	-	-	-	
4030 · Interest	153	8	-	-	-	-	-	-	-	
4600 · Loan Proceeds	-	-	-	-	-	390,000	390,000	390,000	390,000	W Water Construction Loan Y23004 (30 yr 2.71%)
4800 · Transfers In	-	-	-	-	-	-	-	-	-	Est loan pymt on 850k
4855 · Trans from W/S Capt	12,000	-	-	-	-	43,000	43,000	43,000	43,000	30 yr 2.61%
Total 4800 · Transfers In	12,000	-	-	-	-	43,000	43,000	43,000	43,000	
Total Income	43,993	293	29	29	-	433,000	433,000	433,000	433,000	
Expense										
Debt Service										
7101 · Bond Debt Principle Exp	43,534	-	-	-	-	23,000	23,000	23,000	23,000	
7102 · Bond Debt Interest Exp	174	-	-	-	-	20,000	20,000	20,000	20,000	
7500 · Capital Outlay										
Transfers Out										
8055 · Trans to Wwater Imp	-	264	29	29	-	390,000	390,000	390,000	390,000	
9300 · Total Future Reserves										
9000 · Contingency	-	-	-	-	-	-	-	-	-	
9600 · Closing Fund Bal	285	29	-	-	-	-	-	-	-	
Total Expense	43,993	293	29	29	-	433,000	433,000	433,000	433,000	
Net Income	-	-	-	-	-	-	-	-	-	

This fund is used for future loan prnts