

# **City of North Powder**

*Proposed Budget*

**Fiscal Year 2024 / 2025**

**City of North Powder**  
**Procedures for 23-24 Budget**  
**For Fiscal year ending 6/30/24**

**Budget officer - Jason Bingham (appointed \_\_\_\_\_/24)**  
**Budget Committee President - \_\_\_\_\_ (appointed 5/20/24)**

Proposed date		<b>Date completed</b>
5/6/2024	1 <b>Beth publishes date of "Notice of Budget Committee Meeting"</b> (1st (10-30 day before Committee Meeting, if mailing)	done _____
5/6/2024	(5-30 day before Committee Meeting, if newspaper) 2nd	_____
various	BB&W to receive back from City officials budget info as available	
various	Meet with City officials as needed	
various	Copy of proposed budget to Budget Committee	
	BB&W to receive any budget revisions.	
5/20/2024	<b>6:00, Budget Committee meeting.</b> Review budget and any changes <b>Deliver preliminary budget workpapers and BUDGET MESSAGE</b> Approve officer and president Budget committee 'Approved' budget	_____
various	Review budget info as needed	
6/3/2024	2nd meeting of Budget committee (revisions to BB&W) Budget committee to "approve" final proposed budget	_____
6/10/2024	<b>Publish budget and "Notice of Budget Hearing".</b> Deliver budget document to Observer (LB 1) (5-30 days before Budget Hearing) (only one mailing required)	_____
6/24/2024	<b>6:00, Hold Budget Hearing with City Council and 'adopt' budget.</b>	_____
6/28/2024	<b>File budget with County Assessor and others as needed</b> 2 copies of tax levy cert form LB-50 2 copies of resolution to adopt budget 2 copies of successful tax ballot measures (only if new / increased taxes) 1 Full copy of the Adopted Budget to the County Clerk	_____
7/1/2024	Book adopted budget to bookkeeping system	_____

**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

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\_\_\_\_\_, Budget Committee President

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5/20/2024

# City of North Powder

## Summary & Cash Analysis

### 23-24 Projected Actual

		1 & 52	2	30	40
Totals WITHOUT Water & Sewer	General & Gen Capt	Library	Street	Fire	
Revenues					
Liquor	7,813	7,813	-	-	-
Franchise	20,400	20,400	-	-	-
Dept of Trans	38,734	-	-	38,734	-
State Rev Sharing	7,107	-	-	7,107	-
Interest Income	17,041	13,260	1,115	2,666	-
Grants & Donations	17,299	-	17,299	-	-
Other various reim and fees	8,592	8,592	-	-	-
Property Taxes	100,905	100,905	-	-	-
<b>Total Revenue (CASH IN)</b>	<b>\$ 217,891</b>	<b>\$ 150,970</b>	<b>\$ 18,414</b>	<b>\$ 48,507</b>	<b>\$ -</b>
Payroll					
Wages	62,603	24,994	11,168	26,441	-
Payroll taxes	5,633	2,228	1,004	2,400	-
Workers comp	1,864	1,200	13	651	-
Health Ins	12,261	5,628	-	6,633	-
PERS	15,047	6,528	1,409	7,110	-
<b>Total Payroll</b>	<b>97,408</b>	<b>40,578</b>	<b>13,594</b>	<b>43,235</b>	<b>-</b>
Operating					
Util	21,293	6,365	3,798	11,130	-
Office & Other	116,043	36,861	26,763	30,995	21,424
<b>Total Operating</b>	<b>137,336</b>	<b>43,226</b>	<b>30,561</b>	<b>42,125</b>	<b>21,424</b>
<b>Total CASH OUT</b>	<b>234,744</b>	<b>83,804</b>	<b>44,155</b>	<b>85,360</b>	<b>21,424</b>
<b>Cash increase (short)</b>	<b>\$ (16,853)</b>	<b>\$ 67,166</b>	<b>\$ (25,741)</b>	<b>\$ (36,853)</b>	<b>\$ (21,424)</b>
<b>Adopted budget 22-23 =</b>	<b>\$ (7,802)</b>	<b>(Difference due to payroll costs)</b>			
Capital Outlay & loan pmt	103,861	27,328	-	76,533	-
Beginning Cash	360,271	280,378	23,567	56,326	-
Ending Cash after 22-23 budget & Capt Outlay	239,557	320,216	(2,174)	(57,060)	(21,424)

**23-24 Projected Actual**

# City of North Powder

## Summary & Cash Analysis

### 24-25 Budget

		1 & 52	2	30	40
Totals WITHOUT Water & Sewer	General & Gen Capt	Library	Street	Fire	
Revenues					
Liquor	10,000	10,000	-	-	-
Franchise	21,900	21,900	-	-	-
Dept of Trans	40,000	-	-	40,000	-
State Rev Sharing	7,200	-	-	7,200	-
Interest Income	16,565	13,490	459	2,616	-
Grants & Donations	70,000	21,000	49,000	-	-
Other various reim and fees	8,925	8,925	-	-	-
Property Taxes	102,923	102,923	-	-	-
<b>Total Revenue (CASH IN)</b>	<b>\$ 277,513</b>	<b>\$ 178,238</b>	<b>\$ 49,459</b>	<b>\$ 49,816</b>	<b>\$ -</b>
Payroll					
Wages	60,029	26,353	12,626	21,050	-
Payroll taxes	6,780	2,829	1,484	2,467	-
Workers comp	2,420	1,200	20	1,200	-
Health Ins	10,588	5,796	-	4,792	-
PERS	12,024	5,834	1,493	4,697	-
<b>Total Payroll</b>	<b>91,841</b>	<b>42,012</b>	<b>15,623</b>	<b>34,205</b>	<b>-</b>
Operating					
Util	23,500	6,500	3,500	13,500	-
Office & Other	131,998	35,534	61,261	13,243	21,960
Insurance	14,027	8,922	-	5,106	-
Audit, Budget, & Acct	16,734	14,147	-	2,587	-
<b>Total Operating</b>	<b>186,259</b>	<b>65,103</b>	<b>64,761</b>	<b>34,436</b>	<b>21,960</b>
<b>Total CASH OUT</b>	<b>278,100</b>	<b>107,115</b>	<b>80,384</b>	<b>68,641</b>	<b>21,960</b>
<b>Cash increase (short)</b>	<b>\$ (587)</b>	<b>\$ 71,123</b>	<b>\$ (30,926)</b>	<b>\$ (18,825)</b>	<b>\$ (21,960)</b>
Capital Outlay & loan pmt	210,986	171,978	-	39,008	-
Beginning Cash	318,566	259,430	8,826	50,311	-
Ending Cash after budget & Capt Outlay	106,993	158,575	(22,100)	(7,522)	(21,960)

# Budgeted Payroll analysis

Information for 2024-25 Budget

Can be adjusted as requested by the budget committee

\*\*\* Items in the

	01 General		15 Water		25 Sewer		30 Street	
	% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount	% of Total	\$ amount
<b>Total</b>								
5040 Pub works	10%	4,855	30%	14,565	40%	19,420	20%	9,710
5041 Pub extra	10%	2,712	30%	8,137	40%	10,850	20%	5,425
5041 Pub extra (add'l)	10%	-	30%	-	30%	-	30%	-
5050 Recorder	35%	12,503	30%	10,717	30%	10,717	5%	1,786
5080 Recorder extra	35%	748	30%	641	30%	641	5%	107
5060 Mayor	100%	3,288						
5075 Librarian	100%	11,398						

Comments and calc's

40/Wk \* 52wks \* \$22.23 + 1.11 = 23.34/hr Increase 5%, = 1.11/hr to \$23.34  
 30/Wk \* 52wks \* \$16.28 + 1.11 = 17.39/hr Full time, 30hrs @ 17.39 (5% inc)  
 included in 30/week above  
 30/Wk \* 52wks \* \$21.79 + 1.11 = 22.90/hr Increase 5%, = 1.11/hr to \$22.90  
 3hr/wk \* 52wks \* \$13.20 + .50/hr = \$13.70 increase .50 for min wage = 13.70  
 20hr / month \* \$13.20 + .50/hr = \$274/m increase .50 for min wage = 13.70  
 (12/Wk\*52 wks \* \$13.70) + (4\*52\*13.70 Asst Librarian 12/hr + Asst 4hr @ 13.70

6,428

Totals	128,222	35,505	34,061	41,628	17,028
	01 General	15 Water	25 Sewer	30 Street	

Total

<b>Health &amp; D Ins</b>	30,744
Pub Works	20,496
Recorder	10,248
Total	30,744
Total with Spouse &	-

Estimated \$790+53 Dental+11 vision for 3 employee's for budget (increases = 10% med, 7.5% Dental, 6% Vision)

Pub Works	2,050	6,149	40%	8,198	20%	4,099
Recorder	3,587	3,074	30%	3,074	5%	512
Total	5,636	9,223		11,273		4,612

Add'l to cover

<b>PERS</b>	31,527	27.49%	(PERS = 21.49% = 6% employee + 21.49% empr cont on Pworks, Recdr, Mayor & PW Extra)						
Pub Works	20,803	10%	2,080	30%	6,241	40%	8,321	20%	4,161
Recorder (and Mayr)	10,724	35%	3,754	30%	3,217	30%	3,217	5%	536
Totals	31,527		5,834		9,458		11,538		4,697
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

Proposed 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	
<b>Income</b>						
4000 - Beginning Cash on Hand	33,118	39,527	20,886	14,125	6,761	
4010 - Building Permits	100	375	225	100	125	
4030 - Interest	159	1,170	811	572	239	
4040 - City Licenses	1,840	1,958	1,080	1,500	(420)	
4070 - Liquor Tax	9,003	10,067	6,693	10,000	(3,307)	
4080 - Cigarette Tax	379	370	253	384	(131)	
4100 - Franchise Tax	21,177	11,703	12,904	20,400	(7,496)	
4130 - Transient Room Tax (motel)	2,500	2,500	3,000	3,000	-	
4380 - Fax/Copy Fees	180	83	152	150	2	
4390 - Other Rev	1,459	10,981	3,830	2,215	1,615	
4391 - NSF Fees received	139	127	325	50	275	
4500 - Grants DLCD	11,029	-	-	1,000	(1,000)	
4500 - Grants Misc	-	-	2,030	24,000	(21,970)	
4995 - Prior Year Property Taxes	4,268	3,177	2,862	2,286	576	
4997 - Current Year Property Taxes	90,635	91,697	91,208	98,043	(6,835)	
<b>Total Income</b>	<b>175,986</b>	<b>173,735</b>	<b>146,259</b>	<b>177,825</b>	<b>(31,566)</b>	
<b>Expense</b>						
<b>A. Payroll / Payroll taxes</b>						
<b>5000 - Payroll Expenses</b>						
5040 - Public Works Director	4,923	4,662	4,181	4,624	(443)	
5041 - Public Works - Extra	1,043	2,915	2,587	2,539	48	
5050 - City Recorder	10,912	12,065	10,812	11,909	(1,097)	
5060 - Mayor	2,520	3,000	2,640	3,168	(528)	
5080 - City Recorder - Extra	165	234	406	721	(315)	
5099 - Payroll Adjustments	-	-	-	2,178	(2,178)	
<b>Total 5000 - Payroll Expenses</b>	<b>19,563</b>	<b>22,876</b>	<b>20,626</b>	<b>25,139</b>	<b>(4,513)</b>	
<b>5100 - Payroll Tax Exp</b>						
5101 - FICA / Medicare Exp	1,496	1,750	1,578	1,923	(345)	
5104 - FUTA / SUTA Taxes	252	179	165	704	(539)	
5105 - Workers Comp Premium	13	14	14	75	(61)	
<b>Total 5100 - Payroll Tax Exp</b>	<b>1,771</b>	<b>1,943</b>	<b>1,757</b>	<b>2,702</b>	<b>(945)</b>	
<b>5200 - Other Payroll Items</b>						
5107 - Workers Comp Prem (as	-	628	383	1,200	(817)	
5210 - Employee Health Insurat	4,448	4,893	4,592	5,108	(516)	
5215 - Employee Life Insurance	168	167	154	45	109	
5220 - Employee Retirement	3,767	4,279	4,938	3,837	1,101	
<b>Total 5200 - Other Payroll Items</b>	<b>8,383</b>	<b>9,967</b>	<b>10,067</b>	<b>10,190</b>	<b>(123)</b>	
<b>Total A. Payroll / Payroll taxes</b>	<b>29,717</b>	<b>34,796</b>	<b>32,450</b>	<b>38,031</b>	<b>(5,581)</b>	
<b>B. Operating Exp</b>						
6002 - Travel Expense	67	170	13	250	(237)	
<b>Expected remaining Exp / rev</b>	<b>-</b>	<b>-</b>	<b>1,120</b>	<b>7,496</b>	<b>-</b>	
<b>Proposed Budget 5/20/24</b>	<b>10,710</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Comments</b>	Info from City 5-13-24					
	100	557	1,500	10,000	21,900	3,000
	Est per Beth	Ca'd at 5.20%	Bus License, Liquor Lic, App fees, RV permits, etc	Estimated \$30 / month, per Beth	Estimated \$30 / month, per Beth	1750 to Community Enhancement Exp
	150	3,765	50	2,000	2,919	100,004
	Notary fees 200, Dumpster fees 450, Capt Credits 1015, ground rent 1000, SAIF Div 500, misc reffees 600	1000 DLCD Land Use Grant	Misc Grants, CIS/Ford Family/Leo Adler/(Union County \$2,000) Etc	Used 2% inc over 23-24 actual	Used 2% inc over 23-24 estimated actual (Per Beth, Total estimate = 100,004)	
	176,015	4,855	2,712	12,503	3,288	2,246
		40/WK * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% Inc)	30/WK * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)	6hr/day * 5 Days/WK * \$2 WK * \$21.79 + 1.11 = 22.90 * 35% (5% increase)	\$274/M (\$13.20 + .50 = \$13.70/hr)	3/wk * 52wks * \$13.20 + .50 (min wage) = 13.70 * 35%
		2,016	738	75	200	2,829
		7.65% of pyrl	2.8% of pyrl			
		1,200	5,636	160	5,834	12,830
		no expected change	Includes increases of 10% Med, 7.5% Dental, and 6% Vision	Allocated same as payroll, see analysis		
		8,128	42,012	250	per Beth	

01- General Fund

	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24	Budget 23-24	\$ Over/ (Under) Budget	Proposed Budget 5/20/24	Comments
6040 - Fuel / Oil	-	-	-	50	(50)	50	"
6045 - Postage / Freight	590	634	562	750	(188)	884	"
6050 - Utilities	5,864	7,232	4,895	6,500	(1,605)	6,500	Estimated at 542/month
6052 - Contract Labor	1,448	3,311	1,012	4,000	(2,988)	2,500	Ordinance Enforcement (208/month)
6055 - Office	2,877	1,663	1,740	2,500	(760)	3,000	"
6061 - Legal / Attorney Fees	1,925	1,625	875	1,500	(625)	2,500	"
6062 - Audit	6,384	7,500	7,950	8,563	(613)	8,745	(14040+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 - Budget Preparation	1,764	1,876	-	1,970	(1,970)	2,050	4% increase, 4100 = 50% Gen, 25% Wtr, 25% Swr
6064 - Accountant	3,344	2,402	2,572	3,256	(684)	3,352	3% increase, 8380 = 40% Gen, 25% Wtr, 25% Swr, 10% Street
6065 - Insurance / Bonds	6,069	7,036	8,338	8,130	208	8,922	35% of total, includes based on 2.4% liab, 21% auto, and 16.5 property increase
6071 - Bank Charges	555	1,059	1,569	600	969	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	"
6075 - Dues/Permits	925	1,524	1,834	1,650	184	1,650	League of Or Cities, Ethics Commission, Sec of State, Chamber of Commerce
6076 - Training	-	-	-	250	(250)	-	"
6110 - Equipment Maintenance	24	62	-	500	(500)	500	"
6112 - Building Maintenance	286	8	269	1,000	(731)	1,000	"
6136 - Community Enhancement	2,149	1,984	1,024	1,750	(726)	1,750	1750 from Transient Room Tax
6150 - Ads/Public Notice	604	711	582	600	(18)	600	"
6160 - Supplies	527	207	414	650	(236)	650	"
6192 - Grant Exp, DLCD	-	119	-	200	(200)	200	DLCD Grant 200 + 800 used as payroll
6192 - Grant Exp,	-	-	-	24,000	(24,000)	19,000	Misc Grants, CIS/Ford Family/Leo Adler/(Union County \$2,000 / 1000 to Str pyrr) Etc
Total B. Operating Exp	35,447	39,163	33,799	68,819	(35,020)	65,103	
7500 - Capital Outlay	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
8002 - Trans to Library	16,800	25,000	11,000	11,000	-	24,500	Transfer to Library
8030 - Trans to Street	10,600	16,000	17,000	17,000	-	11,000	Transfer to Street
8040 - Trans to Fire	19,895	20,900	21,424	22,000	(576)	21,960	Transfer to Fire, 5356/Qtr * 4 = 21,960yr
8052 - Trans to Gen Capt Reserve	25,000	17,000	18,000	18,000	-	7,700	Transfer to Gen Capt Reserve
Total Transfers Out	71,295	78,900	67,424	68,000	(576)	65,160	
9000 - Contingency	-	-	-	2,975	(2,975)	3,740	
9600 - Closing Fund Balance	39,527	20,886	-	-	-	-	
Total Expense	175,986	173,755	133,673	177,825	(44,152)	176,015	
Net Income	-	-	12,586	(0)	12,586	(0)	



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

		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	Comments			
<b>Income</b>										
4000 - Beginning Cash on Hand	12,493	23,567	20,329	3,238	-	8,825	Ties to Library carryover			
4030 - Interest	80	915	823	92	200	459	Car'd at 5.20%			
4090 - Donations	688	2,799	20,000	(17,201)	500	13,500	Donations & Fundraisers (3500 + 10k building)			
4500 - Grant Proceeds	12,431	11,574	12,000	(426)	426	9,000	Grants, 5000= Union County, 1500=Ready2R, 2500=Leo Adler			
4500 - Grant Proceeds	-	-	58,000	(58,000)	2,000	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	Needed to balance			
<b>Total Income</b>	41,452	49,855	122,152	(72,297)	3,126	82,785				
<b>Expense</b>										
<b>A. Payroll / Payroll taxes</b>										
5075 - Librarian	9,600	9,268	10,993	(1,725)	1,900	11,398	16 hrs * 52 wks * \$13.70 (includes Library Assistant)			
5099 - Payroll Adjustment	-	-	-	-	-	1,000	1000 from Union County Circ Library			
5099 - Payroll Adjustment	-	-	220	(220)	-	228	2% Increase to help cover other increase in pryl costs			
<b>Total 5000 - Payroll Expenses</b>	9,600	9,268	11,213	(1,945)	1,900	12,626				
5100 - Payroll Tax Exp										
5101 - FICA / Medicare Exp	734	709	858	(149)	145	966	7.65% of pryl			
5104 - FUTA / SUTA Taxes	131	74	449	(375)	76	505	2.8% of pryl			
5105 - Workers Comp Premiums (py	9	7	13	(6)	6	13				
<b>Total 5100 - Payroll Tax Exp</b>	874	790	1,319	(529)	227	1,484				
5200 - Other Payroll Items										
5107 - Workers Comp Prem (assessr	-	-	20	(20)	-	20				
5220 - Employee Retirement	-	1,156	523	633	253	1,493	See payroll analysis, to be used for PERS employees			
<b>Total 5200 - Other Payroll Items</b>	-	1,156	543	613	253	1,513				
<b>Total A. Payroll / Payroll taxes</b>	10,474	11,214	13,075	(1,861)	2,380	15,623				
<b>B. Operating Exp</b>										
6002 - Travel Exp	-	-	-	-	-	-				
6045 - Postage / Freight	-	103	64	39	20	70	Per Beth			
6050 - Utilities	2,607	3,168	3,200	(32)	630	3,500	Estimated at 292/M * 12			
6055 - Office Exp	3,044	2,939	4,000	(1,061)	538	4,000	Includes \$3240 Computer services			
6075 - Dues	80	-	100	(100)	100	100	"			
6105 - Library Exp	-	-	-	-	-	-				
PY 6105-PC - PY, County Grant/tax	4,319	3,927	3,000	927	(927)	4,998	PY - Union County			
PY 6105-PL - PY, Leo Grant	-	-	-	-	-	-	PY - Leo Grant balance			
PY 6105-PR - PY, Ready-2-Read	-	-	-	-	-	501	PY - Ready-2-Read Grant balance			
PY 6105-PF - PY, Fundraisers	545	91	1,326	(1,235)	1,235	1,436	PY - Fundraiser & Donations			
PY 6105-LG - PY, LaGrande Library	97	-	4,266	(4,266)	4,266	-	PY - LaGrande Libraries			
PY 6105-VC - PY, Various Grants	-	-	417	(417)	102	417	PY - Various Grants			

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	Comments
CY 6105-CC - CY, County Grant/tax	-	88	5,000	(4,912)	-	5,000	CY - Union County Cir Library CY - Leo Adler Grant CY - Ready 2 Read CY - LaGrande Libraries CY - Misc Grants CY - Fundraiser and other
CY 6105-CL - CY, Leo Adler Grant	1,532	110	5,000	(4,890)	-	2,500	
CY 6105-CR - CY, Ready-2-Read	748	78	2,000	(1,922)	-	1,500	
CY 6105-LG - CY, LaGrande Library	7,316	622	8,000	(7,378)	-	1,500	
CY 6105-VC - CY, Various Grants	-	1,361	50,000	(48,639)	-	25,000	
CY 6105-CF - CY, Fundraiser Exp	-	-	20,000	(20,000)	12,110	13,500	
6137 - Lori-Hayes Memorial	-	-	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	
Transfers Out	-	-	1,965	-	-	2,401	
9000 - Contingency	10,690	-	-	-	-	-	
9600 - Closing Fund Bal	-	-	-	-	-	-	
Total Expense	41,462	23,701	122,152	(98,451)	20,454	82,785	
Net Income	-	26,154	0	26,154	(17,328)	(0)	

**City of North Powder  
WATER - 15**

Proposed Budget for 2024-25 for fiscal year

**15- Water 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	Comments
<b>Income</b>								
4000 - Beginning Cash on Hand	33,829	11,348	13,361	5,232	8,129	-	2,599	
4030 - Interest	162	336	519	211	308	116	135	Call'd at 5.20%
4032 - Late Fees	3,041	2,417	2,073	2,500	(427)	427	2,500	Estimate based on prior years
4050 - Hook Up Fees	1,244	6,720	959	2,700	(1,741)	380	1,000	Estimated 1000
4055 - Collections	117,249	129,105	113,938	127,871	(14,033)	22,700	127,871	225@43.50*12m + 4@43.50*6m +6@56*12m +5@68.50*12m + 1@102.88*12
4055 - Collections (Add'l) Overage	-	-	-	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	\$ 10 increase to balance * 237 (225+6+5+1) users * 12m
4058 - Bulk Wtr Sales (Wind Farm & I	123	1,523	-	2,500	(2,500)	1,400	3,000	Estimated bulk sales
4390 - Other Revenue	1,000	-	-	-	-	-	-	
<b>Total Income</b>	<b>156,648</b>	<b>151,449</b>	<b>130,750</b>	<b>174,422</b>	<b>(43,672)</b>	<b>25,023</b>	<b>179,045</b>	
<b>Expense</b>								
<b>A. Payroll / Payroll taxes</b>								
<b>5000 - Payroll Expenses</b>								
5040 - Public Works Director	14,769	13,987	12,543	13,871	(1,328)	2,240	14,565	40/Wk * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 - Public Works - Extra	9,419	8,746	7,843	7,617	26	1,520	8,137	30/Wk * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 - City Recorder	9,353	10,342	9,268	10,207	(939)	1,840	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	3/wk * 52wks * \$13.20 + .50 (min wage) = 13.70 * 35%
5099 - Payroll Adjustment	30	-	-	1,616	(1,616)	-	1,703	5% increase + 1000 to cover OT and other adjustments
<b>Total 5000 - Payroll Expenses</b>	<b>33,713</b>	<b>33,275</b>	<b>29,802</b>	<b>33,929</b>	<b>(4,127)</b>	<b>5,870</b>	<b>35,764</b>	
<b>5100 - Payroll Tax Exp</b>								
5101 - FICA / Medicare Exp	2,579	2,546	2,280	2,595	(315)	434	2,736	7.65% of pyrl
5104 - FUTA / SUTA Taxes	426	259	239	950	(711)	227	1,001	2.8% of pyrl
5105 - Workers Comp Premiums	19	17	19	22	(3)	3	22	
<b>Total 5100 - Payroll Tax Exp</b>	<b>3,024</b>	<b>2,822</b>	<b>2,538</b>	<b>3,567</b>	<b>(1,029)</b>	<b>664</b>	<b>3,759</b>	
<b>5200 - Other Payroll Items</b>								
5107 - Workers Comp Prem (asst	-	529	383	1,200	(817)	-	1,200	no expected change
5210 - Employee Health Insuranc	6,672	8,006	7,514	8,359	(845)	1,500	9,223	Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 - Employee Life Ins	213	212	195	30	165	40	200	
5220 - Employee Retirement	5,487	6,291	7,241	6,209	1,032	2,568	9,458	Allocated the same as payroll, see analysis
<b>Total 5200 - Other Payroll Items</b>	<b>12,372</b>	<b>15,138</b>	<b>15,333</b>	<b>15,798</b>	<b>(465)</b>	<b>4,108</b>	<b>20,981</b>	
<b>Total A. Payroll / Payroll taxes</b>	<b>49,109</b>	<b>51,235</b>	<b>47,673</b>	<b>53,294</b>	<b>(5,621)</b>	<b>10,442</b>	<b>59,604</b>	
<b>B. Operating Exp</b>								
<b>6002 - Travel Expense</b>								
6010 - Engineering & Testing	3,563	849	4,586	15,000	(87)	-	15,000	100 Per Beth Water testing. Est 1250/Month * 12M
6040 - Fuel / Oil	2,429	2,143	1,897	2,500	(903)	903	2,500	\$208/month * 12M
6045 - Postage / Freight	616	669	693	750	(57)	57	884	"
6050 - Utilities	13,919	14,633	12,319	17,500	(5,181)	3,690	17,500	\$1450/m * 12
6051 - Chemicals / Chlorine	8,973	8,909	6,856	12,000	(5,144)	2,500	12,000	Est 1000/Month * 12M
6052 - Contract Labor	2,488	6,100	5,700	7,700	(2,000)	2,000	7,700	Water Operator 500/M + misc
6055 - Office	852	968	967	800	167	-	900	"
6056 - Building Repairs	48	-	-	1,500	(1,500)	1,500	1,500	"

15- Water Fund

	Actual 21/22		Actual 22/23		CY Actual		Budget 23-		\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Comments
	21/22	22/23	7/1 - 5/16/24	7/1 - 5/16/24	24	24	24	24				
6057 - Line Repairs / Parts	2,375	6,462	165	165	6,000	6,000	(5,835)	1,500	6,000	"		
6061 - Legal / Attorney Fees	38	375	16	16	500	500	(484)	200	500	"		
6062 - Audit	2,554	3,000	5,080	5,080	3,425	3,425	1,655	-	3,498	(14040+3450) = 17,490	50% Gen, 20% Wtr, 20% Swr, 10% St	
6063 - Budget Preparation	883	938	-	-	985	985	(985)	985	1,025	4% increase, 25% Wtr		
6064 - Accountant	2,090	1,501	1,608	1,608	2,035	2,035	(427)	427	2,095	3% increase, 25% Wtr		
6065 - Insurance / Bonds	4,020	5,067	5,540	5,540	5,807	5,807	(267)	-	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	Bulk wtr sales exp's (ties to income) (gives us the ability to spend wtr sales)		
6071 - Bank Charges	-	-	-	-	-	-	-	-	600	Water share of bank charges for CC prmts received		
6075 - Dues/Permits/Training	407	415	421	421	1,250	1,250	(829)	250	1,250	DEQ annual permit + other		
6076 - Training	-	425	31	31	750	750	(719)	100	750	"		
6110 - Equip Maintenance	5,338	3,871	6,005	6,005	4,500	4,500	1,505	-	6,500	"		
6150 - Ads/Public Notice	90	159	72	72	150	150	(78)	78	150	"		
6160 - Supplies	440	349	481	481	1,500	1,500	(1,019)	1,019	1,500	"		
<b>Total B. Operating Exp</b>	<b>51,193</b>	<b>56,853</b>	<b>52,150</b>	<b>52,150</b>	<b>87,252</b>	<b>87,252</b>	<b>(35,102)</b>	<b>15,909</b>	<b>91,323</b>			
Depreciation Exp	60,585	60,585	60,585	60,585	28,000	28,000	32,585	-	28,000	PY Deprn before improvements, (with Improvements Deprn = 56,873)		
Transfers Out	-	-	-	-	-	-	-	-	-			
8055 - Trans to Wtr/Swr Reserve	45,000	30,000	25,000	25,000	31,000	31,000	(6,000)	2,000	24,000	Trans to #55		
<b>Total Transfers Out</b>	<b>45,000</b>	<b>30,000</b>	<b>25,000</b>	<b>25,000</b>	<b>31,000</b>	<b>31,000</b>	<b>(6,000)</b>	<b>2,000</b>	<b>24,000</b>			
9000 - Contingency	11,346	13,361	-	-	2,876	2,876	(2,876)	-	4,118			
9600 - Closing Fund Bal	156,648	151,448	124,823	124,823	174,422	174,422	(49,599)	28,351	179,045			
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>5,927</b>	<b>5,927</b>	<b>(0)</b>	<b>(0)</b>	<b>5,927</b>	<b>(3,328)</b>	<b>(0)</b>			
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			

Summary

Collections (income)	121,657	139,765	141,777	141,777	168,979	168,979	176,311	See payroll analysis
Payroll	(49,109)	(51,235)	(58,115)	(58,115)	(53,294)	(53,294)	(59,604)	
Operating	(51,193)	(56,853)	(68,059)	(68,059)	(87,252)	(87,252)	(91,323)	(\$5 rate increase = -16800 negative)
Depreciation (future reserve)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(with NO rate increase = -31,000 negative)
<b>Net Water</b>	<b>(6,645)</b>	<b>3,677</b>	<b>(12,397)</b>	<b>(12,397)</b>	<b>433</b>	<b>433</b>	<b>(2,617)</b>	Includes \$10 rate increase

**City of North Powder  
SEWER - 25**  
Proposed Budget for 2024-25 for fiscal year

**25- Sewer Fund**

	Actual		CY Actual		Budget		\$ Over/ (Under) Budget	Proposed Budget 5/20/24	Comments
	21/22	22/23	7/1 - 5/16/24	23-24	23-24				
<b>Income</b>									
4000 · Beginning Cash on Hand	16,251	6,619	13,613	4,883	8,730	8,730	-	9,713	
4030 · Interest	78	196	528	198	330	330	114	505	Cal'd at 5.20%
4032 · Late Fees	-	-	-	-	-	-	-	-	
4050 · Hook Up Fees	1,223	752	1,001	2,700	(1,699)	(1,699)	220	1,000	Estimated 1000
4055 · Collections	77,145	95,731	83,470	133,170	(49,700)	(49,700)	24,600	160,184	230 users * 48.25 * 9m + 230 * 61.30 * 3m (rate increase to 61.30 9/2024) (13.05 inc)
4055 · Collections	-	-	-	579	(579)	(579)	-	657	Snowbirds, 2*48.25*3m + 2*61.30*3m
4055 · Collections (special rates)	37,920	43,858	40,959	16,212	24,747	24,747	-	20,966	6 users = (\$27.25+193+289.50+144.75+96.50+120.63) * 3 (School, Motel, Café, RV, RVStorage P Club) 6 users = (796.9+245.2+367.8+122.6+183.9+122.6) * 9
4055 · Collections ( \$10 increase)	-	-	-	5,664	(5,664)	(5,664)	-	-	\$_0 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	-	-	1,000	-	-	-	1,000	Sewer Equipment rented out (Jetter)
Transfers in	-	-	-	-	-	-	-	-	
<b>Total Income</b>	133,617	147,456	139,571	164,406	(24,836)	(24,836)	24,934	194,025	
<b>Expense</b>									
<b>A. Payroll / Payroll taxes</b>									
5000 · Payroll Expenses	-	-	-	-	-	-	-	-	
5040 · Public Works Director	14,789	13,987	12,543	13,871	(1,328)	(1,328)	2,500	19,420	40/Wk * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% inc)
5041 · Public Works - Extra	12,564	8,746	7,643	7,617	26	26	1,580	10,850	30/Wk * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5050 · City Recorder	9,353	10,342	9,268	10,207	(939)	(939)	1,760	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)	(270)	90	641	3/wk * 52wks * \$13.20 + .50 (min wage) = 13.70 * 35%
5099 - Payroll Adjustment	46	-	-	1,616	(1,616)	(1,616)	-	3,081	5% increase + 1000 to cover OT and other adjustments
<b>Total 5000 · Payroll Expenses</b>	36,874	33,275	29,802	33,929	(4,127)	(4,127)	5,930	44,709	
<b>5100 · Payroll Tax Exp</b>									
5101 · FICA / Medicare Exp	2,821	2,546	2,280	2,595	(315)	(315)	454	3,420	7.65% of pyrl
5104 · FUTA / SUTA Taxes	454	259	238	1,357	(1,119)	(1,119)	237	1,788	2.8% of pyrl
5105 · Workers Comp Premium	22	17	20	25	(5)	(5)	5	25	
<b>Total 5100 · Payroll Tax Exp</b>	3,297	2,822	2,538	3,977	(1,439)	(1,439)	696	5,234	
<b>5200 · Other Payroll Items</b>									
5107 · Workers Comp Prem (a	-	629	383	1,200	(817)	(817)	268	1,200	no expected change
5210 · Employee Health Insur	6,672	8,006	7,514	8,359	(845)	(845)	1,390	11,273	Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5215 · Employee Life Ins	131	168	154	40	114	114	32	150	
5220 · Employee Retirement	5,486	6,290	7,241	6,209	1,032	1,032	2,640	11,538	See payroll analysis for allocation
<b>Total 5200 · Other Payroll Items</b>	12,289	15,093	15,292	15,808	(516)	(516)	4,330	24,161	
<b>Total A. Payroll / Payroll taxes</b>	52,460	51,190	47,632	53,714	(6,082)	(6,082)	10,956	74,104	
<b>B. Operating Exp</b>									
6002 · Travel Expense	-	20	13	100	(87)	(87)	(87)	100	per Beth
6010 · Engineering & Testing	7,171	7,314	4,327	13,500	(9,173)	(9,173)	1,950	13,500	"
6040 · Fuel / Oil	1,748	1,369	1,597	2,500	(903)	(903)	903	2,500	Avg 130/month * 12m
6045 · Postage	632	669	757	750	7	7	-	884	"

**25- Sewer Fund**

	CY Actual		Budget 7/1 - 5/16/24	Budget 23-24	\$ Over/ (Under) Budget	Proposed Budget 5/20/24	Expected remaining Exp / rev	Comments
	Actual 21/22	Actual 22/23						
6050 · Utilities	4,962	6,203	3,204	7,500	(2,296)	7,500	1,980	Estimated at 625/M
6051 · Chemicals / Chlorine	10,044	27,129	9,734	22,000	(12,266)	20,000	12,293	"
6052 · Contract Labor	2,978	3,177	2,395	4,500	(2,105)	4,500	560	Wwater Operator 250/M * 12 = 3000 + Misc
6055 · Office	959	968	987	800	187	900	150	"
6056 · Building Repairs	-	167	649	1,000	(351)	1,000	351	"
6057 · Line Repairs / Parts	2,377	2,083	1,107	7,500	(6,393)	7,500	4,200	"
6061 · Attorney Fees	38	325	78	200	(122)	200	122	"
6062 · Audit	2,554	3,000	5,080	3,425	1,655	3,498	-	(1404+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St
6063 · Budget Preparation	883	938	-	985	(985)	1,025	985	4% increase, 4100 = 50% Gen, 25% Wtr, 25% Swr
6064 · Accountant	2,090	1,501	1,608	2,035	(427)	2,095	427	3% increase, 25% Swr
6065 · Insurance / Bonds	3,244	4,083	4,934	4,646	288	5,102	-	20% of total, includes based on 2.4% liab, 21% auto, and 16.5 property
6071 · Bank Charges	-	-	-	-	-	600	-	Sewer share of bank charges for CC pmts received
6075 · Dues/Permits	3,693	4,313	2,722	3,000	(278)	3,000	278	Estimated at 250/m
6076 - Training	127	-	-	500	(500)	500	250	"
6110 - Equip Maintenance	2,256	3,538	3,884	4,000	(16)	5,000	16	"
6150 - Ads / Public Notices	90	189	72	150	(78)	150	78	"
6160 · Supplies	2,691	1,377	544	2,500	(1,956)	2,500	1,956	"
Total B. Operating Exp	48,537	68,353	45,792	81,591	(35,799)	82,054	26,412	
Depreciation	24,761	24,761	-	24,761	-	24,761	-	
Transfers Out	-	-	-	-	-	-	-	
8055 · Trans to W/S Capt Res	25,000	14,000	24,000	24,000	-	31,000	-	
Total Transfers Out	25,000	14,000	24,000	24,000	-	31,000	-	
9000 · Contingency	-	-	-	5,100	(5,100)	6,867	-	
9600 - Closing Fund Balance	6,820	13,613	-	-	-	-	-	
Total Expense	133,617	147,156	117,424	164,405	(46,981)	194,025	37,368	
Net Income	-	-	22,147	0	22,147	(0)	(12,434)	

183,807
(74,104)
(82,054)
(24,761)
2,888

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

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

**Summary**

Collections (income)	115,065	139,589	150,250	159,325
Payroll	(52,460)	(51,190)	(58,588)	(53,714)
Operating	(48,537)	(68,353)	(72,204)	(81,591)
Depreciation (future rese	(24,761)	(24,761)	(24,761)	(24,761)
Net Sewer	(10,693)	(4,715)	(5,303)	(741)

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

30- Park / Street Fund

	Actual		CY Actual		\$ Over/ (Under) Budget	Expected remaining Exp / rev	Proposed Budget 5/20/24	Comments
	21/22	22/23	(7/1 - 5/16/24	Budget 23- 24				
<b>Income</b>								
4000 · Beginning Cash on Hand	94,036	59,237	56,326	54,958	1,368	-	50,311	
4030 · Interest	451	1,753	2,186	2,226	(40)	480	2,616	Cal'd at 5.20%
4040 · City Licenses (Truck perm	-	-	-	-	-	-	-	Truck Permits, recorded in General fund
4140 · Dept of Trans Tax & Fees	36,448	39,481	29,134	39,900	(10,766)	9,600	40,000	Estimated \$3333/m * 12
4150 · State Rev Sharing	4,571	6,650	5,187	7,200	(2,013)	1,920	7,200	Estimated \$1800/quarter * 4
4390 · Other Revenue	270	-	3,739	-	3,739	-	-	
4500 · Grant Proceeds (ODOT Street repairs)	850	850	-	250,000	(250,000)	-	250,000	ODOT (SCA) Allotment, to be used in 2024-25
4500 · Grant Proceeds (Sidewalk)	29,000	37,725	76,632	750,000	(673,368)	-	750,000	Sidewalk and other
4801 · Trans from General	10,800	16,000	17,000	17,000	-	-	11,000	Transfer from General to Street for operating
4852 · Trans from Capt Reserve	-	-	-	-	-	-	-	
<b>Total Income</b>	177,376	161,696	190,204	1,121,284	(931,080)	12,000	1,111,127	
<b>Expense</b>								
<b>A. Payroll / Payroll taxes</b>								
5000 · Payroll Expenses	14,769	13,987	12,543	13,871	(1,328)	2,820	9,710	40/WK * 52wks * \$22.23/hr + 1.11 = \$23.34/hr (includes 5% Inc)
5040 · Public Works Director	3,128	8,746	7,604	7,617	(13)	1,520	5,425	30/WK * 52wks * 16.28 + 1.11 = 17.39/hr (includes 5% raise)
5041 · Public Works - Extra	1,558	1,722	1,545	1,701	(156)	320	1,786	6hr/day * 5 Days/WK * 52 WK * \$21.79 + 1.11 = 22.90 * 35% (5% increase)
5050 · City Recorder	23	33	59	103	(44)	30	107	3/wk * 52wks * \$13.20 + .50 (min wage) = 13.70 * 35%
5080 · City Recorder - Extra	-	-	-	1,396	(1,396)	-	4,022	Add 6% cushion + 2000 for OT on Street R&M + 1000 Union Cnty Grant
5099 - Payroll adjustment	-	-	-	-	-	-	-	
<b>Total 5000 · Payroll Expenses</b>	19,478	24,488	21,751	24,588	(2,937)	4,690	21,050	
5100 · Payroll Tax Exp	1,490	1,873	1,664	1,889	(225)	359	1,610	7.65% of pyrl
5101 · FICA / Medicare Exp	261	190	174	988	(814)	188	842	2.8% of pyrl
5104 · FUTA / SUTA Taxes	11	13	15	16	(1)	1	15	
5105 · Workers Comp Premii	1,762	2,076	1,853	2,892	(1,039)	547	2,467	
<b>Total 5100 · Payroll Tax Exp</b>	3,524	4,152	3,708	5,785	(2,261)	1,097	4,734	
5200 · Other Payroll Items	-	537	383	1,200	(817)	268	1,200	no expected change
5107 · Workers Comp Prem i	4,447	5,782	5,427	6,037	(610)	1,020	4,612	Includes increases of 10% Med, 7.5% Dental, and 6% Vision
5210 · Employee Health Insu	168	167	154	180	(26)	32	180	
5215 - Emp Life Ins	4,006	4,652	5,340	4,441	899	1,770	4,697	See payroll analysis for allocation
5220 · Employee Retirement	8,621	11,138	11,304	11,858	(554)	3,090	10,688	
<b>Total 5200 · Other Payroll Item:</b>	13,202	16,376	15,434	18,701	(3,269)	5,192	16,197	
<b>Total A. Payroll / Payroll taxes</b>	29,861	37,702	34,908	39,438	(4,530)	8,327	34,205	
<b>B. Operating Exp</b>								
6002 · Travel Expense	-	12	13	100	(87)	20	100	Per Beth
6040 · Fuel / Oil	2,075	2,068	1,937	2,500	(563)	563	2,500	"
6045 · Postage / Freight	2	35	73	64	9	-	68	"
6050 · Utilities	9,561	9,822	8,562	13,500	(4,938)	2,568	13,500	Avg 1000/month * 12m
6055 · Office	369	133	289	250	39	-	300	"
6056 · Building Repairs	56	1,427	200	1,500	(1,300)	1,300	1,500	"

30- Park / Street Fund

	CY Actual		Budget 23-		\$ Over/ (Under)
	Actual 21/22	Actual 22/23	5/16/24	24	
6061 · Legal / Attorney Fees	-	-	-	-	-
6062 · Audit	1,277	1,500	2,540	1,713	327
6064 · Accountant	836	801	643	814	(171)
6065 · Insurance / Bonds	4,031	4,083	4,432	4,646	(214)
6075 · Dues/Permits/Training	92	119	-	100	(100)
6095 · Street Maintenance	484	7,385	2,572	3,000	(428)
6110 · Equipment Maintenance	2,394	726	3,629	4,000	(371)
6160 · Supplies	2,412	686	916	1,500	(584)
<b>Total B. Operating Exp</b>	<b>23,588</b>	<b>28,697</b>	<b>25,806</b>	<b>33,687</b>	<b>(7,881)</b>
7500 · Capital Outlay	-	-	-	-	-
7500 · Capital Outlay	56,574	36,394	-	27,500	(27,500)
7500 · Capital Outlay (ODOT Sidewalks)	-	-	-	18,008	(18,008)
7500 · Capital Outlay	-	-	-	250,000	-
7500 · Capital Outlay	8,116	2,677	-	-	-
7500 · Capital Outlay (ODOT for Street/Sidewalks)	-	-	76,533	750,000	(673,467)
<b>Total 7500 · Capital Outlay</b>	<b>64,890</b>	<b>39,071</b>	<b>76,533</b>	<b>1,045,508</b>	<b>(718,975)</b>
9000 · Contingency	-	-	-	2,651	(2,651)
9600 · Closing Fund Bal	59,236	56,328	-	-	-
<b>Total Expense</b>	<b>177,376</b>	<b>161,698</b>	<b>137,247</b>	<b>1,121,284</b>	<b>(984,037)</b>
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>52,957</b>	<b>0</b>	<b>52,957</b>

	Proposed Budget 5/20/24	Comments	Expected remaining Exp / rev
1,749	(14040+3450) = 17,490 50% Gen, 20% Wtr, 20% Swr, 10% St	-	
838	10% Street, 3% increase	171	
5,106	20% of total, 2.4% liab, 21% auto, and 16.5 property	214	
100	"	100	
3,000	Snow removal & street maintenance Total = 5000 - 2000 pyrl OT	428	
4,000	"	371	
1,500	"	584	
34,436		6,319	
21,000	City \$\$ for street repair upgrade (includes 1,189 playground grants)	-	
18,008	Carryover Union Co Grant -Safe Routes to School Grant, Sidewalks (City money / No Grant required)	-	
250,000	Grant \$, ODOT SCA - Street projects	-	
-	(Spend ONLY if receive grants)	-	
750,000	Other grants projects	-	
1,039,008		-	
3,478		-	
1,111,127		14,646	
(0)		(2,646)	



City of North Powder  
FIRE - 40  
Proposed Budget for 2024-25 for fiscal year

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	Comments
<b>Income</b>								
4000 - Beginning Cash on Hand	-	-	-	-	-	-	-	
4801 - Trans from General	19,895	20,900	21,424	22,000	(576)		21,960	From General
<b>Expense</b>								
<b>B. Operating Exp</b>								
6052 - Contract Services	19,895	20,900	21,424	22,000	(576)		21,960	5356/Qttr * 4 = 21960/yr 2.5% increase
9600 - Closing Fund Bal	-	-	-	-	-	-	-	
<b>Total Expense</b>	19,895	20,900	21,424	22,000	(576)		21,960	
<b>Net Income</b>	-	-	-	-	-	-	-	

City of North Powder  
**GENERAL CAPITAL RESERVE - 52**  
Proposed 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	Comments
<b>Income</b>								
4000 · Beginning Cash on Hand	288,265	195,242	259,492	259,566	(74)	-	248,720	
4030 · Interest	1,238	5,779	10,073	10,512	(439)	2,200	12,933	Cal'd at 5.20%
4210 · Building/Equip Sales	-	-	-	-	-	-	-	Loan to purchase/ remodel Fire bldg
4600 · Loan Proceeds	-	-	-	-	-	-	-	CDBG Grant, Library (1,207,060 - 17,499= balance)
4500 · Grant Proceeds	-	-	-	2,000,000	(2,000,000)	-	1,189,561	Misc Grants, City Hall, Parks, Streets, Library, etc
4500 · Grant Proceeds	-	-	-	2,085,000	(2,085,000)	-	2,000,000	Other Misc Grants
4500 · Grant Proceeds	51,058	51,086	4,924	-	4,924	-	100,000	
4800 · Transfers In	-	-	-	-	-	-	-	
4801 · Trans from General	25,000	17,000	18,000	18,000	-	-	7,700	Transfer from General
<b>Total Income</b>	335,561	269,107	292,489	4,373,078	(4,080,589)	2,200	3,558,914	
<b>Expense</b>								
7101 · Loan (Bond Debt) Exp	-	-	-	-	-	-	-	ONLY IF Payments on Loan
7500 · Capt Outlay, Fire Building I	88,614	-	-	50,000	(50,000)	-	25,000	City \$, Building improvements
7500 · Capt Outlay, New Building donations	-	-	-	-	-	-	6,909	City \$, New Building Donations
7500 · Capt Outlay, City Hall equip	51,705	9,615	27,328	5,000	-	-	5,000	City \$, 1/2 City Hall equip
7500 · Capt Outlay, 1/2 Equipment	-	-	1,142	20,000	(114,561)	-	20,000	City \$, Equip purch, Dump trailer, locator, etc( Street portion)
7500 · Capt Outlay	-	-	-	115,703	(114,561)	-	115,069	City \$, LAND, Building, Shop, Equip, Streets, etc.
7500 · Capt Outlay, Building	-	-	17,499	2,000,000	(1,982,501)	-	1,189,561	CDBG Grant for Library
7500 · Capt Outlay, Building Fundraisers	-	-	-	2,085,000	(2,085,000)	-	2,100,000	ONLY IF Misc Grants are awarded for City, library, etc
7500 · Capt Outlay, Building Gran	-	-	-	97,375	-	-	-	
7500 · Total Capital Outlay	-	-	-	4,373,078	-	-	3,461,539	
<b>TRANSFERS OUT</b>								
8055 · Trans to Wwater	-	-	-	-	-	-	97,375	ARPA Grant (remaining balance to WasteWater for Dredging)
9600 · Closing Fund Bal	185,242	259,492	-	-	-	-	-	
<b>Total Expense</b>	335,561	269,107	45,969	4,373,078	(4,327,109)	-	3,558,914	
<b>Net Income</b>	-	-	246,520	0	246,520	2,200	0	

City of North Powder  
**Water / Sewer Capital Improvement Reserve - 55**  
Proposed 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	Comments
<b>Income</b>								
4000 · Beginning Cash on Hand	384,526	398,105	449,547	417,106	32,441	-	488,358	
4030 · Interest	1,749	11,783	17,452	16,893	559	3,840	25,395	Cal'd at 5.20%
4500 · Grant Proceeds	4,306	-	-	1,000,000	(1,000,000)	-	1,000,000	Water Sewer Grants
4500 · Grant Proceeds	75,095	660,933	1,286,412	2,041,500	(755,088)	200,000	850,000	CDBG P2113, + add'l grants for ongoing Wwwater project
4500 · Grant Proceeds (sludge remov.)	-	-	-	-	-	-	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	30,900	25,000	31,000	(6,000)	2,000	24,000	Transfer from Water
4825 · Trans from Sewer	26,000	14,000	24,000	24,000	-	-	31,000	Transfer from Sewer
4852 · Trans from #52 Gen Capt	-	-	-	-	-	-	97,375	Transfer from Gen Capt for Dredging
4865 · Trans from #65 WW imp	-	264	29	29	-	-	390,000	Transfer ARPA bal to be used on Wwwater Dredge project
<b>Total 4800 · Transfers In</b>	<b>71,000</b>	<b>44,264</b>	<b>49,029</b>	<b>55,029</b>	<b>(6,000)</b>	<b>2,000</b>	<b>542,375</b>	
<b>Total Income</b>	<b>516,776</b>	<b>1,115,085</b>	<b>1,802,440</b>	<b>3,920,528</b>	<b>(2,118,088)</b>	<b>205,840</b>	<b>3,406,128</b>	
<b>Expense</b>								
<b>Transfers Out</b>								
8065 · Trans to Wwwater Imp #65	12,000	-	-	-	-	-	43,000	To cover loan pmt on 850k, 30 yr, 2.61%
<b>Total Transfers Out</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,000</b>	
<b>7500 · Capital Outlay, Add'l Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>-</b>	<b>1,000,000</b>	<b>Water Sewer projects</b>
7500 · Capital Outlay, CDBG	-	-	1,319,922	2,041,500	(721,578)	200,000	850,000	CDBG Construction Grant, Waste Water
7500 · Capital Outlay, ARPA	-	-	-	-	-	-	97,375	ARPA balance to be used on Wwwater Dredge project
7500 · Capital Outlay, Sludge removal grants	-	-	-	-	-	-	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
<b>7500 · Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>(30,000)</b>	<b>-</b>	<b>30,000</b>	<b>City \$, W/S portion of Equip purchase (Dump Trailer etc)</b>
7500 · Capital Outlay	-	-	-	5,000	(5,000)	-	5,000	City \$, W/S portion of Office equip
7500 · Capital Outlay	106,671	665,538	-	454,028	(454,028)	-	490,753	City \$, W/S projects / improvements as needed
<b>Total Capt Outlay</b>	<b>106,671</b>	<b>665,538</b>	<b>1,319,922</b>	<b>3,920,528</b>	<b>-</b>	<b>200,000</b>	<b>3,363,128</b>	
<b>9300 · Total Future Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>9600 · Closing Fund Bal</b>	<b>398,105</b>	<b>449,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expense</b>	<b>516,776</b>	<b>1,115,085</b>	<b>1,319,922</b>	<b>3,920,528</b>	<b>(2,600,606)</b>	<b>200,000</b>	<b>3,406,128</b>	
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>482,518</b>	<b>-</b>	<b>482,518</b>	<b>5,840</b>	<b>(0)</b>	

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

	65- Water / Sewer Improvements				\$ Over/ (Under) Budget
	Actual 21/22	Actual 22/23	CY Actual (7/1 - 5/16/24	Budget 23- 24	
<b>Income</b>					
4000 - Beginning Cash on Hand	31,840	285	29	29	-
4030 - Interest	153	8	-	-	-
4600 - Loan Proceeds	-	-	-	-	-
4800 - Transfers In	-	-	-	-	-
4855 - Trans from W/S Capt	12,000	-	-	-	-
Total 4800 - Transfers In	12,000	-	-	-	-
<b>Total Income</b>	43,993	293	29	29	-
<b>Expense</b>					
<b>Debt Service</b>					
7101 - Bond Debt Principle Exp	43,534	-	-	-	-
7102 - Bond Debt Interest Exp	174	-	-	-	-
7500 - Capital Outlay					
<b>Transfers Out</b>					
8055 - Trans to Wwwater Imp	-	264	29	29	-
9300 - Total Future Reserves					
9000 - Contingency	-	-	-	-	-
9600 - Closing Fund Bal	285	29	-	-	-
<b>Total Expense</b>	43,993	293	29	29	-
<b>Net Income</b>	-	-	-	-	-

Expected remaining Exp / rev	Proposed Budget 5/20/24	Comments
-	-	This fund is used for future loan pmts
-	-	
-	390,000	W Water Construction Loan Y23004 (30 yr 2.71%)
-	43,000	Est loan pymt on 850k
-	43,000	30 yr 2.61%
-	43,000	

433,000

23,000  
20,000

390,000

433,000

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

21

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 Street & Park Fire	194,025	74,104	82,054	-	-	31,000	6,867	-	-	-
30	Department General Cap't	1,111,127	34,205	34,436	1,039,008	-	-	3,478	-	-	-
40	Reserves Water / Sewer Cap't	21,960	-	21,960	-	-	-	-	-	-	-
52	Reserves	3,558,914	-	-	3,461,539	-	97,375	-	-	-	-
55	Reserves	3,406,128	-	-	3,363,128	-	43,000	-	-	-	-
65	Waste-water Improvem't	433,000	-	-	-	43,000	390,000	-	-	-	-
	<b>Total</b>	<b>\$ 9,162,999</b>	<b>\$ 225,549</b>	<b>\$ 359,636</b>	<b>\$ 7,863,675</b>	<b>\$ 43,000</b>	<b>\$ 650,535</b>	<b>\$ 20,603</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 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:

	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 \_\_\_\_\_.

PASSED AND ADOPTED this \_\_\_\_\_ day of June, 2024;

With Councilors voting as follows:

\_\_\_\_ Ayes, \_\_\_\_ Nays, \_\_\_\_ Abstentions, \_\_\_\_ Absent.

Signed;

\_\_\_\_\_  
 , Mayor

Attest;

\_\_\_\_\_  
 , Recorder

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## City of North Powder Proposed Budget Overview July 2024 through June 2025

Accrual Basis

	01-Genera... Jul '24 - ...	02-Libr... Jul '24 - ...	15-Wate... Jul '24 - ...	25-Sewer... Jul '24 - ...	30-Street ... Jul '24 - J...	40-Fire ... Jul '24 - ...	52-Genera... Jul '24 - J...	55-Water/... Jul '24 - J...	65-Wast... Jul '24 - ...	TOTAL Jul '24 - J...
<b>Income</b>										
4000 · Beginning Fund Balance	10,710.00	8,826.00	2,599.00	9,713.00	50,311.00		248,720.00	488,358.00		819,237.00
4010 · Building Permits	100.00									100.00
4030 · Interest	557.00	459.00	135.00	505.00	2,616.00		12,933.00	25,395.00		42,600.00
4032 · Late Fees			2,500.00							2,500.00
4040 · City Licenses	1,500.00									1,500.00
4050 · Hook Up Fees			1,000.00	1,000.00						2,000.00
4055 · Collections			127,871.00	160,184.00						288,055.00
4057 · Collections-Special			41,940.00	21,623.00						63,563.00
4058 · Water Sales			3,000.00							3,000.00
4070 · Liquor Tax	10,000.00									10,000.00
4080 · Cigarette Tax	360.00									360.00
4090 · Donations		13,500.00								13,500.00
4100 · Franchise Tax	21,900.00									21,900.00
4130 · Transit Room Tax (Motel)	3,000.00									3,000.00
4140 · Dept of Trans Tax & Fees					40,000.00					40,000.00
4150 · State Rev Sharing					7,200.00					7,200.00
4160 · Equip use / Rent Inc				1,000.00						1,000.00
4380 · Fax/Copy Fees	150.00									150.00
4390 · Other Rev	3,765.00									3,765.00
4391 · NSF Fees received	50.00									50.00
4500 · Grant Proceeds	1,000.00	9,000.00			250,000.00		1,189,561.00	1,000,000.00		2,449,561.00
4501 · Grant Proceeds, other	20,000.00	26,500.00			750,000.00		2,100,000.00	1,350,000.00		4,246,500.00
4600 · Loan Proceeds									390,000.00	390,000.00
4800 · Transfers In										
4801 · Trans from General		24,500.00			11,000.00	21,960.00	7,700.00			65,160.00
4815 · Trans from Water								24,000.00		24,000.00
4825 · Trans from Sewer								31,000.00		31,000.00
4852 · Transfer from Gen Capt Res								97,375.00		97,375.00
4855 · Trans from W/S Capt Improve									43,000.00	43,000.00
4865 · Trans from W/S Improvement								390,000.00		390,000.00
<b>Total 4800 · Transfers In</b>		24,500.00			11,000.00	21,960.00	7,700.00	542,375.00	43,000.00	650,535.00
4995 · Prior Year Property Taxes	2,919.00									2,919.00
4997 · Current Year Property Taxes	100,004.00									100,004.00
<b>Total Income</b>	176,015.00	82,785.00	179,045.00	194,025.00	1,111,127.00	21,960.00	3,558,914.00	3,406,128.00	433,000.00	9,162,999.00
<b>Gross Profit</b>	176,015.00	82,785.00	179,045.00	194,025.00	1,111,127.00	21,960.00	3,558,914.00	3,406,128.00	433,000.00	9,162,999.00

**City of North Powder**  
**Proposed Budget Overview**  
July 2024 through June 2025

	01-Genera... Jul '24 - ...	02-Libr... Jul '24 - ...	15-Wate... Jul '24 - ...	25-Sewer... Jul '24 - ...	30-Street ... Jul '24 - J...	40-Fire ... Jul '24 - ...	52-Genera... Jul '24 - J...	55-Water/... Jul '24 - J...	65-Wast... Jul '24 - ...	TOTAL Jul '24 - J...
<b>Expense</b>										
<b>A. Payroll / Payroll taxes</b>										
5000 · Payroll Expenses										
5040 · Public Works Director	4,855.00		14,565.00	19,420.00	9,710.00					48,550.00
5041 · Public Works - Extra	2,712.00		8,137.00	10,850.00	5,425.00					27,124.00
5050 · City Recorder	12,503.00		10,717.00	10,717.00	1,786.00					35,723.00
5060 · Mayor	3,288.00									3,288.00
5075 · Librarian		11,398.00								11,398.00
5080 · City Recorder - Extra	748.00		641.00	641.00	107.00					2,137.00
5099 · Payroll Adjustment	2,247.00	1,228.00	1,704.00	3,082.00	4,021.00					12,282.00
<b>Total 5000 · Payroll Expenses</b>	<b>26,353.00</b>	<b>12,626.00</b>	<b>35,764.00</b>	<b>44,710.00</b>	<b>21,049.00</b>					<b>140,502.00</b>
5100 · Payroll Tax Exp										
5101 · FICA / Medicare Exp	2,016.00	966.00	2,736.00	3,420.00	1,610.00					10,748.00
5104 · FUTA / SUTA Taxes	738.00	505.00	1,001.00	1,788.00	842.00					4,874.00
5105 · Workers Comp Premiums (p...	75.00	13.00	22.00	25.00	15.00					150.00
<b>Total 5100 · Payroll Tax Exp</b>	<b>2,829.00</b>	<b>1,484.00</b>	<b>3,759.00</b>	<b>5,233.00</b>	<b>2,467.00</b>					<b>15,772.00</b>
5200 · Other Payroll Items										
5107 · Workers Comp Prem (asses...	1,200.00	20.00	1,200.00	1,200.00	1,200.00					4,820.00
5210 · Employee Health Insurance	5,636.00		9,223.00	11,273.00	4,612.00					30,744.00
5215 · Employee Life Insurance	160.00		200.00	150.00	180.00					690.00
5220 · Employee Pers Retirement	5,834.00	1,493.00	9,458.00	11,538.00	4,697.00					33,020.00
<b>Total 5200 · Other Payroll Items</b>	<b>12,830.00</b>	<b>1,513.00</b>	<b>20,081.00</b>	<b>24,161.00</b>	<b>10,689.00</b>					<b>69,274.00</b>
<b>Total A. Payroll / Payroll taxes</b>	<b>42,012.00</b>	<b>15,623.00</b>	<b>59,604.00</b>	<b>74,104.00</b>	<b>34,205.00</b>					<b>225,548.00</b>
<b>B. Operating Exp</b>										
6002 · Travel Expense	250.00		100.00	100.00	100.00					550.00
6010 · Engineering & Testing			15,000.00	13,500.00						28,500.00
6040 · Fuel / Oil	50.00		2,500.00	2,500.00	2,500.00					7,550.00
6045 · Postage / Freight	884.00	70.00	884.00	884.00	68.00					2,790.00
6050 · Utilities	6,500.00	3,500.00	17,500.00	7,500.00	13,500.00					48,500.00
6051 · Chemicals / Chlorine			12,000.00	20,000.00						32,000.00
6052 · Contract Labor	2,500.00		7,700.00	4,500.00			21,960.00			36,660.00
6055 · Office	3,000.00	4,000.00	900.00	900.00	300.00					9,100.00
6056 · Equip/ Building Repairs			1,500.00	1,000.00	1,500.00					4,000.00
6057 · Line Repairs / Parts			6,000.00	7,500.00						13,500.00
6061 · Attorney Fees			500.00	200.00	175.00					3,375.00
6062 · Audit	2,500.00		3,498.00	3,498.00	1,749.00					17,490.00
6063 · Budget Preparation	8,745.00		1,025.00	1,025.00						4,100.00
6064 · Accountant	2,050.00		2,095.00	2,095.00	838.00					8,380.00
6065 · Insurance / Bonds	3,352.00		6,371.00	5,102.00	5,106.00					25,501.00
6065 · Insurance / Bonds	8,922.00		3,000.00	600.00						3,000.00
6070 · Other Expenses										1,800.00
6071 · Bank Charges	600.00		600.00	600.00						1,800.00

**City of North Powder**  
**Proposed Budget Overview**  
July 2024 through June 2025

	01-Genera... Jul '24 - ...	02-Libr... Jul '24 - ...	15-Wate... Jul '24 - ...	25-Sewe... Jul '24 - ...	30-Street ... Jul '24 - J...	40-Fire ... Jul '24 - ...	52-Genera... Jul '24 - J...	55-Water/... Jul '24 - J...	65-Wast... Jul '24 - ...	TOTAL Jul '24 - J...
6072 · NSF Fees	150.00									150.00
6075 · Dues/Permits/Training	1,650.00	100.00	1,250.00	3,000.00	100.00					6,100.00
6076 · Training	250.00		750.00	500.00						1,500.00
6095 · Street Maintenance					3,000.00					3,000.00
6105 · Library Exp										
Prior Year Funds										
6105-PC · PY, County grant/tax		4,998.00								4,998.00
6105-PF · PY, Fundraiser Exp		1,436.00								1,436.00
6105-PR · PY, Ready-to-Read		501.00								501.00
6105-PU · PY, Various Grants Ex...		417.00								417.00
Total Prior Year Funds		7,352.00								7,352.00
Current Year Funds										
6105-CC · CY, County grant/tax Ex		5,000.00								5,000.00
6105-CL · CY, Leo Grant Exp		2,500.00								2,500.00
6105-CR · CY, Ready-to-Read		1,500.00								1,500.00
6105-VC · CY, Various Grants		25,000.00								25,000.00
6105-LG · CY, LaGrande Lib Gra...		1,500.00								1,500.00
6105-CF · CY, Fundraiser Exp		13,500.00								13,500.00
Total Current Year Funds		49,000.00								49,000.00
Total 6105 · Library Exp		56,352.00								56,352.00
6110 · Equipment Maintenance	500.00		6,500.00	5,000.00	4,000.00					16,000.00
6112 · Building Maintenance	1,000.00									1,000.00
6136 · Community Enhancement	1,750.00									1,750.00
6137 · Lori-Hayes Memorial		739.00								739.00
6150 · Ads/Public Notice	600.00		150.00	150.00						900.00
6160 · Supplies	650.00		1,500.00	2,500.00	1,500.00					6,150.00
6192 · DLCD Grant Expense	19,200.00									19,200.00
Total B. Operating Exp	65,103.00	64,761.00	91,323.00	82,054.00	34,436.00	21,960.00				359,637.00
Debt Service										
7101 · Bond Debt Principal Exp									23,000.00	23,000.00
7102 · Bond Debt Interest Exp									20,000.00	20,000.00
Total Debt Service									43,000.00	43,000.00



City of North Powder  
Proposed Budget Overview  
July 2024 through June 2025

	01-Genera... Jul '24 - ...	02-Libr... Jul '24 - ...	15-Wate... Jul '24 - ...	25-Sew... Jul '24 - ...	30-Street ... Jul '24 - J...	40-Fire ... Jul '24 - ...	52-Genera... Jul '24 - J...	55-Water/... Jul '24 - J...	65-Wast... Jul '24 - ...	TOTAL Jul '24 - J...
Transfers Out										
8002 · Trans to Library	24,500.00									24,500.00
8030 · Trans to Park / Steet	11,000.00									11,000.00
8040 · Trans to Fire	21,960.00									21,960.00
8052 · Trans to Gen Capt Reserve	7,700.00									7,700.00
8055 · Trans to W/S Capt's Improvemt			24,000.00	31,000.00			97,375.00	43,000.00	390,000.00	542,375.00
8065 · Trans to Waste Water Improve										43,000.00
<b>Total Transfers Out</b>	65,160.00		24,000.00	31,000.00			97,375.00	43,000.00	390,000.00	650,535.00
7500 · Capital Outlay										
Capt Outlay, ARPA							6,909.00	97,375.00		97,375.00
Capt Outlay, Building donations					21,000.00					6,909.00
Capt Outlay, Street upgrades					18,008.00					21,000.00
Capt Outlay, ODOT Sidewalks					250,000.00					18,008.00
Capt Outlay, ODOT streets SCA							1,189,561.00			250,000.00
Capt Outlay, Building Grant										1,189,561.00
Capt Outlay, Lagoon Dredge										500,000.00
Capt Outlay, Water System Impro							25,000.00	1,000,000.00		1,000,000.00
Capt Outlay, Building Improvmts										25,000.00
7511 · Construction Costs										850,000.00
7512 · Construction Cost (from Loan)										390,000.00
Capt Outlay, City Hall Equip							5,000.00	5,000.00		390,000.00
Capt Outlay, Equipment							20,000.00	30,000.00		10,000.00
Capt Outlay, General							115,069.00	490,753.00		50,000.00
Capt Outlay, Misc Grants					750,000.00		2,100,000.00			605,822.00
7500 · Capital Outlay - Other					0.00					2,850,000.00
					0.00					0.00
<b>Total 7500 · Capital Outlay</b>	3,740.00	2,401.00	4,118.00	6,867.00	1,039,008.00		3,461,539.00	3,363,128.00		7,863,675.00
9000 · Contingency					3,478.00					20,604.00
<b>Total Expense</b>	176,015.00	82,785.00	179,045.00	194,025.00	1,111,127.00	21,960.00	3,558,914.00	3,406,128.00	433,000.00	9,162,999.00
<b>Net Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00