2025-2026 Biennium Budget Amendments

Proposed 2025 Fund Reconciliations (Reconciling the Amendment Request Table to Ordinance)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
GENERAL FUND (#001)				
Adopted Budget	$ 1,184,187	$ 22,674,407	$ 22,010,591	$ 1,848,003
+ #0 - Opening Balance and Other Adjustments[1]	*$ 1,342,875*	*$ (845,601)*	*$ -*	*$ 497,274*
+ #1 - Administration: NB Police Services Revised Budget	*$ -*	*$ (596,773)*	*$ (497,375)*	*$ (99,398)*
+ #2 - Administration: Liability & Property Insurance	*$ -*	*$ 27,565*	*$ 63,336*	*$ (35,771)*
+ #3 - Administration: Workers' Compensation Insurance	*$ -*	*$ -*	*$ 603*	*$ (603)*
+ #4 - Administration: Outside Legal Counsel Expenditures	*$ -*	*$ -*	*$ 140,000*	*$ (140,000)*
Administration Subtotal =	***$ 1,342,875***	***$ (1,414,809)***	***$ (293,436)***	***$ 221,502***
+ #1 - Police Department: NB Police Services Revised Budget	*$ -*	*$ -*	*$ (4,845)*	*$ 4,845*
+ #3 - Police Department: Workers' Compensation Insurance	*$ -*	*$ -*	*$ 23,345*	*$ (23,345)*
Police Department Subtotal =	***$ -***	***$ -***	***$ 18,500***	***$ (18,500)***
+ #1 - Fire Department: NB Police Services Revised Budget	*$ -*	*$ -*	*$ (229,532)*	*$ 229,532*
+ #3 - Fire Department: Workers' Compensation Insurance	*$ -*	*$ -*	*$ 33,010*	*$ (33,010)*
+ #5 - Fire Department: Health Insurance	*$ -*	*$ -*	*$ 16,377*	*$ (16,377)*
+ #6 - Fire Department: AED Replacement	*$ -*	*$ 11,916*	*$ 13,627*	*$ (1,711)*
Fire Department Subtotal =	***$ -***	***$ 11,916***	***$ (166,518)***	***$ 178,434***
+ #1 - Parks & Streets Maint. - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (139,557)*	*$ 139,557*
+ #3 - Parks & Streets Maint.: Workers' Compensation Insurance	*$ -*	*$ -*	*$ 3,418*	*$ (3,418)*
+ #7 - Parks & Streets Maintenance: Splashpad	*$ -*	*$ -*	*$ 23,136*	*$ (23,136)*
Parks & Streets Maintenance Subtotal =	***$ -***	***$ -***	***$ (113,003)***	***$ 113,003***
+ #1 - Community Development: NB Police Services Revised Budget	*$ -*	*$ -*	*$ (154,020)*	*$ 154,020*
+ #3 - Community Development: Workers' Compensation Insurance	*$ -*	*$ -*	*$ 1,023*	*$ (1,023)*
Community Development Subtotal =	*$ -*	*$ -*	*$ (152,997)*	*$ 152,997*
= Amended Budget	**$ 2,527,062**	**$ 21,271,514**	**$ 21,303,137**	**$ 2,495,439**
NORTH BEND POLICE SERVICES FUND (#014)				
Adopted Budget	$ 37,788	$ 4,080,755	$ 4,113,484	$ 5,059
+ #1 - NB Police Services Revised Budget	*$ -*	*$ (1,259,783)*	*$ (1,299,957)*	*$ 40,174*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 3,292*	*$ (3,292)*

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 15,991*	*$ (15,991)*
= Amended Budget	**$ 37,788**	**$ 2,820,972**	**$ 2,832,810**	**$ 25,950**
NON-UTILITY CAPITAL FUND (#310)				
Adopted Budget	$ 20,095,791	$ 5,441,708	$ 19,044,154	$ 6,493,345
+ #1 - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (14,900)*	*$ 14,900*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 642*	*$ (642)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 1,035*	*$ (1,035)*
+ #9 - Utility Fees Transfer	*$ -*	*$ -*	*$ 500,000*	*$ (500,000)*
= Amended Budget	**$ 20,095,791**	**$ 5,441,708**	**$ 19,530,931**	**$ 6,006,568**
WATER OPERATIONS FUND (#401)				
Adopted Budget	$ 2,258,252	$ 6,588,360	$ 7,120,585	$ 1,726,027
+ #0 - Opening Balance and Other Adjustments [1]	$ (1,202,968)	$ -	$ -	$ (1,202,968)
+ #1 - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (61,994)*	*$ 61,994*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 6,401*	*$ (6,401)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 3,573*	*$ (3,573)*
+ #10 - Utility Rate Study Adjustments	*$ -*	*$ (929,235)*	*$ (1,651,141)*	*$ 721,906*
= Amended Budget	**$ 1,055,284**	**$ 5,659,125**	**$ 5,417,424**	**$ 1,296,985**
WASTEWATER OPERATIONS FUND (#402)				
Adopted Budget	$ 819,934	$ 8,374,737	$ 8,328,680.00	$ 865,991
+ #1 - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (73,297)*	*$ 73,297*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 10,376*	*$ (10,376)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 3,995*	*$ (3,995)*
+ #10 - Utility Rate Study Adjustments	*$ -*	*$ (1,600,255)*	*$ (1,662,919)*	*$ 62,664*
= Amended Budget	**$ 819,934**	**$ 6,774,482**	**$ 6,606,835**	**$ 987,581**
STORMWATER OPERATIONS FUND (#403)				
Adopted Budget	$ 588,834	$ 4,033,156	$ 4,218,373	$ 403,617
+ #1 - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (46,894)*	*$ 46,894*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 1,667*	*$ (1,667)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 2,538*	*$ (2,538)*

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
+ #10 - Utility Rate Study Adjustments	*$ -*	*$ (862,174)*	*$ (1,109,832)*	*$ 247,658*
= Amended Budget	**$ 588,834**	**$ 3,170,982**	**$ 3,065,852**	**$ 693,964**
UTILITY CAPITAL FUND (#417)				
Adopted Budget	$ 4,015,287	$ 18,163,395	$ 19,184,957	$ 2,993,725
+ #0 - Opening Balance and Other Adjustments [1]	*$ 983,903*	*$ -*	*$ -*	*$ 983,903*
+ #1 - NB Police Services Revised Budget	*$ -*	*$ -*	*$ (40,463)*	*$ 40,463*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 783*	*$ (783)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 1,218*	*$ (1,218)*
+ #9 - Utility Fees Transfer	*$ -*	*$ 500,000*	*$ -*	*$ 500,000*
+ #10 - Utility Rate Study Adjustments	*$ -*	*$ (6,623,892)*	*$ (4,641,277)*	*$ (1,982,615)*
+ #12 - Eagle Lake Reclamation Basin Improvement Project [2]	*$ -*	*$ 2,241,870*	*$ 1,105,220*	*$ 1,136,650*
+ #13A - Water Reclamation Facility - Phase 3 (WRF P3): WRF P3 [2]	*$ -*	*$ -*	*$ 99,981*	*$ (99,981)*
+ #13B - WRF P3: Utility Main & Drain [2]	*$ -*	*$ -*	*$ (99,981)*	*$ 99,981*
+ #14 - Business Park Lift Station Improvement Project [2]	*$ -*	*$ 98,850*	*$ 98,850*	*$ -*
= Amended Budget	**$ 4,999,190**	**$ 14,380,223**	**$ 15,709,288**	**$ 3,670,125**
EQUIPMENT REPLACMENT & REPAIR FUND (#501)				
Adopted Budget	$ 2,934,654	$ 2,886,570	$ 3,726,620	$ 2,094,604
+ #1 - NB Police Services Revised Budget	*$ -*	*$ (105,007)*	*$ (52,858)*	*$ (52,149)*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 2,443*	*$ (2,443)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 922*	*$ (922)*
= Amended Budget	**$ 2,934,654**	**$ 2,781,563**	**$ 3,677,127**	**$ 2,039,090**
INFORMATION TECHNOLOGY FUND (#502)				
Adopted Budget	$ 1,635,916	$ 2,738,274	$ 2,710,099	$ 1,664,091
+ #1 - NB Police Services Revised Budget	*$ -*	*$ (340,455)*	*$ (345,369)*	*$ 4,914*
+ #2 - Liability & Property Insurance	*$ -*	*$ -*	*$ 1,498*	*$ (1,498)*
+ #3 - Worker's Compensation Insurance	*$ -*	*$ -*	*$ 180*	*$ (180)*
= Amended Budget	**$ 1,635,916**	**$ 2,397,819**	**$ 2,366,408**	**$ 1,667,327**
FACILITIES MAINTENANCE FUND (#510)				
Adopted Budget	$ 194,755	$ 779,655	$ 770,738	$ 203,672

	Beg. Fund Balance		Sources		Uses		Ending Fund Balance
+ #1 - NB Police Services Revised Budget	*$*	*-*	*$*	*(56,596)*	*$*	*(43,470)*	*$*	*(13,126)*
+ #2 - Liability & Property Insurance	*$*	*-*	*$*	*-*	*$*	*463*	*$*	*(463)*
+ #3 - Worker's Compensation Insurance	*$*	*-*	*$*	*-*	*$*	*632*	*$*	*(632)*
= Amended Budget	**$**	**194,755**	**$**	**723,059**	**$**	**728,363**	**$**	**189,451**
Total for all Amendments =	**$**	**1,123,810**	**$**	**(10,339,570)**	**$**	**(9,990,106)**	**$**	**774,346**

[1]These adjustments represent an increase or decrease in opening fund balance to actual amounts for funds with significant differences from the original budget ordinance. In addition, the General Fund (#001) adjustment shows a decrease in revenues, including $375 thousand for a Paper-to-Digital grant that is no longer expected and $471 thousand in a lawsuit settlement that was expected to be received in 2025 but was

[2]See the Capital Project Budget Table and Capital Program and Debt Service Budget Table within the budget ordinance for new project totals related to these items.