2025-2026 Biennium Budget Amendments

Proposed 2026 Fund Reconciliations (Reconciling the Amendment Request Table to Ordinance)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
GENERAL FUND (#001)				
Adopted Budget	$ 1,848,003	$ 22,151,106	$ 21,810,576	$ 2,188,533
+ #0 - Opening Balance and Other Adjustments	*$ 497,274*	*$ -*	*$ -*	*$ 497,274*
+ #1A- Administration: NB Police Services Revised Budget	*$ (99,398)*	*$ (504,310)*	*$ (497,327)*	*$ (106,381)*
+ #2 - Administration: Liability & Property Insurance	*$ (35,771)*	*$ 46,326*	*$ 116,913*	*$ (106,358)*
+ #3 - Administration: Workers' Compensation Insurance	*$ (603)*	*$ -*	*$ 535*	*$ (1,138)*
+ #4 - Administration: Outside Legal Counsel Expenditures	*$ (140,000)*	*$ -*	*$ -*	*$ (140,000)*
Administration Subtotal =	***$ 221,502***	***$ (457,984)***	***$ (379,879)***	***$ 143,397***
+ #1A- Police Department: NB Police Services Revised Budget	*$ 4,845*	*$ -*	*$ 101,920*	*$ (97,075)*
+ #3 - Police Department: Workers' Compensation Insurance	*$ (23,345)*	*$ -*	*$ 23,141*	*$ (46,486)*
Police Department Subtotal =	***$ (18,500)***	***$ -***	***$ 125,061***	***$ (143,561)***
+ #1A- Fire Department: NB Police Services Revised Budget	*$ 229,532*	*$ -*	*$ (124,217)*	*$ 353,749*
+ #3 - Fire Department: Workers' Compensation Insurance	*$ (33,010)*	*$ -*	*$ 38,258*	*$ (71,268)*
+ #5 - Fire Department: Health Insurance	*$ (16,377)*	*$ -*	*$ 21,469*	*$ (37,846)*
+ #6 - Fire Department: AED Replacement	*$ (1,711)*	*$ -*	*$ -*	*$ (1,711)*
Fire Department Subtotal =	***$ 178,434***	***$ -***	***$ (64,490)***	***$ 242,924***
+ #1A- Parks & Streets Maint.: NB Police Services Revised Budget	*$ 139,557*	*$ -*	*$ (35,325)*	*$ 174,882*
+ #3 - Parks & Streets Maint.: Workers' Compensation Insurance	*$ (3,418)*	*$ -*	*$ 1,087*	*$ (4,505)*
+ #7 - Parks & Streets Maintenance: Splashpad	*$ (23,136)*	*$ -*	*$ 12,842*	*$ (35,978)*
Parks & Streets Maintenance Subtotal =	***$ 113,003***	***$ -***	***$ (21,396)***	***$ 134,399***
+ #1A- Community Development: NB Police Services Revised Budget	*$ 154,020*	*$ -*	*$ (162,198)*	*$ 316,218*
+ #3 - Community Development: Workers' Compensation Insurance	*$ (1,023)*	*$ -*	*$ 381*	*$ (1,404)*
Community Development Subtotal =	***$ 152,997***	***$ -***	***$ (161,817)***	***$ 314,814***
+ #1C - Closure of the NB Police Services Fund	*$ -*	*$ 120,134*	*$ -*	*$ 120,134*
+ #8 - Non-Departmental: Public Defender Costs	*$ -*	*$ -*	*$ 57,930*	*$ (57,930)*
Non-Departmental Subtotal =	*$ -*	*$ 120,134*	*$ 57,930*	*$ 62,204*
= Amended Budget	**$ 2,495,439**	**$ 21,813,256**	**$ 21,365,985**	**$ 2,942,710**

NORTH BEND POLICE SERVICES FUND (#014)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
Adopted Budget	$ 5,059	$ 4,243,575	$ 4,243,675	$ 4,959
+ #1A- NB Police Services Revised Budget	*$ 40,174*	*$ (3,360,000)*	*$ (3,465,694)*	*$ 145,868*
+ #1C - Closure of the NB Police Services Fund	*$ -*	*$ -*	*$ 120,134*	*$ (120,134)*
+ #2 -Liability & Property Insurance	*$ (3,292)*	*$ -*	*$ 1,519*	*$ (4,811)*
+ #3 - Worker's Compensation Insurance	*$ (15,991)*	*$ -*	*$ 4,466*	*$ (20,457)*
= Amended Budget	**$ 25,950**	**$ 883,575**	**$ 904,100**	**$ 5,425**

NON-UTILITY CAPITAL FUND (#310)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
Adopted Budget	$ 6,493,345	$ 14,102,500	$ 18,271,821	$ 2,324,024
+ #1A- NB Police Services Revised Budget	*$ 14,900*	*$ -*	*$ (9,140)*	*$ 24,040*
+ #2 -Liability & Property Insurance	*$ (642)*	*$ -*	*$ 1,185*	*$ (1,827)*
+ #3 - Worker's Compensation Insurance	*$ (1,035)*	*$ -*	*$ 326*	*$ (1,361)*
+ #9 - Utility Fees Transfer	*$ (500,000)*	*$ -*	*$ -*	*$ (500,000)*
= Amended Budget	**$ 6,006,568**	**$ 14,102,500**	**$ 18,264,192**	**$ 1,844,876**

WATER OPERATIONS FUND (#401)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
Adopted Budget	$ 1,726,027	$ 7,025,006	$ 7,276,947	$ 1,474,086
+ #0 - Opening Balance and Other Adjustments	$ (1,202,968)	$ -	$ -	$ (1,202,968)
+ #1A- NB Police Services Revised Budget	*$ 61,994*	*$ -*	*$ (21,847)*	*$ 83,841*
+ #2 -Liability & Property Insurance	*$ (6,401)*	*$ -*	*$ 11,816*	*$ (18,217)*
+ #3 - Worker's Compensation Insurance	*$ (3,573)*	*$ -*	*$ 1,129*	*$ (4,702)*
+ #10 - Utility Rate Study Adjustments	*$ 721,906*	*$ (1,056,613)*	*$ (1,293,543)*	*$ 958,836*
= Amended Budget	**$ 1,296,985**	**$ 5,968,393**	**$ 5,974,502**	**$ 1,290,877**

WASTEWATER OPERATIONS FUND (#402)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
Adopted Budget	$ 865,991	$ 10,022,082	$ 9,726,078	$ 1,161,995
+ #1A- NB Police Services Revised Budget	*$ 73,297*	*$ -*	*$ (40,528)*	*$ 113,825*
+ #2 -Liability & Property Insurance	*$ (10,376)*	*$ -*	*$ 19,153*	*$ (29,529)*
+ #3 - Worker's Compensation Insurance	*$ (3,995)*	*$ -*	*$ 1,261*	*$ (5,256)*
+ #10 - Utility Rate Study Adjustments	*$ 62,664*	*$ (2,810,828)*	*$ (2,501,082)*	*$ (247,082)*
= Amended Budget	**$ 987,581**	**$ 7,211,254**	**$ 7,204,882**	**$ 993,953**

STORMWATER OPERATIONS FUND (#403)

	Beg. Fund Balance	Sources	Uses	Ending Fund Balance
Adopted Budget	$ 403,617	$ 4,315,584	$ 4,119,261	$ 599,940
+ #1A- NB Police Services Revised Budget	*$ 46,894*	*$ -*	*$ (23,004)*	*$ 69,898*
+ #2 -Liability & Property Insurance	*$ (1,667)*	*$ -*	*$ 3,077*	*$ (4,744)*
+ #3 - Worker's Compensation Insurance	*$ (2,538)*	*$ -*	*$ 801*	*$ (3,339)*
+ #10 - Utility Rate Study Adjustments	*$ 247,658*	*$ (929,046)*	*$ (714,911)*	*$ 33,523*
+ #11 - Stormwater System Plan	*$ -*	*$ -*	*$ 77,471*	*$ (77,471)*
= Amended Budget	**$ 693,964**	**$ 3,386,538**	**$ 3,462,695**	**$ 617,807**

UTILITY CAPITAL FUND (#417)				
Adopted Budget	$ 2,993,725	$ 11,325,019	$ 9,828,405	$ 4,490,339
+ #0 - Opening Balance and Other Adjustments	*$ 983,903*	*$ -*	*$ -*	*$ 983,903*
+ #1A- NB Police Services Revised Budget	*$ 40,463*	*$ -*	*$ (30,100)*	*$ 70,563*
+ #2 - Liability & Property Insurance	*$ (783)*	*$ -*	*$ 1,445*	*$ (2,228)*
+ #3 - Worker's Compensation Insurance	*$ (1,218)*	*$ -*	*$ 387*	*$ (1,605)*
+ #9 - Utility Fees Transfer	*$ 500,000*	*$ -*	*$ -*	*$ 500,000*
+ #10 - Utility Rate Study Adjustments	*$ (1,982,615)*	*$ (198,646)*	*$ 2,338,335*	*$ (4,519,596)*
+ #12 - Eagle Lake Reclamation Basin Improvement Project	*$ 1,136,650*	*$ -*	*$ -*	*$ 1,136,650*
+ #13A - Water Reclamation Facility - Phase 3 (WRF P3) - WRF P3	*$ (99,981)*	*$ -*	*$ -*	*$ (99,981)*
+ #13B - WRF P3 - Utility Main & Drainage Replacement Program	*$ 99,981*	*$ -*	*$ -*	*$ 99,981*
+ #14 - Business Park Lift Station Improvement Project	*$ -*	*$ -*	*$ -*	*$ -*
= Amended Budget	**$ 3,670,125**	**$ 11,126,373**	**$ 12,138,472**	**$ 2,658,026**

EQUIPMENT REPLACMENT & REPAIR FUND (#501)				
Adopted Budget	$ 2,094,604	$ 2,625,256	$ 2,527,591	$ 2,192,269
+ #1A - NB Police Services Revised Budget	*$ (52,149)*	*$ (186,271)*	*$ (47,883)*	*$ (190,537)*
+ #1B - NB Police Services Revised Budget	*$ -*	*$ -*	*$ 240,000*	*$ (240,000)*
+ #2 - Liability & Property Insurance	*$ (2,443)*	*$ -*	*$ 4,510*	*$ (6,953)*
+ #3 - Worker's Compensation Insurance	*$ (922)*	*$ -*	*$ 290*	*$ (1,212)*
= Amended Budget	**$ 2,039,090**	**$ 2,438,985**	**$ 2,724,508**	**$ 1,753,567**

INFORMATION TECHNOLOGY FUND (#502)				
Adopted Budget	$ 1,664,091	$ 2,859,646	$ 2,839,516	$ 1,684,221
+ #1A- NB Police Services Revised Budget	*$ 4,914*	*$ (494,491)*	*$ (348,601)*	*$ (140,976)*

	Beg. Fund Balance		Sources		Uses		Ending Fund Balance	
+ #2 - Liability & Property Insurance	*$*	*(1,498)*	*$*	*-*	*$*	*2,766*	*$*	*(4,264)*
+ #3 - Worker's Compensation Insurance	*$*	*(180)*	*$*	*-*	*$*	*160*	*$*	*(340)*
= Amended Budget	**$**	**1,667,327**	**$**	**2,365,155**	**$**	**2,493,841**	**$**	**1,538,641**
FACILITIES MAINTENANCE FUND (#510)								
Adopted Budget	$	203,672	$	817,758	$	811,089	$	210,341
+ #1A- NB Police Services Revised Budget	*$*	*(13,126)*	*$*	*(51,521)*	*$*	*(39,400)*	*$*	*(25,247)*
+ #2 - Liability & Property Insurance	*$*	*(463)*	*$*	*-*	*$*	*855*	*$*	*(1,318)*
+ #3 - Worker's Compensation Insurance	*$*	*(632)*	*$*	*-*	*$*	*200*	*$*	*(832)*
= Amended Budget	**$**	**189,451**	**$**	**766,237**	**$**	**772,744**	**$**	**182,944**
Total for all Amendments =	**$**	**774,346**	**$**	**(9,425,266)**	**$**	**(6,149,038)**	**$**	**(2,501,882)**