

# RESOURCES

**FORM  
LB-20**

GENERAL

HARBOR SANITARY DISTRICT

Fund

(Name of Municipal Corporation)

Historical Data			Adopted Budget This Year 22-23	RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 20-21	First Preceding Year 21-22							
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis),or				1
2	1,128,925	1,124,789	1,150,000	2. Net working capital* (accrual basis)	1,400,000	1,400,000	1,400,000	2
3				3. Previously levied taxes estimated to be received				3
4	9,211	7,176	5,900	4. Interest	25,000	25,000	25,000	4
5				5. <b>OTHER RESOURCES</b>				5
6	1,603,211	1,574,377	1,500,000	6. Sewer Service Charges	1,488,000	1,488,000	1,488,000	6
7				7. Building Rent				7
8	5,538	3,679	6,000	8. Miscellaneous	5,000	5,000	5,000	8
9				9. Residual Equity				9
10				10. Transferred from other funds				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	2,746,885	2,710,021	2,661,900	29. Total resources, except taxes to be levied	2,918,000	2,918,000	2,918,000	29
30			0	30. Taxes necessary to balance				30
31	0	0		31. Taxes collected in year levied				31
32	2,746,885	2,710,021	2,661,900	32. <b>TOTAL RESOURCES</b>	2,918,000	2,918,000	2,918,000	32

\*includes Unappropriated Balance budgeted last year.

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

GENERAL FUND

HARBOR SANITARY DISTRICT

(name of organizational unit - fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2023-2024</u>			
	Actual		Adopted Budget This Year <u>22-23</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>20-21</u>	First Preceding Year <u>21-22</u>						
<b>PERSONNEL SERVICES</b>								
1	121,268	100,821	119,000	1. Administration	120,850	120,850	120,850	1
2	63,540	65,822	94,000	2. Maintenance Dept	98,000	98,000	98,000	2
3	19,069	15,934	25,000	3. Payroll Expense/Workers Comp	25,000	25,000	25,000	3
4	87,828	74,043	122,000	4. Employee Benefits, Health Insurance/Retirement	116,500	116,500	116,500	4
5	0	0	5,000	5. Board Compensation	5,000	5,000	5,000	5
6	413	378	750	6. Vaccinations	500	500	500	6
7	292,118	256,998	365,750	<b>7. TOTAL PERSONNEL SERVICES</b>	<b>365,850</b>	<b>365,850</b>	<b>365,850</b>	<b>7</b>
	4.000	3.500	3.375	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.375</b>	<b>3.375</b>	<b>3.375</b>	
<b>MATERIALS AND SERVICES</b>								
8	646,501	645,237	1,257,420	8. See Attached LB-31	1,226,720	1,226,720	1,226,720	8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14	646,501	645,237	1,257,420	<b>14 TOTAL MATERIALS AND SERVICES</b>	<b>1,226,720</b>	<b>1,226,720</b>	<b>1,226,720</b>	<b>14</b>
<b>CAPITAL OUTLAY</b>								
15	3,477	0	15,000	15. Office Equipment	15,000	15,000	15,000	15
16	0	0	65,000	16. Vehicle/Equipment	15,000	15,000	15,000	16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21	3,477	0	80,000	<b>21 TOTAL CAPITAL OUTLAY</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>21</b>
<b>TRANSFERRED TO OTHER FUNDS</b>								
22	680,000	350,000	700,000	22. Construction	1,150,000	1,150,000	1,150,000	22
23		250,000	185,000	23. Capital Projects				23
24				24.				24
25	680,000	600,000	885,000	<b>25. TOTAL TRANSFERS</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>25</b>
			55,000	<b>26. OPERATING CONTINGENCY</b>	<b>128,000</b>	<b>128,000</b>	<b>128,000</b>	
26	1,124,789	1,207,786		27. Ending balance (prior years)				26
27			18,730	<b>80</b>	<b>17,430</b>	<b>17,430</b>	<b>17,430</b>	<b>27</b>
28	2,746,885	2,710,021	2,661,900	<b>29. TOTAL REQUIREMENTS</b>	<b>2,918,000</b>	<b>2,918,000</b>	<b>2,918,000</b>	<b>28</b>

**DETAILED EXPENDITURES**

**FORM  
LB-31**

**GENERAL**

**HARBOR SANITARY DISTRICT**

Name of Organization Unit Fund

(Name of Municipal Corporation)

	Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22						
1				1. MATERIALS & SERVICES				1
2	13,711	9,141	285,000	2. Building Maintenance	285,000	285,000	285,000	2
3	2,433	4,121	5,500	3. Vehicle Maintenance & Operations	6,500	6,500	6,500	3
4	34,570	12,051	55,000	4. Contract Services	30,000	30,000	30,000	4
5	0	0	0	5. Engineering Services	140,000	140,000	140,000	5
6	8,250	8,250	9,500	6. Audit	10,000	10,000	10,000	6
7	19,952	21,646	30,000	7. Insurance	30,000	30,000	30,000	7
8	4	4	20	8. Investment Fees	20	20	20	8
9	543	768	8,000	9. Training	6,000	6,000	6,000	9
10	36,262	32,333	40,500	10. Utilities	37,500	37,500	37,500	10
11	517,505	542,396	800,000	11. Brookings Treatment/ Treatment Plant Expense	660,000	660,000	660,000	11
12	764	3,058	3,000	12. Sewer Charge Refunds	3,000	3,000	3,000	12
13	10,509	9,679	14,500	13. Office Expense	15,000	15,000	15,000	13
14	1,932	1,657	2,400	14. Board Expense	2,500	2,500	2,500	14
15	66	133	4,000	15. Mileage	1,200	1,200	1,200	15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29				29.				29
30				30.				30
31				31. Ending Balance (prior year)				31
32				32. Unappropriated Ending Fund Balance				32
33	646,501	645,237	1,257,420	33. TOTAL REQUIREMENTS	1,226,720	1,226,720	1,226,720	33

\*Include Schedule of pay ranges

# RESOURCES

**FORM  
LB-20**

CAPITAL PROJECTS

HARBOR SANITARY DISTRICT

Fund

(Name of Municipal Corporation)

	Historical Data				Budget for Next Year <u>2023-2024</u>			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>20-21</u>	First Preceding <u>21-22</u>	This Year <u>22-23</u>					
RESOURCE DESCRIPTION								
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
2	3,937,350	3,931,830	4,025,000	4,090,000	4,090,000	4,090,000	2	
3				3. Previously levied taxes estimated to be received				3
4	31,187	22,603	18,000	49,000	49,000	49,000	4	
5				<b>OTHER RESOURCES</b>				5
6				6.				6
7				7. Miscellaneous				7
8				8.				8
9		250,000	185,000	0	0	0	9	
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	3,968,537	4,204,433	4,228,000	4,139,000	4,139,000	4,139,000	29	
30			0	0	0	0	30	
31	0	0					31	
32	3,968,537	4,204,433	4,228,000	4,139,000	4,139,000	4,139,000	32	

\*Includes Unappropriated Balance budgeted last year

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

CAPITAL PROJECTS FUND  
(name of organizational unit - fund)

HARBOR SANITARY DISTRICT

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2023-2024</u>			
Actual		Adopted Budget This Year <u>22-23</u>	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year <u>20-21</u>	First Preceding <u>21-22</u>							
				<b>PERSONNEL SERVICES</b>				
1			1					1
2			2					2
3			3					3
4			4					4
5			5					5
6			6					6
7	0	0	0	<b>7. TOTAL PERSONNEL SERVICES</b>	0	0	0	7
				<b>Total Full-Time Equivalent (FTE)</b>				
				<b>MATERIALS AND SERVICES</b>				
8	1	1	20	8. Investment Fees	15	15	15	8
9			9					9
10			10					10
11			11					11
12			12					12
13			13					13
14	1	1	20	<b>14 TOTAL MATERIALS AND SERVICES</b>	15	15	15	14
				<b>CAPITAL OUTLAY</b>				
15	36,706	69,886	325,000	15. Engineering	320,000	320,000	320,000	15
16	0	0	5,500	16. Contractual	5,000	5,000	5,000	16
17	0	0	3,770,000	17. Infrastructure	3,200,000	3,200,000	3,200,000	17
18	0			18. Land Acquisition				18
19	0	0	20,000	19. Misc/Permits	18,000	18,000	18,000	19
20	0	0	5,000	20. Administration	5,000	5,000	5,000	20
21	36,706	69,886	4,125,500	<b>21 TOTAL CAPITAL OUTLAY</b>	3,548,000	3,548,000	3,548,000	21
				<b>TRANSFERRED TO OTHER FUNDS</b>				
22				22 Transfer to Construction	500,000	500,000	500,000	22
23			23					23
24			24					24
25	0	0	0	<b>25. TOTAL TRANSFERS</b>	500,000	500,000	500,000	25
				80,000	<b>26. OPERATING CONTINGENCY</b>	75,000	75,000	75,000
26	3,931,830	4,134,546		27. Ending balance (prior years)				26
27			22,480	<b>28. UNAPPROPRIATED ENDING FUND BALANCE</b>	15,985	15,985	15,985	27
28	3,968,537	4,204,433	4,228,000	<b>29. TOTAL REQUIREMENTS</b>	4,139,000	4,139,000	4,139,000	28

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**CONSTRUCTION**

**HARBOR SANITARY DISTRICT**

Fund

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22						
				<b>RESOURCES</b>				
				Beginning Fund Balance:				
1				1. Cash on hand* (cash basis),or				1
2	1,094,587	1,571,363	1,800,000	2. Working capital* (accrual basis)	1,700,000	1,700,000	1,700,000	2
3				3. Previously levied taxes estimated to be received				3
4	9,987	9,712	6,000	4. Earning from temporary investments	25,000	25,000	25,000	4
5	2,780	3,254	3,000	5. Sewer Connections	2,800	2,800	2,800	5
6	680,000	350,000	700,000	6. Transferred from other funds <b>General</b>	1,150,000	1,150,000	1,150,000	6
7				7. Transferred from other funds <b>Capital Projects</b>	500,000	500,000	500,000	7
8				8. Grants Received	1,900,000	1,900,000	1,900,000	8
9	1,787,354	1,934,329	2,509,000	9. Total resources, except taxes to be levied	5,277,800	5,277,800	5,277,800	9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	1,787,354	1,934,329	2,509,000	12. TOTAL RESOURCES	5,277,800	5,277,800	5,277,800	12
				<b>REQUIREMENTS</b>				
1	43,461	3,042	1,925,000	1. Sewer Line Construction / Maintenance	4,600,000	4,600,000	4,600,000	1
2	21,186	14,872	75,000	2. Pumps	170,000	170,000	170,000	2
3	5,730	4,992	12,500	3. Generator	15,000	15,000	15,000	3
4	103,162	24,493	78,000	4. I & I	35,000	35,000	35,000	4
5	40,432	43,942	325,000	5. Engineering/Mapping	325,000	325,000	325,000	5
6	1,427	423	7,500	6. Safety Equipment	5,000	5,000	5,000	6
7	445	273	4,000	7. Tools	4,000	4,000	4,000	7
8	146	2,366	7,000	8. Building Maintenance/Fencing	7,500	7,500	7,500	8
9	2	1	15	9. Investment Fees	15	15	15	9
10	0	0	3,000	10. Admin/Permits	5,000	5,000	5,000	10
11	0	0	580	11. Connections Charge Refunds	600	600	600	11
12				12. Capital Outlay				12
13	0	0		13. Generator Replacement/Portable Generator				13
14	0	0	60,000	14. Contingency	90,000	90,000	90,000	14
15	215,991	94,404	2,497,595	15.	5,257,115	5,257,115	5,257,115	15
16	1,571,363	1,839,925	11,405	16. UNAPPROPRIATED ENDING FUND BALANCE	20,685	20,685	20,685	16
17	1,787,354	1,934,329	2,509,000	17. TOTAL REQUIREMENTS	5,277,800	5,277,800	5,277,800	17

\*includes Unappropriated Balance budgeted last year

**FORM  
LB-11**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by ordinance number ORS 280,100 and established by resolution 03-12-02 for the following specified purpose: Expansion of Harbor Sanitary District System

Year this fund will be reviewed to be continued or abolished. Date can not be more than 10 years after established. Review Year 2028

**Systems Development Fund**

**HARBOR SANITARY DISTRICT**

Fund

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22						
				RESOURCES				
				Beginning Fund Balance:				
1				1. Cash on hand* (cash basis), or				1
2	426,307	460,136	490,000	2. Working capital* (accrual basis)	542,000	542,000	542,000	2
3				3. Previously levied taxes estimated to be received				3
4	3,489	2,725	2,000	4. Earning from temporary investments	15,000	15,000	15,000	4
5				5. Transferred from other funds				5
6	32,601	44,256	26,900	6. Systems Development Charges	36,684	36,684	36,684	6
7				7.				7
8				8.				8
9	462,397	507,117	518,900	9. Total resources, except taxes to be levied	593,684	593,684	593,684	9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	462,397	507,117	518,900	12. TOTAL RESOURCES	593,684	593,684	593,684	12
				REQUIREMENTS				
1	0	0	470,000	1. Added Capacity, HSD System	528,000	528,000	528,000	1
2	1	0	30	2. Investment Fees	14	14	14	2
3	2,260	0	35,000	3. Master Planning/Engineering	50,000	50,000	50,000	3
4	0	0	4,900	4. SDC Refunds	10,000	10,000	10,000	4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16	460,136	507,117	8,970	16. RESERVED FOR FUTURE EXPENDITURE	5,670	5,670	5,670	16
17	462,397	507,117	518,900	17. TOTAL REQUIREMENTS	593,684	593,684	593,684	17

\*Includes Unappropriated Balance budgeted last year