

**FORM
LB-20**

RESOURCES

GENERAL

HARBOR SANITARY DISTRICT

(Name of Municipal Corporation)

Historical Data			Fund	Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year 23-24		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body
Second Preceding Year 21-22	First Preceding Year 22-23							
			Beginning Fund Balance:					
1			1. Available cash on hand* (cash basis),or				1	
2	1,124,789	1,207,786	2. Net working capital* (accrual basis)	1,190,000			2	
3			3. Previously levied taxes estimated to be received				3	
4	7,176	40,340	4. Interest	35,000			4	
5			5. OTHER RESOURCES				5	
6	1,574,377	1,544,216	6. Sewer Service Charges	1,550,000			6	
7			7. Building Rent				7	
8	3,679	3,390	8. Miscellaneous	4,000			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	2,710,021	2,795,732	29. Total resources, except taxes to be levied	2,779,000	0	0	29	
30		0	30. Taxes necessary to balance				30	
31	0	0	31. Taxes collected in year levied				31	
32	2,710,021	2,795,732	32. TOTAL RESOURCES	2,779,000	0	0	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>2024-2025</u>			
	Actual		Adopted Budget This Year <u>23-24</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>21-22</u>	First Preceding Year <u>22-23</u>						
				PERSONNEL SERVICES				
1	100,821	104,271	120,850	1. Administration	134,000			1
2	65,822	79,501	98,000	2. Maintenance Dept	130,000			2
3	15,934	17,507	25,000	3. Payroll Expense/Workers Comp	32,000			3
4	74,043	81,363	116,500	4. Employee Benefits, Health Insurance/Retirement	142,000			4
5	0	0	5,000	5. Board Compensation	5,000			5
6	378	160	500	6. Vaccinations	1,000			6
7	256,998	282,802	365,850	7. TOTAL PERSONNEL SERVICES	444,000	0	0	7
	3,500	3,375	3,375	Total Full-Time Equivalent (FTE)	3,500			
				MATERIALS AND SERVICES				
8	645,237	345,936	1,226,720	8. See Attached LB-31	1,269,520			8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14	645,237	345,936	1,226,720	14 TOTAL MATERIALS AND SERVICES	1,269,520	0	0	14
				CAPITAL OUTLAY				
15	0	0	15,000	15. Office Equipment	8,000			15
16	0	0	15,000	16. Vehicle/Equipment	60,000			16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21	0	0	30,000	21 TOTAL CAPITAL OUTLAY	68,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22	350,000	700,000	1,150,000	22. Construction	900,000			22
23	250,000	185,000		23. Capital Projects				23
24				24.				24
25	600,000	885,000	1,150,000	25. TOTAL TRANSFERS	900,000	0	0	25
			128,000	26. OPERATING CONTINGENCY	80,000			
26	1,207,786	1,466,994		27. Ending balance (prior years)				26
27			17,430	80	17,480			27
28	2,710,021	2,980,732	2,918,000	29. TOTAL REQUIREMENTS	2,779,000	0	0	28

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 2024-2025			
Actual		Adopted Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 21-22	First Preceding Year 22-23	This Year 23-24						
1				1. MATERIALS & SERVICES				1
2	9,141	2,945	285,000	2. Building Maintenance	325,000			2
3	4,121	3,962	6,500	3. Vehicle Maintenance & Operations	7,500			3
4	12,051	7,567	30,000	4. Contract Services	65,000			4
5	0	0	140,000	5. Engineering Services	170,000			5
6	8,250	8,950	10,000	6. Audit	10,000			6
7	21,646	24,791	30,000	7. Insurance	65,000			7
8	4	4	20	8. Investment Fees	20			8
9	768	1,576	6,000	9. Training	4,000			9
10	32,333	31,115	37,500	10. Utilities	34,000			10
11	542,396	252,293	660,000	11. Brookings Treatment/ Treatment Plant Expense	569,000			11
12	3,058	0	3,000	12. Sewer Charge Refunds	3,000			12
13	9,679	10,357	15,000	13. Office Expense	13,000			13
14	1,657	1,974	2,500	14. Board Expense	3,000			14
15	133	402	1,200	15. Mileage	1,000			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	645,237	345,936	1,226,720	33. TOTAL REQUIREMENTS	1,269,520	0	0	33

*Include Schedule of pay ranges

RESOURCES

CAPITAL PROJECTS

HARBOR SANITARY DISTRICT

Fund

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 23-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21-22	First Preceding 22-23						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
2	3,931,830	4,134,546	4,090,000	2. Net working capital* (accrual basis)	3,875,000			2
3				3. Previously levied taxes estimated to be received				3
4	22,603	120,687	49,000	4. Interest	80,000			4
5				5. OTHER RESOURCES				5
6				6.				6
7				7. Miscellaneous				7
8				8.				8
9	250,000	0	0	9. Transferred from General Fund	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	4,204,433	4,255,233	4,139,000	29. Total resources, except taxes to be levied	3,955,000	0	0	29
30			0	30. Taxes necessary to balance	0	0	0	30
31	0	0		31. Taxes collected in year levied				31
32	4,204,433	4,255,233	4,139,000	32. TOTAL RESOURCES	3,955,000	0	0	32

*Includes Unappropriated Balance budgeted last year

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

**FORM
LB-30**

CAPITAL PROJECTS FUND
(name of organizational unit - fund)

HARBOR SANITARY DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2024-2025</u>			
	Actual		Adopted Budget This Year <u>23-24</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>21-22</u>	First Preceding <u>22-23</u>						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				Total Full-Time Equivalent (FTE)				
				MATERIALS AND SERVICES				
8	1	1	15	8. Investment Fees	10			8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14	1	1	15	14 TOTAL MATERIALS AND SERVICES	10	0	0	14
				CAPITAL OUTLAY				
15	69,886	70,189	320,000	15. Engineering	25,000			15
16	0	0	5,000	16. Contractual	15,000			16
17	0	0	3,200,000	17. Infrastructure	2,500,000			17
18				18. Land Acquisition				18
19	0	0	18,000	19. Misc/Permits	20,000			19
20	0	0	5,000	20. Administration	5,000			20
21	69,886	70,189	3,548,000	21 TOTAL CAPITAL OUTLAY	2,565,000	0	0	21
				TRANSFERRED TO OTHER FUNDS				
22			500,000	22 Transfer to Construction	1,295,000			22
23				23				23
24				24				24
25	0	0	500,000	25. TOTAL TRANSFERS	1,295,000	0	0	25
			75,000	26. OPERATING CONTINGENCY	80,000			
26	4,134,546	4,185,043		27. Ending balance (prior years)				26
27			15,985	28. UNAPPROPRIATED ENDING FUND BALANCE	14,990			27
28	4,204,433	4,255,233	4,139,000	29. TOTAL REQUIREMENTS	3,955,000	0	0	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 2024-2025			
	Actual		Adopted Budget This Year 23-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21-22	First Preceding Year 22-23						
				RESOURCES				
				Beginning Fund Balance:				
1				1. Cash on hand* (cash basis),or				1
2	1,571,363	1,839,925	1,700,000	2. Working capital* (accrual basis)	4,150,000			2
3				3. Previously levied taxes estimated to be received				3
4	9,712	60,932	25,000	4. Earning from temporary investments	125,000			4
5	3,254	1,592	2,800	5. Sewer Connections	1,500			5
6	350,000	700,000	1,150,000	6. Transferred from other funds General	900,000			6
7			500,000	7. Transferred from other funds Capital Projects	1,295,000			7
8			1,900,000	8. Grants Received				8
9	1,934,329	2,602,449	5,277,800	9. Total resources, except taxes to be levied	6,471,500			9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	1,934,329	2,602,449	5,277,800	12. TOTAL RESOURCES	6,471,500	0	0	12
				REQUIREMENTS				
1	3,042	2,498	4,600,000	1. Sewer Line Construction / Maintenance	5,350,000			1
2	14,872	11,128	170,000	2. Pumps	190,000			2
3	4,992	4,752	15,000	3. Generator	35,000			3
4	24,493	0	35,000	4. I & I	45,000			4
5	43,942	91,318	325,000	5. Engineering/Mapping	520,000			5
6	423	1,761	5,000	6. Safety Equipment	15,000			6
7	273	311	4,000	7. Tools	15,000			7
8	2,366	88	7,500	8. Building Maintenance/Fencing	10,000			8
9	1	1	15	9. Investment Fees	20			9
10	0	0	5,000	10. Admin/Permits	10,000			10
11	0	290	600	11. Connections Charge Refunds	1,000			11
12				12. Capital Outlay				12
13	0	0	0	13. Generator Replacement/Portable Generator	150,000			13
14	0	0	90,000	14. Contingency	125,000			14
15	94,404	112,147	5,257,115	15.	6,466,020	0	0	15
16	1,839,925	2,490,302	20,685	16. UNAPPROPRIATED ENDING FUND BALANCE	5,480	0	0	16
17	1,934,329	2,602,449	5,277,800	17. TOTAL REQUIREMENTS	6,471,500	0	0	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 2024-2025			
	Actual		Adopted Budget This Year 23-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 21-22	First Preceding Year 22-23						
				RESOURCES				
				Beginning Fund Balance:				
1				1. Cash on hand* (cash basis), or				1
2	460,136	507,117	542,000	2. Working capital* (accrual basis)	580,000			2
3				3. Previously levied taxes estimated to be received				3
4	2,725	15,375	15,000	4. Earning from temporary investments	22,000			4
5				5. Transferred from other funds				5
6	44,256	29,696	36,684	6. Systems Development Charges	30,000			6
7				7.				7
8				8.				8
9	507,117	552,188	593,684	9. Total resources, except taxes to be levied	632,000	0	0	9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	507,117	552,188	593,684	12. TOTAL RESOURCES	632,000	0	0	12
				REQUIREMENTS				
1	0	0	528,000	1. Added Capacity, HSD System	538,000			1
2	0	1	14	2. Investment Fees	5			2
3	0	0	50,000	3. Master Planning/Engineering	70,000			3
4	0	10,152	10,000	4. SDC Refunds	20,000			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	507,117	542,035	5,670	16. RESERVED FOR FUTURE EXPENDITURE	3,995	0	0	16
17	507,117	552,188	593,684	17. TOTAL REQUIREMENTS	632,000	0	0	17

*Includes Unappropriated Balance budgeted last year