

**FORM
LB-20**

RESOURCES

GENERAL

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 Year 22-23						
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis),or				1
2	1,124,789	1,207,786	1,400,000	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	25,000	4. Interest	35,000			4
5				5. OTHER RESOURCES				5
6	1,574,377	1,544,216	1,488,000	6. Sewer Service Charges	1,550,000			6
7				7. Building Rent				7
8	3,679	3,390	5,000	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	2,918,000	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	2,918,000	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	1,224,520			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	1,224,520	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	0			22
23	250,000	185,000		23. Capital Projects	900,000			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	125,000			
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 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						
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	150,000			5
6	8,250	8,950	10,000	6. Audit	10,000			6
7	21,646	24,791	30,000	7. Insurance	40,000			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	1,224,520	0	0	33

*Include Schedule of pay ranges

**FORM
LB-20**

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	180,000			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	900,000			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	4,955,000	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	4,955,000	0	0	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>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	7. TOTAL PERSONNEL SERVICES	0	0	0
			Total Full-Time Equivalent (FTE)			
			MATERIALS AND SERVICES			
8	1	1	8. Investment Fees	10		8
9			9			9
10			10			10
11			11			11
12			12			12
13			13			13
14	1	1	14 TOTAL MATERIALS AND SERVICES	10	0	0
			CAPITAL OUTLAY			
15	69,886	70,189	15. Engineering	275,000		15
16	0	0	16. Contractual	15,000		16
17	0	0	17. Infrastructure	4,425,000		17
18			18. Land Acquisition			18
19	0	0	19. Misc/Permits	20,000		19
20	0	0	20. Administration	5,000		20
21	69,886	70,189	21 TOTAL CAPITAL OUTLAY	4,740,000	0	0
			TRANSFERRED TO OTHER FUNDS			
22		500,000	22 Transfer to Construction			22
23			23			23
24			24			24
25	0	0	25. TOTAL TRANSFERS	0	0	0
		75,000	26. OPERATING CONTINGENCY	180,000		
26	4,134,546	4,185,043	27. Ending balance (prior years)			26
27		15,985	28. UNAPPROPRIATED ENDING FUND BALANCE	34,990		27
28	4,204,433	4,255,233	29. TOTAL REQUIREMENTS	4,955,000	0	0

**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	2. Working capital* (accrual basis)	4,150,000		2
3			3. Previously levied taxes estimated to be received			3
4	9,712	60,932	4. Earning from temporary investments	45,000		4
5	3,254	1,592	5. Sewer Connections	1,500		5
6	350,000	700,000	6. Transferred from other funds General			6
7		500,000	7. Transferred from other funds Capital Projects			7
8		1,900,000	8. Grants Received			8
9	1,934,329	2,602,449	9. Total resources, except taxes to be levied	4,196,500		9
10			10. Taxes necessary to balance			10
11			11. Taxes collected in year levied			11
12	1,934,329	2,602,449	12. TOTAL RESOURCES	4,196,500	0	0 12
			REQUIREMENTS			
1	3,042	2,498	1. Sewer Line Construction / Maintenance	3,350,000		1
2	14,872	11,128	2. Pumps	190,000		2
3	4,992	4,752	3. Generator	35,000		3
4	24,493	0	4. I & I	45,000		4
5	43,942	91,318	5. Engineering/Mapping	225,000		5
6	423	1,761	6. Safety Equipment	15,000		6
7	273	311	7. Tools	15,000		7
8	2,366	88	8. Building Maintenance/Fencing	10,000		8
9	1	1	9. Investment Fees	20		9
10	0	0	10. Admin/Permits	10,000		10
11	0	290	11. Connections Charge Refunds	1,000		11
12			12. Capital Outlay			12
13	0	0	13. Generator Replacement/Portable Generator	150,000		13
14	0	0	14. Contingency	125,000		14
15	94,404	112,147	15.	4,171,020	0	0 15
16	1,839,925	2,490,302	16. UNAPPROPRIATED ENDING FUND BALANCE	25,480	0	0 16
17	1,934,329	2,602,449	17. TOTAL REQUIREMENTS	4,196,500	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	2. Working capital* (accrual basis)	580,000			2
3			3. Previously levied taxes estimated to be received				3
4	2,725	15,375	4. Earning from temporary investments	22,000			4
5			5. Transferred from other funds				5
6	44,256	29,696	6. Systems Development Charges	30,000			6
7			7.				7
8			8.				8
9	507,117	552,188	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	12. TOTAL RESOURCES	632,000	0	0	12
			REQUIREMENTS				
1	0	0	1. Added Capacity, HSD System	538,000			1
2	0	1	2. Investment Fees	5			2
3	0	0	3. Master Planning/Engineering	70,000			3
4	0	10,152	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	16. RESERVED FOR FUTURE EXPENDITURE	3,995	0	0	16
17	507,117	552,188	17. TOTAL REQUIREMENTS	632,000	0	0	17

*Includes Unappropriated Balance budgeted last year