

**FORM  
LB-20**

**RESOURCES**

**GENERAL**

**HARBOR SANITARY DISTRICT**

(Name of Municipal Corporation)

Historical Data			Fund	RESOURCE DESCRIPTION	Budget for Next Year <u>2026-2027</u>		
Actual		Adopted Budget This Year 25-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year <u>23-24</u>	First Preceding Year <u>24-25</u>						
				Beginning Fund Balance:			
1				1. Available cash on hand* (cash basis),or			1
2	1,466,994	1,167,507	1,010,000	2. Net working capital* (accrual basis)	2,150,500	2,150,500	2,150,500
3				3. Previously levied taxes estimated to be received			
4	65,355	67,348	36,000	4. Interest	50,000	50,000	50,000
5				5. <b>OTHER RESOURCES</b>			
6	1,519,911	1,515,428	1,650,000	6. Sewer Service Charges	2,125,000	2,125,000	2,125,000
7				7. Building Rent			
8	1,985	285	3,000	8. Miscellaneous	2,200	2,200	2,200
9				9. Residual Equity			
10				10. Transferred from other funds			
11				11.			
12				12.			
13				13.			
14				14.			
15				15.			
16				16.			
17				17.			
18				18.			
19				19.			
20				20.			
21				21.			
22				22.			
23				23.			
24				24.			
25				25.			
26				26.			
27				27.			
28				28.			
29	3,054,245	2,750,568	2,699,000	29. Total resources, except taxes to be levied	4,327,700	4,327,700	4,327,700
30			0	30. Taxes necessary to balance			
31	0	0		31. Taxes collected in year levied			
32	3,054,245	2,750,568	2,699,000	32. <b>TOTAL RESOURCES</b>	4,327,700	4,327,700	4,327,700

\*Includes Unappropriated Balance budgeted last year.

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM  
GENERAL FUND  
(name of organizational unit - fund)**

HARBOR SANITARY DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2026-2027</u>			
	Actual		Adopted Budget This Year <u>25-26</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>23-24</u>	First Preceding Year <u>24-25</u>						
<b>PERSONNEL SERVICES</b>								
1	110,870	118,930	142,000	1. Administration	190,250	190,250	190,250	1
2	76,269	81,153	150,000	2. Maintenance Dept	133,000	133,000	133,000	2
3	17,752	18,518	32,000	3. Payroll Expense/Workers Comp	32,300	32,300	32,300	3
4	86,020	118,945	176,000	4. Employee Benefits, Health Insurance/Retirement	153,000	153,000	153,000	4
5	0	0	5,000	5. Board Compensation	7,000	7,000	7,000	5
6	160	296	1,000	6. Vaccinations	1,000	1,000	1,000	6
7	291,071	337,842	506,000	<b>7. TOTAL PERSONNEL SERVICES</b>	<b>516,550</b>	<b>516,550</b>	<b>516,550</b>	<b>7</b>
	3,375	3,500	4,000	<b>Total Full-Time Equivalent (FTE)</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	
<b>MATERIALS AND SERVICES</b>								
8	445,667	475,356	1,578,520	8. See Attached LB-31	1,564,200	1,564,200	1,564,200	8
9				9.				9
10	445,667	475,356	1,578,520	<b>10. TOTAL MATERIALS AND SERVICES</b>	<b>1,564,200</b>	<b>1,564,200</b>	<b>1,564,200</b>	<b>10</b>
<b>CAPITAL OUTLAY</b>								
11	0	0	6,000	11. Office Equipment	7,000	7,000	7,000	11
12	0	20	75,000	12. Vehicle/Equipment	150,000	150,000	150,000	12
13				13.				13
14				14.				14
15	0	20	81,000	<b>15. TOTAL CAPITAL OUTLAY</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	<b>15</b>
<b>DEBT SERVICE</b>								
16				17. CWSRF Loan Principal	1,000,000	1,000,000	1,000,000	16
17				18. CWSRF Loan Interest	100,000	100,000	100,000	17
18				19.				18
19				20.				19
20	0	0	0	<b>21 TOTAL DEBT SERVICE</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>20</b>
<b>TRANSFERRED TO OTHER FUNDS</b>								
21	1,150,000	400,000		22. Construction				21
22	0		400,000	23. Capital Projects	850,000	850,000	850,000	22
23				24				23
24	1,150,000	400,000	400,000	<b>25. TOTAL TRANSFERS</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>24</b>
			105,000	<b>26. OPERATING CONTINGENCY</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	
25	1,167,507	1,537,350		27. Ending balance (prior years)				25
26			28,480	<b>80. Unappropriated Ending Fund Balance</b>	<b>14,950</b>	<b>14,950</b>	<b>14,950</b>	<b>26</b>
27	3,054,245	2,750,568	2,699,000	<b>29. TOTAL REQUIREMENTS</b>	<b>4,327,700</b>	<b>4,327,700</b>	<b>4,327,700</b>	<b>27</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 2026-2027			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
1				1. MATERIALS & SERVICES				1
2	2,185	3,665	375,000	2. Building Maintenance	425,000	425,000	425,000	2
3	3,695	3,843	7,500	3. Vehicle Maintenance & Operations	6,500	6,500	6,500	3
4	13,897	15,767	400,000	4. Contract Services	347,000	347,000	347,000	4
5	62,936	66,779	120,000	5. Engineering Services	110,000	110,000	110,000	5
6	8,900	9,050	11,000	6. Audit	11,500	11,500	11,500	6
7	29,743	34,802	70,000	7. Insurance	75,000	75,000	75,000	7
8	4	4	20	8. Investment Fees	20	20	20	8
9	2,107	449	3,000	9. Training	3,000	3,000	3,000	9
10	35,413	32,944	42,000	10. Utilities	40,000	40,000	40,000	10
11	272,626	293,690	525,000	11. Brookings Treatment/ Treatment Plant Expense	520,180	520,180	520,180	11
12	0	142	3,000	12. Sewer Charge Refunds	3,000	3,000	3,000	12
13	11,482	11,209	16,000	13. Office Expense	15,500	15,500	15,500	13
14	2,176	3,012	5,000	14. Board Expense	6,000	6,000	6,000	14
15	503	0	1,000	15. Mileage	1,500	1,500	1,500	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	445,667	475,356	1,578,520	33. TOTAL REQUIREMENTS	1,564,200	1,564,200	1,564,200	33

\*Include Schedule of pay ranges

**RESOURCES**

**CAPITAL PROJECTS**

**HARBOR SANITARY DISTRICT**

(Name of Municipal Corporation)

	Historical Data			Fund	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
			<b>RESOURCE DESCRIPTION</b>					
				Beginning Fund Balance:				
1				1. Available cash on hand* (cash basis), or				1
2	4,185,043	3,872,206	3,750,000	2. Net working capital* (accrual basis)	3,760,000	3,760,000	3,760,000	2
3				3. Previously levied taxes estimated to be received				3
4	193,529	185,161	150,000	4. Interest	155,000	155,000	155,000	4
5				5. <b>OTHER RESOURCES</b>				5
6				6.				6
7				7. Miscellaneous				7
8				8.				8
9	0	0	400,000	9. Transferred from General Fund	850,000	850,000	850,000	9
10				10. Transferred from Construction Fund	750,000	750,000	750,000	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	4,378,572	4,057,367	4,300,000	29. Total resources, except taxes to be levied	5,515,000	5,515,000	5,515,000	29
30			0	30. Taxes necessary to balance	0	0	0	30
31	0	0		31. Taxes collected in year levied				31
32	4,378,572		4,300,000	32. <b>TOTAL RESOURCES</b>	5,515,000	5,515,000	5,515,000	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>2026-2027</u>			
	Actual		Adopted Budget This Year <u>25-26</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>23-24</u>	First Preceding Year <u>24-25</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	0	0	10	8. Investment Fees	15	15	15	8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14	0	0	10	<b>14 TOTAL MATERIALS AND SERVICES</b>	15	15	15	14
				<b>CAPITAL OUTLAY</b>				
15	6,366	1,403	350,000	15. Engineering	350,000	350,000	350,000	15
16	0	0	15,000	16. Contractual	15,000	15,000	15,000	16
17	0	0	3,750,000	17. Infrastructure	4,980,000	4,980,000	4,980,000	17
18				18. Land Acquisition				18
19	0	0	25,000	19. Misc/Permits	25,000	25,000	25,000	19
20	0	0	5,000	20. Administration	5,000	5,000	5,000	20
21	6,366	1,403	4,145,000	<b>21 TOTAL CAPITAL OUTLAY</b>	5,375,000	5,375,000	5,375,000	21
				<b>TRANSFERRED TO OTHER FUNDS</b>				
22	500,000	795,000	0	22 Transfer to Construction				22
23				23				23
24				24				24
25	500,000	795,000	0	<b>25. TOTAL TRANSFERS</b>	0	0	0	25
			140,000	<b>26. OPERATING CONTINGENCY</b>	125,000	125,000	125,000	
26	3,872,206	3,260,964		27. Ending balance (prior years)				26
27			14,990	<b>28. UNAPPROPRIATED ENDING FUND BALANCE</b>	14,985	14,985	14,985	27
28	4,378,572	4,057,367	4,300,000	<b>29. TOTAL REQUIREMENTS</b>	5,515,000	5,515,000	5,515,000	28

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**CONSTRUCTION**

**HARBOR SANITARY DISTRICT**

Fund

(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 23-24	First Preceding Year 24-25					
			<b>RESOURCES</b>			
			Beginning Fund Balance:			
1			1. Cash on hand* (cash basis),or			1
2	2,490,302	4,028,743	2. Working capital* (accrual basis)	3,250,000	3,250,000	3,250,000
3			3. Previously levied taxes estimated to be received			3
4	166,251	155,916	4. Earning from temporary investments	115,000	115,000	115,000
5	3,105	666	5. Sewer Connections	2,000	2,000	2,000
6	1,150,000	400,000	6. Transferred from other funds <b>General</b>			6
7	500,000	795,000	7. Transferred from other funds <b>Capital Projects</b>			7
8		0	8. CWSRF Loan	1,926,324	1,926,324	1,926,324
9	4,309,658	5,380,325	9. Total resources, except taxes to be levied	5,293,324	5,293,324	5,293,324
10			10. Taxes necessary to balance			10
11			11. Taxes collected in year levied			11
12	4,309,658	5,380,325	12. TOTAL RESOURCES	5,293,324	5,293,324	5,293,324
			<b>REQUIREMENTS</b>			
1	123,695	1,791,537	1. Sewer Line Construction / Maintenance	3,195,000	3,195,000	3,195,000
2	12,033	18,310	2. Pumps	200,000	200,000	200,000
3	14,941	13,593	3. Generator	30,000	30,000	30,000
4	0	0	4. I & I	125,000	125,000	125,000
5	122,220	179,172	5. Engineering/Mapping	250,000	250,000	250,000
6	3,975	2,218	6. Safety Equipment	27,000	27,000	27,000
7	252	167	7. Tools	10,000	10,000	10,000
8	3,508	333	8. Building Maintenance/Fencing	25,000	25,000	25,000
9	1	1	9. Investment Fees	20	20	20
10	0	0	10. Admin/Permits	7,000	7,000	7,000
11	290	580	11. Connections Charge Refunds	750	750	750
12			12. Transfer To Capital Projects	750,000	750,000	750,000
13	0	0	13. Generator Replacement/Portable Generator	500,000	500,000	500,000
14	0	0	14. Contingency	150,000	150,000	150,000
15	280,915	2,005,911	15.	5,269,770	5,269,770	5,269,770
16	4,028,743	3,374,414	16. UNAPPROPRIATED ENDING FUND BALANCE	23,554	23,554	23,554
17	4,309,658	5,380,325	17. TOTAL REQUIREMENTS	5,293,324	5,293,324	5,293,324

\*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 2026-2027			
	Actual		Adopted Budget This Year 25-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
				RESOURCES				
				Beginning Fund Balance:				
1				1. Cash on hand* (cash basis), or				1
2	542,035	578,432	600,000	2. Working capital* (accrual basis)	645,000	645,000	645,000	2
3				3. Previously levied taxes estimated to be received				3
4	27,819	28,655	19,000	4. Earning from temporary investments	24,000	24,000	24,000	4
5				5. Transferred from other funds				5
6	27,355	10,607	22,000	6. Systems Development Charges	22,500	22,500	22,500	6
7				7.				7
8				8.				8
9	597,209	617,694	641,000	9. Total resources, except taxes to be levied	691,500	691,500	691,500	9
10				10. Taxes necessary to balance				10
11				11. Taxes collected in year levied				11
12	597,209	617,694	641,000	12. TOTAL RESOURCES	691,500	691,500	691,500	12
				REQUIREMENTS				
1	0	0	620,000	1. Added Capacity, HSD System	655,000	655,000	655,000	1
2	0	1	5	2. Investment Fees	10	10	10	2
3	9,948	6,203	5,000	3. Master Planning/Engineering	10,000	10,000	10,000	3
4	8,829	4,891	11,000	4. SDC Refunds	22,000	22,000	22,000	4
5				5.				5
6				6.				6
7				7.				7
8				8.				8
9								9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16	578,432	606,599	4,995	16. RESERVED FOR FUTURE EXPENDITURE	4,490	4,490	4,490	16
17	597,209	617,694	641,000	17. TOTAL REQUIREMENTS	691,500	691,500	691,500	17

\*Includes Unappropriated Balance budgeted last year.