

**FORM  
LB-20**

**RESOURCES  
WATER OPERATIONS -- GENERAL FUND**

**Marcola Water District**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25			
	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	9,902	5,579	37,000	2. Net working capital* (accrual basis)	35,000	35,000		2
3	-	-	500	3. Previously levied taxes estimated to be received	500	500		3
4	477	1,968	1,693	4. Interest	2,362	2,362		4
5				5. <b>OTHER RESOURCES</b>				5
6	130,835	142,492	138,807	6 Water Sales - \$1.25 base + \$0.10 usage rate	144,638	144,638		6
7	-	-	-	7 Service Connection Charges	-	-		7
8	524	-	-	8 Misc Income	-	-		8
9	5,279	3,712	-	9 DRC's	-	-		9
10	2,685	3,088	2,500	10 Account Processing Fees	2,500	2,500		10
11	-	-	-	11. SIPP Grant for SDC/Rate Study	20,000	20,000		11
12	-	-	-	12 BIL-EC Grant for PFAS Feasibility Study	65,000	65,000		12
13	25,000	23,000	-	13 Transfer IN from Capital Reserve Fund	-	-		13
14				14 Possible PFAS Manufacturer Settlements	-	15,000		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	174,702	179,839	180,500	29. Total resources, except taxes to be levied	270,000	285,000	0	29
30			14,500	30. Taxes estimated to be received	15,000	15,000		30
31	13,756	14,603		31. Taxes collected in year levied				31
32	188,458	194,442	195,000	32. <b>TOTAL RESOURCES</b>	285,000	300,000	0	32

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**REQUIREMENTS SUMMARY  
WATER OPERATIONS -- GENERAL FUND**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			
	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	PERSONNEL SERVICES (see Page 3)						1	
2	39,413	43,790	46,000	1 Personnel Services	52,394	57,386	2	
3				2			3	
4				3			4	
5				4			5	
6				5			6	
7				6			7	
8	<b>39,413</b>	<b>43,790</b>	<b>46,000</b>	<b>7 TOTAL PERSONNEL SERVICES</b>	<b>52,394</b>	<b>57,386</b>	<b>-</b>	8
9			<b>1.10</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>1.1</b>	<b>1.1</b>		9
10	MATERIALS AND SERVICES (see Page 4)						10	
11	96,172	83,742	103,400	8 Materials & Services, Contractual	191,000	191,000		11
12				9				12
13	14,545	14,546	14,600	10 Debt Service (Co-Bank Loan Pmt)	14,600	14,600		13
14				11				14
15				12				15
16				13				16
17	<b>110,717</b>	<b>98,288</b>	<b>118,000</b>	<b>14 TOTAL MATERIALS AND SERVICES</b>	<b>205,600</b>	<b>205,600</b>	<b>-</b>	17
18	CAPITAL OUTLAY (see Page 5)						18	
19	32,749	-	16,000	15 Capital Outlay	17,000	17,000		19
20				16				20
21				17				21
22				18				22
23				19				23
24				20				24
25	<b>32,749</b>	<b>-</b>	<b>16,000</b>	<b>21 TOTAL CAPITAL OUTLAY</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>	25
26	TRANSFERRED TO OTHER FUNDS						26	
27				22 Loan Reserve Fund	-	-	-	27
28			6,500	23 Replacement Reserve Fund	7,000	5,000		28
29				24				29
30			6,500	<b>25 TOTAL TRANSFERS</b>	<b>7,000</b>	<b>5,000</b>	<b>-</b>	30
31			8,500	<b>26 OPERATING CONTINGENCY</b>	<b>3,000</b>	<b>25,000</b>		31
32	5,579	52,364		27 Ending balance (prior years)	-	-	-	32
33			-	<b>28 UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>6</b>	<b>14</b>	<b>-</b>	33
<b>34</b>	<b>188,458</b>	<b>194,442</b>	<b>195,000</b>	<b>29 TOTAL REQUIREMENTS</b>	<b>285,000</b>	<b>310,000</b>	<b>-</b>	<b>34</b>

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

**WATER OPERATIONS -- GENERAL FUND**  
(Name of Organizational Unit - Fund)

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: <b>PERSONNEL SERVICES</b>	Number of Employ- ees	Range*	Budget for Next Year 2024-25			
	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	36,591	40,468	42,380	1 District Operator (Jeff 32 hrs/wk + Backup 5 hrs/wk, 3.2% COLA)	1.1		43,771	43,771		1
2	2,799	3,096	3,242	2 Social Security / Medicare Expense			3,701	3,701		2
3	23	226	378	3 Workers Compensation Expense / Paid Leave Oregon			314	314		3
4	-	-	-	4 Unemployment Expense			0	0		4
5	-	-	-	5 Second District Operator, overlapping 6 weeks for training			4,608	4,608		5
6				6 District Operator Contingency				4,992		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				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	39,413	43,790	46,000	31 TOTAL EXPENDITURES			52,394	57,386	0	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	39,413	43,790	46,000	33 TOTAL			52,394	57,386	0	33

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

**WATER OPERATIONS -- GENERAL FUND**  
(Name of Organizational Unit - Fund)

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: MATERIALS AND SERVICES	Number of Employ- ees	Range*	Budget for Next Year 2024-25			
	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	9,743	9,348	12,000	1 Power Expense			12,000	12,000		1
2	30,995	20,611	27,000	2 District Maintenance			25,000	25,000		2
3	5,693	7,148	7,500	3 General Office Expense			8,000	8,000		3
4	440	353	300	4 Budget and Election Expense			500	500		4
5	9,779	6,834	10,500	5 Purification & Sampling Expense			10,500	10,500		5
6			0	6 Lane County Expenses						6
7	1,704	1,676	1,800	7 Street Light Expense			1,800	1,800		7
8	123	1,374	1,900	8 Bad Debt Expense			1,500	1,500		8
9	577	556	600	9 Dues, Education and Memberships			600	600		9
10			1,000	10 Storm Drainage Maintenance			1,000	1,000		10
11	3,420	1,207	2,400	11 Telephone & Telemetry (incl. SCADA subscription)			2,400	2,400		11
12	175	17	1,200	12 Operator Supplies & Small Tools			1,200	1,200		12
13	5,067	6,883	7,000	13 Operator Mileage Reimbursements (personal vehicle use)			7,500	7,500		13
14				14						14
15				15						15
16	1,863	1,144	1,640	16 Legal Expense			2,000	2,000		16
17	5,550	7,190	8,000	17 Audit and Accounting			8,000	8,000		17
18	4,203	5,460	5,560	18 Insurance Expense			6,500	6,500		18
19	7,153	5,817	7,500	19 Billing and Bookkeeping			7,500	7,500		19
20	2,000		0	20 Engineering Consultants - PFAS Feasibility Study			65,000	65,000		20
21	7,687	8,125	7,500	21 Supervision and Administration			10,000	10,000		21
22	0		0	22. Financial Consultant - Rate & SDC Study			20,000	20,000		22
23	0		0	23						23
24				24						24
25				25 DEBT SERVICE						25
26	14,545	14,546	14,600	26 CoBank Loan Payment			14,600	14,600		26
27				27						27
28				28						28
29				29						29
30				30						30
31	110,717	98,288	118,000	31 TOTAL EXPENDITURES			205,600	205,600		31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	157,160	98,288	118,000	33 TOTAL			205,600	205,600	0	33

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

**WATER OPERATIONS -- GENERAL FUND**  
(Name of Organizational Unit - Fund)

**Marcola Water District**

	Historical Data			REQUIREMENTS DESCRIPTION: <b>CAPITAL OUTLAY</b>	Number of Employ- ees	Range*	Budget for Next Year 2024-25			
	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			0	1 Mains			0	0		1
2		0	3,000	2 Meters and Meter Boxes - replace 5% (12) per year			3,500	3,500		2
3	4,188	0	3,000	3 Service Lines - 6 replacements per year			4,500	4,500		3
4		0	4,000	4 Hydrants - replace one per year			4,000	4,000		4
5		0	0	5 Tools and Equipment			0	0		5
6	5,362	0	1,500	6 Pumping and Metering Equipment			1,500	1,500		6
7	2,291	0	4,000	7 Purification Equipment			3,500	3,500		7
8	20,908	0	500	8 Wells and Well Improvements			0	0		8
9		0	0	9 Building and Additions			0	0		9
10		0	0	10 Reservoirs			0	0		10
11		0	0	11 Telemetry and Controls			0	0		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				m						24
25				25						25
26				26						26
27				27						27
28				28						28
29				29						29
30				30						30
31	32,749	0	16,000	<b>31 TOTAL EXPENDITURES</b>			17,000	17,000	0	31
32				<b>32 UNAPPROPRIATED ENDING FUND BALANCE</b>						32
33	32,749	0	16,000	<b>33 TOTAL</b>			17,000	17,000	0	33

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 00-04 on May 7, 2000 for the following specified purpose: to accumulate the final year's loan payments in accordance with RUS Loan requirements.

**LOAN RESERVE FUND**

This reserve fund was established 2000 and will be reviewed at least every 10 years until the loan is paid in September 2030. Next review is due by 2020.

**RESOURCES AND REQUIREMENTS**

**Marcola Water District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	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						
				<b>RESOURCES</b>				
1				1. Cash on hand* (cash basis) or				1
2	7,000	7,000	7,000	2. Working Capital* (accrual basis)	7,000	7,000		2
3				3. Previously levied taxes estimated to be received				3
4				4. Interest				4
5				5. Transferred IN, from other funds				5
6				6. Transfers OUT				6
7				7				7
8				8				8
9	7,000	7,000	7,000	9. Total Resources, except taxes to be levied	7,000	7,000		9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
<b>12</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>12. TOTAL RESOURCES</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>12</b>
				<b>REQUIREMENTS</b>				
1				1				1
2				2				2
3				3				3
4				4				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 Ending balance (prior years)				15
16	7,000	7,000	7,000	16. RESERVED FOR FUTURE EXPENDITURE	7,000	7,000		16
<b>17</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>17. TOTAL REQUIREMENTS</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>17</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 2013-05 on 6/19/2013 for the following specific purpose: To provide for the replacement of aging and deteriorated buildings and utility infrastructure.

**REPLACEMENT RESERVE FUND**

This reserve fund was established 2013 and will be reviewed at least every 10 years to verify it still serves a purpose. Next review is due by 2023.

**RESOURCES AND REQUIREMENTS**

**Marcola Water District**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	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						
				<b>RESOURCES</b>				
1				1. Cash on hand* (cash basis) or				1
2	83,704	59,119	37,200	2. Working Capital (accrual basis)	35,865	35,865		2
3			0	3. Previously levied taxes estimated to be received				3
4	415	1,156	1,300	4. Interest	1,800	1,800		4
5	0		6,500	5. Transferred IN, from other funds	7,000	5,000		5
6				6. Possible PFAS Manufacturer Settlements	0	25,000		6
7				7. None				7
8				8. None				8
9	84,119	60,275	45,000	9. Total Resources, except taxes to be levied	44,665	67,665		9
10			0	10. Taxes estimated to be received	0	0		10
11				11. Taxes collected in year levied				11
<b>12</b>	<b>84,119</b>	<b>60,275</b>	<b>45,000</b>	<b>12. TOTAL RESOURCES</b>	<b>44,665</b>	<b>67,665</b>	<b>0</b>	<b>12</b>
				<b>REQUIREMENTS</b>				
1	25,000	23,000	0	1. Transfer to Water Operations General Fund	0	0	0	1
2			10,000	2. Capital Outlay (emergency spending if needed)	25,000	25,000		2
3				3. Capital Outlay (PFAS Mitigation Projects)	0	25,000		3
4				4				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 Ending balance (prior years)				15
16	59,119	37,275	35,000	16. RESERVED FOR FUTURE EXPENDITURE	19,665	17,665		16
<b>17</b>	<b>84,119</b>	<b>60,275</b>	<b>45,000</b>	<b>17. TOTAL REQUIREMENTS</b>	<b>44,665</b>	<b>67,665</b>	<b>0</b>	<b>17</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

<b>PROPOSED - Water Rate Schedule Effective for Bills Sent On or After 6/25/24</b>				
<b>Marcola Water District</b>				
<b>A. Monthly Base Service Charge (excludes all water usage)</b>				
<b>Meter Size</b>	<b>Properties Inside the Marcola Water District</b>	<b>Properties Outside the Marcola Water District</b>	<b>Additional Living Units, Commercial Enterprises, etc. on Same Meter Inside and Outside District</b>	
<b>3/4"</b>	\$ 40.25	\$ 53.53	\$ 32.20	
<b>1"</b>	\$ 69.77	\$ 92.79	\$ 32.20	
<b>1 1/2"</b>	\$ 152.95	\$ 203.42	\$ 32.20	
<b>2"</b>	\$ 257.60	\$ 342.61	\$ 32.20	
<b>3"</b>	\$ 644.00	\$ 856.52	\$ 32.20	
<b>4"</b>	\$ 1,144.89	\$ 1,522.70	\$ 32.20	
<b>B. Water Usage Rate - All water usage to be charged at the rates below</b>				
	<b>Properties Inside the Marcola Water District</b>	<b>Properties Outside the Marcola Water District</b>		
	\$1.35 per 100 cu. ft.	\$1.80 per 100 cu. ft.		
<b>Note:</b>				
Once a base rate is established for the 3/4-inch meter, the base rate for larger meters is calculated based on the ratio of the area of the larger meter to the area of the 3/4-inch meter.				
<i>A 1" meter can pass 1.78 times as much water and 97.5% of the calculated rate is charged.</i>				
<i>A 1.5" meter can pass 4 times as much water and 95% of the calculated rate is charged.</i>				
<i>A 2" meter can pass 7.1 times as much water and 90% of the calculated rate is charged.</i>				
<i>A 3" meter can pass 16 times as much water.</i>				
<i>A 4" meter can pass 28.4 times as much water.</i>				