

UPDATED - BUDGET MESSAGE 2024-25



Arch Cape Domestic Water Supply District

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March 21, 2024 (March 24, 2024)

We are pleased to present the Fiscal Year 2024-25 budget to the Arch Cape Domestic Water Supply District Budget Committee, Board of Commissioners, and Public. This budget message is a brief synopsis of the District's financial position and plan for the coming year.

Executive Summary: The District's financial position has a degree of uncertainty!

For the current fiscal year (FY2023-2024) and next fiscal year (FY2024-2025), the beginning balances that being used are tentative and will remain so until the FY2022-2023 audit is complete. We are working with the District's CPA to verify / refine the appropriate accounting practices that are in use for recording the payment and reimbursement of grant monies to the Forest Fund. Unplanned expenditures of \$43,000 (plus PERS and employer taxes) to be made for back-pay compensation and \$30,000+ related legal fees will deplete our Contingency.

For FY2024-2025, significant expenditures are required to align staff compensation with the new "On-Call" policy and to address the backlog of deferred projects and relatively recent federal and state mandated projects. The undertaking of all required project is impractical. Decisions will need to be made about which projects to undertake.

- The presented budget for the upcoming fiscal year (2024-2025), calls for:
 - ⇒ Increasing staff compensation to pay for "On-Call Duty"
 - ⇒ Increasing funds for Temporary Help to complete selected high priority projects
 - ⇒ Spending \$50,000 to upgrade the Water Plant Information Technology infrastructure. As a result, delaying \$90,000 of capital projects slated for FY2026-2027 will need to be evaluated during this budget cycle .
 - ⇒ Deferring a new roof on the Water Plant (estimated at \$20,000)
 - ⇒ A very lean contingency given the overall level of uncertainty and significant expenditures.

The presented FY2024-2025 budget does not consider whether or not the staffing level and skill set of District staff are sufficient to take on additional Administrative Management responsibilities, e.g., budgeting, contracting, long-range planning, and property management responsibilities for the Forest-Watershed.

The presented FY2024-2025 budget ***maintains rates at their current level***. It does increase "Excess Usage fees" which hasn't been done in 14 years since they were set in 2011 (see attachment). The presented increase in excess usage fees brings them more into alignment with the costs paid for water

by properties that use 0-5,000 gallons a month. To strengthen the District's financial position, the Budget Committee may consider further increasing excess usage fees and/or rates.

Budget Detail: Fiscal Year 2024-25

The budget is presented in a fund-by-fund format, itemizing Resources and Requirements for the General, Capital and Forest Funds. The budget figures are based on the best estimate of what the District will receive and what it will spend from July 1, 2024 to June 30, 2025.

RESOURCES

The **General Fund's** primary revenue resources are rate-based fees, excess usage charges, revenue received from the Sanitary District and the Forest Business Unit through the intergovernmental agreement (I.G.A.), and debt service surcharges. The District's financial plan has identified funding future capital improvements through rates, rather than servicing debt, whenever possible.

- Rate-based fees will remain the same at \$167 / quarter. Excess Usage Fees will be increased by \$25,000 (see attachment for rationale and amount).
- The selling of surplus water will be explored this spring and summer. However, no revenue forecast is in the presented budget

The **Capital Fund** reserves accumulate through the collection of system development charges which are assessed to new homes connecting to the Water District. Staff has followed a model of 2 new connections per year in developing the current budget and related planning documents.

The **Forest Fund's** primary revenue resources are private donations, interest and grants, specifically ARPA, Hollis and Safe Drinking Water Revolving Loan Fund. Revenue from site hosting of a cell tower will be explored this spring and summer. However, no revenue forecast is in the presented budget.

REQUIREMENTS

Personnel Services:

Personnel Services designates employee related costs such as salaries, medical insurance, retirement and other required costs. The District employs two full time employees.

Total Materials and Services

This section outlays the costs for actual operations of the district including maintenance, utilities, professional services, and administrative support. Maintenance has been increased for a new roof of the Water Plant Building. Chemicals have been increased to match increases in their pricing

Temporary Help has been increased to \$50,000 due to the number of priority projects required to be accomplished. Staff has explored the possibility of 1099-contractor labor with little success. Ideally, between the Sanitary and Water District, there will be sufficient budget to enter into an IGA with Cannon Beach Public Works to provide resources to the Districts.

Debt Profile

The District currently services debt on only one loan, entering into a loan agreement with IFA Business Oregon in 2011 for \$536,000 repayable over 30 years to upgrade the water filtration plant.

Capital Projects:

A significant upgrade to the computer system infrastructure in the Water Plant, estimated at \$50,000 is required as we are nearing the end of the supportable life of the current operating software and to meet Oregon Health Authority (OHA) requirements.

Forest-Watershed Projects:

This spring, and for the next two years, significant road work will be underway to 1) stabilize/improve the major roadways that are to remain and 2) to decommission all of the other roadways. This work is to protect the quality and quantity of the District's source water. The work is primarily funded with ARPA monies, approximately \$500,000 of which will be used this coming fiscal year.

Summary:

The budget presented here allows the District to maintain current levels of service and undertake to-be-selected operational and capital projects. The attached documents provide a breakdown of the proposed budget. We look forward to the budget process and working with you all, as the District plans for FY 2024-25 and beyond.

Sincerely,

Bill Campbell, Board President

Matthew Gardner, District Manager

Budget Committee Meeting
March 26, 2024 - Agenda

Arch Cape Domestic Water Supply District

1. Budget Message
2. Significant changes since last year (Attachment 1)
 - a. General Fund
 - b. Capital Fund
 - c. Forest – Watershed Fund
3. Considerations for Discussion (Attachment 2) – Decisions not required at the first meeting.
 - a. What projects should the District undertake? (Attachment 3)
 - b. What approach should be used for securing labor resources?
 - a. W2 employee
 - b. 1099 contractor
 - c. Cannon Beach IGA partnership
 - c. What revenue approach(es) should be taken? (Attachment 4)
 - a. Selling Surplus Water
 - b. Further increase of excess usage fees
 - c. Increase in base rates

Attachments

- 1) Water District Budget
- 2) Considerations for the Budget Committee
- 3) Priority Projects with Labor Requirements (Water & Sanitary)
- 4) Analysis of excess usage levels

Priority Projects with Labor Requirements

These are in addition to Staff required for CORE operations and Business function

Project Legend:		Priority for District	FY	Defined Start Date	Duration	Staff Level per week	# weeks	hrs	Contractor	Drop Dead Date	TOTAL HOURS	
Update IT / Computer System/OHA Reprogramming WTP	Man	1	2024 - 2025	ASAP	3 months @ 6 hrs / week	0.15	12.00	72	IT	Nov-24		
Membrane basin cleaning X 1/ equip installs	High	1	2024 - 2025	April	3 days 4 people and contractors	2.00	1.00	80	Vac truck	1-May		
Webb Lift Station replacement - Planning	Man	1	2024 - 2025	Onongoing	6 months @ 8 hrs / week	0.20	24.00	192	Engineer			
Webb Lift Station replacement - Build	Man	1	2024 - 2025	July	4 months @ 16 hrs /week	0.20	16.00	128	Many	1-Nov		
Asbury Creek Intake relocation project - Build	Man	1	2024 - 2025	15-Jul	2.5 months @ 12hr / week	0.30	10.00	120	Many	15-Sep	1168	7-8 person months
Prep for OHA Audit*	High	1	2024 - 2025	April	4 months @ 8 hrs /week	0.20	16.00	128	Administrative work	1-Nov		
Inventory of all service lines in district for lead	Man	1	2024 - 2025	Now	hrs / week for 7 months	0.40	28.00	448	CB Staff	1-Oct		
Mixer and Valve replacement	High	8	2024 - 2025		2 day @ 2 people 8 hours	2.00	0.40	32	Elec / Welder			
* Replacement of identified lead lines		?			????							
Select/implement asset mgmt application	Man	9	2024		4 months				Student			
Collection system - repairs (C.P. 2025-26)	High	10	2025		2 months @ 40 hrs / week	1.00	8.00	320	McEwan			
13 Deferred maintenance projects (P 1's) Wat & San	High	11	2024-2025		12 month @ 4 hrs / week	0.10	48.00	192	Many			
BioSolids / BioSolids site - rehab or sell research	Low	12	2024 - 2025		3 months @ 2hrs / week	0.05	12.00	24		30-Jun	1248	8-9 person months
27 Deferred maintenance projects (P 2-5) Wat & San	Med	13	2025		12 months @ 4 hrs /week	0.10	48.00	192	Many			
Pre-Membrane Screen Upgrade (C.P. 2024-25)	Low	14	2024 - 2025		12 months @ 6 hrs /week	0.15	48.00	288	Many			
Membrane replacements (C.P 2025-26)	Low	15	2025-2026		4 days @ 2 people 16 hrs	2.00	0.80	64	Vendor			
2nd source water supply - research	Low	16	2025		3 months @ 2hrs / week	0.05	12.00	24				
Collection system - Assess (TV work)(C.P. 2026-27)	Med	17	2026		2 weeks @ 40 hrs / week	1.00	2.00	80	Camera Truck			
Water Management Conservation Plan Update	Man	18			2 months @ 4 hrs / week	0.10	8.00	32				

District Mgr & Engineer indicate must be done in next 12 months

Remaining tasks that were previously identified with sequential priority

High risk of operational issue to plants if not done

Considerations for the Budget Committee

The below 4 questions need to be considered by the Budget Committee as part of the process of recommending a budget.

1. *Given the work required of the District, how much of it can the District afford to do?*

Working in conjunction with the District's Engineer, the District Manager has identified a set of very high priority projects that must be done in the next 12 month along with a set of other projects of high priority <<See 'Priority Projects' document>>. The estimated resource levels are in addition to those required to do the operations and business function of the Water District.

As the Budget committee considers the District Manager's recommendations, decisions will need to be made about which projects to undertake and how much money to budget for the labor resources and project expenses that are required to do them.

2. *What approach should be taken for securing any additional labor resources?*

Depending upon the projects to be done, there are 3 possible approaches for securing the labor resources. The Budget Committee will need to consider the advantages and disadvantages of each.

- a. Hiring staff (W-2)
- b. Contracting (1099)
- c. Partnering with Cannon Beach or other organization (Intergovernmental Agreement (IGA))

3. *This year, or in the future, should the District consider selling surplus water as an additional revenue source?*

A place holder has been put into the budget in case this direction is pursued at some point this year.

4. *Will Rates and/or Excess Usage fees need to be increased and by how much?*

Background:

The District is "a water conservation district which encourages customers to use water sparingly". To implement this policy, a fixed Rate is charged to every property with a water hook-up based upon "conservation usage" of 5,000 gallons / month or less. "Excess usage" fees are charged, at a tiered pricing, to properties for use of more than 5,000 gallons / month.

Rates have been reviewed annually and have increased 18% since 2011. "Excess usage" fees haven't been reviewed or increased in 14 years, since 2011.

Facts: (Based on past 12 months of data from the District's metering / billing system for 293 properties that used more than 1000 gallons total)

- a. The price per gallon of water for "excess usage" is less than that for "conservation usage"
 - i. If 4,999 gallons are used in a month (conservation usage), the rate-based charge amount is **1.1 cents** for each gallon. The price per gallon increases for properties that use less than that amount:
 - If 5,000 excess gallons are used in a month, the charge amount for those gallons is **.45 cents** / gallon.
 - If 10,000 excess gallons are used in a month, the charge amount for those gallons is **.78 cents** / gallon.
 - ii. "Excess usage" accounts for 17% of water use, but only 12% of the water revenue.
 - iii. 157 properties with "conservation usage" of less than 5,000 gallons/month pay, on average, **15 cents** per gallon of water. (If the 12 properties that have used less than 1,000 gallons total are included, the average price increases to 63 cents per gallon.)

136 properties with "excess usage" pay, on average, **3 cents** per gallon for all of their water, above and below the 5,000 gallon level
- b. "Excess usage" has become the norm. 136 / 293 properties have exceeded the 5,000 gallons per month level at least once and 45 of them do so regularly (3 - 16 times). 20 properties used 20% of the water produced by the District.

Policy Options:

The following are policy options that could be considered for paying for the operating costs of the Water District utility.

1. ***Use More-Pay Less (than rates)***: Keep the "excess usage" fees as they are today and raise rates when / as needed. In this option, the difference between excess usage pricing and average rate-based pricing would continue to grow as rates go up. If / as additional monies are needed in the upcoming budget, increase rates and keep "excess usage" fees the same.

2. ***Use More - Pay Even (with rates)***: Increase the amount of the "excess usage" fees so that the price / gallon is more evenly aligned with average price / gallon that is paid within the rate structure. In this option, the more-even alignment between excess usage pricing and average rate-based pricing would remain about same whether rates go up or down. If / as additional monies are needed in the upcoming budget, first increase "excess usage" pricing to be in more-even alignment with the current average rate-based pricing. Then, if necessary, increase the rates and the excess usage fees in a manner that maintains the more-even pricing alignment between the two.

3. ***Use More - Pay More (than rates)***: Increase the amount of the "excess usage" fees so that the price / gallon is higher than the average price / gallon that is paid within the rate structure, establishing a "fixed higher" relationship between the two. In this option, the "fixed-higher" relationship between excess usage pricing and the average rate-based pricing would remain about same whether rates go up or down. If / as additional monies are needed in the

upcoming budget, first increase “excess usage” fees using the "fixed-higher" relationship with the average current rate-based fees. Then, if necessary, increase the rates and the excess usage fees in a manner that maintains the "fixed-higher" relationship between the two.

Analysis, Findings & Recommendation
to change from “Excess-Usage Tier” Pricing to “Usage-Level” Pricing

Analysis

- The methodology that was used for determining and proposing usage-level pricing was analysis of 18 months of UBmax historical data for 321 properties with a water hook-up in the Arch Cape Water District
- The 12 months comparison was based on the actual water usage by 293 properties, that used at least 1000 gallons total, over the last 12 months.

Note: One property has 2 meters and 28 properties didn’t have usage of at least 1000 gallons total

Findings

- The Current “excess usage tier system” was adopted in 2011 and has never been adjusted even though expenditures required for plant, equipment and staff continued to increase. Billing from tier calculations are complicated and require explanation.
- *Excess* is “an amount of something that is more than necessary, permitted, or desirable”. In Arch Cape, using over 5000 gallons per month has become the norm. 136 / 293 properties have exceeded the 5000 gallons per month level and 45 of them do so regularly. 19 properties use 20% of the water.

Recommendation

1. Bring pricing current – last update was 14 years ago. a) To keep up with expenditures, adopt usage-level pricing as proposed below. b) To meet budget shortfalls increase the prices at some or all levels, considering that some high volume usage costs are being passed on to non-arch cape residents. c) If a District principle is to encourage water conservation, the pricing by usage level could be set even higher.
2. To use this pricing model for FY2025, a decision will need to be made in time to allow 30 days for a public comment period and to have vendor implement billing changes.
3. Annually, review rates and usage levels as part of budget process (as does Portland) and adjust as needed.

AVERAGE PRICE PER GALLON USED

	Arch Cape – Current Last 12 months’ rates (@<5000 gal. / month) + current “excess usage” tier prices	Arch Cape – Minimum Proposed Rate = \$167 / quarter (@<5000 gal. / month) + “usage-level” prices	Cannon Beach – for Comparison Rate = \$ 95 / quarter (@<2992 gal. / month) + usage-based prices
Analysis of Arch Cape Usage			
1 property uses > 1.8% of water	.9 cent	1.8 cents	.8 cents
8 properties uses > 10.5% of water	1.2 cents Range: .7 – 2.3 cents	2.0 cents Range: 1.3 – 3.4 cents	1.1 cents Range: .8 – 1.1 cents
19 properties uses > 20% of water	1.2 cents Range: 1.1 – 2.5 cents	2.0 cents Range: 1.2 – 8.1 cents	1.1 cents Range: .8 – 1.2 cents
45 properties have exceeded 5000 / gallons per months for more than 3 months. (They use 37% of the water.)	1.4 cents Range: .9 – 4.4 cents	1.9 cents Range: 1.2 – 8.1 cents	1.2 cents Range: .08 – 1.7 cents
91 properties have exceeded 5000 gallons per month for 1-3 months (They use 38 % of the water)	2.5 cents Range: 1.4 – 6.2 cents	2.7 cents Range: 1.4 – 8.4 cents	1.6 cents Range: 1.4 – 4.4 cents
157 properties have never exceeded 5000 for any month (They use 24 % of the water)	11.1 cents Range: 1.2 cents - 58 cents	11.1 cents Range: 1.2 cents – 58 cents	6.4 cents Range: 1.1 cents – 32 cents
REVENUE	\$ 217,237	\$ 249,718	\$144,077

Proposed: Usage-Level Prices

Actual gallons used per month over - 5,000	Price per gallon used
5001- 5,500	1.5 cents
5001- 8,000	3 cents
5501- 12,000	4 cents
5001- 16,000	5 cents
5001- 25,000	7 cents
5001- 100,000	18 cents

Current Excess-Usage Tier Prices

“Excess Usage Charges: Arch Cape is a water conservation district which encourages customers to use water sparingly.

Excess usage charges apply after 5,000 gallons per month:

	Usage	Price per 100 gallons
Tier 1	5,001 - 8,000 gallons	\$ 0.25
Tier 2	8,001 - 12,000 gallons	\$ 0.75
Tier 3	12,001 - 16,000 gallons	\$ 5.00
Tier 4	16,001 - 25,000 gallons	\$ 9.00
Tier 5	25,000 gallons and up	\$15.00

FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 ESTIMATED	ARCH CAPE DOMESTIC WATER SUPPLY DISTRICT RESOURCES	FY 2024-25 PROPOSED	\$ CHANGE FROM PRIOR	% CHANGE FROM PRIOR
BEGINNING FUND BALANCE							
187,773	149,616	119,057	114,513	Undesignated Balance	63,763	(55,294)	-46.4%
187,773	149,616	119,057	114,513	TOTAL BEGINNING BALANCE	63,763	(55,294)	
REVENUE							
181,966	182,842	201,703	205,076	User Fees [307 x \$167]	205,076	3,373	1.7%
27,222	15,367	17,000	20,000	Excess Usage Charges	45,000	28,000	164.7%
17,785	17,834	20,740	20,876	Debt Service Surcharges [307 x \$17]	20,876	136	0.7%
139,755	128,774	157,500	175,108	Sanitary District IGA Service Charge	187,336	29,836	18.9%
0	0	0	0	Surplus Water Sales	100	-	-
3	7	1,000	13,160	Interest	2,000	1,000	100.0%
6,734	9,305		4,851	Miscellaneous	-	-	-
700	3,500	1,400	2,800	Meter Hookup Fee	2,400	1,000	71.4%
4,750,000				ARPA Grant Reimbursement	-	-	-
			750	Transfer from Forest Fund	5,568	-	-
810	628	800	1,313	Cannon View Park Read Agreement	1,313	513	64.1%
5,124,975	358,257	400,143	443,934	TOTAL REVENUE	469,668	63,858	16.0%
5,312,748	507,873	519,200	558,447	TOTAL RESOURCES	533,431	8,564	1.6%
REQUIREMENTS							
EXPENDITURES							
				PERSONNEL SERVICES			
85,734	92,488	80,000	121,471	Manager	94,336	14,336	17.9%
60,874	41,897	55,000	52,398	Operator	58,557	3,557	6.5%
9,732	19,821	12,500	22,690	Employer Taxes (Medicare & Social Security)	19,953	7,453	59.6%
22,695	27,344	35,250	46,388	PERS	40,792	5,542	15.7%
34,105	23,210	40,000	9,500	Medical Insurance	30,992	(9,008)	-22.5%
633	3,559	3,400	3,500	Worker's Compensation	3,735	335	9.8%
213,775	208,319	226,150	255,947	TOTAL PERSONNEL SERVICES	248,364	22,214	9.8%
				MATERIALS & SERVICES			
28,417	36,400	38,400	38,400	Administrative Services	38,400	0	0.0%
	9,750	10,000	10,000	Temporary Help	50,000	40,000	400.0%
182	814	1,000	1,000	Clothing Allowance	1,200	200	20.0%
1,916	2,385	2,700	2,700	Education	3,000	300	11.1%
0	149	1,000	1,500	Travel	1,000	0	0.0%
1,463	3,005	2,300	2,734	Office Supplies	3,000	700	30.4%
1,435	1,343	2,500	2,389	Postage	2,500	0	0.0%

3,045	3,852	4,000	4,545	Vehicle	6,000	2,000	50.0%
3,500	0	15,000	13,500	Auditing	15,000	0	0.0%
1,371	4,652	1,450	2,184	Dues/Taxes	3,000	1,550	106.9%
125	6,350	5,000	36,000	Legal Services	5,000	0	0.0%
6,730	10,419	12,000	9,480	Liability & Property Insurance	13,800	1,800	15.0%
1,308	0	2,000	2,000	Licenses	2,000	0	0.0%
110,733	49,612	65,000	65,000	Maintenance	65,000	0	0.0%
8,828	12,624	6,500	7,046	Chemicals	9,000	2,500	38.5%
1,622	825	700	700	Notices	700	0	0.0%
608	926	500	537	Payroll Service	550	50	10.0%
1,088	7,257	5,000	2,500	Professional Services	5,000	0	0.0%
3,375	3,750	3,750	3,750	Sanitary District Use Charges	3,750	0	0.0%
14,513	10,157	12,000	12,000	Utilities	12,000	0	0.0%
10,103		0		Watershed	0	0	
200,362	164,268	190,800	217,965	TOTAL MATERIALS & SERVICES	239,900	49,100	25.7%
				CAPITAL OUTLAY			
4,728,223		2,000	0	Capital Outlay (Forest/Meters/Road)	0		
4,728,223	0	2,000	0	TOTAL CAPITAL OUTLAY	0		
5,142,360	372,588	418,950	473,912	TOTAL OPERATING EXPENDITURES	488,264		
				INTERFUND TRANSFERS			
0		0	0	Transfer to Capital Fund	0		
0	0	0	0	TOTAL INTERFUND TRANSFERS	0		
				DEBT SERVICE			
16,855	17,023	17,023	17,194	IFA Water Plant Upgrade - Principal	17,365	342	2.0%
3,917	3,749	3,749	3,578	IFA Water Plant Upgrade - Interest	3,407	(342)	-9.1%
20,772	20,772	20,772	20,772	TOTAL DEBT SERVICE	20,772	0	0
5,163,132	393,360	439,722	494,684	TOTAL GENERAL FUND EXPENDITURES	509,036		0
CONTINGENCY & ENDING BALANCE							
		62,843	0	Contingency	15,000		
149,616	114,513	16,636	63,763	Unappropriated Balance	9,395		
149,616	114,513	79,478	63,763	TOTAL CONTINGENCY & UNAPP BAL (ENDING)	24,395	21.3%	0.0%
5,312,748	507,873	519,200	558,447	TOTAL REQUIREMENTS	533,431	105.0%	0.0%

**ARCH CAPE DOMESTIC WATER SUPPLY DISTRICT
FISCAL YEAR 2024-25 PROPOSED BUDGET
CAPITAL FUND**

FY 2021-22 ACTUAL	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 ESTIMATED		FY 2024-25 PROPOSED	\$ CHANGE FROM PRIOR	% CHANGE FROM PRIOR
RESOURCES							
BEGINNING FUND BALANCE							
99,991	118,977	75,828	40,317	Undesignated Balance	66,451	(9,377)	-12.4%
99,991	118,977	75,828	40,317	TOTAL BEGINNING BALANCE	66,451	(9,377)	-12.4%
REVENUE							
18,986	38,340	13,163	26,134	Systems Development Charges	13,444	281	2.1%
18,986	38,340	13,163	26,134	TOTAL REVENUE	13,444	281	2.1%
INTERFUND TRANSFERS							
0	0	0	0	Transfer From General Fund	0	0	-
0	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0.0%
18,986	38,340	13,163	26,134	TOTAL REVENUE	13,444	281	2.1%
118,977	157,317	88,991	66,451	TOTAL RESOURCES	79,895	(9,096)	-12.4%
REQUIREMENTS							
EXPENDITURES							
CAPITAL OUTLAY							
				Water Plant IT infrastructure Upgrade	50,000		
	117,000			Meters Replacement			
0	117,000	0	0	Total Capital Outlay	50,000	0	-
0	117,000	0	0	TOTAL EXPENDITURES	50,000	0	-
CONTINGENCY & UNAPPROPRIATED BALANCE							
0	0	88,990	0	Contingency	25,000	0	-
0	0	88,991	0	Total Contingency	25,000	0	-
118,977	40,317		66,451	UNAPPROPRIATED BALANCE	4,895	(9,096)	-12.4%
118,977	40,317	88,991	66,451	TOTAL CONTINGENCY & UNAPP. ENDING BALANCE	29,895	(9,096)	-12.4%
118,977	157,317	88,991	66,451	TOTAL REQUIREMENTS	79,895	(9,096)	-12.4%

FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24		FY 2024-25 PROPOSED	\$ CHANGE FROM PRIOR	% CHANGE FROM PRIOR
ACTUAL	ACTUAL	BUDGET	PROJECTED	BEGINNING BALANCE			
				RESOURCES			
BEGINNING FUND BALANCE							
	20,000	409,103	323,251	Undesignated Balance	414,388	5,285	1.3%
20,000				Earnest Money	0	0	-
20,000	20,000	409,103	323,251	TOTAL BEGINNING BALANCE	414,388	5,285	1.3%
REVENUE							
940,000	183,510	776,626	307,090	ARPA Grant Reimbursement	481,800	(294,826)	-38.0%
		30,000		Safe Drinking Water Revolving Loan Fund Reimb.	30,000	0	0.0%
	303,251	0	21,725	Private Donations	0	0	-
		90,000	90,000	Hollis Foundation Grant		(90,000)	-
				Cell Tower	100		
		14,625	8,081	Interest on LGIP Account	10,360	(4,265)	-29.2%
940,000	486,761	911,251	426,896	TOTAL REVENUE	522,260	(389,091)	-42.7%
960,000	506,761	1,320,354	750,148	TOTAL RESOURCES	936,648	(383,806)	-29.1%
				REQUIREMENTS			
EXPENDITURES							
MATERIALS & SERVICES							
		2,335	2,550	ODF - Fire Protection	2,600	265	
		4,500	6,430	Legal/ Land Use	13,500	9,000	200.0%
		10,000	13,000	Audit	0	(10,000)	
	6,000	6,000	6,000	Finance Mgmt	6,300	300	5.0%
	47,429	40,836	42,190	Project Management	4,500	(36,336)	-89.0%
			10,000	Road Management Consulting	55,000	55,000	
	55,019	45,029	44,912	Forest Management Consulting	8,500	(36,529)	-81.1%
			12,148	Road Maintenance Supplies - Rock	32,852	32,852	
		75,329	70,000	Other Road Maintenance/Services	110,000	34,671	46.0%
				Land Restoration	14,000	14,000	

	46,549	48,258	39,892	Pre-Commercial Thinning	0	(48,258)	-100.0%
940,000				Land Acquisition	0	0	
	5,850			Conservation Planning	0	0	
			222	Miscellaneous	1,500	1,500	
940,000	160,847	232,287	247,344	TOTAL MATERIALS & SERVICES	248,752	16,465	7.1%
CAPITAL OUTLAY							
	22,663	638,899	52,666	Road Construction	175,000	(463,899)	-72.6%
			35,000	Road Decommissioning	95,000	95,000	-
0	22,663	638,899	87,666	TOTAL CAPITAL OUTLAY	270,000	(368,899)	-57.7%
INTERFUND TRANSFERS							
		13,104	750	Transfer to General Fund (staff time for property m	5,568	(7,536)	-
0	0	13,104	750	TOTAL INTERFUND TRANSFERS	5,568	(7,536)	-
940,000	183,510	884,290	335,760	TOTAL EXPENDITURES	524,320	(359,970)	-40.7%
CONTINGENCY AND UNAPPROPRIATED BALANCE							
0		421,393	0	Contingency	200,000	(221,393)	-52.5%
20,000	323,251	157,727	414,388	Unappropriated Balance	212,328	54,601	34.6%
20,000	323,251	579,120	414,388	TOTAL CONTINGENCY & UNAPP. BAL (ENDING	412,328	(166,792)	-28.8%
960,000	506,761	1,450,306	749,398	TOTAL REQUIREMENTS	936,648	(526,762)	-36.3%
0	0				0	(142,956)	