

MARCOLA WATER DISTRICT
Resolution 2024-07
Resolution Adopting Budget for Fiscal Year 2024-25

WHEREAS, Marcola Water District is a domestic water supply district organized under Oregon Revised Statutes (ORS) Chapter 264, and ORS 264.410 provides that “the power and authority given to districts is vested in and shall be exercised by a board of five commissioners, each of whom shall be an elector of the district”, and

WHEREAS, the Marcola Water District Budget Committee consists of the five commissioners and up to five other District customers, and

WHEREAS, the Marcola Water District Budget Committee reviewed the proposed Fiscal Year 2024-25 budget at a meeting held on April 8, 2024 where the public was given an opportunity to provide comments on the proposed budget and water rate increase, and

WHEREAS, the Marcola Water District Budget Committee approved the proposed Fiscal Year 2024-25 budget and water rate increase at a meeting held on May 13, 2024, and

BE IT RESOLVED that the Board of Commissioners of Marcola Water District hereby adopts the budget approved by the Budget Committee for Fiscal Year 2024-25 in the sum of \$374,665 now on file at the district office.

ADOPTED by a vote of _____ YES votes and _____ NO votes on this 10th day of June, 2024.

ATTEST:

President
Board of Commissioners

Secretary
Board of Commissioners

MARCOLA WATER DISTRICT
Resolution 2024-08
Resolution Making Appropriations for Fiscal Year 2024-25

WHEREAS, Marcola Water District is a domestic water supply district organized under Oregon Revised Statutes (ORS) Chapter 264, and ORS 264.410 provides that “the power and authority given to districts is vested in and shall be exercised by a board of five commissioners, each of whom shall be an elector of the district”, and

WHEREAS, the Marcola Water District Budget Committee consists of the five commissioners and up to five other District customers, and the Budget Committee approved the Fiscal Year 2024-25 budget on May 13, 2024 after reviewing the proposed budget on April 8, 2024 where the public was invited to provide testimony on the proposed budget and water rate increase, and

BE IT RESOLVED the Marcola Water District Board of Commissioners hereby appropriates the following amounts for the fiscal year beginning July 1, 2024, for the purposes shown below:

GENERAL FUND

Personnel Services	\$57,386
Materials & Services	\$191,000
Capital Outlay	\$17,000
Debt Service	\$14,600
Transfers Out	\$5,000
Contingency	<u>\$15,000</u>
Fund Total	\$299,986

REPLACEMENT RESERVE FUND

Capital Outlay	<u>\$50,000</u>
Fund Total	\$50,000

LOAN RESERVE FUND

None	<u>\$0</u>
Fund Total	\$0

ADOPTED by a vote of _____ YES votes and _____ NO votes on this 10th day of June, 2024.

ATTEST:

President
Board of Commissioners

Secretary
Board of Commissioners

MARCOLA WATER DISTRICT
Resolution 2024-09
Resolution Imposing and Categorizing Taxes for Fiscal Year 2024-25

WHEREAS, Marcola Water District is a domestic water supply district organized under Oregon Revised Statutes (ORS) Chapter 264, and ORS 264.410 provides that “the power and authority given to districts is vested in and shall be exercised by a board of five commissioners, each of whom shall be an elector of the district”, and

WHEREAS, the Marcola Water District Budget Committee consists of the five commissioners and up to five other District customers, and the Budget Committee approved the Fiscal Year 2024-25 budget on May 13, 2024 after reviewing the proposed budget on April 8, 2024 where the public was invited to provide testimony on the proposed budget and water rate increase, and

BE IT RESOLVED that the Board of Commissioners for Marcola Water District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.4037 per \$1,000 of assessed value for operations and that these taxes are hereby imposed and categorized for the tax year 2024-25 upon the assessed value of all taxable property within the Marcola Water District.

	<u>Subject to the General Government Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$0.4037 / \$ 1,000	\$0

ADOPTED by a vote of _____ YES votes and _____ NO votes on this 10th day of June, 2024.

ATTEST:

President
Board of Commissioners

Secretary
Board of Commissioners

MARCOLA WATER DISTRICT
Resolution 2024-10
Resolution Authorizing Transfer to Capital Replacement Reserve Fund

WHEREAS, Marcola Water District is a domestic water supply district organized under Oregon Revised Statutes (ORS) Chapter 264, and ORS 264.410 provides that “the power and authority given to districts is vested in and shall be exercised by a board of five commissioners, each of whom shall be an elector of the district”, and

WHEREAS, the Marcola Water District Budget Committee consists of the five commissioners and up to five other District customers, and the Budget Committee approved the Fiscal Year 2024-25 budget on May 13, 2024 after reviewing the proposed budget on April 8, 2024 where the public was invited to provide testimony on the proposed budget and water rate increase, and

BE IT RESOLVED that the Board of Commissioners of Marcola Water District, in adopting and making appropriations to fund the Fiscal Year 2024-25 budget, did approve transferring funds from the Water Operating General Fund to the Capital Replacement Reserve Fund in the amount of \$5,000.00. The funds shall be transferred on or immediately after July 1, 2024 if funds are available or else the transfer may be delayed to later in the fiscal year until funds to support the transfer are available.

ADOPTED by a vote of _____ YES votes and _____ NO votes on this 10th day of June, 2024.

ATTEST:

President
Board of Commissioners

Secretary
Board of Commissioners

MARCOLA WATER DISTRICT
Resolution 2024-11
Resolution Raising Water Rates

WHEREAS, Marcola Water District is a domestic water supply district organized under Oregon Revised Statutes (ORS) Chapter 264, and ORS 264.410 provides that “the power and authority given to districts is vested in and shall be exercised by a board of five commissioners, each of whom shall be an elector of the district”, and

WHEREAS, the District’s Board of Commissioners held a public hearing on June 10, 2024 to consider a water rate increase, and

WHEREAS, monthly water bills for all customers of the Marcola Water District are calculated by adding together the Monthly Base Service Charge for the appropriate meter size plus the product of the Water Usage Rate multiplied by the amount of water used in each applicable level of usage, and

WHEREAS, the District’s Board of Commissioners finds it necessary to raise water rates to pay for increased operations costs and to fund infrastructure maintenance, and

WHEREAS, notice of the proposed rate increase was printed on the water bills and duly given to all customers as required by Oregon law.

NOW THEREFORE BE IT RESOLVED the Marcola Water District Board of Commissioners hereby establishes new water rates and the base rate of a typical ¾” residential water meter shall increase to \$40.25 per month and the commodity (usage) cost of water shall increase to \$1.35 per 100 cubic feet, and that the attached Water Rate Schedule supersedes previous Water Rate Schedules and is effective on all bills mailed on or after June 25, 2024.

ADOPTED by a vote of _____ YES votes and _____ NO votes on this 10th day of June, 2024.

ATTEST:

President
Board of Commissioners

Secretary
Board of Commissioners

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

**RESOURCES
WATER OPERATIONS -- GENERAL FUND**

**FORM
LB-20**

Marcola Water District

	Historical Data			Adopted Budget This Year 22-23	RESOURCE DESCRIPTION	Budget for Next Year 2023-24			
	Actual		First Preceding Year 21-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21								
					Beginning Fund Balance:				
1					1. Available cash on hand* (cash basis) or				
2	27,279	9,902	10,000	10,000	2. Net working capital* (accrual basis)	27,000	37,000	37,000	37,000
3			500	500	3. Previously levied taxes estimated to be received	500	500	500	500
4	137	477	500	500	4. Interest	1,693	1,693	1,693	1,693
5					5. OTHER RESOURCES				
6	123,199	130,835	131,000	131,000	6 Water Sales - \$2 base + \$0.15 usage increase	138,807	138,807	138,807	138,807
7	4,392	-	0	0	7 Service Connection Charges	0	0	0	0
8	66	524	0	0	8 Misc Income	0	0	0	0
9	5,466	5,279	0	0	9 DRC's	0	0	0	0
10	2,570	2,685	1,500	1,500	10 Account Processing Fees	2,500	2,500	2,500	2,500
11	20,000		-	-	11. State Revolving Fund Grant (for Master Plan)	0	0	0	0
12	13,510	25,000	23,000	23,000	12 Transfer IN from Capital Reserve Fund	0	0	0	0
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	196,619	174,702	166,500	166,500	29. Total resources, except taxes to be levied	170,500	180,500	180,500	180,500
30			13,500	13,500	30. Taxes estimated to be received	14,500	14,500	14,500	14,500
31	13,334	13,756			31. Taxes collected in year levied				
32	209,953	188,458	180,000	180,000	32. TOTAL RESOURCES	185,000	195,000	195,000	195,000

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22						
1				PERSONNEL SERVICES (see Page 3)				1
2	36,714	39,413	43,300	1 Personnel Services	45,622	46,000	46,000	2
3				2				3
4				3				4
5				4				5
6				5				6
7				6				7
8	36,714	39,413	43,300	7 TOTAL PERSONNEL SERVICES	45,622	46,000	46,000	8
9			1.10	Total Full-Time Equivalent (FTE)	1.1	1.1	1.1	9
10				MATERIALS AND SERVICES (see Page 4)				10
11	142,615	96,172	106,250	8 Materials & Services, Contractual	102,840	103,400	103,400	11
12				9				12
13	14,545	14,545	14,600	10 Debt Service (Co-Bank Loan Pmt)	14,600	14,600	14,600	13
14				11				14
15				12				15
16				13				16
17	157,160	110,717	120,850	14 TOTAL MATERIALS AND SERVICES	117,440	118,000	118,000	17
18				CAPITAL OUTLAY (see Page 5)				18
19	6,177	32,749	13,000	15 Capital Outlay	16,000	16,000	16,000	19
20				16				20
21				17				21
22				18				22
23				19				23
24				20				24
25	6,177	32,749	13,000	21 TOTAL CAPITAL OUTLAY	16,000	16,000	16,000	25
26				TRANSFERRED TO OTHER FUNDS				26
27	-	-	-	22 Loan Reserve Fund	-	-	-	27
28	-	-	-	23 Replacement Reserve Fund	6,500	6,500	6,500	28
29				24				29
30	-	-	-	25 TOTAL TRANSFERS	6,500	6,500	6,500	30
31	-	-	2,850	26 OPERATING CONTINGENCY	3,938	8,500	8,500	31
32	9,902	5,579		27 Ending balance (prior years)	-	-	-	32
33				28 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	33
34	209,953	188,458	180,000	29 TOTAL REQUIREMENTS	189,500	195,000	195,000	34

DETAILED REQUIREMENTS

**FORM
LB-31**

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

Marcola Water District

	Historical Data			Adopted Budget This Year 22-23	REQUIREMENTS DESCRIPTION: PERSONNEL SERVICES	Number of Employ- ees	Range*	Budget for Next Year 2023-24			
	Actual		Proposed by Budget Officer					Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 20-21	First Preceding Year 21-22									
1	34,083	36,591	40,118	1	District Operator (Jeff 32 hrs/wk + Backup 5 hrs/wk, 5.0% COLA)	1.1		42,380	42,380	42,380	1
2	2,608	2,799	3,069	2	Social Security / Medicare Expense			2,628	3,242	3,242	2
3	23	23	113	3	Workers Compensation Expense			615	378	378	3
4	-	-	-	4	Unemployment Expense			0	0	0	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				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	36,714	39,413	43,300	31	TOTAL EXPENDITURES			45,622	46,000	46,000	31
32				32	UNAPPROPRIATED ENDING FUND BALANCE						32
33	36,714	39,413	43,300	33	TOTAL			45,622	46,000	46,000	33

DETAILED REQUIREMENTS

FORM
LB-31

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

Marcola Water District

Line Item	Historical Data			REQUIREMENTS DESCRIPTION: MATERIALS AND SERVICES	Number of Employees	Range*	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 22-23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22								
1	10,789	9,743	12,500	1 Power Expense			12,000	12,000	12,000	1
2	38,200	30,995	33,000	2 District Maintenance			27,000	27,000	27,000	2
3	4,360	5,693	5,500	3 General Office Expense			7,500	7,500	7,500	3
4	308	440	600	4 Budget and Election Expense			300	300	300	4
5	9,280	9,779	9,500	5 Purification & Sampling Expense			10,500	10,500	10,500	5
6			0	6 Lane County Expenses			0	0	0	6
7	1,649	1,704	1,800	7 Street Light Expense			1,800	1,800	1,800	7
8	50	123	250	8 Bad Debt Expense			1,900	1,900	1,900	8
9	188	577	500	9 Dues, Education and Memberships			600	600	600	9
10	0		1,000	10 Storm Drainage Maintenance			1,000	1,000	1,000	10
11	6,417	3,420	5,100	11 Telephone & Telemetry (incl. SCADA subscription)			2,400	2,400	2,400	11
12	0	175	1,200	12 Operator Supplies & Small Tools			1,200	1,200	1,200	12
13	4,648	5,067	5,000	13 Operator Mileage Reimbursements (personal vehicle use)			7,000	7,000	7,000	13
14				14						14
15				15						15
16	171	1,863	1,800	16 Legal Expense			1,640	1,640	1,640	16
17	4,250	5,550	6,000	17 Audit and Accounting			8,000	8,000	8,000	17
18	4,111	4,203	4,500	18 Insurance Expense			5,000	5,560	5,560	18
19	7,257	7,153	8,000	19 Billing and Bookkeeping			7,500	7,500	7,500	19
20	0	2,000	2,000	20 Engineering and Surveying Consultants			0	0	0	20
21	7,437	7,687	8,000	21 Supervision and Administration			7,500	7,500	7,500	21
22	43,500	0	0	22 Engineering Studies			0	0	0	22
23	0	0	0	23 Financial Consultants			0	0	0	23
24				24						24
25				25 DEBT SERVICE						25
26	14,545	14,545	14,600	26 CoBank Loan Payment			14,600	14,600	14,600	26
27				27						27
28				28						28
29				29						29
30				30						30
31	157,160	110,717	120,850	31 TOTAL EXPENDITURES			117,440	118,000	118,000	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	157,160	110,717	120,850	33 TOTAL			117,440	118,000	118,000	33

DETAILED REQUIREMENTS

**FORM
LB-31**

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

Marcola Water District

Line Item	Historical Data			REQUIREMENTS DESCRIPTION: CAPITAL OUTLAY	Number of Employees	Range*	Budget for Next Year 2023-24			Line Item
	Actual						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22	Adopted Budget This Year 22-23							
1			0	1 Mains						1
2			2,000	Meters and Meter Boxes - replace 5% (12) per year			3,000	3,000	3,000	2
3	2,150	4,188	5,000	Service Lines - 6 replacements per year			3,000	3,000	3,000	3
4			4,000	Hydrants - replace one per year			4,000	4,000	4,000	4
5				Tools and Equipment			0	0	0	5
6	3,739	5,362		Pumping and Metering Equipment			1,500	1,500	1,500	6
7		2,291		Purification Equipment			4,000	4,000	4,000	7
8		20,908	2,000	Wells and Well Improvements			500	500	500	8
9	288		0	Building and Additions			0	0	0	9
10			0	Reservoirs			0	0	0	10
11			0	Telemetry and Controls			0	0	0	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										29
30										30
31	6,177	32,749	13,000	31 TOTAL EXPENDITURES			16,000	16,000	16,000	31
32				32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	6,177	32,749	13,000	33 TOTAL			16,000	16,000	16,000	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 2023-24		
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 20-21	First Preceding Year 21-22					
				RESOURCES			
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
12	7,000	7,000	7,000	12. TOTAL RESOURCES	7,000	7,000	12
				REQUIREMENTS			
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
17	7,000	7,000	7,000	17. TOTAL REQUIREMENTS	7,000	7,000	17

*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
RESOURCES AND REQUIREMENTS**

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.

Marcola Water District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 22-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 20-21	First Preceding Year 21-22						
1				RESOURCES				
2	96,447	83,704	97,200	1. Cash on hand* (cash basis) or	41,800	37,200	37,200	1
3			0	2. Working Capital (accrual basis)	0	0	0	2
4	767	415	800	3. Previously levied taxes estimated to be received	1,200	1,300	1,300	3
5	0	0	2,000	4. Interest	2,000	6,500	6,500	4
6				5. Transferred IN, from other funds				5
7				6. None				6
8				7. None				7
9	97,214	84,119	100,000	8. None				8
10				9. Total Resources, except taxes to be levied	45,000	45,000	45,000	9
11				10. Taxes estimated to be received	0	0	0	10
12	97,214	84,119	100,000	11. Taxes collected in year levied				11
				12. TOTAL RESOURCES	45,000	45,000	45,000	12
				REQUIREMENTS				
1	13,510	25,000	25,000	1. Transfer to Water Operations General Fund	0	0	0	1
2				2. Capital Outlay (emergency spending if needed)	10,000	10,000	10,000	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	83,704	59,119	75,000	16. RESERVED FOR FUTURE EXPENDITURE	35,000	35,000	35,000	16
17	97,214	84,119	100,000	17. TOTAL REQUIREMENTS	45,000	45,000	45,000	17

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