



North Santiam Sewer Authority

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NSSA Board Budget Meeting Agenda #97

November 18, 2024, at 12:00 pm

Mid-Willamette Valley Council of Governments

100 High St SE Suite 200, Salem, OR 97301

<https://us06web.zoom.us/j/86874219981>

Meeting ID: 868 7421 9981

- A. Roll Call and Declarations of Conflicts of Interest
- B. Presentation of proposed Supplemental 2024-25 Fiscal Year Budget (Conroy)
- C. Public Comment

The Board Chair shall open the public hearing of the Supplemental 2024-25 Fiscal Year Budget and invite public comment. The hearing shall remain open for a minimum of 1 minute. The chair shall then close the public hearing section of the meeting.

- D. Board Deliberations and Motion to Approve Proposed Budget
 - a. Recommended motion from staff *“I move to adopt Resolution number 2024-04 adopting the North Santiam Sewer Authority Supplemental Budget for fiscal year 2024-25”*
- E. Adjourn

Upcoming Events:

Date	Event	Location
12/02/2024	NSSA Regular Board Meeting	Mill City, City Hall and Zoom
01/06/2025	NSSA Regular Board Meeting	Mill City, City Hall and Zoom



North Santiam Sewer Authority

Oregon

2024-25 Proposed Supplemental Budget

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BUDGET MESSAGE

OVERVIEW

To the Members of the North Santiam Sewer Authority Budget Committee and Board of Directors:

The proposed supplemental Budget is for the fiscal year beginning July 1, 2024 and ending June 30, 2025, and reflects the reduction in anticipated revenue and adjustments to the Materials and Services expenditures. The supplemental budget represents the best assessment of the obligations and financial capacity of the North Santiam Sewer Authority (the NSSA) for the remaining fiscal year.

SUPPLEMENTAL BUDGET SUMMARY

On November 18th, the NSSA Board of Directors will be presented with the resolution to adopt this supplemental budget recognizing a reduction in revenue from Marion County and adjustments to the expenditures.

TOTAL RESOURCES (REVENUES)

Beginning Fund Balance - is updated to \$52,500 to reflect the account balance on 7/1/2024.

REQUIREMENTS (EXPENDITURES)

Personnel Services – None we have no direct staff.

Materials and Services - \$43,500 for managerial services from the Council of Governments, legal services and a fund to assist households with low to moderate income to pay rates.

Capital – None, NSSA currently does not have any capital purchases planned.

Debt – None, NSSA currently has no debt.

Contingency - In October 2022, the Board of Directors adopted a policy establishing a method for determining a contingency, establishing the target at no less than three (3) months of total operating expenses for the general fund. The anticipated contingency for 24-25 is \$9,000 based on assumption that fewer legal services and board meetings will be required through June 30, 2025.

SUMMARY

Budget law provides an opportunity for the Board of Directors to adopt a supplemental budget, when necessary, without convening the Budget Committee. This supplemental budget, when approved by the Board of Directors, will direct and empower the staff to carry out the direction of the board.

Respectfully submitted,

Laura Conroy, Budget Officer
NORTH SANTIAM SEWER AUTHORITY

THE SUPPLEMENTAL BUDGET PROCESS

A supplemental budget as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294), is required when the agency receives new revenue, or the agency plans to change its budget appropriations by more than 10%. The North Santiam Sewer Authority (NSSA) is required to budget all funds and for each fund to have a balanced budget. The state of Oregon defines balanced budgets as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service and any other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. The NSSA budget operates on this schedule. Budgeting is critical to NSSA because it requires the organization to evaluate plans and establish priorities in relation to available financial resources.

The North Santiam Sewer Authority supplemental budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305 – 294.555 and 294.565) including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures, and proposed tax levies
- Encourage public involvement in the budgeting process before budget adoption

North Santiam Sewer Authority prepares and adopts its annual budget in accordance with its organizational IGA, Oregon Law and the Government Finance Officers Association budget guidelines.

Before the budget can accomplish these goals a schedule for preparation is developed. This schedule is called the budget calendar.

2024-25 SUPPLEMENTAL BUDGET CALENDAR

Action	Proposed Date
Staff prepares DRAFT supplemental budget	November 4th
Publish legal notice of budget hearing in newspaper and web. (5 days before budget hearing)	November 8th
Board Meeting and Supplemental Budget Hearing to adopt supplemental budget by resolution.	November 18 th 12pm

SUPPLEMENTAL BUDGET SUMMARY

General Fund Revenues				
	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	24-25 Proposed Supplemental
Beginning Fund Balance	\$ -	\$ 246,181.00	\$ 90,000.00	\$ 52,500.00
Marion County IGA	\$ -	\$ -	\$ 195,000.00	\$ -
Other Local Revenue	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 246,181.00	\$ 285,000.00	\$ 52,500.00
General Fund Expenditures				
	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 Proposed Supplemental
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials and Services				
Managerial	\$ -	\$ 174,376.00	\$ 80,000.00	\$ 28,500.00
Audit	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ 30,000.00	\$ 10,000.00
Management Services	\$ -	\$ -	\$ -	\$ -
Travel - Out of Region	\$ -	\$ -	\$ -	\$ -
Other Professional and	\$ -	\$ -	\$ -	\$ -
Consumable Supplies a	\$ -	\$ -	\$ 105,500.00	\$ -
Dues and Fees	\$ -	\$ -	\$ 1,000.00	\$ -
Liability Insurance	\$ -	\$ -	\$ -	\$ -
LMI Fund	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
M & S Subtotal	\$ -	\$ 174,376.00	\$ 221,500.00	\$ 43,500.00
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 22,215.00	\$ 63,500.00	\$ 9,000.00
Total Appropriation	\$ -	\$ 196,591.00	\$ 285,000.00	\$ 52,500.00
Reserves	\$ -	\$ 27,375.00	\$ -	\$ -
Total Budget	\$ -	\$ 246,181.00	\$ 285,000.00	\$ 52,500.00
Total General Fund Expenditure	\$ -	\$ 246,181.00	\$ 285,000.00	\$ 52,500.00
Total Budgeted Expenditure	\$ -	\$ 246,181.00	\$ 285,000.00	\$ 52,500.00
Total Budgeted Revenues	\$ -	\$ 246,181.00	\$ 285,000.00	\$ 52,500.00
Balanced Budget (Rev-Exp)	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL BUDGET RESOLUTION

Blank intentionally to reserve space for the Board Resolution when the document is adopted.