

Santiam Water Control District

284 E. Water St. Stayton OR, 97383
Phone (503) 769-2669 Fax (503) 769-5995

RESOLUTION AMENDING SANTIAM WATER CONTROL DISTRICT 2025 ANNUAL BUDGET

RESOLUTION NO. 2024-2

SWCD 2025 ANNUAL BUDGET AMENDMENT RESOLUTION

WHEREAS Santiam Water Control District (SWCD); was formed under Oregon Revised Statute 553.

WHEREAS SWCD; Adopted an Assessment and Fee Policy on February 2, 2022, stating that the Board will adopt an Annual Budget Resolution during its regularly scheduled October board meeting.

WHEREAS SWCD; Adopted an Annual Budget estimating expenses at \$1,387,081.07 on the 14th of October 2024 and approved it with Resolution 2024-1.

WHEREAS SWCD; that In order to raise the funds required by a district for the construction, purchase, operation, maintenance and improvement of works and facilities for purposes set forth in ORS 553.020 (Creation of water control districts) in any subdistrict, and in order to pay the general overhead and other expenses of a district which are not chargeable directly to any subdistrict, the Board of Directors shall determine that probable expenses for the year

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ***SANTIAM WATER CONTROL DISTRICT*** that:

The 2025 annual budget is amended, and we now determine the probable expenses for the 2025 fiscal year to be \$ 1,653,303.

ADOPTED BY BOARD OF DIRECTORS THIS 16th DAY OF December 2024.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

Santiam Water Control District

284 E. Water St. Stayton OR, 97383
Phone (503) 769-2669 Fax (503) 769-5995

RESOLUTION ADOPTING SANTIAM WATER CONTROL DISTRICT 2025 FEE SCHEDULE

RESOLUTION NO. 2024-3

A RESOLUTION APPROVING 2025 FEE SCHEDULE

WHEREAS Santiam Water Control District (SWCD); reviewed the current fee schedule the District is charging landowners for services that fall outside the Districts O&M fees.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF **SANTIAM WATER CONTROL DISTRICT** that:

The 2025 Fee Structure is adopted.

ADOPTED BY BOARD OF DIRECTORS THIS 16th DAY OF December 2024.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

Santiam Water Control District

284 E. Water St. Stayton OR, 97383
Phone (503) 769-2669 □ Fax (503) 769-5995

RESOLUTION LEVYING ASSESMENTS FOR 2025

RESOLUTION NO. 2024-4

A RESOLUTION LEVYING 2025 ASSESMENTS FOR THE SANTIAM WATER CONTROL DISTRICT

WHEREAS, Santiam Water Control District (SWCD); Adopted an Assessment and Fee Policy on February 2, 2022, and that policy outlines the methods to levy and apportion Assessments amongst the lands benefitted, impose charges, and

WHEREAS, SWCD has adopted an amended budget with estimated expenses of \$ 35.50 for 2025.

WHEREAS, SWCD reviewed its current charges, and the rates the district assesses benefitted lands within the Irrigation and McKinney A&B sub-districts, and

WHEREAS, SWCD reviewed additional revenue sources such as, but not limited to, Administrative fees, Municipal Revenue, Grant Income and Retained Earnings.

WHEREAS, ORS 553.540 requires assessments to be levied by an order of the Board, and

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF **SANTIAM WATER CONTROL DISTRICT** that:

Lands benefitted by the operation and maintenance of the district's irrigation and drainage facilities are to be assessed at **\$35.50** per acre. Each tax lot to be benefitted shall also be assessed a \$135 administrative fee, additionally, lands benefitted by the delivery of a stored water right provided by the US Bureau of Reclamation will also be charged a pass-through assessment equal to the per acre charge that the district pays to the USBOR for storage and release of those water rights, currently \$8 per acre

Lands benefitted by the operation and maintenance of the district's McKinney A facilities are to be assessed at **\$2.50** per acre. Each tax lot to be benefitted shall also be assessed a \$35 administrative fee.

Lands benefitted by the operation and maintenance of the district's McKinney B facilities are to be assessed at **\$2.50** per acre. Each tax lot to be benefitted shall also be assessed a \$35 administrative fee.

That the table of lands assessed, landowner, type and amount of assessment due are made part of this order.

BE IT FURTHER ORDERED that the District will mail an invoice to each landowner by March 15th with charges due and payable at the close of business on **April 15th, 2025.**

BE IT FURTHER ORDERED that the 16th day of **April 2025,** shall become and is made the date fixed that if a charge is not paid that interest shall be charged on all such unpaid charges. Interest will be charged at the rate of 12 percent per annum each and every month or fraction of a month after **April 16, 2025,** to such date the delinquent charges are paid in full.

BE IT FURTHER ORDERED A copy of this order levying an assessment, certified and acknowledged by the secretary of the district, shall be filed with the county clerk of the county in which the land is located. Upon being filed, the assessment shall constitute a lien against the land assessed prior in time to any other liens, rights, or interests in the tracts of land described except liens for taxes levied by the state or county.

ADOPTED BY BOARD OF DIRECTORS THIS **16th DAY OF December 2024.**

President, Board of Directors

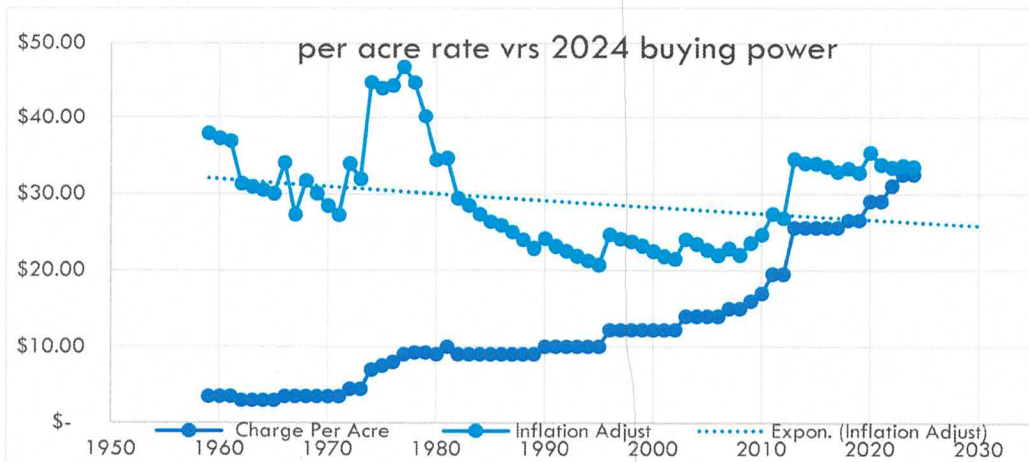
ATTEST:

Secretary, Board of Directors

MANAGERS 2025 BUDGET REPORT

1. GENERAL Review of past assessments

- Assessments do not come in until April-May. We need to carry enough balance to pay bills until the assessments are received (see Jan April expense trend).
- The Assessment rate has remained level for the last two years, while inflation has been 3.5 and 1.9% respectively. A 2025 rate of \$34.42 would provide a flat rate adjusted for inflation equal to the 2023 rate of \$32.50
- Adjusted for inflation and comparing rates from 1959 until current, 20 years had a rate above 2024 and 45 years below,
 - 2014-2024 assessments averaged \$33.61
 - 1984-1994 averaged \$24.02
 - 1974-1984 averaged \$38.10



- 2010-12 major expenditure related to stormwater lawsuit, leading into a loss of revenue from hydropower generation of approximately \$10 per acre.
- **For 2025 the assessment rate was estimated to increase from \$32.50 to \$35.50 per acre and a lot fee increase from \$125 to \$135 for IRR. McKinney rates increase from \$2.30 to \$2.50 and the lot fee from \$25 to \$35. This represents a 9.2% increase from 2023 rates and a 22% increase from 2020 rates with the cpi-w tracking with the same 2020-2024 increase of 22%**

2. 2025 Key considerations, assumptions and as drafted information

- Expenses are estimated to be \$1,730,088 and there is a revenue shortfall of \$76,785. we estimate an lrr sub district cash carryover of \$330,000 minimal to cover Jan-April expenses.
- The assessment rate was estimated to increase from \$32.50 to \$35.50 per acre and a lot fee increase from \$125 to \$135 for IRR. McKinney rates increase from \$2.30 to \$2.50 and the lot fee from \$25 to \$35.
- Wages are budgeted at a flat 3% increase
- I have included the Coates annexation engineering at a split of 80k users 50k district, the district portion is in GF and not improvement. The amount due from landowners would be \$215 per acre with an estimated 372 acres being annexed
- I have not included any repair costs for the old hydro building, the roof is deteriorated, and replacement is nearing critical.
- The engineering cost for engaging on the city of Stayton stormwater master plan is highly volatile depending on information collected, methods used and how in sync the city plan is with District preferred outcomes, there is a high pressure for cities to grow housing.
- We have Included 3 significant projects
 - Wallace Pipeline replace approx. 1st 1/3 (get under bean alley rd) at \$75,000
 - Replacing 2 headgates at the Stayton/Power canal. One is critical and logistics support replacing 2 at a time.
 - \$10,000 for weir replacement at City of Stayton and Hydro intake. Assumes we can lower level to expose concrete while providing Stayton with water. Very rough estimate.
 - Assumes Coates lateral preliminary engineering is completed @ \$130,000 with the district contributing \$50,000 and the future users to cover \$80,000



3. Insurance

Insurance is budgeted as though all employees fully use dependent coverage, to date the actual cost have been lower than the fully budgeted amounts. In 2023 the district lowered our plan to save money but that change increased the maximum out of pocket expense.

Insurance rates have been increasing, and SDAO has estimated an 18% increase for this year. Health rates have not been published but we expect a similar increase. I have assumed we will provide the same coverage until our **June renewal**, with a 2000 per employee amount for a new health reimbursement account. We will need to review our plan selection in June and determine if we step down plans to meet budget or reduce the overall payment per employee.

District Insurance coverage table

year	Coverage per employee	Budgeted Annual insurance cost	Actual Annual Insurance cost	Proposed health saving annual cost	plan
2025 proposed	1,129/2,228	144,805	99,123	11,125	Blue PPO III
2024	957/1,888	111,624	81,385	n/a	Blue PPO III
2023	924/1,815	93,000	75,195	n/a	Blue PPO II
2022	868/1,696	60,000	56,236	n/a	Blue PPO II

4. Transfers, Water Rights processes

False Revenue-We still have water rights that were deeded to the district. We are continuing to bill those lands and the district pays on their behalf. This creates an expense to the district that was not budgeted last year and created unclear revenue expectations. We expect that approx. \$22,000 is the range of non-transferred acres. This is variable depending on annual temporary transfers.

5. wages

A flat 3% increase across the board has been used for budgeting purposes

Previous Budgets		2025 Proposed Budget	2024 Projected Y/E	2024 Budget	2025 Proposed Budget	Current
2022	2023					
General Fund						
Receipts						
		10121-1 · GF-Service Const Finance Charge				
2,500	2,500	10131-1 · GF-Service Construct Principal	15,571	2,500	2,500	15,571
		10151-1 · License and Agreement Charges	1,251		500	1,251
		41171-1 · GF-Deposit Interest				
		41181-1 · GF-Refunds				
24,000	4,800	41191-1 · GF-Other Income	10,692	4,800	84,800	10,692
	19,200	41191-1 · GF-Other Income (Snow Peak)	19,200	19,200	19,200	17,600
500		41201-1 · GF-Sales, Property/Equipment	11,371	10,000	0	11,371
717,500	697,350	42021-1 · GF-Irrigation Subdist O&M Fund	877,789	877,789	930,830	854,000
		42031-1 · GF-Irrigation Subd Improv Fund			125,000	
		42051-1 · GF-MckA Improvement Fund				
2,100	2,350	42061-1 · GF-MckA O&M Fund	2,350	2,350	2,350	2,350
		42071-1 · GF-MckB Improvement Fund				
4,100	4,610	42081-1 · GF-MckB O&M Fund	4,610	4,610	4,610	4,610
		42091-1 · GF-Water Street Hydro Fund			40,000	
		42092-1 · GF				
60,000		42093-1 · GF-WaterSMART drought - UPDATE	4,260	25,000	22,048	4,260
		42094-1 · GF - NRC SPL-566 Watershed Plan	160,173	434,932	371,414	144,285
0	0	42096-1 · GF - FEMA - Ice Storm		5,900	5,000	
		42097-1 · GF - FEMA - Fire		0	11,690	
		42098-1 · GF - misc Grants		0	33,361	
0	189,000	42095-1 · GF-Reserve Fund aka retained earnings 2024		0	0	
810,700	919,810	Total Income	1,107,267	1,387,081	1,653,303	1,065,989
Expenditures						
324,000	353,684	60170-1 · GF-Wages	377,174	380,000	385,461	344,640
38,500	52,234	60171-1 · GF-Payroll Tax Expense	36,451	44,500	43,122	33,451
19,500	21,000	60172-1 · GF-401A Retirement Plan	23,050	22,800	22,800	21,060
60,000	93,000	60173-1 · GF-Health Benefits	81,385	111,624	144,805	73,807
5,000	0	60176-1 · GF-Services Contracted	4,410	1,400	6,500	4,300
95,000	75,000	60181-1 · GF-Legal Fees	34,840	75,000	75,000	30,584
0	250	60182-1 · GF-Bank Service Charges	15	250	250	15
3,000	3,000	60191-1 · GF-Elections	0	0	3,150	0
42,500	45,500	60201-1 · GF-Insurance	50,373	46,500	59,500	50,153
4,600	4,600	60221-1 · GF-Office Supplies	13,871	8,000	10,200	10,719
20,000	24,000	60231-1 · GF-Utilities	21,233	26,000	24,000	18,733
1,800	1,800	60251-1 · GF-Printing & Advertising	297	1,800	1,800	297
1,600	1,600	60261-1 · GF-Postage	550	1,600	1,600	477
17,500	12,500	60281-1 · GF-Audit	25,500	24,000	26,000	25,500
2,500	2,500	60291-1 · GF-Equipment Hire		2,500	2,500	
11,000	13,400	60301-1 · GF-Fuel & Oil	7,644	13,400	10,000	7,144
17,000	27,000	60311-1 · GF-Repair & Maintenance	59,330	48,234	165,000	54,386
8,000	8,000	60321-1 · GF-Repair & Maintenance/Hydro	7,787	8,000	8,000	7,787
25,000	25,000	60331-1 · GF-Repair & Maint/Land/Bldg	4,164	35,000	35,000	4,164
1,500	45,000	60341-1 · GF-New Equipment	339	2,500	2,500	339
5,000	7,500	60351-1 · GF-Chemicals	8,525	8,500	8,500	5,725
3,500	3,500	60361-1 · GF-Service Construction	19,968	3,500	3,500	19,968
0	0	60371-1 · GF-Truck & Equipment Payments		0	0	
10,000	10,000	60401-1 · GF-Materials and Supplies	1,914	15,000	10,000	1,914
6,500	6,500	60411-1 · GF-Enginrng & Envrnmntal Mntrng	15,000	16,500	181,500	2,336
2,500	12,500	60412-1 · GF-Water Rights	10,727	12,500	12,500	10,727
0	0	60421-1 · GF-Wetland Monitoring		0	0	
5,500	5,500	60441-1 · GF-Other Expense	9,079	5,500	5,500	4,436
12,000	14,000	60451-1 · GF-Travel	9,320	14,000	14,000	8,640
22,000	22,000	60461-1 · GF-Dues & Membership	20,072	32,000	32,000	6,097

Previous Budgets		2025 Proposed Budget	2024 Projected Y/E	2024 Budget	2025 Proposed Budget	Current
2022	2023					
4,500	4,500	60471-1 · GF-Geo-Spatial	1,920	4,500	4,500	1,920
0	0	60491-1 · GF-Loan Repayment-Principal		0	0	
0	0	60492-1 · GF-Loan Repayment-Interest		0	0	
3,800	3,800	60521-1 · GF-Directors' Expense	3,900	3,800	3,800	3,900
6,000	8,000	60531-1 · GF-Conference Expense	7,820	8,000	8,000	4,726
8,125	8,125	60541-1 · GF-Bureau Water	7,823	8,125	8,125	7,823
5,000	5,000	60571-1 · GF-Power Plant Project		5,000	0	
17,500		60581-1 · GF-WaterSmart Grant		0	0	
0		60582-1 · GF Watershed Plan NRC SPL-566	136,250	375,000	371,414	128,505
		60583-1 · GF - misc Grant funds	14,171	0	32,061	10,034
46,000		60591-1 · GF-WaterSMART Drought UPDATE	22,045	22,048	7,500	21,001
		60601-1 · GF - FEMA - IceStorm		0	0	
		60611-1 · GF - FEMA Fire	0	0	0	0
855,925	919,993	Total Expense	1,036,947	1,387,081	1,730,088	925,307