



Sunset Empire Transportation District

BUDGET COMMITTEE MEETING

AGENDA

THURSDAY MAY 2, 2024

9:00 AM

Astoria Transit Center, 900 Marine Drive Astoria, OR

AGENDA:

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. ELECTION OF BUDGET CHAIR
5. APPROVAL OF JUNE 16, 2023, BUDGET COMMITTEE MINUTES
6. BUDGET OFFICER REPORT
7. DISCUSSION OF FUNDS
 - a. General Fund Resources
 - b. General Fund Requirements (Capital Projects and Non-Allocated)
 - c. STIF Formula Fund
 - d. Capital Reserve Fund
 - e. STIF Discretionary
 - f. STF Fund
8. PUBLIC COMMENT
9. APPROVAL OF BUDGET
10. ADJOURNMENT

ZOOM LOG IN FOR MEETING

ZOOM LOG IN FOR MEETING

<https://us02web.zoom.us/j/5148435264>

Meeting ID: 514 843 5264

Call 1-253-205-0468



**Sunset Empire Transportation District
Budget Committee Meetings
Fiscal Year 2025**

Budget Committee Training	April 29, 2024 9 am to 11:30 am
#1 Budget Committee Meeting	May 2, 2024 9 am to 2:30 pm
#2 Budget Committee Meeting Following Board Meeting	May 23, 2024 11:00 am to 2:30 pm
#3 Budget Committee Meeting If needed.	June 6, 2024 10:00 am to 2:00 pm

Sunset Empire Transportation District Zoom Log In is:

<https://us02web.zoom.us/j/5148435264>

Meeting ID: 514 843 5264

Call 1-253-205-0468

**Budget training and meetings will be held at the Astoria Transit Center
900 Marine Drive in Astoria or you may attend by using Zoom.**

Budget packs will be emailed to the Budget Committee
on April 25th or will be available for pick up at the
Astoria Transit Center or will be mailed on request.

Please let me know if you have any questions.

mary@ridethebus.org or 503-791-0867

BUDGET COMMITTEE FISCAL YEAR 2025

Citizen Members

Tita Montero

Clarke Powers

John Lansing

Mary Ann Brandon

Paul Putkey

Jim Aalberg

SETD Board Members

Guillermo Romero

Rebecca Read

Debbie Boothe-Schmidt

Paul Lewicki

Pamela Alegria

Tracy MacDonald

Charles Withers



**Sunset Empire Transportation District
BUDGET COMMITTEE MEETING
FISCAL YEAR 2023-2024
JUNE 16, 2023, MEETING MINUTES**

10:00 AM

Astoria Transit Center, 900 Marine Drive Astoria, OR

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL:

Board Members: Chair Debbie Boothe-Schmidt, Secretary/Treasurer Diana Nino, Commissioner Pamela Alegria, Commissioner Rebecca Read. Excused: Commissioner Charles Withers, Commissioner Guillermo Romero, and Commissioner Tracy MacDonald

Budget Committee Citizen Members- Chair Tita Montero, Christine Lolich, Mary Ann Brandon, Melinda Ward, and Paul Putkey Excused: John Lansing and Clark Powers

Staff- Interim Executive Director Paul Lewicki, Finance Officer Kelly Smith, Chief Operations Officer Jennifer Geisler, Executive Assistant Mary Parker, Mobility Manager Jason Jones

Arla Miller, ODOT Regional Representative

Chair Montero clarified that public comments would be taken during the public comment time of the meeting and not through chat on Zoom.

4. APPROVAL OF MAY 24th and JUNE 7TH BUDGET COMMITTEE MEETING MINUTES

June 7, 2023 Budget Meeting Minutes

Chair Debbie Boothe-Schmidt moved to approve the June 7, 2023, Budget Committee

Diana Nino seconded the motion

Discussion Kelly said she had a couple of spelling errors she will give to Mary.

Motion passed Unanimously

May 24, 2023, Budget Meeting Minutes

Commissioner Read moved to approve the May 24, 2023, corrected Budget Committee Minutes

Chair Debbie Boothe-Schmidt seconded the motion

Discussion -None

Motion passed unanimously

Request: Chair Tita Montero reported that the Budget Committee had requested copies of several years of the SETD P & L reports at the first meeting and were to receive them at the second meeting and we have not received them at all. Tita added that even though the Budget Committee will be coming to a close, she would still like to have the reports that were requested. Interim Executive Director Lewicki said they would see that they go out. Tita requested they receive P & L reports from the past 2 years.

5. BUDGET OFFICER UPDATE- Chair Tita Montero said that Mindy Ward had several questions about the previous year's numbers at the last meeting due to the lines not matching and asked if those had been corrected. Kelly said they were corrected.

Board Chair Debbie Boothe-Schmidt read an overview that John Dreeszen, the Executive Director of Columbia County Rider Transit had submitted. Debbie explained that John has been assisting staff with financial reporting. John pointed out that it is clear, and this was echoed by the SETD auditor that the migration from QuickBooks to Accufund was executed very poorly, and since the migration, post audit adjusting entries recommended by the auditor do not appear to have been made which has not only resulted in "wacky" financial statements but has also complicated and delayed annual audits ever since. Debbie said that John will continue to work with SETD and try to find where these discrepancies are.

Chair Montero said that if this was from 2021, she would suspect that the audit report has been given to the Board, and asked if that kind of comment was part of the audit report? Kelly said no it was not. Tita said then the Auditor did not do his job right. Paul Putkey commented that

we have left Quick Books to go to a more complicated program, but it won't do everything we need. There was further discussion about the last SETD audit report and Kelly said that the auditor started to realize that what had been done previously wasn't done correctly and that is why the audit took so long. Kelly said the auditor went back through and made adjustments that should have corrected the problem, but John said it does not appear that it did. Kelly also said John had a conversation with the auditor and John is now going to go back to square one and see what was in QuickBooks in the year 2020 and what rolled over into Accufund and then bring it forward.

Chair Montero asked if the auditor gave a list of the problems. Diana said we knew that there were issues but never got an itemized description. Christine Lolich commented that she did not know who did the Audit, but said it would behoove everybody and the system to go back and have somebody else re-audit to see if there's something else that's wrong. Tita said that we can hope the ODOT forensic audit may shed more light on this. Paul Putkey added that the forensic audit will show what went where. Tita said the forensic audit will probably only go back to last year not four years. Paul Putkey also said we all would like to know what has happened, but it will take time to unwind going from one software program to another software program.

6. DISCUSSION OF FUNDS- Chair Montero said the budget document that we have received has the changes highlighted on it, and asked if there were any questions.

Mindy Ward said she has all 3 sheets from the last 2 meetings and this one in front of me and under historical data under actual why has the first preceding column changed from the actual figures to the proposed budget for 22-23 and on the resources page the historical data page the historical data columns on the left the first preceding year 2021 2022 the figures have now changed to the adopted budget instead of the actual figures. There was discussion about why the changes were made and further changes that needed to be made. Chair Montero said if you look at the second column first preceding year 2021-2022 the header above that is actuals and that should not be the improved budget figures that should be what was actually income and expended during that year. Kelly said that is what she had put in previously and Mindy questioned it as different than what was on last year's budget, so she updated it to what was on the form of the last year's budgets. Mindy said they do not match that either and you have

put in the adopted budget rather than the actual spent and some of the columns figures have changed but not all of them. Mindy said you have it at \$7,191,759 instead of \$4,349,665, you put in the actual that we had adopted as a budget rather than what actually was spent, and that is not a budget column. There was further discussion and Interim Executive Director Lewicki explained this was the first time he and Kelly have done a complete budget and we cannot change this while we're having the discussion. After further discussion, Chair Montero explained that Kelly could not make the changes needed in a couple minutes however, Tita added that what she sees is that we have two sides of this budget document, the side that reflects the past and the side that predicts or sets the goals for the future and while they' not unrelated they're not totally related. Tita explained that the committee is looking at the past for what's been the experience and what we can take from that to help us figure out what we want to put into the future, but what we are really passing is a budget and we can pass the budget and instruct that the historical data on the budget document be corrected to reflect reality.

Paul Putkey said that the minutes say we will be paying back \$38,000 per quarter over the next four years but on page seven you have the ODOT loan principal interest at \$309,168. Paul asked if there was more than one loan. Kelly said yes, there are 2 \$505,000 line of credit loans, but our intention is not to use the entire line of credit. Kelly explained each loan is for \$505,000 but one loan for \$505,000 is still left with ODOT, so SETD not pay on it until it is taken out.

Tita reviewed the budget changes of the increase in FTE's to 15 and the audit expense increase of \$4000, and the meeting expense increase to \$500 and that these changes are also correct in the activity report on the next page. There were comments but no further changes on pages 2, 3 and 4. Tita reported the total for the Allocated General Fund is \$2,526,720.

Chair Montero reviewed the Requirement Summary, Not Allocated, on Page 5, pointing out that on line 15 is the ODOT loan of \$310,000 and at the bottom of the page the operating contingency of \$415,088 and then there is the ending fund balance of \$725,088. Tita also reminded the committee that the Budget Committee had made a motion that nothing would come out of contingency without Board permission and Chair Montero added that in this

budget, there is nothing in reserve for FY 24-25, so we are going with operating contingency and no unappropriated ending balance.

Chair Montero said page 6 was zeroed out and page 7 lists the STIF money and the resources of \$876,192 that SETD will receive and the fund transfer of \$111, 434 which will go to operations and \$455,590 will go to match and \$309,158 transfers to the ODOT loan principal and interest.

Chair Montero said the Resources and Requirements balance is \$876,192 total. There was further discussion clarifying that the loan payback to ODOT will take 4 years. There was also discussion about SETD receiving funds that were held back while the forensic audit is being completed.

Chair Montero said page 8 has been zeroed out and Kelly clarified that it was the Discretionary Fund.

Chair Montero also said page 9 is the Capital Reserve Fund and it is all zeroed out.

Chair Montero reviewed that the historical data portion of the budget will be corrected.

Commissioner Read moved to approve the SETD 2024-2025 Budget of \$3,251,808 and Commissioner Boothe-Schmidt seconded the motion

Discussion- Chair Montero asked Commissioner Read to take her original motion off the table for correction.

Commissioner Read requested her original motion be taken off the table.

Chair Montero again noted that the approval of the budget does not include the historical data that will be corrected by staff.

Commissioner Read moved that the Budget Committee approve the Sunset Empire Transportation District budget for the 2023-2024 fiscal year and the amount of \$3,251,808.

Commissioner Debbie Boothe-Schmidt seconded the motion

Discussion- None

Motion passed unanimously

Commissioner Boothe-Schmidt moved to approve that the SETD Board of Commissioner's adopt taxes for the 2023-2024 fiscal year at 16.2 % per thousand dollars of the assessed value for the permanent tax levy.

Commissioner Nino seconded he motion

Discussion- None

Motion passed unanimously

8. Public Comment- None

9. Good of the Order- Chair Montero asked the Budget Committee for their comments.

Commissioner Rebecca Read: Thanked everyone for the hard work that has gone into this and under tuff circumstances and thanked everyone for their efforts and said we came to a good conclusion.

Mary Ann Brandon- Commented that this kind of taxed my math skills last week but feel more comfortable and confident.

Commissioner Debbie Boothe-Schmidt- Thanked the members of the budget committee and the staff for their work this year on the district's budget and said this has been a very challenging time for our community but we are making good progress and getting service back for our riders and appreciate their patience and support. Commissioner Boothe-Schmidt added that we have a lot of work to finish but with dedication and focus we will make SETD and even better organization to serve the needs of our citizens.

Commissioner Diana Nino- Thanked the members of the committee and thanked Tita for guiding us through this process and being very organized and focused. Commissioner Nino thanked the staff for doing the best that they could do to move us forward.

Commissioner Nino asked about the difficulty of reviewing the Budget minutes one year later and wondered if there had been a decision. Commissioner Boothe-Schmidt commented that if we reviewed the minutes earlier it would also be another bord or

meeting with minutes and then there would be more minutes for that meeting and also added that the meeting is recorded and can be reviewed before we come back next year.

Paul Putkey- Thanked the staff for putting up with us and thanked everybody that had attended.

Christine Lalich- It has been a good learning experience for the staff so going forward hopefully things will line up correctly.

Chair Tita Montero- Commented that this has been a longer than normal process for Sunset Empire Transportation to go through and said she felt confident that we have looked at everything for next year that is in this budget carefully. Tita also said that we are not thrilled with the results we have to cut service for the incoming year. Tita asked the board to consider reconvening the budget committee at least once in the upcoming year to review especially if there's any major changes and asked that the budget committee tune into the board meetings at least for the financial reports. Tita said she felt remiss that she had not done that for the past year. Tita said she felt the budget committee is here to advise the board and also to be a bit of a watchdog and said she would definitely be paying attention to that. Tita thanked everyone for their time and going the extra mile and putting up with her.

Mindy Ward- Commented that she is still flabbergasted that the proceeding years actual figures keep changing on the document and said it makes her wonder. Mindy said she would like a copy of the one that we are going to fix and would like to see the P&L statements for the last 3-5 years. Mindy said she would like a copy of the General Fund with the preceding year actual figures please.

Chair Montero requested that all on the Budget Committee receive a copy of that document as most of us keep those records.

Interim Executive Director Paul Lewicki commented that this has been grueling and, in some ways, not a pleasant experience, however Paul said it was probably the best Budget Committee meeting that he has seen in his 10 years associated with the district. Paul said he learned a lot, but he had a lot to learn, and he was impressed by the

sincerity that everyone on the committee had and getting to the bottom line and understanding what each line meant and holding staff accountable for what we presented here. Paul said this was a real exercise, but the deliverable is something we can all feel comfortable about. Paul added that we will fix the historical reports, but the column that makes the difference he can stand on, and is sure Kelly can, and he hoped the committee felt the same.

10. Chair Tita Montero adjourned the meeting at 10:56 AM

DRAFT

May 2, 2024

Dear Sunset Empire Transportation District Board of Commissioners, Citizen Budget Committee Members and Citizens of Clatsop County:

Enclosed is the proposed budget for the Sunset Empire Transportation District (SETD) Fiscal Year (FY) 2024-2025.

The purpose of the Budget Message and other information included in the budget document, is to provide sufficient information to the Budget Committee, the Board of Commissioners, and citizens so that an understanding of the proposed budget for the coming fiscal year may be gained.

The proposed budget was developed pursuant to state statute, SETD Financial Policy and other District policies. The information contained in the proposed budget represents the district's staff best estimates of resources and expenditures. These were obtained using professional judgement, existing policies, budget history and generally accepted accounting practices.

The SETD Budget Committee consists of the Board of Commissioners and an equal number of eligible residents appointed by the Commission for a total of fourteen (14) committee members. In its deliberations, the Budget Committee reviews and if necessary, revises the proposed budget from the Budget Officer. The Sunset Empire Transportation District Board of Commissioners has appointed me, Kelly Smith, as the Budget Officer. The appointment of the Financial Officer as the budget Officer was identified as a best practice and is being done to divest from the Executive Director being the sole authority in regard to budget preparations.

We started the year being led by Interim Executive Director, Paul Lewicki as we were emerging from a financial crisis. We were unsure what was ahead for our

district as we were awaiting the results of an ODOT Forensic Audit, which took place in August of 2023. I am very thankful for the amazing staff at SETD as they stepped up and got the job done and the organization persevered in the face of this adversity. When the results of the Forensic Audit were released, the audit showed no fraud, but it did reveal that the district had outdated policies/procedures that needed updating. The audit also required several financial trainings that staff and the Board of Commissioners attended. The Forensic Audit has put the district in a better place with clearer direction going forward. ODOT also created an action plan for SETD to regain and remain eligible to receive our state and federal funding. Staff completed the plan requirements with the final requirement being the DRAFT budget that you received at the end of March. I look forward to presenting you with the current DRAFT budget at our first budget meeting on May 2nd.

SETD is currently being led by Executive Director, Craig Johnston who was hired in October 2023 and we have been working hard to bring back as many sustainable routes as possible. We resumed service in May 2023, offering only 2 Paratransit routes and 1 “monster” 101 route. The Route 101 combined Routes 10, 20 & 101 into one long route beginning in East Astoria and traveling to Cannon Beach and back 4 times a day. Due to funding improvements, we have reinstated the Pacific Connector, Routes 10, 20 individually and shortened Route 101 back to traveling just between Astoria and Seaside. We are very happy to be reinstating the Warrenton/Hammond Route 15 May 1st. We have also been able to bring back 2 Transportation Support Specialists (1 at the TC & 1 in Warrenton), a Lot & Facility attendant and an Operations/Driver supervisor. We have 2-3 temporary drivers that have come back to help us when needed.

We are in the second half of the biennium for our ODOT grant funding and STIF program, so the budgeted amounts are what remain in the grants that we expect to use and receive for this fiscal year. We have a 5339 Capital projects grant for 4 new buses that we are hoping to be able to use this fiscal year. You will notice that we have budgeted \$720,000; that is for both the grant amount (\$612,000) and our match amount (\$108,000). We plan to use local funds (property taxes) for the match.

We have budgeted for a slight increase in property taxes and a decrease in timber revenue. Although we haven't been given much information on what the timber revenue will look like, we believe it will decrease roughly 30-35%.

Our STIF program funding is coming in strong. ODOT is predicting that we will exceed our plan maximum, and therefore has implemented a Special Rule so that districts in our situation are able to access those funds in FY25 as opposed to waiting until FY26. We are taking advantage of this and increasing our plan maximum and utilizing \$172,000 of those funds to increase our Paratransit Operations funding and make a \$168,000 early repayment on our OTIB Loan. This early repayment will bring our total payments on the OTIB loan to \$715,610 by the end of this next fiscal year. These additional funds will help us to save our local funds and utilize STIF funding.

This budget includes allocating \$100,000 for capital reserves to build up for future needs. We no longer receive STF (Special Transportation Fund) funds, and we are not utilizing the STIF Discretionary grant that we had in previous years as we are not traveling outside of our district at this time.

There was a wage study done during our current fiscal year and it was determined that our non-represented employees are overdue for a salary adjustment. Just to match the CPI-U for the last three years, we have proposed a 9.4% wage increase. There is also an increase in the cost of benefits for the district this year. We have accounted for both of those increases in personnel services.

SETD building maintenance has been deferred for several years and we are making it a priority to ensure our infrastructure is brought into a sound condition. We are planning building improvements including roof repairs and possibly future roof replacement. You will notice a large increase in Building Grounds and Maintenance as we're currently unsure of what the outcome of inspections and recommendations will be.

You will notice that printing & outreach have also increased this year. This is due to the lack of funding being allotted and support for outreach in the past. We have our routes established and staff has many plans on improving communication and outreach about our services to the public.

We have increased our funding for Vehicle maintenance as well. Our fleet is aging and requires ongoing maintenance to keep it moving. We have a great mechanic, and we are fortunate that he can do most of our work, but there is still the chance of needing outside assistance and we want to plan for that.

Our budget process last fiscal year was quite challenging for both staff and the budget committee, but we managed to put together a responsible, sound budget that we could sustain throughout the year. We are in a much better position now than last year and I am excited to go into this next year as we continue to rise from the ashes.

With input from staff, this budget allows for cautious growth of the district and more importantly, sustainability. We look forward to your input and approval.

Respectfully Submitted,

Kelly Smith

Financial Director/Budget Officer

Sunset Empire Transportation District

RESOURCES
General Fund

(Fund)

Sunset Empire Transportation District

Actual		Historical Data		Adopted Budget		Year to Date Actuals		RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year Year 2023-2024	Year 2023-2024	Year 2023-2024	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
1	\$574,984	\$82,298	\$0	\$1,149,825	1 Available cash on hand* (cash basis) or			\$1,321,500				1
2					2 Net working capital (accrual basis)							2
3	\$21,401	\$18,116	\$25,000	\$20,066	3 Previously levied taxes estimated to be received			\$18,500				3
4	\$1,957	\$5,624	\$4,000	\$25,657	4 Interest			\$20,000				4
5					OTHER RESOURCES							5
6	\$201,732	\$205,818	\$50,000	\$56,809	5 Fares			\$65,000				6
7	\$81,288	\$52,811	\$0	\$1,135	6 Fares			\$2,000				7
8	\$10,242	\$10,434	\$10,500	\$7,613	7 IGA Contracted Services			\$10,500				8
9	\$2,897	\$2,574	\$2,000	\$3,830	8 Rentals			\$3,000				9
10	\$229,136	\$291,543	\$250,000	\$179,922	9 Commissions/Proceeds			\$165,000				10
11	\$116,399	\$120,377	\$90,000	\$94,541	10 State Timber Revenue			\$115,000				11
12	\$48,416	\$12,728	\$7,500	\$11,653	11 State Mass Transit Payroll Distribution			\$2,500				12
13	\$69,223	\$163,283	\$161,594	\$4,679	12 Other			\$161,594				13
14	\$938,413	\$1,152,772	\$775,022	\$217,009	13 ODOT - \$5310 Mobility Mgmt/Preventive Maint			\$775,022				14
15	\$178,154	\$244,435	\$0	\$0	14 ODOT - \$5311 Operations			\$0				15
16	\$620,835	\$0	\$0	\$0	15 ODOT - \$5311 Operations CARES Act Needs Based			\$720,000				16
17	\$99,962	\$101,334	\$0	\$0	16 ODOT - \$5339 Bus and Bus Facilities			\$0				17
18	\$92,932	\$92,935	\$0	\$0	17 ODOT - Transportation Options			\$0				18
19	\$784,288	\$346,131	\$876,192	\$1,045,926	18 STF Fund			\$1,047,017				19
20	\$191,503	\$248,495	\$0	\$0	19 STF Formula Fund			\$0				20
21	\$0	\$0	\$1,010,000	\$275,000	20 STF Discretionary/STIN Fund			\$0				21
22	\$4,263,761	\$3,151,708	\$3,261,808	\$3,093,664	21 ODOT Loan Disbursement			\$4,426,633				22
23	\$1,105,377	\$1,128,092	\$1,000,000	\$1,174,022	22 Total resources, except taxes to be levied			\$1,300,000				23
24					23 Taxes estimated to be received							24
25	\$5,369,139	\$4,279,801	\$4,261,808	\$4,267,686	24 Taxes collected in year levied							25
					TOTAL RESOURCES			\$5,726,633			\$0	\$0

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

DRAFT

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund**

Sunset Empire Transportation District

	Historical Data			Adopted Budget This Year Year 2023-2024	Year to Date Actuals Year 2023-2024	REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025				
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1						PERSONNEL SERVICES					
2	\$2,184,621	\$2,140,710	\$1,300,000	\$885,474	2	Salaries & Wages	\$1,975,000				2
3	\$296,352	\$298,451	\$216,720	\$104,937	3	Payroll Expenses	\$319,000				3
4	\$551,467	\$579,331	\$301,000	\$230,924	4	Employee Benefits	\$570,000				4
5	\$3,032,440	\$3,018,493	\$1,817,720	\$1,221,335	5	TOTAL PERSONNEL SERVICES	\$2,864,000				5
6	50	50	23		6	Total Full-Time Equivalent (FTE)	30				6
7					7	MATERIALS AND SERVICES					7
8	\$4,288	\$4,058	\$0	\$0	8	Provider Services	\$0				8
9	\$26,000	\$14,000	\$40,000	\$29,000	9	Audit	\$35,000				9
10	\$4,039	\$2,623	\$2,000	\$0	10	Advertising	\$2,000				10
11	\$1,951	\$2,127	\$2,000	\$833	11	Bank Fees	\$2,000				11
12	\$47,967	\$33,105	\$35,000	\$22,656	12	Building Grounds and Maintenance	\$125,000				12
13	\$13,768	\$12,510	\$2,000	\$1,422	13	Building Lease	\$1,700				13
14	\$105,342	\$115,340	\$110,000	\$74,612	14	Computer Information Technology Services	\$112,000				14
15	\$38,162	\$32,202	\$5,000	\$1,714	15	Conferences, Training, and Travel	\$30,000				15
16	\$10,501	\$7,422	\$3,000	\$5,114	16	Drug and Alcohol Testing/ Background Checks	\$5,000				16
17	\$14,790	\$35,170	\$24,000	\$28,400	17	Dues and Subscriptions	\$30,000				17
18	\$12,000	\$9,000	\$12,000	\$9,000	18	IGA Dues and Fees	\$15,000				18
19	\$34,455	\$17,650	\$7,500	\$460	19	Comp/Furniture/Small tools	\$20,000				19
20	\$2,282	\$2,768	\$5,000	\$1,816	20	Equipment Lease	\$2,800				20
21	\$8,046	\$20,320	\$10,000	\$1,767	21	Outreach	\$30,000				21
22	\$8,608	\$8,348	\$5,000	\$1,659	22	Employee Recognition	\$10,000				22
23	\$0	\$8,492	\$0	\$0	23	Election Fees	\$10,000				23
24	\$327,557	\$311,330	\$100,000	\$76,736	24	Fuel	\$115,000				24
25	\$87,572	\$94,485	\$105,000	\$48,006	25	Insurance	\$126,000				25
26	\$614	\$1,773	\$1,000	\$242	26	Legal Ads	\$1,000				26
27	\$14,524	\$23,076	\$20,000	\$13,405	27	Legal Counsel	\$20,000				27
28	\$11,330	\$28,398	\$15,000	\$9,325	28	Uninsured Loss	\$20,000				28
29	\$1,265	\$1,650	\$500	\$531	29	Meeting Expense	\$2,000				29
30	\$15,261	\$13,489	\$9,000	\$5,623	30	Office Supplies	\$12,000				30
31	\$6,021	\$5,521	\$6,500	\$3,058	31	Printing	\$20,000				31
32	\$1,021	\$36,686	\$50,000	\$47,617	32	Professional Services	\$10,000				32
33	\$2,060	\$2,032	\$2,000	\$897	33	Taxes/Licenses/Fees/Interest	\$2,000				33
34	\$38,421	\$35,739	\$26,000	\$24,298	34	Telecommunications/Internet	\$30,000				34
35	\$6,551	\$9,160	\$3,500	\$892	35	Uniforms	\$5,000				35
36	\$30,956	\$33,277	\$28,000	\$23,681	36	Utilities	\$33,000				36
37	\$158,420	\$106,023	\$75,000	\$43,350	37	Vehicle Maintenance and Repair	\$104,000				37
38	\$9,501	\$8,501	\$5,000	\$237	38	Shop Supplies	\$7,500				38
39	\$1,043,155	\$1,036,275	\$709,000	\$476,351	39	TOTAL MATERIALS AND SERVICES	\$938,000				39

150-504-030 (Rev 11-18)

DRAFT

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Statewide Transportation Improvement Fund (STIF)
(Fund)**

Sunset Empire Transportation District

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025		
Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			RESOURCES			
2	873134	50372	1	465000		1
3	2500	0	2	0		2
4	656787	674452	3			3
5	1532421	724824	4	1047017		4
6			5	1512017		5
7	1532421	724824	6			6
8			7	1512017	0	0
9			8			8
10	0	0	9	383371		9
11	264300	188000	10			10
12	789759	0	11	455590		11
13	0	0	12	0		12
14	5000	5000	13	479000		13
15	15000	15000	14	0		14
16	0	0	15	0		15
17	458362	516824	16	0		16
18			17	0		17
19			18			18
20			19			19
21			20			20
22			21			21
23			22			22
24	0	0	23	194056	0	0
25	1532421	724824	24		0	0
			25	1512017	0	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2016-2 on June 30, 2016 for the following specified purpose:
Building and Equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**
Capital Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2026
Sunset Empire Transportation District

Historical Data			Adopted Budget		DESCRIPTION	Budget for Next Year 2024 - 2025				
Actual	First Preceding Year 2021-2022	Year 2022-2023	This Year Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
1					RESOURCES					
2	134455	839759	0	0	1	0				1
3	0	0	0	0	2	0				2
4	0	0	0	0	3	0				3
5	0	0	0	0	4	0				4
6	839759	50000	0	0	5	0				5
7	0	0	0	0	6	100000				6
8	0	0	0	0	7	0				7
9	0	0	0	0	8	0				8
10	974214	889759	0	0	9	0				9
11					10	100000				10
12					11					11
13	974214	889759	0	0	12					12
14					13	100000				13
15	0	0	0	0	14	0				14
16	0	0	0	0	15	0				15
17	134455	0	0	0	16	0				16
18	0	889759	0	0	17	0				17
19	0	0	0	0	18	0				18
20	0	0	0	0	19	0				19
21					20	0				20
22	839759	0	0	0	21	100000				21
23	974214	889759	0	0	22	100000				22
					23	0				23

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Statewide Transportation Improvement Fund Discretionary (STIF)
Sunset Empire Transportation District

Historical Data			Adopted Budget This Year Year 2023-2024	DESCRIPTION		Budget for Next Year 2024 - 2025			
Actual		First Preceding Year 2022-2023		RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES				1
2	0	0	0	2	Cash on hand * (cash basis), or	0			2
3	552000	520000	0	3	ODOT - STIF Discretionary Program Grant	0			3
4				4					4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	552000	520000	0	10	Total Resources, except taxes to be levied	0			10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	552000	520000	0	13	TOTAL RESOURCES	0	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity				15
16	232000	520000	0	16	STIF	0			16
17	320000	0	0	17	STIF	0			17
18				18	Transfer				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	Ending balance (prior years)				29
30				30	UNAPPROPRIATED ENDING FUND BALANCE				30
31	552000	520000	0	31	TOTAL REQUIREMENTS	0	0	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Special Transportation Fund (STF)

Sunset Empire Transportation District

Historical Data			Adopted Budget This Year Year 2023-2024	DESCRIPTION		Budget for Next Year 2024 - 2025		
Actual	First Preceding Year 2022-2023	Second Preceding Year 2021-2022		RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES			1
2	40000	0	0	2	Cash on hand * (cash basis), or	0		2
3	92935	92932	0	3	ODOT - STF Formual Grant	0		3
4	0	0	0	4	Previously levied taxes estimated to be received	0		4
5	0	0	0	5	Interest	0		5
6	0	0	0	6	Transferred IN, from other funds	0		6
7				7				7
8				8				8
9				9				9
10	132935	92932	0	10	Total Resources, except taxes to be levied	0		10
11				11	Taxes estimated to be received			11
12				12	Taxes collected in year levied			12
13	132935	92932	0	13	TOTAL RESOURCES	0		13
14				14	REQUIREMENTS **			14
15				15	Org Unit or Prog & Activity			15
16	0	0	0	16	Transfer	0		16
17	0	0	0	17	Transfer	0		17
18	10000	5000	0	18	Transfer	0		18
19	62898	87932	0	19	Transfer	0		19
20	0	0	0	20	Transfer	0		20
21	30037	0	0	21	Transfer	0		21
22				22	Operations Assistance			22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29	Ending balance (prior years)			29
30	30000	0	0	30	UNAPPROPRIATED ENDING FUND BALANCE	0		30
31	102935	92932	0	31	TOTAL REQUIREMENTS	0		31

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*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the
 requirement is "not allocated", then list by object classification and expenditure detail.

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund

Sunset Empire Transportation District

	Historical Data			Year to Date Actuals Year 2023-2024	REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					1 PERSONNEL SERVICES NOT ALLOCATED				1
2					2				2
3					3				3
4	0	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5					5 Total Full-Time Equivalent (FTE)				5
6					6 MATERIALS AND SERVICES NOT ALLOCATED				6
7					7				7
8					8				8
9	0	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10					10 CAPITAL OUTLAY NOT ALLOCATED				10
11					11				11
12					12				12
13	0	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14					14 DEBT SERVICE				14
15	0	0	310,000	173,240	15 ODOT Loan	479,000			15
16					16				16
17	0	0	310,000	173,240	17 TOTAL DEBT SERVICE	479,000	0	0	17
18					18 SPECIAL PAYMENTS				18
19					19				19
20					20				20
21	0	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22					22 INTERFUND TRANSFERS				22
23				0	23 To Capital Reserve Fund	100,000	0	0	23
24					24				24
25					25				25
26					26				26
27					27				27
28	0	0	0	0	28 TOTAL INTERFUND TRANSFERS	100,000	0	0	28
29					29 OPERATING CONTINGENCY	500,000			29
30		0	0	0	30 RESERVED FOR FUTURE EXPENDITURE	125,633	0	0	30
31			0	0	31 UNAPPROPRIATED ENDING BALANCE	0	0	0	31
32	0	0	415,088	588,328	32 Total Requirements NOT ALLOCATED	1,204,633	0	0	32
33	4,827,312	4,083,133	2,526,720	1,697,686	33 Total Requirements for ALL Org-Units/Programs within fund	4,522,000	0	0	33
34					34 Ending balance (prior years)				34
35	4,827,312	4,083,133	2,941,808	2,286,014	35 TOTAL REQUIREMENTS	5,726,633	0	0	35

**FORM
LB-30**

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund**

Sunset Empire Transportation District

	Historical Data			Year to Date Actuals Year 2023-2024	REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025					
	Actual Second Preceding Year 2021-2022	First Preceding Year 2022-2023	Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
40					40						
					CAPITAL OUTLAY						
41		\$0	\$0	\$0	41	2X Class B Buses	\$0				41
42	\$0	\$0	\$0	\$0	42	2 X Class D Buses	\$0				42
43	\$673,502	\$0	\$0	\$0	43	2X Class A Buses Remanufactured	\$0				43
44	\$44,442	\$0	\$0	\$0	44	Bus Shelters	\$0				44
45	\$0	\$28,366	\$0	\$0	45	Sidewalks	\$0				45
46	\$0	\$0	\$0	\$0	46	New Repeater Equipment & Location	\$0				46
47	\$0	\$0	\$0	\$0	47	Post Lifts for Fleet Maintenance	\$0				47
48	\$0	\$0	\$0	\$0	48	Bus Stop Construction Hwy 101 & Ensign (match)	\$0				48
49	\$0	\$0	\$0	\$0	49	HVAC	\$0				49
50	\$33,773	\$0	\$0	\$0	50	Servers	\$0				50
51	\$0	\$0	\$0	\$0	51	4 Class D Buses	\$720,000				51
52	\$751,717	\$28,366	\$0	\$0	52	CAPITAL OUTLAY TOTAL	\$720,000				52
53	\$4,827,312	\$4,083,133	\$2,526,720	\$1,697,686	53	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$4,522,000				53