



Rockwood Water
People's Utility District

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To: Budget Committee
Rockwood Water People's Utility District

From: Brian R. Stahl
General Manager/Budget Officer

Date: April 17, 2017

Re: FY 2017-18 BUDGET MESSAGE AND DOCUMENT TRANSMITTAL

BUDGET MESSAGE

Fiscal Year 2016/17 saw a year of transition, from the dedicated service of Mike Rosenberger, retired General Manager, to the employment of the author of this message. The dedicated, professional staff of the District have been able to make the leadership adjustment seamlessly, continuing to provide exemplary public service to District customers and community groups with whom the District interfaces.

Several initiatives have been put into place this past fiscal year. The first is to begin the process of installing a central computer server to provide inter-connection between all internal District computers and a central point for external access. With a central server, the District can provide a robust fire wall to protect critical District financial and personnel information from intrusion, while at the same time secure routine backup of District information both on and off site.

The second initiative provided an evaluation of District personnel capacity to handle the increased regulatory requirements placed on the District for water quality testing and maintenance, field construction activities generated by Development and the District and continuous customer service improvements for District patrons. This evaluation has led to the development of a District staffing plan and the employment of three individuals in both field and office environments along with equitable adjustments of individual classifications where needed.

The District finds itself in solid financial standing. District staff has done an excellent job controlling water wholesale purchase costs by utilizing the District's joint groundwater system and making calculated adjustment to purchase requests from the Portland Water Bureau. This control has led to wholesale water costs only increasing by 1.2% next year compared to a wholesale purchase average of 5.9%. The Finance Plan is equipped to handle the technology and personnel adjustments being planned anticipating a 4.0% rate adjustment for Fiscal Year 2017/18.

The District is also increasing its engineering and construction activity to further address the aging infrastructure it manages. With increased emphasis on replacements, the District's unaccounted for water loss can continue to be brought under control.

BUDGET INTRODUCTION

Included in this binder is information that will support and inform the development of the FY 2017/18 Budget for the District. It includes the following documents:

- **FY 2017/18 Budget Message;**
- **Auditor's Communication to Governing Board on the FY 2016/17 Audit;**
- **Calendar Year 2016 Statistics and Highlights;**
- **2017 Financial Plan update;**
- **FY 2017/18 Budget Detail and Narrative;**
- **FY 2017/18 Capital Improvement Plan;**
- **Projected FY 2017/18 Fees and Charges;**
- **2016 Strategic Plan**
- **Supplemental Information**

FUND STRUCTURE

| | |
|--|--|
| 101 General Fund | Most operations occur in the General Fund. |
| 201 System Development Fund-Reimbursement | This consists of SDCs paid by new customers, which can be spent on ordinary water system capital projects. |
| 202 System Development Fund-Improvement | This consists of SDCs paid by new customers, which can be spent only on projects that expand the capacity of the water system. |
| 301 Debt Reserve Fund | Money accumulates in this fund to pay annual debt service and meet Bond covenant reserve requirements. |
| 401 Debt Service Fund | Debt service payments are made from this fund. |
| 501 Groundwater Production Fund | This fund handles the Gresham-District GW partnership. |

A budget is developed for each fund depicting how resources will be collected and expended during the fiscal year. This budget is provided for the Budget Committee and public's review and comment.

ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT

ANNUAL BUDGET FISCAL YEAR 2017/18

The Rockwood Water People's Utility District budget is divided into six funds:

FUND 101 - GENERAL FUND

FUND 201 - SYSTEM DEVELOPMENT FUND-REIMBURSEMENT

FUND 202 - SYSTEM DEVELOPMENT FUND-IMPROVEMENT

FUND 301 - DEBT RESERVE FUND

FUND 401 - DEBT SERVICE FUND

FUND 501 - GROUNDWATER PRODUCTION FUND

Most of the day-to-day operations of the District are handled through Fund 101, General Fund. Income is generated primarily through the sale of water. This income funds the purchase of water for resale, customer service and business functions, and maintenance/repair/replacement of the water system. Expenditures in the fund are divided into three main categories - Personal Services, Materials and Services, and Capital Outlay.

Funds 201 and 202 are the District's System Development Charge Funds. System Development Charges or SDCs help pay for renewal, replacement and expansion of the water system. SDCs are charged to development for their new connections to the District's water system or for existing customers who want to increase their use of the system. The Reimbursement Fund 201 collects that portion of the SDC which reimburses the District for infrastructure already built and can be spent on regular system capital improvement projects. The Improvement Fund 202 collects that portion of the charge that contributes to future projects of the District and can only be spent on projects that increase the capacity of the water system.

Funds 301 and 401 are used to pay debt that has been taken on by the District. The Debt Reserve Fund 301 provides funding for the Debt Service Fund 401. Contributions to this restricted account are intended to accumulate enough cash to meet current debt service obligations and one year's reserve, as required by bond covenants to cover debt which has been taken on for capital improvements by the District.

The Debt Service Fund 401 provides the mechanism for the repayment of financed debt which was specifically used for the construction of the Cleveland Reservoir and Pump Station. The bonded debt will be repaid in 2031.

The Groundwater Production Fund 501 was established to manage operational costs in the production of groundwater for domestic drinking purposes. The Fund provides an accounting of costs associated with producing and pumping groundwater; costs are split between Rockwood and Gresham. Because the groundwater system is a joint partnership with the City of Gresham, the Fund allows for transparency in how revenue and costs of operation are managed for both partners.

CHANGES TO THE FISCAL YEAR 2017/18 BUDGET

A new staffing plan was adopted by the Board to manage efforts related to the increased local, state and federal regulatory pressures experienced by the District. The staffing plan will also increase capacity to meet the daily demands of operating the utility providing excellent customer service and responsive system repair and maintenance. At the federal and state levels, increased scrutiny and concern over the presence of lead and copper in drinking water has resulted in the District having to adopt and implement a stand-alone residential lead/copper testing program of high risk homes rather than participating in a Joint Monitoring Program with the City of Portland and other wholesale customers. This change resulted in the District having to increase the number of homes it annually tests twice per year from 6 to 65 along with all the resultant handling, reporting, educational and outreach efforts and follow up.

The District has added an Assistant Superintendent position, which had existed in 2007 which will allow for a more effective and responsible oversight of District field operations. It will also permit the District Superintendent to perform a higher level of analysis of District operations to achieve greater efficiency and effectiveness. The District also has added another customer account specialist to handle the increasing demands for customer service in the front office and one additional field person to create distinct field work teams to handle the repair and replacement demands being experienced. The personnel changes in the District have resulted in the employment of three new people to the District

To balance the added cost of the personnel adjustments above, the District analyzed and adjusted its purchase requirements from the City of Portland which effectively resulted in only a 1.2% increase in wholesale water purchase for the upcoming fiscal year compared to the overall 5.9% increase experienced by all wholesale customers. Because of prudent cost control, the District will project a 4% rate adjustment in line with the 2017 District Finance Model.

In addition to negotiating a new three year employment contract with District employees who are represented by the American Federation of State, County, and Municipal Employees [AFSCME](effective July 1, 2017), the District also updated its salary comparison to the city of Portland. Because of its status as a people's utility district, the District must comply with ORS 261 that states the District, "must offer a compensation package comparable to the largest city greater than 5,000 population within its service area". This city would be Portland. The last time a detailed comparison was performed was in 2007. The District has performed an updated salary as well as a classification comparison to ensure continued compliance with ORS 261. The Personnel services section of the budget reflects changes which were made as well as the inclusion of the three new FTE highlighted above.

For the FY 2017/18 budget, annual expenditures for the District were carefully analyzed to make sure accurate line coding occurred. A number of line codes will show marked changes. As an example, Line Code 5-20-5410 Conservation was significantly reduced when the dues paid to the Regional Water Providers Consortium (\$29,305) were moved to Line Code 5-20-5460 Dues, Licenses and Subscriptions. The narratives within the

budget explain what the line code purchases and any significant change from the prior fiscal year.

The following is an explanation of the FY 2017/18 budget line items and the proposed budget.

**GENERAL FUND
Fund 101**

INCOME ACCOUNTS

3-01-0101 Beginning Fund Balance \$6,469,734

This estimate is based on actual figures year-to-date and anticipated income and expenses for the remainder of the current year. The balance between revenue and expenses is shown here.

3-10-1100 Water Sales \$8,119,956
Base Meter Charge \$1,759,956
Commodity Charge \$6,360,000

Estimated water sales revenue is based on projected sales of 2.65 million CCF. Water sales revenue has two components. The first is the base meter charge (a fixed charge based on meter size for ~13,400 accounts). The second is the commodity charge (the volume of water received at \$2.39 per ccf). Water sales revenue anticipates a 4% increase to utility rates for FY 17/18.

3-20-2100 Backflow Charges \$27,250

Oregon Administrative Rule 333-61-070 states, "Water suppliers shall undertake programs for controlling and eliminating cross-connections." Rockwood follows the Oregon State Health Division guidelines for monitoring this program. Subject accounts are charged a "per device" charge of \$2 per billing cycle. The District monitors approximately 2,280 assemblies in the service area. This budget is increased to reflect some growth.

3-20-2200 Set-up Fees \$30,000

This one-time account set-up fee is charged to new customers in the District. The budget is remains the same.

3-20-2300 Late Fees \$190,000

Service charges include late charges, door hanger charges, service off charges, dishonored check charges, etc. This budget is increased to recognize current trends.

3-40-4100 Service Installations \$90,000

Projected installations of new meters in the District. This includes all types and sizes of new service connections. This budget is unchanged. We are cognizant of the fact that the level of this activity can be sporadic and difficult to predict.

3-40-4200 Sub-Division Project Income \$10,000

The revenue in this budget line is primarily from developers for main extensions and fire hydrants. It cannot be predicted with accuracy. Some money was collected in each of the last three fiscal years. This budget remains the same.

3-40-4300 Other Service Income \$105,000

Most of this revenue is generated by selling meter reads to the cities of Gresham and Portland. Some income is generated from repairs performed by our crews for other entities (e.g., Interlachen), rental of equipment (such as hydrant meters), and other miscellaneous income not directly related to service installations. This budget reflects activity of the past year.

3-50-5100 Interest Income \$25,000

Annual anticipated earnings on our cash reserve account in the Oregon State Investment Pool and other small investments. The budget is increased to reflect some growth.

3-50-5200 Rental Income \$49,680

This budget line is rental income received for our one cell site. The flat rate annual fee for the lease was increased on March 3, 2017 for the next 5-year period. The District charges \$4,140 per month lease. The rate adjustment increases annual revenue by \$10,440 over FY 2016/17.

3-60-6100 Scrap Metal Income \$10,000

To be a more sustainable organization, the District sells recyclable scrap metals throughout the year rather than throw the material away. This budget remains the same.

3-60-6600 Other Miscellaneous Income \$20,000

This includes such items as SAIF dividends, SDAO rebates, and collection agency revenue. This budget remains the same.

3-60-6800 Gresham Utility Tax \$308,600

Rockwood Water is required to pay a 5% utility tax to the City of Gresham on accounts within its jurisdiction. This is a direct pass thru cost where the revenue collected will equal the amount spent.

3-60-6900 Portland Utility Tax \$131,500

Rockwood Water is required to pay a 5% utility tax to the City of Portland on accounts within its jurisdiction. This is a direct pass thru cost where the revenue collected will equal the amount spent.

3-60-7000 Fairview Utility Tax \$8,100

Rockwood Water is required to pay a 5% utility tax to the City of Fairview on accounts within its jurisdiction for water billings only. This is a direct pass thru cost where the revenue collected will equal the amount spent.

3-90-9200 Transfers From Other Funds \$145,000

This line code reflects the transfer of money to the General Fund from the SDC Reimbursement Fund 201 towards Capital Replacement Projects (\$100,000) and the Groundwater Production Fund 501 (\$45,000) which offsets personnel costs involved with groundwater production.

3-90-9500 Other Government Agencies \$17,500

These are contributions of participants to the Children's Clean Water Festival. The amount is decreased to reflect current participation and contributions.

EXPENSE ACCOUNTS

PERSONAL SERVICES

5-10-4450 Salaries & Wages \$1,662,000

5-10-4500 to 5-10-4630 Other Personnel Expenses \$143,100

Anticipated costs for overtime (\$20,000), on-call pay (\$58,100), certification pay (\$13,000), employee bonus (\$15,000), and market based wage adjustments (\$37,000).

5-10-4800 to 5-10-4920 Payroll Taxes & Employee Benefits \$934,220

Social Security (\$103,000), Medicare (\$24,100), Unemployment Insurance (\$1,660) Tri-Met (\$12,200), and Workers Compensation (\$32,230) are covered in this line item. Employees' Retirement is through the Public Employee Retirement System (PERS). PERS premiums are projected to increase in FY 2017/19 biennium and PERS is budgeted this year at \$344,300. Health insurance renewal is \$416,730.

District water conservation brochures, lead/copper notices and District's Consumer Confidence Report.

5-20-5330 Postage \$48,000

This covers sending out bills, late notices and miscellaneous daily mailings. Budget is increased to reflect recent trend and to include the annual mailing (\$4,000) of lead/copper mailings required by regulation.

5-20-5410 Conservation \$59,430

This line funds our Toilet Rebate programs (\$4,000 single family; \$6,000 multi-family, commercial and non-profit); Children's Clean Water Festival (\$21,500); School Programs (32 assemblies \$10,080); conservation devices/brochures/supplies (\$9,500); emergency preparedness (\$5,000); school grants (\$2,250); and District events, donations and meetings (\$1,100). The Consortium dues for FY 17/18 (\$29,305) have been moved to Line Code 5-20-5460.

5-20-5420 Elections & Legal Advertising \$4,000

This budget will cover a variety of ads: bids, proposal solicitations, personnel recruitments, board meetings, budget hearings, etc. Increased based on lead/copper outreach and newspaper ads.

5-20-5430 General Insurance \$67,000

This covers all insurance other than employee health benefits: liability and property. Slight decrease based on new premium and experience.

5-20-5440 Safety Gear & Equipment \$20,000

Safety equipment and supplies required by OSHA including such things as gloves, eye protection, respiratory masks, ear protection, first aid supplies, foot protection, hard hats, shoring and safety vests. Unchanged.

5-20-5450 Training & Education \$25,000

This budget line includes attending the AWWA conference, AWWA/PNWS conference, SDAO conference, OGFOA conference, OSHA safety conferences, Short School for field personnel, and miscellaneous seminars for computer training, customer service training, etc. Unchanged.

5-20-5460 Dues, Licenses & Subscriptions \$45,605

Includes membership dues to Regional Water Providers Consortium, SDAO, Metro Data, OPUDA, OGFOA, LGPI, GA, AWWA and PNWS subsection dues. In addition, subscriptions to the *Daily Journal of Commerce*, the *Gresham Outlook*, and the *Oregonian*. Marked increase due to movement of Regional Water Providers Consortium dues from Line code 5-20-5410.

5-20-5470 Office Equipment \$5,000

This line will pay for office equipment replacements costing less than \$5,000 each.

5-20-5510 Office Equipment Maintenance \$7,700

Maintenance of equipment including: copier, postage meter and miscellaneous small office equipment. Increase reflects backup and anti-virus services per the District's adopted Technology Plan.

5-20-5520 Building & Grounds Maintenance \$61,500

Includes grounds maintenance, tree removal, building & window cleaning, area rugs, carpet, & rug cleaning, cleaning supplies, paper products, etc., and miscellaneous inspections and repairs. Increased to include cost efficient grounds and perimeter lighting in FY 17/18.

5-20-5530 Shop Equipment Maintenance \$10,000

Includes repairs and maintenance of non-office shop and building equipment. Unchanged.

5-20-5540 Vehicle Maintenance \$30,000

General maintenance and repairs to our vehicles, including heavy equipment such as backhoes and dump trucks. Expenditure pattern is sporadic, although preventive maintenance can be anticipated. Unchanged.

5-20-5550 Tires \$10,000

Anticipated cost of tires for all rolling stock. Unchanged.

5-20-5560 Gasoline & Lubricants \$25,000

Anticipated cost to fuel equipment and vehicles. Reduced \$5,000 due to current expenditures.

5-20-5570 Small Equipment \$6,000

This line will pay for equipment items costing less than \$5,000 each. Unchanged.

5-20-5610 Utility Operating Supplies \$211,500

Parts, pipe and materials for system repair and maintenance. Increased slightly to reflect recent history.

5-20-5620 Water Testing & Other EPA Requirements \$26,000

Expense of water testing and samples as mandated by the federal government. Budget is increased by \$6,000 due to the need to create the District's own lead/copper monitoring program.

5-20-5625 Water Quality & Notices \$5,000

This line item covers the Consumer Confidence Report and lead/copper brochure. We will do all work on these documents in-house. This includes CCR postcard mailing, which enables us to do an electronic CCR.

5-20-5630 Reservoir Maintenance \$10,000

This includes basic repairs of pumps and valves or any other unanticipated expense. Unchanged.

5-20-5640 Meter Maintenance \$25,000

Replacement of existing meters and related equipment due to age, declining reliability, and breakage; large meter asset management. Budget level is unchanged.

5-20-5650 Fire Hydrant Maintenance \$2,000

Allowance for unexpected repairs. Budget level is unchanged.

5-20-5660 Telemetry \$10,200

Telephone expense and other repairs throughout the telemetry system. Expenditure pattern is sporadic. Budget is slightly increased.

5-20-5670 Pumping \$29,850

This is electrical expense for pumping at all sites. Budget is increased to reflect current levels of expenditures.

5-20-5710 Board Meeting Fees \$6,500

Allows for regular Board meetings, consortium meetings, and several special meetings. Budget is unchanged.

5-20-5720 Directors' Expense \$26,200

Miscellaneous expenses directly related to the Board of Directors, including attendance at conferences such as AWWA and SDAO. Slight increase to reflect additional of MetroEast media costs.

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| 5-20-5730 | Manager's Expense | \$2,000 |
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Allowance for General Manager's miscellaneous expenditures relating directly to conducting District business. Unchanged.

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| 5-20-5740 | General Office | \$46,690 |
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This line code funds annual bond administration costs, bank card and credit card fees, Veri-check, AMEX and pool fees. The budget is increased to reflect recent history.

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|------------------|--------------------------------|-----------------|
| 5-20-5760 | Debt Collection Expense | \$35,000 |
|------------------|--------------------------------|-----------------|

This budgeted amount is adjusted at year-end based on current and historical financial information. This budget is unchanged and reflects recent history.

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| 5-20-5770 | Gresham Utility Tax | \$308,600 |
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This tax is charged by the City of Gresham.

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| 5-20-5780 | Portland Utility Tax | \$131,500 |
|------------------|-----------------------------|------------------|

This tax is charged by the City of Portland.

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|------------------|-----------------------------|----------------|
| 5-20-5790 | Fairview Utility Tax | \$8,100 |
|------------------|-----------------------------|----------------|

This tax is charged by the City of Fairview.

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| 5-20-5800 | Customer Assistance | \$30,000 |
|------------------|----------------------------|-----------------|

Participation in the program remained steady in 16/17. Budget is unchanged, but will most likely need to be increased next year.

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|------------------|--------------------------------|----------------|
| 5-20-5820 | Taxes & Assessments | \$2,990 |
|------------------|--------------------------------|----------------|

This is for Multnomah County Drainage District #1 property taxes for District properties along Sandy Boulevard.

CAPITAL EXPENDITURES & TRANSFERS

| | | |
|------------------|---------------------|------------------|
| 5-40-6010 | Water System | \$851,430 |
|------------------|---------------------|------------------|

This line item covers the following capital improvement projects:

| | | |
|-------------------------|-----------------|-----------|
| | <u>Projects</u> | |
| Steel 30, Phase 1 | | \$198,000 |
| Steel 12 & Fire Flow 24 | | \$653,430 |

5-40-6020 Meters \$20,000

Meters for new service installations. Budget is unchanged.

5-40-6030 Meter Upgrades \$7,500

Upgrade all meters as schedule and time dictate. Budget is unchanged.

5-40-6110 Meter Equipment \$1,000

This is for unanticipated replacement of equipment. Budget is unchanged.

5-40-6120 Shop Equipment \$3,000

This will fund unidentified items of equipment. Budget is unchanged

5-40-6130 Automotive Equipment \$5,000

While no purchases are planned, amount will cover unexpected expenses

5-40-6140 Computer & Office Equipment \$72,300

Budget includes \$43,300 for the final major SCADA upgrades begun in FY 15/16. Also included is the installation of office wide business software allowing external access to business systems, joint calendar sharing, and off-site business continuity and computer replacements. A full scale plotter is also included for large format engineering drawings.

5-40-6210 Buildings \$20,000

This is for unanticipated issues. We have no planned major repairs to any buildings. Budget is reduced from previous year.

5-60-7110 Transfer to Other Funds \$631,450

This is the amount necessary to transfer to the Debt Reserve Fund (\$461,450) and the Groundwater Production Fund (\$170,000).

5-70-7210 Contingency \$1,000,000

This represents two months of operating expenses in keeping with policy established in the Financial Plan.

5-90-8010 Ending Fund Balance \$6,060,117

The ending fund balance is projected by adding the beginning fund balance to anticipated revenues and subtracting anticipated expenditures for the upcoming fiscal year.

**SYSTEM DEVELOPMENT FUND-REIMBURSEMENT
Fund 201**

INCOME ACCOUNTS

| | | |
|------------------|--------------------------------|------------------|
| 3-01-0101 | Beginning Fund Balance | \$392,896 |
| 3-40-4500 | System Development Fees | \$75,000 |

Because of the updated SDC methodology that went into place in FY 2015/16, the District budgets and accounts for Reimbursement and Improvement SDCs separately. Reimbursement SDCs will be used for normal capital replacement.

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|------------------|------------------------|----------------|
| 3-50-5100 | Interest Income | \$3,500 |
|------------------|------------------------|----------------|

Anticipated earnings on investments.

EXPENSE ACCOUNTS

| | | |
|------------------|-------------------------------|------------------|
| 5-60-7110 | Transfer to Other Fund | \$100,000 |
|------------------|-------------------------------|------------------|

Money transferred to the General Fund for reimbursement towards applicable capital replacement projects identified in Capital Line code 5-40-6010.

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|------------------|----------------------------|------------------|
| 5-90-8010 | Ending Fund Balance | \$371,396 |
|------------------|----------------------------|------------------|

**SYSTEM DEVELOPMENT FUND-IMPROVEMENT
Fund 202**

INCOME ACCOUNTS

| | | |
|------------------|--------------------------------|-----------------|
| 3-01-0101 | Beginning Fund Balance | \$17,050 |
| 3-40-4500 | System Development Fees | \$11,700 |
| 3-50-5100 | Interest Income | \$100 |

Anticipated earnings on investments.

EXPENSE ACCOUNTS

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|------------------|-------------------------------|------------|
| 5-60-7110 | Transfer to Other Fund | \$0 |
|------------------|-------------------------------|------------|

Improvement SDCs will be transferred when the identified projects are scheduled to be built.

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|------------------|----------------------------|-----------------|
| 5-90-8010 | Ending Fund Balance | \$28,850 |
|------------------|----------------------------|-----------------|

**DEBT RESERVE FUND
Fund 301**

INCOME ACCOUNTS

| | | |
|------------------|-------------------------------|------------------|
| 3-01-0101 | Beginning Fund Balance | \$512,147 |
|------------------|-------------------------------|------------------|

This is the estimated beginning fund balance.

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|------------------|------------------------|----------------|
| 3-50-5100 | Interest Income | \$3,000 |
|------------------|------------------------|----------------|

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| 3-90-9200 | Transfer from Other Funds | \$461,450 |
|------------------|----------------------------------|------------------|

This figure represents an amount necessary to provide for an adequate reserve balance. At least one year's payment on bonded debt must be held here.

EXPENSE ACCOUNTS

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|------------------|--------------------------------------|------------------|
| 5-60-7110 | Transfer to Debt Service Fund | \$461,450 |
|------------------|--------------------------------------|------------------|

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| 5-90-8010 | Ending Fund Balance | \$515,147 |
|------------------|----------------------------|------------------|

The Ending Fund Balance will serve as our Bond Reserve to ensure adequate funds for payment of the principal and interest portion of long term debt due in the fiscal year. It provides a balance adequate to cover current obligations and provide a one-year cushion of funds available for future payments.

**DEBT SERVICE FUND
Fund 401**

INCOME ACCOUNTS

| | | |
|------------------|---------------------------------|------------------|
| 3-90-9200 | Transfer from Other Fund | \$461,450 |
|------------------|---------------------------------|------------------|

This is a transfer from the Debt Reserve Fund to make principal and interest payments.

EXPENSE ACCOUNTS

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|------------------|------------------------------|------------------|
| 5-50-7050 | Payments on Financing | \$255,000 |
|------------------|------------------------------|------------------|

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|------------------|------------------------------|------------------|
| 5-50-7070 | Interest on Financing | \$206,450 |
|------------------|------------------------------|------------------|

Payments will be made according to the Bond Amortization Schedule.

**GROUNDWATER PRODUCTION FUND
Fund 501**

INCOME ACCOUNTS

| | | |
|------------------|-------------------------------|------------------|
| 3-01-0101 | Beginning Fund Balance | \$133,580 |
| 3-50-5100 | Interest Income | \$400 |
| 3-90-9200 | Inter-fund Transfer | \$170,000 |

Rockwood Water PUD's contribution for the cost of operation of the groundwater treatment facility from General Fund 101 Line code 5-60-7110.

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|------------------|------------------------|------------------|
| 3-90-9400 | City of Gresham | \$160,000 |
|------------------|------------------------|------------------|

The City of Gresham will pay for half the cost of operation of the groundwater treatment facility.

EXPENSE ACCOUNTS

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|------------------|------------------------------|-----------------|
| 5-20-5530 | Equipment Maintenance | \$20,000 |
|------------------|------------------------------|-----------------|

This line will cover the cost to maintain the treatment and booster pump facility. No change.

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|------------------|---------------------------|-----------------|
| 5-20-5610 | Operating Supplies | \$25,000 |
|------------------|---------------------------|-----------------|

This line will cover the cost of all supplies, including chlorine and ammonia, for the treatment facility. No change.

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|------------------|----------------------------|-----------------|
| 5-20-5615 | Wellhead Protection | \$70,000 |
|------------------|----------------------------|-----------------|

This line will pay for a portion of the Wellhead Protection Program administered by the City of Gresham. The Well Field Protection Area was expanded with the delineation of the future Cascade #6 well which increased effort by \$10,000.

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|------------------|----------------|----------------|
| 5-20-5620 | Testing | \$5,000 |
|------------------|----------------|----------------|

Pays for all testing of the treated water leaving the facility. No change.

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|------------------|------------------------------|----------------|
| 5-20-5630 | Reservoir Maintenance | \$5,000 |
|------------------|------------------------------|----------------|

This will fund annual maintenance of the Cascade reservoir. No change.

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|------------------|----------------|------------------|
| 5-20-5670 | Pumping | \$200,000 |
|------------------|----------------|------------------|

This pays for all groundwater pumping costs. No change.

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|------------------|---------------------------------|-----------------|
| 5-60-7110 | Transfer to General Fund | \$45,000 |
|------------------|---------------------------------|-----------------|

This line offsets personnel operating costs and the cost of the groundwater SCADA upgrade. Slight decrease based on effort.

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|------------------|----------------------------|-----------------|
| 5-90-8010 | Ending Fund Balance | \$93,980 |
|------------------|----------------------------|-----------------|

| Rockwood Water PUD | | | | | | | | | | |
|--------------------------------|----|------|------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---------|
| Budget Line Item Detail | | | | | | | | | | |
| | | | FY13/14 | FY14/15 | FY15/16 | FY16/17 | FY16/17 | FY17/18 | % Change | |
| | | | Actual | Actual | Actual | Budget | YTD Expense | Proposed | FY16/17 vs | |
| ACCOUNT DESCRIPTION | | | Expenses | Expenses | Expenses | | 6 mo.w/EnCb | | FY17/18 | |
| FUND 101 - GENERAL FUND | | | | | | | | | | |
| INCOME ACCOUNTS | | | | | | | | | | |
| 3 | 1 | 101 | Beginning Fund Balance | \$4,286,295 | \$3,968,106 | \$5,586,013 | \$6,503,636 | \$6,503,636 | \$6,469,734 | -1% |
| 3 | 10 | 1100 | Water Sales | 6,724,955 | 7,241,157 | 7,558,483 | 7,805,513 | 4,135,372 | 8,119,956 | 4% |
| 3 | 20 | 2100 | Backflow Charges | 26,462 | 26,626 | 27,052 | 27,000 | 13,682 | 27,250 | 0.9% |
| | | 2200 | Set-up Fees | 23,500 | 23,625 | 27,775 | 30,000 | 14,125 | 30,000 | 0.0% |
| | | 2300 | Late Fees | 211,337 | 194,333 | 187,313 | 190,000 | 92,555 | 190,000 | 0.0% |
| 3 | 40 | 4100 | Service Installations | 60,520 | 156,317 | 108,882 | 70,000 | 62,411 | 90,000 | 28.6% |
| | | 4200 | Sub-Divison Projects | 5,430 | 8,104 | 21,596 | 10,000 | 5,642 | 10,000 | 0.0% |
| | | 4300 | Other Service income | 95,223 | 100,270 | 136,892 | 100,000 | 57,900 | 105,000 | 5.0% |
| 3 | 50 | 5100 | Interest Income | 13,118 | 14,524 | 25,495 | 20,000 | 20,175 | 25,000 | 25.0% |
| | | 5200 | Rental Income | 39,240 | 39,240 | 35,970 | 39,240 | 19,620 | 49,680 | 26.6% |
| 3 | 60 | 6100 | Scrap Metal Sales | 10,051 | 15,115 | 6,360 | 10,000 | 3,581 | 10,000 | 0.0% |
| | | 6200 | Construction Plan Sales | 105 | 240 | 105 | 0 | 0 | - | #DIV/0! |
| | | 6600 | Other Misc. Income | 14,423 | 17,803 | 17,016 | 20,000 | 16,403 | 20,000 | 0.0% |
| | | 6800 | Gresham Utility Tax | 256,857 | 257,525 | 286,547 | 275,800 | 151,613 | 308,600 | 12% |
| | | 6900 | Portland Utility Tax | 90,934 | 113,149 | 107,517 | 135,200 | 60,855 | 131,500 | -3% |
| | | 7000 | Fairview Utility Tax | 4,635 | 5,350 | 5,949 | 6,500 | 3,008 | 8,100 | 25% |
| 3 | 90 | 9200 | Interfund Transfers | 307,000 | 2,044,670 | 132,000 | 47,920 | 0 | 145,000 | 203% |
| | | 9300 | Fixed Asset Disposition | 0 | 33,900 | 0 | | 0 | 500,000 | |
| | | 9500 | Other Government Agencies | 15,000 | 17,500 | 20,000 | 20,000 | 4,500 | 17,500 | -13% |
| Revenue | | | 12,185,085 | 14,277,554 | 14,290,965 | 15,310,809 | 11,165,078 | 16,257,320 | 6% | |
| EXPENSE ACCOUNTS | | | | | | | | | | |
| 5 | 10 | 4450 | Salaries/Wages | 1,349,322 | 1,350,453 | 1,453,008 | 1,475,000 | 794,540 | 1,662,000 | 12.7% |
| | | 4500 | Office Overtime | 449 | 331 | 111 | 1,000 | 573 | 1,000 | 0.0% |
| | | 4550 | Field Overtime | 14,094 | 15,680 | 15,429 | 15,850 | 9,527 | 19,000 | 19.9% |
| | | 4600 | On Call Pay | 7,283 | 19,450 | 36,286 | 52,500 | 28,526 | 58,100 | 10.7% |
| | | 4610 | Water Certifications | 7,276 | 10,247 | 10,653 | 10,500 | 6,118 | 13,000 | 23.8% |
| | | 4620 | Employee Bonus | - | - | - | 15,000 | 0 | 15,000 | 0.0% |
| | | 4630 | Market Based Wage Adjustment | - | - | - | 15,000 | 0 | 37,000 | 146.7% |
| | | 4800 | Social Security | 84,928 | 82,950 | 90,278 | 92,500 | 51,093 | 103,000 | 11.4% |

| | | | | | | | | | | |
|---|----|------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| | | 4810 | Medicare | 20,190 | 20,344 | 22,169 | 21,600 | 12,250 | 24,100 | 11.6% |
| | | 4820 | Unemployment Insurance | 15,316 | 5,653 | 3,088 | 1,500 | 448 | 1,660 | 10.7% |
| | | 4830 | Tri-Met Payroll Tax | 10,006 | 10,142 | 11,130 | 10,800 | 3,269 | 12,200 | 13.0% |
| | | 4840 | Workers Compensation | 16,951 | 23,207 | 32,694 | 30,000 | 11,417 | 32,230 | 7.4% |
| | | 4900 | P.E.R.S | 195,594 | 187,964 | 240,902 | 287,000 | 139,556 | 344,300 | 20.0% |
| | | 4920 | Employee Insurance Expense | 387,804 | 367,430 | 332,356 | 338,000 | 169,512 | 416,730 | 23.3% |
| | | | | | | | | | | |
| | | * | Personnel Services | 2,109,213 | 2,093,851 | 2,248,105 | 2,366,250 | 1,226,829 | 2,739,320 | 15.8% |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 5 | 20 | 5010 | Water Purchase from Port | 2,027,092 | 2,149,325 | 2,472,176 | 2,725,000 | 1,068,848 | 2,728,338 | 0% |
| | | 5110 | Contract Services | 14,327 | 31,752 | 36,476 | 35,000 | 15,364 | 40,000 | 14% |
| | | 5120 | Technical & Consulting | 52,916 | 40,706 | 42,049 | 23,000 | 8,759 | 21,000 | -9% |
| | | 5130 | Auditing | 8,050 | 18,390 | 13,235 | 14,200 | 9,200 | 15,100 | 6% |
| | | 5140 | Legal Services | 54,552 | 82,128 | 27,506 | 100,000 | 11,363 | 100,000 | 0% |
| | | 5210 | Telephone/Cell Phone | 30,355 | 31,423 | 36,847 | 32,000 | 19,357 | 35,200 | 10% |
| | | 5220 | Sewer/Storm | 6,195 | 6,043 | 6,203 | 7,000 | 3,273 | 7,500 | 7% |
| | | 5230 | Heating/Electricity | 21,034 | 17,270 | 17,761 | 25,000 | 6,613 | 25,000 | 0% |
| | | 5310 | Engineering Supplies | 239 | 661 | 190 | 200 | 46 | 200 | 0% |
| | | 5320 | Office Supplies | 30,601 | 28,093 | 21,906 | 31,500 | 15,746 | 32,500 | 3% |
| | | 5330 | Postage | 41,252 | 42,533 | 41,495 | 44,000 | 16,932 | 48,000 | 9% |
| | | 5410 | Conservation | 70,549 | 72,054 | 61,855 | 88,000 | 39,794 | 59,430 | -32% |
| | | 5420 | Elections/Legal Advertisement | 2,396 | 2,627 | 7,081 | 3,000 | 125 | 4,000 | 33% |
| | | 5430 | Insurance General | 30,591 | 59,329 | 58,822 | 68,000 | 29,897 | 67,000 | -1% |
| | | 5440 | Safety Gear and Equipment | 14,183 | 14,075 | 10,159 | 20,000 | 7,046 | 20,000 | 0% |
| | | 5450 | Training and Education | 18,552 | 20,566 | 18,700 | 25,000 | 5,240 | 25,000 | 0% |
| | | 5460 | Dues, License and Subscriptions | 10,841 | 17,664 | 16,111 | 17,500 | 16,116 | 45,605 | 161% |
| | | 5470 | Office Equipment | 5,663 | 10,944 | 3,002 | 5,000 | 2,967 | 5,000 | 0% |
| | | 5510 | Computer/Office Equipment | 22,540 | 2,844 | 3,088 | 5,000 | 2,146 | 7,700 | 54% |
| | | 5520 | Building & Grounds Maintenance | 50,179 | 47,375 | 57,896 | 60,000 | 20,977 | 61,500 | 3% |
| | | 5530 | Shop Equipment | 15,208 | 9,137 | 11,091 | 10,000 | 3,975 | 10,000 | 0% |
| | | 5540 | Vehicle Maintenance | 16,054 | 20,117 | 33,896 | 30,000 | 18,314 | 30,000 | 0% |
| | | 5550 | Tires | 4,760 | 452 | 5,552 | 10,000 | 4,280 | 10,000 | 0% |
| | | 5560 | Gas, Lubricants, Disposal | 33,760 | 28,149 | 19,303 | 30,000 | 10,946 | 25,000 | -17% |
| | | 5570 | Small Equipment | 7,553 | 6,236 | 7,202 | 6,000 | 1,112 | 6,000 | 0% |
| | | 5610 | Utility Operatings Supply | 150,034 | 160,979 | 148,208 | 210,000 | 124,244 | 211,500 | 1% |
| | | 5620 | Water Sampling and Testing | 19,671 | 25,306 | 23,271 | 20,000 | 8,956 | 26,000 | 30% |
| | | 5625 | Water Quality & Notices | 1,262 | 244 | - | 6,000 | 1,688 | 5,000 | -17% |
| | | 5630 | Reservoir Maintenance | 2,350 | 2,341 | 9,889 | 10,000 | 3,232 | 10,000 | 0% |

| | | | | | | | | | | |
|---|----|------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | 5640 | Meter Maintenance | 21,201 | 10,854 | 9,666 | 25,000 | 9,018 | 25,000 | 0% |
| | | 5650 | Hydrant Maintenance | 2,736 | 4,129 | 1,026 | 2,000 | - | 2,000 | 0% |
| | | 5660 | Telemetry | 7,526 | 1,828 | 1,803 | 10,000 | 9,095 | 10,200 | 2% |
| | | 5670 | Pumping | 29,158 | 24,338 | 29,377 | 25,000 | 14,364 | 29,850 | 19% |
| | | 5710 | Board Meeting Fees | 3,250 | 3,250 | 3,550 | 6,500 | 1,750 | 6,500 | 0% |
| | | 5720 | Director's Expense | 13,447 | 12,793 | 12,553 | 25,000 | 421 | 26,200 | 5% |
| | | 5730 | Manager's Expense | 986 | 1,034 | 1,584 | 2,000 | 248 | 2,000 | 0% |
| | | 5740 | General Office | 40,003 | 40,676 | 46,359 | 42,000 | 21,665 | 46,690 | 11% |
| | | 5750 | Cash Over/Short | 25 | 38 | 23 | - | 19 | 0 | #DIV/0! |
| | | 5760 | Bad Debt Expense | 32,886 | 32,337 | 29,022 | 35,000 | - | 35,000 | 0% |
| | | 5770 | Gresham Utility Tax | 256,415 | 256,271 | 285,902 | 275,800 | 62,282 | 308,600 | 12% |
| | | 5780 | Portland Utility Tax | 97,243 | 112,433 | 106,663 | 135,200 | 39,693 | 131,500 | -3% |
| | | 5790 | Fairview Utility Tax | 4,627 | 5,350 | 5,943 | 6,500 | 1,162 | 8,100 | 25% |
| | | 5800 | Customer Assistance | 11,396 | 12,191 | 28,177 | 30,000 | 13,354 | 30,000 | 0% |
| | | 5820 | Taxes and Assessments | - | - | - | 2,500 | - | 2,990 | 20% |
| | | | Material and Services | 3,283,658 | 3,466,285 | 3,772,618 | 4,282,900 | 1,649,627 | 4,346,203 | 1.5% |
| 5 | 40 | 6010 | Water System | 2,017,686 | 2,342,989 | 904,310 | 450,000 | 352,588 | 851,430 | 89% |
| | | 6020 | Meters | 23,499 | 26,297 | 56,442 | 20,000 | 11,462 | 20,000 | 0% |
| | | 6030 | Meter Upgrades | 4,754 | 4,631 | 6,787 | 7,500 | 7,675 | 7,500 | 0% |
| | | 6110 | Meter Equipment | - | 4,402 | - | 1,000 | - | 1,000 | 0% |
| | | 6120 | Shop Equipment | - | 18,742 | - | 3,000 | - | 3,000 | 0% |
| | | 6130 | Automotive Equipment | 67,555 | 47,226 | 9,400 | - | - | 5,000 | #DIV/0! |
| | | 6140 | Computer/Office Equipment | 20,410 | 42,292 | 73,025 | 61,500 | - | 72,300 | 18% |
| | | 6210 | Buildings | 44,878 | 19,253 | 91,527 | 25,000 | - | 20,000 | -20% |
| | | 6220 | Land | | | | | | 500,000 | |
| | | * | Capital Outlay | 2,178,782 | 2,505,832 | 1,141,491 | 568,000 | 371,725 | 1,480,230 | 160.6% |
| 5 | 60 | 7110 | Transfers to Other Funds - *Debt | 645,325 | 625,575 | 625,113 | 463,925 | 438,525 | 461,450 | -1% |
| | | | *Groundwater | | | | 160,000 | | 170,000 | 6% |
| | | * | Transfers | 645,325 | 625,575 | 625,113 | 623,925 | 438,525 | 631,450 | 1.2% |
| 5 | 70 | 7210 | Contingency | - | - | - | 1,000,000 | - | 1,000,000 | 0% |
| | | * | Contingency | - | - | - | 1,000,000 | - | 1,000,000 | 0% |
| 5 | 90 | 8010 | Unapprop. Ending Fund Balance | - | - | - | 6,469,734 | - | 6,060,117 | -6% |

| | | | | | | | | | | |
|---|----|------|---|------------------|------------------|------------------|-------------------|------------------|-------------------|--------------|
| | | * | Ending Fund Balance | - | - | - | 6,469,734 | - | 6,060,117 | -6.3% |
| | | | | ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| | | | | ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| | | | Total Personnel Service | 2,109,213 | 2,093,851 | 2,248,105 | 2,366,250 | 1,226,829 | 2,739,320 | 16% |
| | | | Total Material and Services | 3,283,658 | 3,466,285 | 3,772,618 | 4,282,900 | 1,649,627 | 4,346,203 | 1% |
| | | | Total Capital Outlay | 2,178,782 | 2,505,832 | 1,141,491 | 568,000 | 371,725 | 1,480,230 | 161% |
| | | | Total All other Uses | 645,325 | 625,575 | 625,113 | 623,925 | 438,525 | 631,450 | 1% |
| | | | Contingency | - | - | - | 1,000,000 | - | 1,000,000 | |
| | | | Ending Fund Balance | - | - | - | 6,469,734 | - | 6,060,117 | |
| | | | | 8,216,978 | 8,691,543 | 7,787,326 | 15,310,809 | 3,686,706 | 16,257,320 | 6.2% |
| | | | | 8,216,978 | 8,691,543 | 7,787,326 | 7,841,075 | | 9,197,203 | 17.3% |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | FUND 201 - SYSTEM DEVELOPMENT FUND - REIMBURSEMENT | | | | | | | |
| | | | INCOME ACCOUNTS | | | | | | | |
| 3 | 1 | 101 | Beginning Fund Balance | \$216,054 | \$255,153 | \$380,524 | \$340,696 | \$340,696 | \$392,896 | 15% |
| 3 | 40 | 4500 | System Development Fees | 112,800 | 223,800 | 57,847 | 50,000 | 47,678 | 75,000 | 50% |
| 3 | 50 | 5100 | Interest Income | 1,299 | 1,571 | 2,325 | 2,200 | 1,805 | 3,500 | 59.1% |
| | | | Revenue | 330,153 | 480,524 | 440,696 | 392,896 | 390,179 | 471,396 | 20% |
| | | | EXPENSE ACCOUNTS | | | | | | | |
| 5 | 60 | 7110 | Transfers to Other Funds | 75,000 | 100,000 | 100,000 | 0 | - | 100,000 | #DIV/0! |
| | | * | Ending Fund Balance | 255,153 | 380,524 | 340,696 | 392,896 | - | 371,396 | -5% |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | FUND 202 - SYSTEM DEVELOPMENT FUND - IMPROVEMENT | | | | | | | |
| | | | INCOME ACCOUNTS | | | | | | | |
| 3 | 1 | 101 | Beginning Fund Balance | \$0 | \$0 | \$0 | \$9,210 | \$9,210 | \$17,050 | 85% |

| | | | | | | | | | | |
|---|----|------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| 3 | 40 | 4500 | System Development Fees | 0 | 0 | 9,183 | 7,800 | 7,502 | 11,700 | 50% |
| 3 | 50 | 5100 | Interest Income | 0 | 0 | 27 | 40 | 64 | 100 | 150.0% |
| | | | Revenue | 0 | 0 | 9,210 | 17,050 | 16,776 | 28,850 | 69% |
| | | | EXPENSE ACCOUNTS | | | | | | | |
| 5 | 60 | 7110 | Transfers to Other Funds | - | - | - | 0 | - | 0 | #DIV/0! |
| | | * | Ending Fund Balance | - | - | 9,210 | 17,050 | - | 28,850 | 69% |
| | | | | | | | | | | |
| | | | FUND 301 - DEBT RESERVE FUND | | | | | | | |
| | | | INCOME ACCOUNTS | | | | | | | |
| 3 | 1 | 101 | Beginning Fund Balance | \$500,551 | \$503,248 | \$505,861 | \$509,147 | \$509,147 | \$512,147 | 1% |
| 3 | 50 | 5100 | Interest Income | 2,697 | 2,613 | 3,286 | 3,000 | 2,526 | 3,000 | 0.0% |
| 3 | 90 | 9200 | Transfers from Other Funds | 465,325 | 465,575 | 465,113 | 463,925 | 358,525 | 461,450 | -1% |
| | | | Revenue | 968,573 | 971,436 | 974,260 | 976,072 | 870,198 | 976,597 | 0% |
| | | | EXPENSE ACCOUNTS | | | | | | | |
| 5 | 60 | 7110 | Transfer to Debt Service Fund 401 | 465,325 | 465,575 | 465,113 | 463,925 | 358,525 | 461,450 | -1% |
| 5 | 90 | 8010 | Ending Fund Balance | 503,248 | 505,861 | 509,147 | 512,147 | 511,673 | 515,147 | 1% |
| | | | | | | | | | | |
| | | | FUND 401 - DEBT SERVICE FUND | | | | | | | |
| | | | INCOME ACCOUNTS | | | | | | | |
| | | | Beginning Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3 | 90 | 9200 | Transfer from Fund 301 | 465,325 | 465,575 | 465,113 | 463,925 | 358,525 | 461,450 | -1% |
| | | | INCOME ACCOUNTS | 465,325 | 465,575 | 465,113 | 463,925 | 358,525 | 461,450 | -1% |
| | | | EXPENSE ACCOUNTS | | | | | | | |
| 5 | 60 | 7110 | Payments on Financinf | 235,000 | 240,000 | 245,000 | 250,000 | 250,000 | 255,000 | 2% |
| 5 | 60 | 7110 | Interest on Financing | 230,325 | 225,575 | 220,113 | 213,925 | 108,525 | 206,450 | -3% |

| | | | | | | | | | | |
|---|----|------|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| | | | | | | | | | | |
| | | * | Ending Fund Balance | - | - | - | - | - | - | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | FUND 501 - GROUNDWATER PRODUCTION FUND | | | | | | | |
| | | | INCOME ACCOUNTS | | | | | | | |
| 3 | 1 | 101 | Beginning Fund Balance | \$66,681 | \$146,349 | \$184,925 | \$160,280 | \$160,280 | \$133,580 | -17% |
| 3 | 50 | 5100 | Interest Income | 308 | 269 | 490 | 300 | - | 400 | 33.3% |
| 3 | 90 | 9200 | Interfund Transfer - Fund 100 | 180,000 | 160,000 | 160,000 | 160,000 | 80,000 | 170,000 | 6% |
| 3 | 90 | 9400 | City of Gresham | 160,000 | 160,000 | 160,000 | 175,920 | 95,920 | 160,000 | -9% |
| | | | Revenue | 406,989 | 466,618 | 505,415 | 496,500 | 336,200 | 463,980 | -7% |
| | | | EXPENSE ACCOUNTS | | | | | | | |
| 5 | 20 | 5330 | Equipment Maintenance | 3,846 | 17,915 | 8,981 | 20,000 | 21,360 | 20,000 | 0% |
| | | 5610 | Operating Supplies | 11,321 | 11,852 | 23,340 | 25,000 | 7,414 | 25,000 | 0% |
| | | 5615 | Wellhead Protection | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 70,000 | 17% |
| | | 5620 | Testing | 1,082 | 4,525 | 4,669 | 5,000 | 500 | 5,000 | 0% |
| | | 5630 | Rerservoir Maintenance | - | - | 37,750 | 5,000 | - | 5,000 | 0 |
| | | 5670 | Pumping | 152,391 | 155,401 | 181,396 | 200,000 | 73,586 | 200,000 | 0% |
| 5 | 60 | 7110 | Transfer to General Fund 101 | 32,000 | 32,000 | 32,000 | 47,920 | - | 45,000 | -6% |
| | | | EXPENSE ACCOUNTS | 260,640 | 281,693 | 348,135 | 362,920 | 162,860 | 370,000 | 2% |
| 5 | 90 | 8010 | Ending Fund Balance | 146,349 | 184,925 | 157,280 | 133,580 | | 93,980 | -30% |