

19601 NE Halsey Street Portland, OR 97230-7430 503-665-4179 - Phone 503-667-5108 - Fax www.rwpud.org

To: Budget Committee

Rockwood Water People's Utility District

From: Brian R. Stahl

General Manager/Budget Officer

Date: April 3, 2019

Re: FY 2019/20 BUDGET MESSAGE AND DOCUMENT TRANSMITTAL

BUDGET MESSAGE

The District has embarked on a systematic strategy for the development of its groundwater resources in light of the significant future wholesale rate adjustments from the City of Portland. With the completion of a Groundwater Development Master Plan (GDMP) in spring 2019, the District will begin to exercise the findings within the plan to ensure the continued provision of safe, affordable water to its customers. The first step of the GDMP has already been put into play, the purchase of property where a high-production well can be developed, while at the same time take advantage of planned capital improvements to mitigate rate adjustments.

By anticipating need and response, the District will continue to find itself on solid financial ground despite having to address a projected 13.5% increase in wholesale water costs in the FY 2019/20 budget. With the adoption and implementation of the GDMP, the District will be able to plan for and schedule source development and water transmission projects ahead of our declaration to Portland before June 2021 of no or partial wholesale water purchases into the future beyond 2026.

Given the implementation of the GDMP, Fiscal Year 2019/20 is slated to be very busy in the areas of groundwater development and infrastructure replacement. The District's engineering effort under the guidance of Jeremy Hudson, PE has scheduled over \$3 million worth of improvements in groundwater production wells, \$1 million of aged water main replacement and \$1 million towards improvements to the Cascade Treatment Facility, the cost of which will be shared with the District's groundwater partner, the City of Gresham.

The District continues to update its aging fleet of heavy equipment and vehicles as well as planned technology replacements through the efforts outlined in the District's two comprehensive replacement plans for both Vehicle/Equipment and Technology. These two efforts managed by Kerry Aden, Andy Crocker, and Joey Schlosser will provide long range, proactive responses to aging District infrastructure upon which we depend.

The District's 2019 Finance Plan is equipped to handle all personnel, operations and maintenance, capital, debt service and technology expenditures being planned for Fiscal Year 2019/20.

To increase revenue stability and to anticipate implementation of the GDMP, the District is proposing to continue to adjust fixed and variable charges as was started last fiscal year. Next year's rate adjustment is presented to achieve an overall 5.75% rate adjustment for the average District user. Base meter charges will experience a slightly higher rate of adjustment to begin the process of generating more fixed, stable revenue for the District. The commodity sale (variable water sale revenue) will experience a slightly lower adjustment to offset the fixed revenue increase. These adjustments are anticipated to move the District's fixed revenue to 25% (from the current 23.7%) towards an ultimate goal of 35%-40% fixed revenue.

Fiscal Year 2019/20 will be hectic with the implementation of the GDMP, greater activity in building and equipment maintenance and building a quicker, more efficient response to operational challenges. The dedicated, professional staff of the District are ready and prepared to accept these challenges, continue to provide exemplary public service to District customers and serve the regional partnerships and community groups with whom the District interacts.

BUDGET INTRODUCTION

Included in this binder is information that will support and inform the development of the FY 2019/20 Budget for the District. It includes the following documents:

- FY 2019/20 Budget Message
- Auditor's Communication to Governing Body on the FY 2017/18 Audit
- Calendar Year 2018 Statistics and Highlights
- 2019 Financial Plan Update
- FY 2019/20 Budget Detail and Narrative
- FY 2019/20 Capital Improvement Plan
- Projected FY 2019/20 Fees and Charges
- 2019 Strategic Plan
- Supplemental Information
 - o 2019 District Organization Chart
 - o FY 2019/20 Five Year Budget Line Code Comparisons
 - o 2019 10 Year Vehicle/Equipment Replacement Plan
 - o 2019 10 Year Technology Replacement Plan
 - Wage Scales for All District Employees for FY 2019/20
 - o Monthly Regional Bill Comparison

FUND STRUCTURE

101 General Fund Most operations occur in the General Fund.

201 System Development FundReimbursement

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 FundThis fund handles the Gresham-District

groundwater 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 2019/20

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

The day-to-day operations of the District are handled primarily through Fund 101, General Fund. Income is generated mainly 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 2019/20 BUDGET

The District has developed, through Murraysmith, a Groundwater Development Master Plan (GDMP) in FY 2018/19. This plan is intended to guide the District in the creation of a groundwater supply to achieve independence from wholesale purchases of water from Portland. Within the plan is an evaluation of the development of groundwater supplies, the individual District reservoir service zones, how groundwater might be introduced into and out of each zone, the relative demand pressure on individual reservoir service areas, groundwater delivery to reservoirs by gravity or pumping, and future build out demands within the District. The plan also provides a capital plan of improvements needed to obtain and deliver groundwater throughout the District prior to the end of the Portland Wholesale Water Purchase Contract ending June 2026.

Depending on the timing of completion of the plan by Murraysmith, the District's FY 2019/20 Capital Plan has \$1,000,000 set aside for projects specifically outlined in the GDMP. This will provide initial funding so that the District can notify Portland by June 30, 2021of its decision to terminate wholesale water purchase, in part or in whole, and continue to advance efforts to achieve the goal of independence from wholesale water purchases by 2026.

To be successful in the implementation of a groundwater conversion, and to meet repair and replacement improvement pressures, the District has added a second person to our engineering team. The new member will increase the District's engineering capacity to manage its efforts related to successfully implementing the GDMP. The individual will also add to the District's ability to improve mapping, GIS data acquisition and project design and management. The position will be filled as an Associate Engineer and will require, at a minimum, an Engineer-In-Training (EIT) license and will report to the District Engineer for work assignment and oversight.

After successfully converting the District's lead/copper testing program of high risk homes to an independent program after the dissolution of the Joint Monitoring Program with the City of Portland, the District's test results have allowed the program to be significantly reduced. The original requirement called for sampling 60 homes twice per year. The reduced program now calls for the testing of 30 homes, once per year, lowering annual costs from \$9,000 to \$2,250 (without labor)!

The District continues to implement technology to create efficiencies and effectiveness in operation. Two programs have been added during FY 2018/19 which will accomplish these goals. Formlink is a software platform that allows independent cross connection testers to create and log into their own accounts to enter their assembly testing data directly. Prior to implementing the program, District staff would receive paper copies of testing reports on the approximate 2,280 cross connection assemblies it tracks from testers and manually enter the information into a database to assure compliance with regulations and testing requirements. Added to this time-consuming effort, District staff would also have to generate annual letters notifying property owners of the need to test, if testing was delinquent, or if test results did not pass. With Formlink, the information is entered by the businesses themselves removing this burdensome task from District employees. With annual notification letters being computer generated, District staff can

focus on increasing routine inspections of current and future customers as well as contribute to groundwater operations and meter replacement efforts.

A second program called Dude Solutions is a work order software which allows real time communication between the front office and field personnel, task and work order creation and follow up job tracking so that real time information is available between customers, office personnel and field operations. The program provides immediate tracking of repair and maintenance efforts, new installations and developer contracted work. It removes the potential for delays in assignment, effort tracking, cost control, and billing for District work.

The District has tightened its peaking declarations to Portland to try to reduce cost and take advantage of its groundwater resources. However, even reducing its purchase requirements from the City of Portland, wholesale purchase costs for the District will increase by 13.5% for the upcoming fiscal year. The average cost increase for all wholesale customers is projected to be 12.0%. The explanation for the increase provided by Portland was improvements to their Columbia South Shore wells and completion of studies related to Corrosion Control Study, Supply System Master Plan and Internal Inspection Assessment of Conduits. The projected increase is particularly distressing in that the rate adjustment communicated to the District as recent as February 2018 discussed a 3% increase for FY 2019/20.

Balancing the conversion of the District Water Sales Revenue to a greater fixed revenue base, staff will be recommending a rate adjustment which will anticipate a 10.5% increase to base (fixed) charges with a 4.25% increase to volume (variable) charges. This represents an overall rate adjustment for average water users of ~5.75% for FY 2019/20. The rate adjustment is in line with the recommendations of the 2019 District Finance Model (5.75% overall for a Water Sales Revenue of \$9,041,182).

The District provides updates to both the Technology and Vehicle/Equipment Replacement Plans for review and approval as part of the FY 2019/20 budget process. The multi-year plans were approved by the Board in FY 2017/18 to allow for better planning, fiscal control, and orderly replacements. Future budgets will continue to be guided by the replacement schedule and approaches outlined in these plans.

The FY 2019/20 budget continues the practice of evaluating annual expenditures to make sure accurate line coding occurs for budget management and expenditure control. Budget line codes continue to show adjustments from prior years. Significant changes (greater than 10%) will be noted in the budget line code descriptions following this discussion. As an example, Line Code 5-20-5460 Dues, Licenses, and Subscriptions was increased due to the addition of the Formlink (cross connection control) and Dude Solution (work order tracking) software (~\$20,600 annually for both). The narratives within the budget explain what the line code purchases are and any significant change from the prior fiscal year.

The following is an explanation of the FY 2019/20 budget line items and the proposed budget.

GENERAL FUND Fund 101

INCOME ACCOUNTS

3-01-0101 Beginning Fund Balance

\$10,086,957

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 actual and projected revenues and projected expenses are shown here.

3-10-1100	Water Sales	\$9,041,182
	Base Meter Charge	\$2,265,612
	Commodity Charge	\$6,775,570

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 ~13,519 accounts). The second is the commodity charge (the volume of water sold at \$2.55 per ccf). The overall water rate adjustment proposed is **4.8%.** The rate for an average use customer of **6 ccf** per month for FY 19/20: (~10.5% to Base Meter and **4.25** to Commodity charges) is ~5.7%. The change also results in Fixed Revenue increasing to **25%** (from **23.7%**).

3-20-2100 Backflow Charges

\$30,000

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. Water accounts with assemblies are charged a "per device" charge of approximately \$2 per billing cycle. The District monitors approximately 2,280 assemblies in the service area. This budget is increased slightly to reflect activity of the past year.

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 remains the same.

3-20-2300 Late Fees

\$200,000

Service charges include late charges, door hanger charges, service off charges, dishonored check charges, etc. This budget is increased reflecting activity of the past year.

3-40-4100 Service Installations

\$120,000

Projected installations of new meters in the District. This includes all types and sizes of new service connections. This budget is increased to reflect recent history. The levels development activity can be sporadic and difficult to predict.

3-40-4200 Sub-Division Project Income

\$40,000

The revenue in this budget line is primarily from developers for main extensions and fire hydrants. It cannot be predicted with accuracy. This budget is increased to reflect growth.

3-40-4300 Other Service Income

\$140,000

Most of this revenue is generated by selling meter reads to the cities of Gresham, Portland and Fairview. 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 is increased reflecting activity of the past year.

3-50-5100 Interest Income

\$200,000

Annual anticipated earnings on our cash reserve account in the Oregon State Investment Pool and other small investments. The budget is increased to reflect significant growth related to consolidation of District's accounts, strategic money management and interest rate 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. This budget remains the same.

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

\$28,000

This includes such items as SAIF dividends, SDAO rebates, and collection agency revenue. This budget shows a slight increase due to credits from SDIS.

3-60-6800 Gresham Utility Tax

\$320,000

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. This budget shows a slight increase.

3-60-6900 Portland Utility Tax

\$140,000

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. This budget shows a slight increase.

3-60-7000 Fairview Utility Tax

\$10,000

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. This budget shows a slight increase.

3-90-9200 Transfers From Other Funds

\$165,000

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 (\$65,000) which offsets personnel and associated costs involved with groundwater production. This budget shows a slight increase to cover personnel costs in groundwater production.

3-90-9300 Fixed Asset Disposition

\$381,500

This code reflects the sale of surplus District assets in 2019. The amount reflects the sale of District property on 185th Street for \$334,000. It also includes receipt of ~\$47,500 for vehicle/equipment disposition per the 2019 10 Year Vehicle/Equipment Replacement Plan. These funds will be earmarked for future land and current equipment/vehicle purchases by the District.

3-90-9500 Other Government Agencies

\$1,018,500

These are contributions from the City of Gresham towards test/production well construction (\$1,000,000) and of participants to the Children's Clean Water Festival (\$18,500). The budget reflects anticipated program participation and contributions.

EXPENSE ACCOUNTS

PERSONAL SERVICES

5-10-4450 Salaries & Wages \$1,910,283

5-10-4500 to 5-10-4630 Other Personnel Expenses \$110,716

Anticipated costs for overtime (\$17,500), on-call pay (\$64,606), certification pay (\$12,610), employee bonus (\$1,000), and market-based wage adjustments (\$15,000).

5-10-4800 to 5-10-4920 Payroll Taxes & Employee Benefits \$1,119,089

Social Security (\$125,302), Medicare (\$29,304), Unemployment Insurance (\$2,021) Tri-Met (\$14,626), and Workers Compensation (\$24,358) 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 \$480,678. Health insurance renewal is \$442,800.

MATERIALS & SERVICES

5-20-5010 Water Purchased for Sale

\$3,170,484

We will purchase 3.80 million CCF (2.85 BG) from the City of Portland under the water sales agreement. Our wholesale rate for FY 2019/20 is projected to be \$0.830 per CCF. This represents an increase of **13.5%** over FY 17/18 due to improvements to Portland's groundwater wells, an increase to Operation and Maintenance cost and an increase to the rate of return spread among all wholesale users.

5-20-5110 Contract Services

\$84,190

This represents the annual contract for billing and support services. Chaves Consulting provides the District's billing service and will also be hosting billing information offsite. PavelComm is the District's service provider for computer system monitoring, updates, and security. Contract paving, miscellaneous consulting, daily off-site data storage (replication) and website maintenance is also added to this line code.

5-20-5120 Technical & Consulting

\$23,000

This primarily funds the annual update of the Financial Plan and miscellaneous survey/consulting/technical assistance. This line item also funds specialty reviews regarding test well development and future land purchases.

5-20-5130 Auditing

\$17,140

This is the third year of the three-year contract with Pauly, Rogers and Co., PC, the District's independent financial audit firm. This code also includes the annual fee to the State of Oregon for review of our financial reports (\$500).

5-20-5140 Legal Services

\$100.000

The proposed level is the same as the current fiscal year. The amount represents legal services for General Counsel and employment related matters.

5-20-5210 Telephone/Cell Phone

\$30,600

\$500

This line code funds expenses related to office telephones, cellular service, data cards, tablet communication. It is not related to telemetry and SCADA control. Budget reflects slight decrease due to removal of data card charges.

5-20-5220 Sewer/Storm Water \$4,700

5-20-5230 Heating/Electricity \$25,000

5-20-5310 Engineering Supplies

Supplies specific to the engineering department are included here. Special paper, plotter pens, truck maps, large plots, etc.

5-20-5320 Office Supplies

\$29,000

All office supplies are included in this budget line. Examples are: billing supplies, late notices, door hangers, envelopes, stationery, computer supplies, printer supplies, copier supplies, fax supplies, green bar computer paper, pens, tablets, pencils, paper clips, rubber bands, storage boxes, mailing supplies. This line code provides funds for District water conservation brochures, lead/copper notices and District's Consumer Confidence Report.

5-20-5330 Postage

\$44,300

This category covers sending out bills, late notices and miscellaneous daily mailings. Budget reflects recent trend and to reduce the annual mailing of the District's Consumer Confidence Report which is being posted on the District's website.

5-20-5410 Conservation

\$69,950

This line funds our Toilet Rebate programs (\$3,000 single family; \$3,000 multi-family, commercial and non-profit); Children's Clean Water Festival (\$35,600); School Programs (34 assemblies \$11,000); conservation devices/brochures/supplies (\$9,000); emergency preparedness (\$5,000); school grants (\$2,250); and District events, donations and meetings (\$1,100).

5-20-5420 Elections & Legal Advertising

\$3,500

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

5-20-5430 General Insurance

\$85.000

This covers all insurance related to District liability and property and does not include employee health benefits. Slight increase based on new premium and two deductible events.

5-20-5440 Safety Gear & Equipment

\$23,000

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. Slight increase based on experience.

5-20-5450 Training & Education

\$31,500

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

5-20-5460 Dues, Licenses & Subscriptions

\$87,220

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*. Increase due to addition of dues increase by Consortium, Form Link and Due Solution subscriptions, and Microsoft Office 365 licenses.

5-20-5470 Office Equipment

\$7,500

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

5-20-5510 Computer/Office Equipment Maintenance

\$8.800

Maintenance of equipment including: copier, postage meter and miscellaneous small office equipment. Pavelcomm tech support was moved back to this line code for consistency from Line Code 5-20-5110 Contract Services

5-20-5520 Building & Grounds Maintenance

\$74,320

Includes grounds maintenance, tree removal, building & window cleaning, area rugs, carpet, & rug cleaning, cleaning supplies, paper products, etc., and miscellaneous inspections and repairs. Slight increase to cover inflationary adjustments.

5-20-5530 Shop Equipment Maintenance

\$10,000

Includes repairs and maintenance of non-office shop and building equipment. Slight decrease due to experience.

5-20-5540 Vehicle Maintenance

\$35,000

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. Budget remains the same.

5-20-5550 Tires

\$8,000

Anticipated cost of tires for all rolling stock. Slight increase due to anticipated needs.

5-20-5560 Gasoline & Lubricants

\$27,500

Anticipated cost to fuel equipment and vehicles. Slight increase due to current expenditures.

5-20-5570 Small Tools and Equipment

\$10,000

This line will pay for equipment items costing less than \$5,000 each. Slight increase due to current expenditures.

5-20-5610 Utility Operating Supplies

\$250,000

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

5-20-5620 Water Testing & Other EPA Requirements

\$23,000

Expense of water testing and samples as mandated by the federal government. Budget remains the same.

5-20-5625 Water Quality & Notices

\$6,000

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. Slight increase.

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

\$40,000

Replacement of existing meters and related equipment due to age, declining reliability, and breakage; large meter asset management. Increased to reflect greater large meter maintenance activity.

5-20-5650 Fire Hydrant Maintenance

\$2,500

Allowance for unexpected repairs. Budget level is increased slightly.

5-20-5660 **Telemetry**

\$21,700

Telephone expense and other repairs throughout the telemetry system. Budget level is increased slightly to reflect inflation.

5-20-5670 **Pumping**

\$43,300

This is electrical expense for pumping at all sites except groundwater activity which is tracked separately. Budget is increased to reflect current levels of expenditures.

5-20-5710 Board Meeting Fees

\$8,000

Allows for regular Board meetings, consortium meetings, special meetings and MetroEast media expenses. Budget is slightly increased.

5-20-5720 Directors' Expense

\$28,000

Miscellaneous expenses directly related to the Board of Directors, including attendance at conferences such as AWWA and SDAO. Budget remains unchanged.

5-20-5730 Manager's Expense

\$3,000

Allowance for General Manager's miscellaneous expenditures relating directly to conducting District business. Budget remains unchanged.

5-20-5740 General Office

\$62,400

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.

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 history.

5-20-5770 Gresham Utility Tax

\$320,000

This tax is charged by the City of Gresham.

5-20-5780 Portland Utility Tax

\$140,000

This tax is charged by the City of Portland.

5-20-5790 Fairview Utility Tax

\$10,000

This tax is charged by the City of Fairview.

5-20-5800 Customer Assistance

\$35,000

Participation in the program remained steady in 18/19. Budget remains the same.

5-20-5820 Taxes & Assessments

\$3,100

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

CAPITAL EXPENDITURES & TRANSFERS

5-40-6010 Water System

\$5,043,160

This line item covers the following capital improvement projects:

Projects

Test/Production Well GDMP Projects

\$3,000,000 \$1,000,000

Steel 30, Phase 2: 4,817 If to 6" ductile	\$578,040
Fire Flow 20: ductile iron pipe	\$108,320
Steel 6: ductile iron pipe	\$60,800
Steel 7 & 8: ductile iron pipe	\$271,000
Specialty surveys and engineering	\$25,000

5-40-6020 Meters \$20,000

Meters for new service installations. Budget is unchanged.

5-40-6030 Meter Upgrades \$8,000

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

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

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

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

This will fund unidentified items of equipment. Budget is unchanged.

5-40-6130 Automotive/Equipment \$186,020

The 2019 10 Year Vehicle and Equipment Replacement Plan has now established a replacement schedule for new and aging vehicles and rolling stock in the District. The plan will anticipate the orderly and planned vehicle and equipment upgrades maximizing the longevity of use and trade-in value.

5-40-6140 Computer & Office Equipment \$25,000

Budget includes engineering file backup and replacement of four computers and monitors.

5-40-6210 Buildings \$10,000

This is for plans for routine building upgrades. Budget is decreased.

5-40-6220 Land \$700,000

We would like to consider land purchase in proximity to District reservoirs. Budget is the same as last year.

5-60-7110 Transfer to Other Funds \$648,925

This is the amount necessary to transfer to the Debt Reserve Fund (\$468,925) and the Groundwater Production Fund (\$180,000).

5-70-7210 Contingency

\$1,350,000

This represents at least two months (60 days) of operating expenses (Personnel and Materials & Services) in keeping with policy established in the Financial Plan.

5-90-8010 Ending Fund Balance

\$5,818,422

The ending fund balance is projected by adding the beginning fund balance to anticipated revenues and subtracting anticipated expenditures for the upcoming fiscal year. The Ending Fund Balance plus Contingency provides approximately 319 days of operation (Personnel and Materials & Services).

SYSTEM DEVELOPMENT FUND-REIMBURSEMENT Fund 201

INCOME ACCOUNTS

3-01-0101 Beginning Fund Balance \$473,792

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.

3-50-5100 Interest Income \$10,000

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.

5-90-8010 Ending Fund Balance \$458,792

SYSTEM DEVELOPMENT FUND-IMPROVEMENT Fund 202

INCOME ACCOUNTS

3-01-0101	Beginning Fund Balance	\$61,347
3-40-4500	System Development Fees	\$12,500
3-50-5100	Interest Income	\$750
Anticipated earr	nings on investments.	

EXPENSE ACCOUNTS

5-60-7110	Transfer to Other Fund	\$0
Improvement SI built.	DCs will be transferred when the identified projects are scheduled	to be

5-90-8010 Ending Fund Balance \$74,597

DEBT RESERVE FUND Fund 301

INCOME ACCOUNTS

3-01-0101 Beginning Fund Balance \$532,991

This is the estimated beginning fund balance.

3-50-5100 Interest Income \$9,000

3-90-9200 Transfer from Other Funds \$468,925

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

5-60-7110 Transfer to Debt Service Fund \$468,925

5-90-8010 Ending Fund Balance \$541,991

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

\$468,925

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

EXPENSE ACCOUNTS

5-50-7050 Payments on Financing \$280,000

5-50-7070 Interest on Financing \$188,925

Payments will be made according to the Bond Amortization Schedule.

GROUNDWATER PRODUCTION FUND Fund 501

INCOME ACCOUNTS

3-01-0101	Beginning Fund Balance	\$240,531
3-50-5100	Interest Income	\$3,000
3-90-9200	Inter-fund Transfer	\$180,000

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

3-90-9400 City of Gresham

\$180,000

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

EXPENSE ACCOUNTS

5-20-5530 Equipment Maintenance

\$125,000

This line will cover the cost to maintain the treatment and booster pump facility. Increased to begin improvements identified in Groundwater Development Master Plan.

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.

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 will increase business surveillance activities.

5-20-5620 Testing

\$5,000

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

5-20-5630 Reservoir Maintenance

\$5,000

This will fund routine annual maintenance of the Cascade reservoir.

5-20-5670 **Pumping**

\$200,000

This pays for all groundwater pumping costs. No change.

5-60-7110 Transfer to General Fund

\$65,000

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

5-90-8010 Ending Fund Balance

\$108,531

ROCKWOOD Water DIII)		-								_
Fiscal Year 2019/20 Five Year Line Code Comparisons	Comparisons									
	FV13/14	FV14/15	FV15/16	FV16/17	FV17/18	FV18/19	FV18/19	FV19/20	% Change	
	+1/CT1-1	CT /+T L .	01/611	/1/071/	07//10	61/0111	67/0713	02/6117	% Cildings	
	Actual	Actual	Actual	Actual	Actual	Budget	End of Year	Proposed	FY18/19 vs	
ACCOUNT DESCRIPTION	Expenses	Expenses	Expenses	Expenses			Projections	1	FY19/20	
FUND TOT - GENERAL FUND								1		
,	1000	4	1	1	1100	7	Audit		ò	
3 1 101 Beginning Fund Balance	\$4,286,295	\$3,968,106	\$5,586,013	\$6,503,637	\$7,617,479	\$9,236,316	\$10,153,575	\$10,086,957	9.7%	
	6 72A 9EE	7 2 1 1 1 5 7	7 559 493	7 750 088	212 676 8	9 AEE 2EO	8 549 732	0 041 183	C 75%	
	0,724,933	151,142,1	010,000,1	000,000,7	0,272,343	0,403,330	0,040,0	2,041,162	0.7.7.0	
3 20 2100 Backflow Charges	79,467	76,626	7,052	27,433	797,67	29,000	29,000	30,000	3.4%	
2200 Set-up Fees	23,500	23,625	27,775	26,000	23,805	30,000	30,000	30,000	%0.0	
2300 Late Fees	211,337	194,333	187,313	183,050	192,067	190,000	200,000	200,000	2.3%	
2 AO A100 Service Installations	60 520	156 217	109 901	101 312	112 763	110,000	110,000	120,000	0 10%	
5	00,320	120,21/	100,002	101,312	20,703	10,000	000011	120,000	9.1.70	
4200 Sub-Divison Projects	5,430	8,104	21,596	11,81/	76,030	10,000	45,000	40,000	300.0%	
4300 Other Service income	95,223	100,270	136,892	101,687	151,203	120,000	130,000	140,000	16.7%	
3 50 5100 Interest Income	13,118	14,524	25,495	50,835	119,570	80,000	200,000	200,000	150.0%	
	39 240	39,240	35 970	42,664	49,680	49,680	49.680	49.680	%U U	
2 GO G100 Scrap Metal Salas	10.051	15 115	0 2 5 9	5 762		000,01	0000	000 01	%O O	
8	10,031	13,113	0,300	3,702		10,000	000,6	10,000	0.0.0	
6200 Construction Plan Sales	105	740	IUS	0	DS.	•	>	•		
6600 Other Misc. Income	14,423	17,803	12,016	39,885	25,718	24,000	28,000	28,000	16.7%	
6800 Gresham Utility Tax	256,857	257,525	286,547	283,406	295,954	310,000	310,000	320,000	3.2%	
6900 Portland Utility Tax	90.934	113.149	107.517	112,157	123,537	135,000	135,000	140,000	3.7%	
7000 Fairview Utility Tax	4.635	5.350	5,949	5.482	10.180	8,500	9.500	10.000	17.6%	
3 an ann Interfind Transfers	307,000	025,0	132,000	47 920	145,000	145,000	145000	165 000	13.8%	
3	000	0,0,0,0	000/101		000,001	000,000	000 10	100,000	8000	
9300 Fixed Asset Disposition	0	33,900			578,086	230,000	75,000	381,500	65.9%	
9500 Other Government Agencies	15,000	17,500	20,000	17,500	18,500	1,518,500	26,000	1,018,500	-32.9%	
	100	1	10000		1				ì	
Revenue	12,185,085	14,277,554	14,290,965	15,310,635	11,815,800	20,701,346	20,184,487	22,010,819	0.3%	
EXPENSE ACCOUNTS										
5 10 4450 Salaries/Wages	1,349,322	1,350,453	1,453,008	1,498,425	1,607,835	1,719,334	1.700.000	1.910.283	11.1%	
	449	331	111	573	206	1,000	1 400	1 500	%U US	
4500 Citic Over time	14 00 41	15 690	15 120	17 GOE	710011	1,000	1,100	1,500	70.07	
4500 On Call Bay	14,034	19,450	25,725	57.75	51 065	13,000	14,200	000,01	15 0%	
4000 OII Call ray	256.7	15,430	30,280	12,707	200,100	12,000	34,300	04,000	13.370	
4610 Water Certifications	1,2/6	10,247	10,653	13,584	12,704	12,000	12,000	12,610	5.1%	
4620 Employee Bonus						1,000	0	1,000	0.0%	
4630 Market Based Wage Adjustment						15,000	0	15,000	%0:0	
4800 Social Security	84,928	82,950	90,278	97,426	103,500	110,448	105,500	125,302	13.4%	
4810 Medicare	20,190	20,344	22,169	23,082	24,547	25,831	26,000	29,304	13.4%	
4820 Unemployment Insurance	15,316	5,653	3,088	3,091	1,262	1,778	1,700	2,021	13.7%	
4830 Tri-Met Payroll Tax	10,006	10,142	11,130	8,698	6976	12,870	12,500	14,626	13.6%	
4840 Workers Compensation	16,951	23,207	32,694	16,746	6,188	33,300	22,000	24.358	-26.9%	
4900 P.E.R.S	195,594	187,964	240,902	274,593	331,530	385,634	375,000	480,678	24.6%	
4920 Employee Insurance Expense	387.804	367.430	332,356	335,130	355,748	461.588	380.000	442.800	-4.1%	
* Personnel Services	2,109,213	2,093,851	2,248,105	2,341,720	2,516,482	2,854,506	2,705,100	3,140,088	10.0%	
Н										
5 20 5010 Water Purchase from Port	2,027,092	2,149,325	2,472,176	2,697,837	2,713,064	2,794,108	2,795,000	3,170,484	13.5%	
5110 Contract Services	14,327	31,752	36,476	59,826	65,458	75,240	80,000	84,190	11.9%	
5120 Technical & Consulting	52,916	40,706	42,049	19,716	25,851	22,000	10,000	23,000	4.5%	
5130 Auditing	8,050	18,390	13,235	14,646	15,990	15,500	15,500	17,140	10.6%	
5140 Legal Services	54,552	82,128	27.506	22.861	22.448	100,000	25,000	10000	%O O	_

2.00 6.10 <th< th=""><th>5210 Telephone/Cell Phone</th><th>30,355</th><th>31,423</th><th>36,847</th><th>4T,003</th><th>44,137</th><th>006,66</th><th>24,000</th><th>200/20</th><th>-3.1.70</th></th<>	5210 Telephone/Cell Phone	30,355	31,423	36,847	4T,003	44,137	006,66	24,000	200/20	-3.1.70
2.03 7.05 7.05 7.00 <th< td=""><td>5220 Sewer/Storm</td><td>6,195</td><td>6,043</td><td>6,203</td><td>5,410</td><td>3,474</td><td>7,500</td><td>4,500</td><td>4,700</td><td>-37.3%</td></th<>	5220 Sewer/Storm	6,195	6,043	6,203	5,410	3,474	7,500	4,500	4,700	-37.3%
10,000 1,0	5230 Heating/Electricity	21,034	17,270	17,761	21,079	17,891	25,000	20,000	25,000	%0.0
1,12,22	5310 Engineering Supplies	239	661	190	550	368	200	,	200	%0:0
70,556 70,556 71,556 44,500 45,000<	5320 Office Supplies	30,601	28,093	21,906	26,423	29,010	36,500	36,500	29,000	-20.5%
1,11,1281 1,11	5330 Postage	41,252	42,533	41,495	40,279	40,399	48,000	45,000	44,300	-7.7%
2,2,566 2,67 7,081 2,585 4,000 7,000 8,500 3,500 8,500 9,500 <t< td=""><td>5410 Conservation</td><td>70,549</td><td>72,054</td><td>61,855</td><td>61,885</td><td>39,882</td><td>63,350</td><td>45,000</td><td>036'69</td><td>10.4%</td></t<>	5410 Conservation	70,549	72,054	61,855	61,885	39,882	63,350	45,000	036'69	10.4%
3,5,62 3,00 6,0,28 7,3,28 8,00 7,00 8,00 1,1,133 1,0,52 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,54 1,0,13 1,0,24 1,0,13 1,0,24	5420 Elections/Legal Advertisement	2,396	2,627	7,081	2,551	3,111	4,000	1,000	3,500	-12.5%
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	5430 Insurance General	30,591	59,329	58,822	60,268	74,328	80,000	70,000	85,000	6.3%
10.84.2 20.566 18.70 70.90 30.51 31.500 73.00 87.120 10.84.4 17.644 18.70 75.90 75.00 75.00 75.00 75.00 87.20 75.00	3440 Safety Gear and Equipment	14,183	14,075	10,159	13,435	19,249	18,000	24,000	23,000	27.8%
10.044 17.664 16.11 19.39F 55.895 57.600 7.200 7.200 5.663 1.0944 3.084 3.084 3.098 5.796 7.200 5.00 7.200 2.540 2.544 3.084 3.078 6.056 7.200 5.00 7.00 7.00 1.5.076 4.737 5.7896 5.819 5.754 7.200 5.00 7.00 8.00 7.00 1.5.076 4.764 4.564 4.747 1.200 5.00 5.00 9.50 1.00 7.00 1.00	5450 Training and Education	18,552	20,566	18,700	27,090	30,511	31,500	28,000	31,500	%0.0
2.5.65 1.0.944 3.002 6.668 1.87 h 7.500 5.000 7.500 2.2.5,403 2.3.44 3.082 3.713 6.075 5.200 5.200 5.200 1.5.124 47.37 3.586 3.513 5.256 5.200 6.200 1.4300 1.5.124 2.5.14 3.513 3.513 3.512 3.500 3.500 3.500 1.5.124 2.5.14 3.513 3.512 3.512 3.500 3.500 3.500 1.5.124 3.3.140 3.512 3.512 3.512 3.500 3.500 3.500 1.5.24 3.3.40 3.512 3.526 3.500 3.500 3.500 3.500 1.5.24 3.5.40 3.	5460 Dues, License and Subscriptions	10,841	17,664	16,111	19,367	52,895	22,600	72,000	87,220	51.4%
5.07.54 7.24	5470 Office Equipment	5,663	10,944	3,002	899'9	1,876	7,500	2,000	7,500	0.0%
15,012 41,315 57,826 51,920 65,000 57,000 57,200 57,000 74,220 74,220 74,220 74,220 74,220 75,000<	5510 Computer/Office Equipment	22,540	2,844	3,088	3,719	9/0/9	5,200	5,200	8,800	69.2%
15.208	5520 Building & Grounds Maintenance	50,179	47,375	57,896	58,197	57,564	72,200	65,000	74,320	2.9%
1,000	5530 Shop Equipment	15,208	9,137	11,091	6,983	8,731	12,000	9,500	10,000	-16.7%
4760 482 5.552 5.347 7,854 7,000 8,000 8,000 33.766 28,346 19,303 3,712 27,202 27,000 27,000 10,000 15,671 15,346 19,303 3,713 28,445 12,445 27,000 10,000	5540 Vehicle Maintenance	16,054	20,117	33,896	29,050	47,475	35,000	35,000	35,000	%0.0
33,760 28,149 19303 33,788 28,741 27,000 27,000 27,000 15,533 16,534 1,522 3,711 13,733 25,000 27,000 20,000 1,00,034 1,62,34 1,324 3,711 13,733 2,20,000 20,000 20,000 1,106.1 2,346 3,246 1,688 1,658 6,528 3,000 40,000 10,000 2,1301 1,084 1,084 1,688 1,168 1,748 1,000 1,000 1,000 2,1301 1,084 1,084 1,688 1,168 1,148 1,000 1,000 1,000 2,1201 1,084 1,084 1,168 1,148 1,000 1,000 1,000 2,1201 1,084 1,083 1,168 1,148 1,048 1,040 1,000 1,000 2,1201 1,084 1,184 1,284 1,148 1,148 1,000 1,000 1,000 1,000 1,000 1,000 <t< td=""><td>5550 Tires</td><td>4,760</td><td>452</td><td>5,552</td><td>5,307</td><td>7,854</td><td>2,000</td><td>2,000</td><td>8,000</td><td>14.3%</td></t<>	5550 Tires	4,760	452	5,552	5,307	7,854	2,000	2,000	8,000	14.3%
150,034 160,796 17,702 3,711 13,738 6,560 10,000 10,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 10,000 15,000 15,000 10,000 1	5560 Gas, Lubricants, Disposal	33,760	28,149	19,303	23,028	28,741	27,000	27,000	27,500	1.9%
150.034	5570 Small tools and Fourinment	7.553	6.236	7,202	3.711	13.738	6.500	10.000	10.000	53.8%
19,771 25,306 23,771 22,803 29,952 23,000 18,000 23,000 2	5610 Utility Operatings Supply	150.034	160.979	148,208	234.651	214.630	000.055	220.000	250.000	13.6%
1,552 2,44 2,741 6,950 5,555 5,000 6,000 6,000 2,136 1,243 2,44 9,888 11,688 1,655 1,000 4,000 4,000 4,000 4,000 4,000 2,00	5620 Water Sampling and Testing	19 671	275,275	177 27	22 803	29 95	23,000	18,000	23,000	%0.0
2,330 2,340 9,889 11,688 6,526 10,000 40,000 10,000 2,136 4,120 1,084 9,686 11,688 14,655 30,000 40,000 10,000 2,136 4,120 1,084 1,084 1,084 1,084 1,000 2,500 <t< td=""><td>5625 Water Quality & Notices</td><td>1 262</td><td>20,000</td><td>1,7(0)</td><td>6 950</td><td>5 565</td><td>5,000</td><td>5,000</td><td>000,67</td><td>20.0%</td></t<>	5625 Water Quality & Notices	1 262	20,000	1,7(0)	6 950	5 565	5,000	5,000	000,67	20.0%
2.1.201 0.084 9,666 16,368 14,655 30,000 40,000 40,000 2.1.201 1,084 1,026 1,6368 14,655 30,000 -2,500 3,000 2,500 3,000 2,500 3,000 2,500 3,000	5630 Reservoir Maintenance	2,232	2 341	0 880	11,658	6526	10,000	000 8	10,000	%0 O
2,736 4,125 1,000 1,100 1,100 1,100 2,000 <th< td=""><td>5640 Mater Maintenance</td><td>2,330</td><td>10.854</td><td>0.00,0</td><td>16.368</td><td>17 605</td><td>30,000</td><td>000 07</td><td>000,01</td><td>33.3%</td></th<>	5640 Mater Maintenance	2,330	10.854	0.00,0	16.368	17 605	30,000	000 07	000,01	33.3%
7,526 4,128 1,028 1,028 1,028 1,1450 2,000 <t< td=""><td>3040 Weier Walliellalice</td><td>102,12</td><td>10,034</td><td>3,000</td><td>10,300</td><td>14,033</td><td>000,00</td><td>40,000</td><td>000,04</td><td>33:3/8</td></t<>	3040 Weier Walliellalice	102,12	10,034	3,000	10,300	14,033	000,00	40,000	000,04	33:3/8
2,1,2,6 4,1,0 1,1,0 4,1,0 <	Joseph Hydralli Walliteriance	2,130	4,123	1,020	11,650	0 77 6	2,000	000	2,200	1 2%
3.286 3.456 3.570 3.9722 4.000 4.000 8.000 13.447 12.793 3.550 3.550 3.550 2.500 25.000 <t< td=""><td>מבטים הפוופנון</td><td>1,320</td><td>1,020 077,17</td><td>T,003</td><td>20,11</td><td>1,140</td><td>21,430</td><td>16,000</td><td>21,700</td><td>1.2.70 7.00.7</td></t<>	מבטים הפוופנון	1,320	1,020 077,17	T,003	20,11	1,140	21,430	16,000	21,700	1.2.70 7.00.7
3,2,20 3,5,20 3,5,20 3,5,20 3,5,20 2,5,00 2,5,00 2,00 3,00 2,5,00 2,00 3,00 2,5,00 2,00 3,00 2,00 3,00 2,00 3,00 2,00 3,0	2070 Fullipling	23,130	24,330	29,317	22,226	43,933	00,400	2,000	6,000	7.9% C
1,344 1,344 1,24	710 Board Meeting rees	3,230	3,230	3,330	3,000	270.00	000,7	4,000	000,00	2.0%
986 1,034 1,584 1,284 1,284 1,284 2,500 5,000 2,5 46,003 46,003 46,003 46,000 5,000 5,000 62,400 2,5 3,8 43,28 5,44 10,729 31,000 31,000 35,000 25,6415 2,26,271 285,271 285,824 29,4745 310,000 310,000 310,000 25,6415 2,26,271 285,922 21,471 10,729 310,000 140,000 140,000 3,5417 11,396 12,191 28,177 25,943 20,128 31,000 35,000 35,000 35,000 11,396 12,191 28,177 25,943 27,128 35,000 <	57.20 Director's Expense	13,447	12,793	12,553	12,536	23,956	78,000	25,000	28,000	0.0%
40,033 40,676 46,359 5,2046 51,368 61,700 54,000 62,400 32,886 32,337 29,23 21,471 10,729 35,000 15,000 35,000 25,6415 256,271 285,902 28,884 294,745 310,000 310,000 320,000 97,243 112,433 106,663 11,624 12,1393 135,000 140,000 310,000 97,243 11,386 2,943 2,943 2,943 2,0128 35,000 10,000 35,000 11,386 1,191 2,943 2,0128 35,000 35,000 35,000 35,000 2,017,686 2,342,989 904,310 4,132,866 4,232,364 4,564,098 4,402,302 5,043,160 2,176,66 2,342,989 904,310 4,347 175,171 4,675,034 1,485,120 5,043,160 2,176,66 2,342,989 904,310 4,346 1,75,171 4,675,034 1,485,120 5,043,160 2,176,10 4,754	5730 Manager's Expense	986	1,034	1,584	1,203	2,877	3,000	2,500	3,000	%0.0
25 38 23 43 34 34 34 35,000 15,000 35,000 256,415 256,271 285,902 28,444 294,745 310,000 310,000 320,000 97,243 112,433 106,663 111,624 284,745 310,000 100,000 100,000 97,243 112,433 106,663 111,624 294,745 310,000 100,000 100,000 97,243 112,433 135,000 100,000 100,000 35,000 100,000 35,000 11,396 12,191 28,177 5,943 5,481 10,198 8,500 10,000 35,000 11,396 12,191 28,177 2,943 2,172,34 3,100	5740 General Office	40,003	40,676	46,359	52,046	51,368	61,700	24,000	62,400	1.1%
32,886 32,337 29,022 21,471 10,729 35,000 15,000 35,000 35,000 35,000 35,000 35,000 35,000 35,000 35,000 30,000 35,000 30,000 30,000 35,000 30,000<	5750 Cash Over/Short	52	38	23	43	34	0	2	,	
256,415 256,415 256,415 256,415 285,902 282,902 282,902 282,902 310,000 310,000 320,000 97,243 112,433 106,663 111,624 121,333 135,000 140,000 1 11,396 12,191 2,943 10,188 35,000 25,000 10,000 3 11,396 12,191 28,177 2,943 2,725 3,100 3,100 3,100 2,017,686 2,346,285 3,772,618 4,132,866 4,232,364 4,564,098 4,402,302 5,051,204 1 2,017,686 2,017,686 2,342,989 904,310 439,476 17,511 4,675,034 4,402,302 5,043,100 -6,697 4,754 4,631 6,787 7,676 17,593 8,000 8,000 8,000 -6,000 -6,000 5,000 5,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000 -6,000	5760 Bad Debt Expense	32,886	32,337	29,022	21,471	10,729	35,000	15,000	35,000	%0.0
97,243 112,433 106,663 111,624 121,393 135,000 140,000 140,000 135,000 140,000 15,000 140,000 15,000 140,000 15,000 140,000 15,000 140,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 10,000	5770 Gresham Utility Tax	256,415	256,271	285,902	282,824	294,745	310,000	310,000	320,000	3.2%
4(627) 5,350 5,943 5,481 10,198 8,500 8,500 10,000 35,000 11,396 12,191 28,177 25,956 20,128 35,000 25,000 35,000 35,000 3,283,658 3,466,285 3,772,618 4,132,866 4,522,364 4,564,098 4,402,302 5,043,160 3,100 2,017,686 2,342,989 904,310 439,476 175,171 4,654,098 4,402,302 5,043,160 - 2,3499 26,297 56,442 20,000 15,364 20,000 18,000 5,000 - 4,754 4,631 6,787 7,676 175,171 4,655,034 1,485,120 5,043,160 - 4,754 4,631 6,787 7,676 17,69 8,000 5,000 5,000 5,000 5,000 5,000 6,000 6,000 1,141,491 1,1739 19,244 25,000 25,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 <	5780 Portland Utility Tax	97,243	112,433	106,663	111,624	121,393	135,000	135,000	140,000	3.7%
11,396 12,191 28,177 25,956 20,128 35,000 25,000 35,000 - - 2,943 2,725 3,100 3,100 3,100 3,100 - - - 2,943 2,725 3,100 3,100 3,100 2,017,686 2,342,389 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 2,3499 26,297 56,442 20,000 15,364 8,000 8,000 8,000 4,754 4,631 6,787 7,676 7,769 8,000 8,000 5,000 - 4,402 - - 4,395 5,000 5,000 5,000 - 18,742 - - - 4,395 5,000 5,000 5,000 - 18,742 19,244 25,000 5,000 5,000 5,000 5,000 - 44,878 19,253 11,739 19,244 25,000 5,000 10,000 <td>5790 Fairview Utility Tax</td> <td>4,627</td> <td>5,350</td> <td>5,943</td> <td>5,481</td> <td>10,198</td> <td>8,500</td> <td>8,500</td> <td>10,000</td> <td>17.6%</td>	5790 Fairview Utility Tax	4,627	5,350	5,943	5,481	10,198	8,500	8,500	10,000	17.6%
3,283,658 3,466,285 3,772,618 4,132,866 4,232,364 4,564,098 4,402,302 5,051,204 3,100 2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 - 2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 - 2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 - 2,3499 2,6297 56,442 20,000 15,364 20,000 18,000 20,000 - 4,754 - 4,402 - - 4,335 5,000 5,000 5,000 5,000 5,000 - <td< td=""><td>5800 Customer Assistance</td><td>11,396</td><td>12,191</td><td>28,177</td><td>25,956</td><td>20,128</td><td>35,000</td><td>25,000</td><td>35,000</td><td>0.0%</td></td<>	5800 Customer Assistance	11,396	12,191	28,177	25,956	20,128	35,000	25,000	35,000	0.0%
3,283,658 3,466,285 3,772,618 4,132,866 4,522,364 4,564,098 4,402,302 5,043,100 5 2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 -6 3,499 26,297 56,442 20,000 15,364 20,000 18,000 8,000 8,000 4,754 4,402 - - - 4,395 5,000	5820 Taxes and Assessments				2,943	2,725	3,100	3,100	3,100	%0.0
2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 23,499 26,297 56,442 20,000 15,364 20,000 18,000 20,000 4,754 4,631 6,787 7,676 7,676 7,769 8,000 8,000 8,000 - 4,402 - - 0 5,000 5,	Material and Services	3.283.658	3.466.285	3.772.618	4.132.866	4.232.364	4.564.098	4.402.302	5.051.204	10.7%
2,017,686 2,342,989 904,310 439,476 175,171 4,675,034 1,485,120 5,043,160 4,631 6,787 7,676 15,364 20,000 8,000 8,000 8,000 4,402 4,402 4,402 4,402 5,000 </td <td></td>										
23,499 26,297 56,442 20,000 15,364 20,000 18,000 20,000 4,754 4,631 6,787 7,676 7,769 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 5,000 10,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 <	6010 Water System	2,017,686	2,342,989	904,310	439,476	175,171	4,675,034	1,485,120	5,043,160	7.9%
4,754 4,631 6,787 7,676 7,769 8,000 8,000 8,000 - 4,402 - - 0 5,000	6020 Meters	23,499	26,297	56,442	20,000	15,364	20,000	18,000	20,000	%0.09-
- 4,402 - - 4,402 - - 4,402 5,000 18,020 18,020 18,020 18,020 18,020 18,020 19,020 19,020 19,23 11,739 19,244 25,000 25,000 10,000	6030 Meter Upgrades	4,754	4,631	6,787	7,676	1,769	8,000	8,000	8,000	%0.0
- 18,742 - 4,395 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 18,020 18,020 18,020 18,020 18,020 19,020 19,020 19,020 19,020 19,020 19,020 19,020 19,020 19,020 19,020 10,000	5110 Meter Equipment		4,402			0	2,000	2,000	2,000	%0.0
67,555 47,226 9,400 - 0 90,715 96,495 186,020 10 20,410 42,292 73,025 80,662 55,985 53,000 53,000 25,000 10,000 44,878 19,253 91,527 11,739 19,244 25,000 25,000 10,000 2,178,782 2,505,832 1,141,491 559,553 277,928 5,581,749 2,345,615 6,002,180 485,325 465,575 465,113 463,925 461,450 463,125 463,125 463,125 468,925	5120 Shop Equipment		18,742		•	4,395	5,000	2,000	2,000	%0:0
20,410 42,292 73,025 80,662 55,985 53,000 53,000 25,000 10,000	5130 Automotive/Equipment	67,555	47,226	9,400	,	0	90,715	96,495	186,020	105.1%
44,878 19,253 91,527 11,739 19,244 25,000 25,000 10,000 - 2,178,782 2,505,832 1,141,491 559,553 277,928 5,581,749 2,345,615 6,002,180 485,325 465,575 465,513 463,925 461,450 463,125 463,125 468,925	5140 Computer/Office Equipment	20,410	42,292	73,025	80,662	52,985	53,000	53,000	25,000	-52.8%
2,178,782 2,505,832 1,141,491 559,553 277,928 5,581,749 2,345,615 6,002,180 485,325 465,575 465,575 465,113 463,925 461,450 463,125 463,125 468,925	5210 Buildings	44,878	19,253	91,527	11,739	19,244	25,000	25,000	10,000	-60.0%
2,178,782 2,505,832 1,141,491 559,553 277,928 5,581,749 2,345,615 6,002,180 485,325 465,575 463,125 463,125 463,125 468,925	5220 Land						200.000	650,000	700,000	%U·U
2,178,782 2,505,832 1,141,491 559,553 277,928 5,581,749 2,345,615 6,002,180 485,325 465,575 465,113 463,925 461,450 463,125 463,125 468,925							200/00	000,000	00000	
485,325 465,575 465,113 463,925 461,450 463,125 463,125 468,925	Capital Outlay	2,178,782	2,505,832	1,141,491	559,553	277,928	5,581,749	2,345,615	6,002,180	7.5%
485,325 465,575 465,113 463,925 461,450 463,125 463,125 468,925										
	7110 Transfers to Other Funds - *Debt	485,325	465,575	465,113	463,925	461,450	463,125	463,125	468,925	1.3%

Columbration Colu	*Rate Stabilization						0	•	0		
Trindle Trin											
1 Contribered 1,000 1,	* Transfers	645,325	625,575	625,113	623,925	631,450	648,125	644,513	648,925	0.1%	
1 Contribution	70		,		,		1,200,000	,	1,350,000	12.5%	
Total Interpretate Foreign Fund Salance	* Contingency						1,200,000		1,350,000	12.5%	
Total Belance Contribute Service 2,109,213 2,008,851 2,248,105 2,566,425 2,566,435 2,5	06				,	10,157,576	5,852,868	10,086,957	5,818,422	%9:0-	
Total Pergenting Service 2,109,718 2,108,851 2,248,108 2,244,108 2,516,482 2	* Ending Fund Balance					10,157,576	7,052,868	10,086,957	7,168,422	1.6%	
Triangle Provided Services 2,1109,718 2,059,818 2,7246,110 2,941,700 2,341,400							-			=======================================	
Total Department Services 2,126,124 2,025,125 2,126,124											
Treducing fund Bulence 3,256,547 2,566,582 3,141,420 2,566,582 2,141,420 2,566,582 2,141,420 2,566,582 2,141,420 2,566,582 2,141,420 2,566,582 2,141,420 2,566,582 2,141,420 2,566,514 2,5	Total Personnel Service	2,109,213	2,093,851	2,248,105	2,341,720	2,516,482	2,854,506	2,705,100	3,140,088	10.0%	
Total Agent Contributed 7.175.72 2.505.823 1.141.421 5.99.553 3.17.020 5.69.130 6.002,128 6.002,	Total Material and Services	3,283,658	3,466,285	3,772,618		4,232,364	4,564,098	4,402,302	5,051,204	10.7%	
Total All Other Uses 648,235 625,675 625,675 625,675 621,620 648,225 648,225 648,225 648,225 648,225 624,672 648,225 6	Total Capital Outlay	2,178,782	2,505,832	1,141,491	559,553	277,928	5,581,749	2,345,615	6,002,180	7.5%	
Finding Bulance w/Contingency 3,968,107 5,586,011 1,786,7436	Total All other Uses	645,325	625,575	625,113	623,925	631,450	648,125	644,513	648,925	0.1%	
Finding Balance S.16,5778 S.691,543 7,787,336 7,637,275	Contingency		,			0	1,200,000	- 000	1,350,000	12.5%	
Further Balance w/Contingency 3,968,107 5,586,011 6,503,639 11,785,437 10,157,576 7,052,688 7,168,427 7,168,422 7,168,	Ending rund balance					10,15/,01	5,852,808	10,086,957	7,108,422	77.2%	
For FY 2020/211 For FY 2020/21 Fo		8,216,978	8,691,543	7,787,326	3,525,198	7,658,224	20,701,346	20,184,487	23,360,819	12.8%	
NCONE ACCOUNTS S126,024 S12	Ending Balance w/Contingency	3,968,107	5,586,011	6,503,639	11,785,437	10,157,576	7,052,868		7,168,422	1.6%	
FUND 201 - SYSTEM DEVELOPMENT FUND FRIMBURSE MENT INCOME ACCOUNTS Table For the final balance 255,153 2380,524 2340,696 5442,729 5488,792 5483,792 5473,792 INCOME ACCOUNTS Table For the following Fund balance 255,153 380,524 340,696 442,729 588,792 570,792 570,792 573,792 588,792 570,792 INCOME ACCOUNTS Table For the following Fund balance 255,153 380,524 340,696 442,729 588,792 570,792 570,792 570,792 588,792 INCOME ACCOUNTS Table For the following Fund balance 255,153 380,524 340,696 442,729 488,792 470,792 548,792 548,792 INCOME ACCOUNTS Table For the following Fund balance 255,153 380,524 340,696 442,729 488,792 470,792 548,792 548,792 INCOME ACCOUNTS Table For the following Fund balance 50 50 50 50 50 50 50 5	FOF FY 2020/21										
FUND 201-SYSTEM DEVELOPMENT FUND - FRIMBURSE NINT FUND 201-SYSTEM DEVELOPMENT FUND - FRIMBURSE NINT FUND 201-SYSTEM DEVELOPMENT FUND - FRIMBURSE NINT FUND 201-SYSTEM DEVELOPMENT FUND - IMPROVEMENT FUND - IMPROVEMEN											
101	FUND 201 - SYSTEM DEVELOPMENT FUN	D - REIMBURSEMI	ENT					Andir			
Store Development Fees 112,800 1,571 1,280 1,280		\$216,054	\$255,153	\$380,524	\$340,696	\$442,729	\$488,792	\$488,792	\$473,792	-3.1%	
Strong line test income 1,299 1,571 2,325 4,433 9,021 7,000 10,000		112,800	223,800	57,847	009'26	137,042	75,000	75,000	75,000	%0:0	
EXPENSE ACCOUNTS 239,153 480,524 440,696 442,729 588,792 570,792 579,792 588,792 588,792 570,792 579,792 588,792 588,792 570,792 579,792 588,792 588,792 588,792 570,792 570,792 579,792 588,792 570,792 570,792 579,7		1,299	1,571	2,325	4,433	9,021	2,000	10,000	10,000	42.9%	
EXPENSE ACCOUNTS Transfers to Other Funds 75,000 100,000	Revenue	330,153	480,524	440,696	442,729	588,792	570,792	573,792	558,792	-2.1%	
* Ending Fund Balance 255,153 380,524 340,696 442,729 488,792 470,792 473,792 458,792 458,792 488,792 473,792 458,792 458,792 488,792 473,792 458,792 458,792 488,792 488,792 473,792 458,792 488,792		75,000	100,000	100,000	0	100,000	100,000	100,000	100,000	0.0%	
FUND 202 - SYSTEM DEVELOPMENT FUND - IMPROVEMENT FUND 202 - SYSTEM DEVELOPMENT FUND - IMPROVEMENT INCOME ACCOUNTS	* Ending Fund Balance	255,153	380,524	340,696	442,729	488,792	470,792	473,792	458,792	-2.5%	
FUND 202 - SYSTEM DEVELOPMENT FUND - IMPROVEMENT \$0 <											
FUND 202 - SYSTEM DEVELOPMENT FUND 1 IMPROVERNET FUND 202 - SYSTEM DEVELOPMENT FUND 2.1 SYSTEM DEVELOPMENT FUND 1 IMPROVERNET Audit											
101 Beginning Fund Balance 50 50 50 50 50 50 50 5	FUND 202 - SYSTEM DEVELOPMENT FUN INCOME ACCOUNTS	D - IMPROVEMEN	_					Audit			
4500 System Development Fees 0 9,183 15,520 22,529 12,500 12,500 12,500 12,500 750 <td></td> <td>0\$</td> <td>\$0</td> <td>\$0</td> <td>\$9,210</td> <td>\$24,928</td> <td>\$48,097</td> <td>\$48,097</td> <td>\$61,347</td> <td>27.5%</td> <td></td>		0\$	\$0	\$0	\$9,210	\$24,928	\$48,097	\$48,097	\$61,347	27.5%	
0 9,210 24,928 48,097 61,097 61,347 74,597		0	0 0	9,183	15,520	22,529	12,500	12,500	12,500	0.0%	
EXPENSE ACCOUNTS	Revenue	0	0	9,210	24,928	48,097	61,097	61,347	74,597	22.1%	
	EXPENSE ACCOUNTS										

Ching Chin	5 60 7110 Transfers to Other Funds	,	•	,	0	0	0	,	0		
1.00 Recommended 2500.555 2500.55	* Ending Fund Balance			9,210	24,928	48,097	61,097	61,347	74,597	22.1%	
FUND 501 - DEPT FRESHOLF UND FUND 501 - DEP											
1 10 Reforming found beliance 2,000,515 2,000,516 2,000,510 2,511,510 2,51	FUND 301 - DEBT RESERVE FUND										
State Name of the color income Sec. 313 Sec. 3136 Sec.	1	\$500,551	\$503,248	\$505,861	\$509,147	\$514,879	\$523,991	Audit \$523,991	\$532,991	1.7%	
Public State Accounts 988,573 971,458 971,450 978,804 958,441 958,616 956,116 1,010,516 1,010,	90	2,697	2,613	3,286	5,732	9,112	7,500	9,000	9,000	20.0%	
Particle to Date Service Fund 411 465,325 465,113 463,925 465,140 465,125	Revenue	968,573	971,436	974,260	978,804	985,441	994,616	996,116	1,010,916	1.6%	
FUND 401. DERTY ENDING Fund Balance 503,2448 506,1461 514,879 512,1991 511,991 514	09	465,325	465,575	465,113	463,925	461,450	463,125	463,125	468,925	1.3%	
FUND 401 - DEET SERVICE FUND INCOME ACCOUNTS 465,3125 465,4125 465,	06	503,248	505,861	509,147	514,879	523,991	531,491	532,991	541,991	2.0%	
INCOME ACCOUNTS 465,325 465,113 463,925 461,450 463,125 465,1450 463,125 465,135 465,1	FUND 401 - DEBT SERVICE FUND INCOME ACCOUNTS Beginning Fund Balance	os	os	0\$	os	OS	S		os os		
INCOME ACCOUNTS A65,375 A65,113 A63,925 A61,450 A63,125 A65,113 A63,925 A61,450 A63,125 A61,450 A63,125 A61,450 A63,125 A61,450 A61,45	90 9200	465,325	465,575	465,113	463,925	461,450	463,125	366,050	468,925	1.3%	
EXPENSE ACCOUNTS 225,000 245,000 245,000 245,000 255,0	INCOME ACCOUNTS	465,325	465,575	465,113	463,925	461,450	463,125	366,051	468,925	1.3%	
Finding Fund Balance	09	235,000	240,000	245,000	250,000	255,000	265,000	265,000	280,000	5.7%	
FUND 501 - GROUNDWATER PRODUCTION FUND FUND 501 - GROUND FUND 501 - GROUNDWATER PRODUCTION FUND FUND 501 - GROUND FUND 501 - GROUND 501 - GROUND FUND 501 - GROUND 501 - GR	* Ending Fund Balance							0.50			
100 100 <td></td> <td>TION FUND</td> <td>216000</td> <td>2010103</td> <td>00000</td> <td>610</td> <td>31.2 61.13</td> <td>Audit</td> <td>163 07 63</td> <td>20 00</td> <td></td>		TION FUND	216000	2010103	00000	610	31.2 61.13	Audit	163 07 63	20 00	
90 9200 Interfund Transfer - Fund 100 180,000 160,000 160,000 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 160,000 175,920 1	50 5	308	269	490	765	2.253	2.500	3.000	3.000	20.0%	
Revenue 406,989 466,618 505,415 496,965 545,991 546,175 627,302 603,531 20 5330 Expense Accounts 3,846 17,915 8,981 23,655 91 25,000 3,500 125,000 4 5610 Operating Supplies 11,321 11,852 23,340 10,458 16,148 25,000 55,000 25,000 25,000 25,000 50,000 60,908 60,908 60,900 60,90	06 06	180,000	160,000	160,000	160,000	170,000	185,000	181,388 181,388	180,000	-2.7%	
EXPENSE ACCOUNTS 3,846 17,915 8,981 23,655 91 25,000 3,500 125,000 40 5610 Operating Supplies 11,321 11,852 23,340 60,000	Revenue	406,989	466,618	505,415	496,965	545,991	546,175	627,302	603,531	10.5%	
5610 Operating Supplies 11,321 11,852 23,340 10,458 16,148 25,000 25,000 25,000 25,000 25,000 25,000 10,000	20	3,846	17,915	8,981	23,655	91	25,000	3,500	125,000	400.0%	
60,000 60,000 60,000 60,968 60,000 68,495 70,000 1		11,321	11,852	23,340	10,458	16,148	25,000	25,000	25,000	%0.0	
	5615 Wellhead Protection	60,000	60,000	60,000	60,000	60,968	60,000	68,495	70,000	16.7%	

%6:06-	%0.0	44.4%	19.3%	-17.3%	
2,000	200,000	65,000	495,000	108,531	
43,776	200,000	45,000	386,771	240,531	
55,000	200,000	45,000	415,000	131,175	
0	161,714	45,000	284,465	261,526	
8,141	131,660	47,920	283,226	213,739	
37,750	181,396	32,000	348,135	157,279	
•	155,401	32,000	281,693	184,925	
•	152,391	32,000	260,640	146,349	
5630 Reservoir Maintenance	5670 Pumping	60 7110 Transfer to General Fund 101	EXPENSE ACCOUNTS	90 8010 Ending Fund Balance	
54	55	5 60 7:		2 90 80	