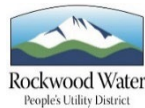


**PRESIDENT**, Colby Riley  
**VICE PRESIDENT**, Steve Okazaki  
**SECRETARY**, Kathy Zimmerman



**TREASURER**, Larry Dixon  
**DIRECTOR**, Tom Lewis  
**GENERAL MANAGER**, Kari J. Duncan

**REGULAR MEETING  
ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
BOARD OF DIRECTORS**

**March 22, 2023**

**6:00 p.m.**

**District Board Room or Via Zoom:**

<https://us02web.zoom.us/j/89816412436?pwd=VXVadmRlNkdLekZsSE1rUFUySXZkUT09>

**Webinar ID:**

**898 1641 2436**

**Passcode: 990766**

**PRELIMINARY AGENDA**

1. Approval of Agenda
2. Approval of Consent Agenda - Action
  - a. General Manager's Report - GM Duncan
  - b. Superintendent's Report - DS Crocker
  - c. Customer Service Report - OS Middleton
  - d. Engineer's Report - DE Hudson
  - e. Government Affairs Activities - GAC Clark
  - f. Financial Status – February 28, 2023
3. Approval of Minutes – February 22, 2023 Regular Board Meeting - Action
4. Approval of Bills - SA Zimmerman - Action
5. Public Comment on Non-Agenda Items
6. Appoint Budget Committee Members - Discussion/Action
7. 2023 Financial Master Plan Model Update – Josiah Close HDR Inc. and GM Duncan - Discussion
8. SDIS Best Practices Program - GAC Clark – Discussion
9. Government Standards Accounting Board (GASB) – 96 Requirements – SA Zimmerman - Discussion
10. Policy Updates – DC Crocker and GM Duncan - Discussion
11. For the Good of the Order

12. Next Meeting – April 26 - Regular Board Meeting & Budget Committee Meeting- 6:00 p.m.

Upcoming Topics:

- Budget Committee Meeting
- Board of Director's Compensation (Expected to be on agenda in May)

13. Adjournment

## MEMORANDUM

To: Board of Directors

From: Kari Duncan, General Manager

Date: March 15, 2023

Re: March 22nd, 2023, Board Meeting

1. Production, project, financial, fiduciary, engineering and government affairs reports have been completed by staff and are provided.
2. American Waterworks Association Water (AWWA) Fly-In: The GM will be attending the AWWA Fly-In in Washington DC from March 21<sup>st</sup> – 24<sup>th</sup>. During this event she has been asked to present and speak briefly about the Rockwood/Gresham WIFIA loan during an event celebrating the completion of the 100<sup>th</sup> loan! Meetings with Oregon Congressional offices have been scheduled and topics for discussion include, Cybersecurity, funding of source water protection projects through the Farm Bill, and support for Infrastructure funding programs including the Safe Drinking Water Revolving Loan program, Bipartisan Infrastructure Law and WIFIA.
3. The Draft Water Finance and Rate Model developed by HDR, the District's Financial Rate consultant is included in the Board packet and will be discussed during this meeting. At this time, based on the current budget and financing plan for the groundwater development projects, the recommendation is for an 8.5% rate increase in fiscal year 2023/2024.
4. A Letter of Interest (LOI) for the Safe Drinking Water Revolving Loan Fund (SDWRLF) and Bipartisan Infrastructure Law (BIL) was submitted on March 15<sup>th</sup>. The LOI included a request for \$22 million in funding for the manganese water treatment elements of the Cascade Groundwater Development projects, with a recommendation that this funding is split between SDWRLF and BIL funding. The SDWRLF is a very low interest loan, administered through the State of Oregon, that may include some level of loan forgiveness for disadvantaged communities. The BIL funding has been communicated to be 100% grant for projects that meet prioritized criteria for emerging contaminant treatment. This funding is highly competitive, and as such it has not been included in the rate plan, however if some or all funding is approved it would reduce costs to Rockwood customers and effectively reduce future rate increases.
5. The Employee Appreciation Event will take place on Saturday April 15<sup>th</sup> from 6-9 PM at Punch Bowl Social in Portland. The original plan for guests was to allow staff to bring 1 guest only. After some discussion we are changing the guest policy. Staff (and Board members) are welcome to bring their immediate family, there is not a strict guest count rule. However, we are asking that you RSVP to Nyla with your headcount by March 31.

6. The Package 4 Engineering Design of the Cascade Water Treatment Facility included a second SCADA controls workshop in March, as well as a Communications workshop. Design is moving towards 30%, and the land use pre-application packet has been submitted to the City of Gresham.
7. Cascade Reservoir #2 was filled last month, then drained to repair a leak. The source of the leak was found and has been repaired and as of March 15<sup>th</sup> the tank is being refilled for a new leak test.

## MEMORANDUM

To: Board of Directors

From: Andy Crocker, District Superintendent

Date: March 15, 2023

Re: Operations Update

Water distribution crews installed one new service, replaced one very leaky service, repaired one hydrant and two main breaks. Currently crews are finishing hydrant and valve box replacements for Gresham Capitol Improvement Project (CIP) paving project planned for late spring/summer. Distribution staff also finished up the large meter replacements, staff worked on a couple Saturdays to help lessen the impact on these large customers operations. We are moving forward and anticipate starting the two planned capital projects around the beginning of April. These projects will be replacing 4" and 6" Outside Diameter (OD) steel pipe which is at the end of its useful life and undersized for fire flow needs with 6" ductile iron pipe. Pipe replacements are short sections in neighborhoods on SE 154<sup>th</sup> and SE 157<sup>th</sup> between Stark St. and E Burnside. These projects will be done in-house, it's an excellent way to train new employees and build our team. We are currently doing neighborhood notifications, replacing outdated meters, and upgrading meter boxes in the neighborhood.

Operations staff has been very busy working with our contractor on package 1. Cascade reservoir 2 is currently waiting for results of the leak test. When all is complete, we will transition reservoir 2 into service and Cascade reservoir 1 will be prepared for renovations. Staff has started seasonal flushing, we have up to date flushing areas on our website and notification boards 2-3 days prior at neighborhoods to be flushed. The pipe loop study has been paused while the transition takes place. We continue to operate AMI (Advance Metering Infrastructure) pilot programs and recently installed a third AMI pilot which meters were installed at Board members' homes. We are still gathering information on each pilot that will help us in future discussions regarding selection and moving forward with implementation.

Demand for February decreased from January; our average daily demand in January was 6.46 and dropped to 6.27 million gallons per day (MGD) in February. Our month-to-month comparison for 2023 to 2022 is essentially the same; I expect to continue to see our offseason Average Daily Demand (ADD) just over the 6 MGD range.

FIELD PRODUCTION REPORT FY 2022/2023													
	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	
ACTIVITY													
Leak Repairs	0	3	1	1	1	0	1	1					
<b>YTD</b>	0	3	4	5	6	6	7	8					
<b>CCF Loss</b>	0	330	110	110	110	0	110	110					
Emergency repairs	1	0	1	1	1	1	2	2					
<b>YTD</b>	1	1	2	3	4	5	7	9					
<b>CCF Loss</b>	193	193	193	193	193	193	386	386					
Utility Locates	287	367	248	278	251	281	258	288					
<b>YTD</b>	287	654	902	1180	1431	1512	1770	2058					
Meter Replacements	8	11	7	8	9	19	12	6					
<b>YTD</b>	8	19	26	34	43	62	74	80					
Water Service Installs	4	5	2	3	2	1	1	1					
<b>YTD</b>	4	9	11	14	16	17	18	19					
Fire Service Installs	0	0	0	0	1	1	0	0					
<b>YTD</b>	0	0	0	0	1	2	2	2					
Fire Hydrant repairs	1	2	1	2	1	2	2	1					
<b>YTD</b>	1	3	4	6	7	9	11	12					
Vault/Backflow inspections	3	2	2	3	2	1	2	0					
<b>YTD</b>	3	5	7	10	12	13	15	15					
Meter Boxes Repl.	7	5	6	11	8	12	7	6					
<b>YTD</b>	7	12	18	29	37	49	56	62					
Emergency calls	12	7	8	4	11	41	1	6					
<b>YTD</b>	12	19	27	31	42	83	84	90					



**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## MEMORANDUM

To: Board of Directors

From: Cathy Middleton, Office Supervisor

Date: March 6, 2023

Re: February Monthly Customer Service Production Report

The meter readers read 5,618 meters this month. Due to the snow storm, we had to estimate 1,298 accounts in zone 1. This will reflect on customers' bills going out on March 7<sup>th</sup>.

Of the 7,110 bills that were sent out this month, 1,092 of them were sent via e-mail.

We mailed out 1,085 late notices and e-mailed 237 for a total of 1,322

Of the 376 door hangers that were hung this month, we turned 30 of them off.

Customer assistance was given to 4 customers and we sent 37 customers to collections.

There were 48 maintenance orders done. They consisted of the following:

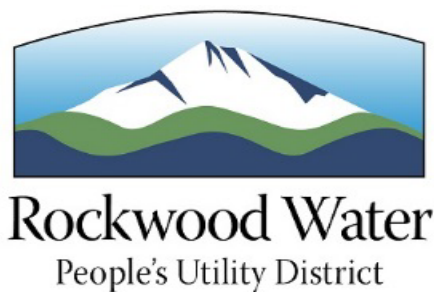
- 45 were to check high usage, verify read, and check if leaking
- 3 were to turn on/off for repairs

There were 2,070 phone calls this month and we had 495 walk-ins this month.

If you have any questions about this data, or would like to see other information, please let me know.

# Customer Service Production Report FY 2022 - 2023

Function:	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Meter Reads	6,958	6,959	6,957	6,959	6,957	6,571	6,168	5,618					53,147
Estimates	2	1,624	2,607	61	21	396	2,380	1,298					8,389
Bills	7,252	7,591	7,312	7,110	7,203	7,310	7,639	7,110					58,527
Late Notices	1,188	1,557	1,181	1,400	1,124	1,479	1,174	1,322					10,425
Door Hangers	436	437	478	404	508	398	543	376					3,580
Turn Offs	68	54	124	53	122	74	107	30					632
Final Reads	73	75	76	48	35	48	83	66					504
New Accts	56	57	71	29	39	41	79	63					435
Bill Assistance	4	3	9	6	5	5	4	4					40
Collection Agency	22	17	14	14	17	16	18	37					155
Leak Adjustments	48	16	11	16	18	14	24	55					202
Phone Calls	2,246	2,529	2,448	2,240	2,415	2,505	2,639	2,070					19,092
Walk Ins	616	578	608	552	637	711	775	495					4,972
Work Orders	27	72	42	50	42	79	59	48					419
Misreads	-	-	-	4	-	-	3	-					7
Found On	-	-	-	-	-	-	-	-					-
Meters Pulled	-	-	-	-	-	-	-	-					-







Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

## MEMORANDUM

To: Board of Directors

From: Jeremy Hudson, District Engineer

Date: March 15, 2023

Re: Engineer's Report: March 22, 2023 Board Meeting

Cascade Reservoir 2 (CR2) was filled with water for testing. A small leak was detected from the under-tank drains. The contractor drained the tank and found drilled holes that weren't repaired, from construction activities. The contractor completed the repairs and is refilling the reservoir to restart the leak test. The reservoir should be brought online later this month. Once we are comfortable with the reservoir operationally, Cascade Reservoir 1 (CR1) will be taken offline for structural improvements. Installation of the precast concrete sound wall along the retirement center and apartment complex is installed. The contractor continues to wait for delivery for a single 36" valve to complete the Cascade Well 7 (CW7) and 36" groundwater transmission mains (TM). The installer is repairing the CW7 screen and will install the pump and motor soon. The Groundwater Development Projects (GDP) Package 1 includes the structural updates to Cascade Reservoir 1 (CR1) and the design for CR2, CW7 pump station (PS) and TM, Capital Improvement Project (CIP) ST4, and a portion of the proposed 36" groundwater TM Package 2B.

Package 4 workshops and weekly meetings continue, moving the designs towards the March 30<sup>th</sup> 30% draft. Designs will take a year. The water treatment plant (WTP) will be located near our existing equipment storage building, the new PS will be sited east of the existing PS, and the new equipment storage building will be south of CR2. Construction will begin at the end of 2023. Package 4 is a 25-30 million gallon per day (MGD) treatment facility, PS upgrade and equipment building replacement.

Package 3 is a 4.3 MGD WTP (includes the CW8 improvements) and reservoir/PS upgrades, located at 141<sup>st</sup> Avenue PS. Jacobs Engineering Group will design this package. Design began last month and will take a year to complete. Construction to take place in 2024 & 2025.

Package 2A is a TM project which moves water between an expanded Glendoveer Pressure Zone (PZ) and Main Zone. The design is nearing the 30% draft and construction is set to begin in Q3 of 2023. Construction is scheduled to begin in March of 2024 and take a year to complete.

The District's 20-year Water Master Plan (MP) update will be completed this fiscal year (FY). This project will determine what CIPs are recommended for the District. Master Plans are

updated every 7-10 years and lists projects for the next 20 years. The last update was completed in 2013.

**ST21** - Located on SE 157th Avenue between SE Stark Street and E Burnside Street, this project replaces 1,102 Linear Feet (LF) of 4" Outside Diameter (OD) with 6" Ductile Iron (DI) lines. Construction to begin in April.

Current design and construction projects for this FY are described below.

**FY 2022/2023:**

**ST20** – Located on SE 154th Avenue between SE Stark Street and E Burnside Street, this project replaces 1,120 lf 4" OD with 6" DI lines.

**City of Gresham managed GDMP Projects:**

**Package 2B** – 36" TM, Cascade to the District's Bella Vista and Gresham's Grant Butte reservoirs. This project is in design currently, approaching the 99% mark. Scheduled for advertisement in late April 2023.

**Package 5** – 223<sup>rd</sup> & Stark Street, drilling a production well onsite this year and designing the wellhouse, water treatment facility and TM in 2023. The drilling of Cascade Well 6 has reached the target aquifer and are approximately 830 feet below ground surface. The final depth will be approximately 875 feet below ground surface. The design phase will begin this spring.

**Package 6** – Kirk Park (CW9) wellhouse and TM construction contract was issued to Rotschy Construction, the same contractor as Package 1. Construction expected to begin this fall. This TM will terminate at our Cascade site and contribute to the finished water that is pumped to the Bella Vista/Grant Butte reservoirs.

**Package 7** – CW10, this is currently a Gresham-only project. Drilling is expected to begin next month. The well will be located approximately ½-mile from 223<sup>rd</sup> & Stark Street. Raw water will be piped to the CW6 Water Treatment Plant.



Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

## MEMORANDUM

To: Board of Directors

From: Nyla Clark, Government Affairs Coordinator

Date: March 1, 2023

Re: Government Affairs Activities

### **CONSERVATION**

- The District has been participating in outreach campaigns with the Regional Water Providers Consortium on social media. During the month of March, the campaign is focused on fixing leaks.
- Next month we will switch to our outdoor conservation campaign.

### **EDUCATION/OUTREACH**

- GAC Nyla Clark is on the planning committee for the Children's Clean Water Festival on Tuesday, April 25. This year the District will have 2 schools in attendance. Rockwood Water will also be an exhibitor at the festival.
- Rockwood Water sponsored a school assembly at Woodland Elementary School on March 14 with Mad Science Programs. We are continuing to work with Mad Science to connect with additional schools.

### **UPCOMING EVENTS, TRAINING & CONFERENCE OPPORTUNITIES**

#### **2023 Rockwood Water Employee Appreciation Event**

Saturday, April 15

6:00 – 9:00 PM

Punch Bowl Social – 340 SW Morrison St. Suite 4305, Portland, OR 97204

#### **SDAO 2023 Training Schedule**

SDAO Classes: You can view all SDAO training here along with full descriptions of trainings:

<https://www.sdao.com/calendar>

Please let Nyla know if you would like to attend any of these classes and she can help sign you up.

#### **2023 Pacific Northwest Section/AWWA Conference**

Wednesday, May 3 – Friday, May 5 2023

Kennewick, Washington

<https://www.pnws-awwa.org/conference/>

#### **2023 AWWA Annual Conference and Exposition**

\*Please note, the annual AWWA Conference is in Toronto Canada. Passports will be required.\*

Sunday, June 11 - Wednesday, June 14, 2022

Toronto, Canada



## MEMORANDUM

To: Board of Directors

From: Kari Duncan, General Manager

Date: March 15, 2023

Re: Finance/Budget Report – February 2023

The Finance/Budget Report is provided below and on the attached spreadsheet. The numbers provide the general conditions of the District. As more data is accumulated through the year, better estimates will be made and course corrections implemented, if needed. Revenues for FY (Fiscal Year) 2022/2023 started lower in comparison to the same periods for FY 2021/2022 however revenues have now caught up with the previous year and are well ahead.

- Water sales revenue at the end of February 2023 (Period 8) showed a **5.9% increase** when compared to Period 8 in February 2022. The revenues reflect the higher water demands in the late summer and fall of this year, and some delayed summertime revenues resulting from the correction of estimated meter reads. The revenue is on track with the budget and continues to demonstrate that the District's ability to meet debt service requirements for the 2021 bond sales and WIFIA loan that is funding the Groundwater Development Plan.
- Overall revenue for Period 8 is **5.7% higher** than the same period in FY 2021/2022 reflecting the impact of the moderate rate increase, and average water demands in 2022/2023. Please note that the groundwater payments to and from the City of Gresham for the Cascade Groundwater Supply Projects are removed from this calculation. The non-sales revenue in Period 8 FY 2022/2023 is **5.3% lower** than the same period in FY 2021/2022.
- Personal Services are on track with the budget for this time of year, with 61% of budget expended after 67% of the FY has been completed. Materials and Services expenditures are 45% of budget. Capital Outlay for non-Cascade Groundwater projects is at 26% of budget.

**FISCAL YEAR 2022-23**
**FEBRUARY, 2023**
**REVENUES**

Category		Budget	February 2023	February 2022	Variance	Year To Date	Projection	Balance of FY 21-22
100.3-01-0101	Beginning Fund Balance	10,419,346						
100.3-10	Water Sales	11,410,250	1,244,501	1,108,678	12%	8,563,602	12,098,909	3,535,307
100.3-20	Fees & Special Charges	357,270	26,919	29,089	(0)	221,335	352,652	131,317
100.3-40	Charges for Service	450,000	36,476	78,957	(1)	127,199	223,807	96,608
100.3-50	Investment Income	86,000	55,535	12,059	4	290,784	346,840	56,057
100.3-60	Other Income	691,463	63,634	58,624	0	470,401	681,074	210,673
100.3-90	Other Financing Sources	1,023,500	34,058	8,152		416,720	419,720	3,000
Total Revenue Budget		24,437,829	1,461,122	1,295,560		10,090,041	14,123,003	4,032,962
Annual Running Revenue (Includes Codes 100.3-10 thru -90)		14,018,483	1,461,122	1,295,560	0	10,090,041		

Assumptions: Projections are based on the balance of prior year's actual revenue plus current revenue to date.

**EXPENDITURES**

		Budget	February 2023	Total To Date	% Expended
5.10-4000	Personnel Services	3,805,600	282,228	2,309,759	61%
5.20-5000	Material & Services	2,280,430	88,743	1,022,135	45%
	Water Purchase	3,088,892	237,879	1,954,919	63%
5.40-4000	Capital Outlay	1,683,500	107,668	441,361	26%
5.60-7000	Transfers	1,955,950	(433,175)	1,955,950	100%
5.70-7000	Contingency	1,500,000	-		
5.90-8000	Unappropriated Balance	10,138,457	-		
Total Expense Budget		24,452,829	283,344	7,684,124	31%
Annual Running Expense (Includes Codes 5.1 - 5.4)		10,858,422	716,519	5,728,174	53%

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
MINUTES, REGULAR MEETING OF THE BOARD**

**February 22, 2023**

**Zoom Video Conference**

---

**Board members present:** Larry Dixon, Tom Lewis, Steve Okazaki, Kathy Zimmerman.

**Staff present:** Kari Duncan, General Manager (GM); Andy Crocker, District Superintendent (DS); Jeremy Hudson, District Engineer (DE); Daniel Zimmerman, Senior Accountant (SA); Nyla Clark, Government Affairs Coordinator (GAC), Joey Schlosser, Assistant Superintendent (AS); Jay Breen, Assistant Superintendent Operations (ASO).

**Guests present:** None

**Vice President Okazaki** called the meeting to order at 6:09 p.m.

**APPROVAL OF THE AGENDA**

**Vice President Okazaki** asked if there were any changes or additions to the agenda. There are no changes to the agenda.

**Tom Lewis moved to approve the agenda. Kathy Zimmerman seconded the motion. The motion was approved; none opposed.**

**APPROVAL OF THE CONSENT AGENDA**

**Vice President Okazaki** asked if there were any changes or updates to the consent agenda. There were no changes.

**Kathy Zimmerman moved to approve the consent agenda. Tom Lewis seconded the motion. The motion was approved; none opposed.**

**APPROVAL OF MINUTES**

**Vice President Okazaki** asked if there were any changes to the minutes. There were no changes.

**Tom Lewis moved to approve the minutes from the January 25, 2023 regular Board meeting. Larry Dixon seconded the motion. The motion was approved; none opposed.**

**APPROVAL OF BILLS**

**Vice President Okazaki** asked if there were any questions about the bills.

**Kathy Zimmerman** asked about line items # 11515 & #11514, Pg. 25 both are large refunds. Kathy Zimmerman asked what these are from. **DS Cocker** answered #11515 and #11514 are both large installations that the District completed. Because of the increase cost of parts and goods the District wanted to ensure that the total cost upfront would cover the job. Since the project came under budget a portion of the funds were refunded.

**Larry Dixon moved to approve the bills as presented. Tom Lewis seconded the motion. The motion was approved; none opposed.**

**PUBLIC COMMENT**

There were no public comments.

### **AMI (ADVANCED METERING INFRASTRUCTURE) PRESENTATION**

**DS Crocker** and **ASO Breen** gave a presentation on AMI. The District has been piloting systems for the last two months. **DS Crocker** and **ASO Breen** provided cost benefit information for the board. Staff will continue to pilot the systems and come back to the board with a proposal at a future date.

### **EXECUTIVE SESSION ORS 192.660 (2)(e)**

**Tom Lewis** moved to suspend the regular Board meeting and go into executive session in accordance ORS 192.660 (2)(e). To conduct deliberations with persons designated by the governing body to negotiate real property transactions. **Kathy Zimmerman** seconded the motion. The motion was approved; none opposed.

The Board recessed into executive session at 7:07 p.m.

**Vice President Okazaki** reconvened the Board meeting at 7:38 p.m.  
**There was no action during executive session.**

### **FOR THE GOOD OF THE ORDER**

**GM Duncan** – Wished President Riley and OS Middleton both speedy recoveries.

**GM Duncan** – Congratulated Doug Bray on completing his Oregon Water Distribution Level 2 Certification.

**GM Duncan** – Reminded everyone that she will be attending the AWWA Fly in DC from March 21 – March 24.

**GAC Clark** – Reminded everyone that the Rockwood Water Employee Appreciation party is April 15 from 6:00 – 9:00 PM. It will be at Punch Bowl Social, 340 SW Morrison St Ste 4305, Portland, OR 97204.

### **NEXT MEETING**

**Vice President Okazaki** reminded everyone the next Board meeting will be Wednesday, March 22, 2023 at 6:00 p.m.

### **ADJOURNMENT**

**Larry Dixon** made a motion to adjourn the meeting. **Tom Lewis** seconded the motion. The motion was approved; none opposed.

The meeting was adjourned at 7:41 p.m.

---

Secretary





**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## **MEMORANDUM**

To: Board of Directors

From: Daniel Zimmerman, Senior Accountant

Date: March 13, 2023

Re: Checklist and Financial Report

Enclosed is the checklist for your review. The total amount of the checks listed for your approval is \$1,789,189.18. Additionally, there were two payroll cycles, and a board payroll totaling \$121,453.93. If you have any questions regarding any of the checks listed, please don't hesitate to call Kari or myself anytime.

The cash balances on February 28, 2023 are as follows:

Restricted Cash - \$2,707,144.09  
Unrestricted Cash - \$18,696,589.70



**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## MONTHLY FINANCIAL MONITORING CHECKLIST

BOARD OF DIRECTORS MEETING: 3/22/2023

FOR THE PERIOD **February 2023**

- |   |     |
|---|-----|
| 1. Were books balanced and reconciled (General & Trust)?<br>If no, why not?                                     | Yes |
| 2. Are YTD revenues and expenditures tracking per budget plan?<br>If no, explain variances or flags.            | Yes |
| 3. Were all payroll liabilities paid in a timely manner?<br>If no, explain why not.                             | Yes |
| 4. Were required payroll reports (Federal, State) filed in a timely manner?<br>If no, explain why not.          | Yes |
| 5. Were any cases of fraud detected and addressed?<br>If yes, explain situation and actions taken and underway. | No  |
| 6. Were any changes made to the internal control system?<br>If yes, describe changes.                           | No  |
| 7. Were all cash and investment accounts reconciled per schedule (LGIP)?<br>If no, explain why not.             | Yes |



Rockwood Water District, OR

Rockwood Water  
People's Utility District

# Check Report

By Check Number

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<b>Bank Code: UMPQUA BANK-UMPQUA BANK</b>						
00231	ADVENTIST HEALTH OCCUPATIONAL MEDICINE	02/16/2023	Regular	0.00	66.00	53074
<a href="#">96085</a>	Invoice	02/16/2023	DOT Randoms	0.00	66.00	
01253	CITY WIDE FACILITY SOLUTIONS	02/16/2023	Regular	0.00	697.00	53075
<a href="#">32035003007</a>	Invoice	02/16/2023	Janitorial Service for December 2022	0.00	697.00	
00637	COMCAST CABLE	02/16/2023	Regular	0.00	238.70	53076
<a href="#">INV0003072</a>	Invoice	02/16/2023	TELEMETRY/INTERNET	0.00	238.70	
11476	CONSOR	02/16/2023	Regular	0.00	275,964.21	53077
<a href="#">N202855OR.00-29</a>	Invoice	02/16/2023	JOB 313 PACKAGE #1	0.00	529.63	
<a href="#">N202855OR.00-30</a>	Invoice	02/16/2023	JOB 313 PACKAGE #1	0.00	618.00	
<a href="#">N202964OR.00-25</a>	Invoice	02/16/2023	JOB 315 - Pipe Loop - progress invoice	0.00	11,120.48	
<a href="#">N213113OR.00-20</a>	Invoice	02/16/2023	JOB 313 CONSTRUCTION MANAGEMENT SERV..	0.00	29,518.00	
<a href="#">N219742OR.00-3</a>	Invoice	02/16/2023	Job 318 Groundwater Developemnt Project ...	0.00	97,527.44	
<a href="#">W208178OR.00-2</a>	Invoice	02/16/2023	GDMP - Package 4 - Design	0.00	136,650.66	
11516	CORRECT EQUIPMENT, INC	02/16/2023	Regular	0.00	3,717.69	53078
<a href="#">48682</a>	Invoice	02/16/2023	4" Kamstrup water meter & accessories	0.00	3,717.69	
01147	CRYSTAL GREENS LANDSCAPING INC	02/16/2023	Regular	0.00	549.50	53079
<a href="#">180225</a>	Invoice	02/16/2023	Landscaping - Cleveland Site - February 2023	0.00	549.50	
01263	ELECTRIC WORKS, INC	02/16/2023	Regular	0.00	910.00	53080
<a href="#">20902</a>	Invoice	02/16/2023	Relocate electrical conduit	0.00	910.00	
00607	FERGUSON WATERWORKS #3011	02/16/2023	Regular	0.00	3,342.07	53081
<a href="#">1127937</a>	Invoice	02/16/2023	Hydrant Breakaway Kits	0.00	3,342.07	
00747	GENERAL PACIFIC, INC	02/16/2023	Regular	0.00	1,666.00	53082
<a href="#">1457286</a>	Invoice	02/16/2023	6" Gate Valves For Job 327	0.00	1,666.00	
00427	GRAINGER	02/16/2023	Regular	0.00	157.84	53083
<a href="#">9595369100</a>	Invoice	02/16/2023	shop absorbent	0.00	157.84	
00446	GRESHAM LOCKSMITH, INC.	02/16/2023	Regular	0.00	150.00	53084
<a href="#">158611</a>	Invoice	02/16/2023	pad locks	0.00	150.00	
00085	H.D. FOWLER COMPANY	02/16/2023	Regular	0.00	1,041.84	53085
<a href="#">I6319962</a>	Invoice	02/16/2023	Spare Prelube meters for CGWA Wells	0.00	864.00	
<a href="#">I6320511</a>	Invoice	02/16/2023	1" Inline Curb Stop	0.00	177.84	
00759	HARBOR FREIGHT TOOLS	02/16/2023	Regular	0.00	54.98	53086
<a href="#">01954429</a>	Invoice	02/16/2023	magnetic sweep	0.00	54.98	
11517	HYDRA SHIELD	02/16/2023	Regular	0.00	400.24	53087
<a href="#">35436</a>	Invoice	02/16/2023	Curb Stop Plugs	0.00	400.24	
01137	JW UNDERGROUND INC	02/16/2023	Regular	0.00	531.18	53088
<a href="#">47062</a>	Invoice	02/16/2023	Misc. Leak Dirt Dump and Rock	0.00	387.18	
<a href="#">47063</a>	Invoice	02/16/2023	Misc. Leak Dirt Dump and Rock	0.00	144.00	
00015	KAISER PERMANENTE	02/16/2023	Regular	0.00	18,925.97	53089
<a href="#">0016464741</a>	Invoice	02/16/2023	EMPL MED/DENT INSURANCE	0.00	18,925.97	
00112	LEGACY LAB SERVICES	02/16/2023	Regular	0.00	68.00	53090
<a href="#">5645580</a>	Invoice	02/16/2023	Lab results DOT screens	0.00	68.00	

## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
01209	LOOMIS	02/16/2023	Regular	0.00	486.21	53091
<a href="#">13178866</a>	Invoice	02/16/2023	Cash Vault January 2023	0.00	486.21	
00597	MULTNOMAH COUNTY SHERIFF'S OFFICE	02/16/2023	Regular	0.00	32.00	53092
<a href="#">228651</a>	Invoice	02/16/2023	Alarm permit	0.00	32.00	
01198	OAWU	02/16/2023	Regular	0.00	305.00	53093
<a href="#">34762</a>	Invoice	02/16/2023	Water Cert training DB	0.00	305.00	
00940	O'REILLY AUTO PARTS	02/16/2023	Regular	0.00	33.25	53094
<a href="#">2514-402177</a>	Invoice	02/16/2023	oil filter	0.00	17.99	
<a href="#">2514-403574</a>	Invoice	02/16/2023	vac belt	0.00	15.26	
00460	OUR JUST FUTURE	02/16/2023	Regular	0.00	98.00	53095
<a href="#">INV0003046</a>	Invoice	02/16/2023	Customer Assistance December 2022	0.00	98.00	
00360	PARKROSE HARDWARE	02/16/2023	Regular	0.00	4.63	53096
<a href="#">I17574/P</a>	Invoice	02/16/2023	vac hardware	0.00	4.63	
01124	PAVELCOMM INC.	02/16/2023	Regular	0.00	2,860.81	53097
<a href="#">230709</a>	Invoice	02/16/2023	Pavelcomm Managed IT Services	0.00	2,860.81	
00976	PETERSON	02/16/2023	Regular	0.00	575.00	53098
<a href="#">SW290082550</a>	Invoice	02/16/2023	cleveland gen set	0.00	575.00	
00443	POLLARD WATER	02/16/2023	Regular	0.00	799.86	53099
<a href="#">0231694</a>	Invoice	02/16/2023	Equipment for flushing	0.00	799.86	
00225	PORTER W. YETT COMPANY	02/16/2023	Regular	0.00	990.90	53100
<a href="#">25357</a>	Invoice	02/16/2023	Asphalt	0.00	990.90	
00181	PORTLAND GENERAL ELECTRIC	02/16/2023	Regular	0.00	2,992.08	53101
<a href="#">INV0003071</a>	Invoice	02/16/2023	Portland General Electric	0.00	2,992.08	
00189	QUILL CORPORATION	02/16/2023	Regular	0.00	151.09	53102
<a href="#">30506939</a>	Invoice	02/16/2023	OFFICE SUPPLIES	0.00	43.14	
<a href="#">30507382</a>	Invoice	02/16/2023	OFFICE SUPPLIES	0.00	107.95	
11440	Schneider Water Services	02/16/2023	Regular	0.00	51,680.00	53103
<a href="#">13520</a>	Invoice	02/16/2023	Cascade Well 8 Redevelopment	0.00	51,680.00	
00504	TRUCKPRO LLC SIX STATES	02/16/2023	Regular	0.00	33.08	53104
<a href="#">289-0017297</a>	Invoice	02/16/2023	vac exhaust clamp	0.00	33.08	
00003	USA BLUEBOOK	02/16/2023	Regular	0.00	773.47	53105
<a href="#">256635</a>	Invoice	02/16/2023	2' Waterous Hydrant Extension	0.00	773.47	
01254	ZIPLY FIBER	02/16/2023	Regular	0.00	1,288.41	53106
<a href="#">INV0003026</a>	Invoice	02/16/2023	Ziply Fiber	0.00	1,288.41	
11441	DEPARTMENT OF JUSTICE	02/23/2023	Regular	0.00	264.00	53107
<a href="#">INV0003115</a>	Invoice	02/24/2023	ORDER 21DR17205	0.00	264.00	
00014	OREGON AFSCME	02/23/2023	Regular	0.00	463.85	53108
<a href="#">INV0003130</a>	Invoice	02/24/2023	Union Dues	0.00	463.85	
00022	UNITED WAY OF THE COLUMBIA-WILLAMETTE	02/23/2023	Regular	0.00	127.50	53109
<a href="#">INV0003131</a>	Invoice	02/24/2023	United Way	0.00	127.50	
00793	CITY OF GRESHAM	02/23/2023	Regular	0.00	116.18	53110
<a href="#">INV0003095</a>	Invoice	02/23/2023	Surface Water Charges for 710 NE 202nd Ave..	0.00	116.18	
00637	COMCAST CABLE	02/23/2023	Regular	0.00	289.85	53111
<a href="#">INV0003096</a>	Invoice	02/23/2023	Main Office - Internet	0.00	289.85	
01147	CRYSTAL GREENS LANDSCAPING INC	02/23/2023	Regular	0.00	549.50	53112

## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">169553</a>	Invoice	02/23/2023	Landscaping Service at Cleveland Pump Stati...	0.00	549.50	
00073	DELUXE FUEL OIL INC.	02/23/2023	Regular	0.00	2,109.82	53113
<a href="#">164316</a>	Invoice	02/23/2023	diesel / gas	0.00	934.92	
<a href="#">164317</a>	Invoice	02/23/2023	diesel / gas	0.00	1,174.90	
00295	DELUXE HEATING & COOLING	02/23/2023	Regular	0.00	370.00	53114
<a href="#">I-15950-1</a>	Invoice	02/23/2023	hvac repair	0.00	370.00	
00607	FERGUSON WATERWORKS #3011	02/23/2023	Regular	0.00	70.33	53115
<a href="#">1177939</a>	Invoice	02/23/2023	Parts for New Equipment Building Service	0.00	70.33	
00427	GRAINGER	02/23/2023	Regular	0.00	275.92	53116
<a href="#">9611343766</a>	Invoice	02/23/2023	strut for shop heaters	0.00	275.92	
00085	H.D. FOWLER COMPANY	02/23/2023	Regular	0.00	48,575.84	53117
<a href="#">I6322267</a>	Invoice	02/23/2023	ST-21 Job 328 Parts	0.00	30,442.46	
<a href="#">I6323392</a>	Invoice	02/23/2023	ST-21 Job 328 Parts	0.00	18,133.38	
11442	HOME DEPOT	02/23/2023	Regular	0.00	105.00	53118
<a href="#">4973819</a>	Invoice	02/23/2023	chain for flushing signs	0.00	105.00	
01137	JW UNDERGROUND INC	02/23/2023	Regular	0.00	1,437.66	53119
<a href="#">47215</a>	Invoice	02/23/2023	185th and Pine	0.00	393.12	
<a href="#">47216 - a</a>	Invoice	02/23/2023	Rock for Hydrants	0.00	237.78	
<a href="#">47216 - b</a>	Invoice	02/23/2023	Dirt Dump	0.00	144.00	
<a href="#">47216 - c</a>	Invoice	02/23/2023	Dirt Dump	0.00	144.00	
<a href="#">47216 - d</a>	Invoice	02/23/2023	Dirt Dump	0.00	288.00	
<a href="#">47217</a>	Invoice	02/23/2023	Rock ticket	0.00	230.76	
01004	LIFEMAP ASSURANCE COMPANY	02/23/2023	Regular	0.00	2,290.38	53120
<a href="#">IN0827034</a>	Invoice	02/23/2023	Disability Insurance Coverage	0.00	2,290.38	
11414	NYLA CLARK	02/23/2023	Regular	0.00	216.15	53121
<a href="#">INV0003099</a>	Invoice	02/23/2023	Mileage Reimbursement NC - SDAO Confere...	0.00	216.15	
00794	OLDCASTLE PRECAST INC	02/23/2023	Regular	0.00	5,389.00	53122
<a href="#">020220242</a>	Invoice	02/23/2023	Well #3 Meter Vault	0.00	5,389.00	
00940	O'REILLY AUTO PARTS	02/23/2023	Regular	0.00	87.95	53123
<a href="#">2514-404200</a>	Invoice	02/23/2023	truck 52 oil	0.00	87.95	
00372	PAPE MACHINERY	02/23/2023	Regular	0.00	682.97	53124
<a href="#">407989800</a>	Invoice	02/23/2023	lift rental for soffit	0.00	682.97	
00360	PARKROSE HARDWARE	02/23/2023	Regular	0.00	99.95	53125
<a href="#">I21994/P</a>	Invoice	02/23/2023	heater hardware	0.00	88.96	
<a href="#">I22597/P</a>	Invoice	02/23/2023	heater exhaust pipe	0.00	10.99	
00181	PORTLAND GENERAL ELECTRIC	02/23/2023	Regular	0.00	3,610.48	53126
<a href="#">INV0003094</a>	Invoice	02/23/2023	Pumping Electric Charges	0.00	3,610.48	
00189	QUILL CORPORATION	02/23/2023	Regular	0.00	85.93	53127
<a href="#">30765898</a>	Invoice	02/23/2023	OFFICE SUPPLIES	0.00	85.93	
11519	Rivera Mansions,LLC	02/23/2023	Regular	0.00	2,411.74	53128
<a href="#">INV0003101</a>	Invoice	02/23/2023	03-32059-00 Refund Overpayment	0.00	2,411.74	
11498	RYAN LINDSTROM	02/23/2023	Regular	0.00	88.00	53129
<a href="#">INV0003083</a>	Invoice	02/23/2023	CDL Class	0.00	25.00	
<a href="#">INV0003084</a>	Invoice	02/23/2023	CDL Testing	0.00	63.00	
10731	SCHLOSSER, JOSEPH	02/23/2023	Regular	0.00	322.79	53130
<a href="#">INV0003085</a>	Invoice	02/23/2023	Work Boots	0.00	124.98	
<a href="#">INV0003105</a>	Invoice	02/23/2023	Mileage Reimbursement JS SDAO Conf	0.00	197.81	

## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
01266	TRUELOOK	02/23/2023	Regular	0.00	349.00	53131
<a href="#">100066906</a>	Invoice	02/23/2023	Video Time Lapse Service Monthly Fee	0.00	349.00	
11441	DEPARTMENT OF JUSTICE	03/09/2023	Regular	0.00	264.00	53132
<a href="#">INV0003216</a>	Invoice	03/10/2023	21DR17205	0.00	264.00	
00014	OREGON AFSCME	03/09/2023	Regular	0.00	463.85	53133
<a href="#">INV0003231</a>	Invoice	03/10/2023	Union Dues	0.00	463.85	
00022	UNITED WAY OF THE COLUMBIA-WILLAMETTE	03/09/2023	Regular	0.00	127.50	53134
<a href="#">INV0003232</a>	Invoice	03/10/2023	United Way	0.00	127.50	
11524	12 MILE CROSSING APTS	03/09/2023	Regular	0.00	11,776.06	53135
<a href="#">08-81786-00</a>	Invoice	03/09/2023	08-81786-00 Customer Overpayment Refund	0.00	11,776.06	
11394	ACI PAYMENTS, INC	03/09/2023	Regular	0.00	99.75	53136
<a href="#">1000088288</a>	Invoice	03/09/2023	Home Banking Fee	0.00	99.75	
00251	ADT COMMERCIAL LLC	03/09/2023	Regular	0.00	114.41	53137
<a href="#">INV0003243</a>	Invoice	03/09/2023	ALARM MONITORING SERVICE - MARCH 2023	0.00	114.41	
00442	ADVANCED AUTO PARTS	03/09/2023	Regular	0.00	162.10	53138
<a href="#">5744-836499 &amp; 8...</a>	Invoice	03/09/2023	rw44 battery	0.00	147.39	
<a href="#">5744-837209</a>	Invoice	03/09/2023	Duct Tape	0.00	14.71	
01224	AT&T MOBILITY	03/09/2023	Regular	0.00	1,738.19	53139
<a href="#">INV0003139</a>	Invoice	03/02/2023	AT&T	0.00	1,738.19	
11377	Atlas Technical Consultants, LLC	03/09/2023	Regular	0.00	281.25	53140
<a href="#">204320</a>	Invoice	03/09/2023	JOB 313 - PKG 1 - PROGRESS INVOICE	0.00	281.25	
01029	CARDMEMBER SERVICE	03/09/2023	Regular	0.00	10,588.86	53141
<a href="#">INV0003165</a>	Invoice	03/09/2023	step stool's for operations	0.00	99.62	
<a href="#">INV0003166</a>	Invoice	03/09/2023	FLOWERS FOR CATHY	0.00	165.94	
<a href="#">INV0003167</a>	Invoice	03/09/2023	Hotel Stay - Clark - SDAO 203	0.00	312.58	
<a href="#">INV0003168</a>	Invoice	03/09/2023	Deposit Employee Appreciation Party 2023	0.00	1,885.50	
<a href="#">INV0003169</a>	Invoice	03/09/2023	INK FOR POSTAGE MACHINE	0.00	130.25	
<a href="#">INV0003172</a>	Invoice	03/09/2023	Flowers for Board Member Colby Riley	0.00	82.94	
<a href="#">INV0003173</a>	Invoice	03/09/2023	HEADSET/LANNY	0.00	29.00	
<a href="#">INV0003174</a>	Invoice	03/09/2023	FENCE PARTS	0.00	31.50	
<a href="#">INV0003175</a>	Invoice	03/09/2023	hardware / wire for hydrants	0.00	162.55	
<a href="#">INV0003176</a>	Invoice	03/09/2023	RECYLCE SHOP ITEMS	0.00	105.00	
<a href="#">INV0003177</a>	Invoice	03/09/2023	WO 210 Gresham ROW Permit	0.00	315.03	
<a href="#">INV0003178</a>	Invoice	03/09/2023	Light for the soffit	0.00	149.99	
<a href="#">INV0003179</a>	Invoice	03/09/2023	rw44 wall tie downs	0.00	206.84	
<a href="#">INV0003180</a>	Invoice	03/09/2023	COFFEE CREAMER	0.00	34.80	
<a href="#">INV0003181</a>	Invoice	03/09/2023	GoDaddy domain name renewal	0.00	42.34	
<a href="#">INV0003182</a>	Invoice	03/09/2023	Microsoft Licenses E1 and E3	0.00	568.00	
<a href="#">INV0003184</a>	Invoice	03/09/2023	Staff Meeting Food - Janaury	0.00	14.48	
<a href="#">INV0003185</a>	Invoice	03/09/2023	Staff Meeting Food - January	0.00	274.37	
<a href="#">INV0003186</a>	Invoice	03/09/2023	new shop heaters	0.00	2,801.36	
<a href="#">INV0003187</a>	Invoice	03/09/2023	Office Supplies	0.00	83.25	
<a href="#">INV0003188</a>	Invoice	03/09/2023	Office Supplies	0.00	49.88	
<a href="#">INV0003189</a>	Invoice	03/09/2023	Newsletter #1 2023 - Printing	0.00	1,803.98	
<a href="#">INV0003190</a>	Invoice	03/09/2023	Zoom Video Conferencing	0.00	80.00	
<a href="#">INV0003200</a>	Invoice	03/09/2023	SDAO Hotel Stay - Schlosser	0.00	449.55	
<a href="#">INV0003201</a>	Invoice	03/09/2023	SDAO Hotel Stay - Duncan	0.00	305.45	
<a href="#">INV0003258</a>	Invoice	03/09/2023	Chlorine tank fittings Ferguson #3001	0.00	50.66	
<a href="#">INV0003259</a>	Invoice	03/09/2023	24" Injection quill for ammonia	0.00	354.00	
00981	CENTURYLINK	03/09/2023	Regular	0.00	45.28	53142
<a href="#">INV0003254</a>	Invoice	03/09/2023	SE 148th Telemetry	0.00	45.28	
00001	CHAVES CONSULTING, INC.	03/09/2023	Regular	0.00	4,774.42	53143

## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">211955</a>	Invoice	03/09/2023	BILL PRINTING SERVICE	0.00	4,774.42	
11523	CHEN, JOHN	03/09/2023	03/09/2023 Regular	0.00	78.24	53144
<a href="#">INV0003250</a>	Invoice	03/09/2023	04-40267-06 Customer Overpayment Refund	0.00	78.24	
00793	CITY OF GRESHAM	03/09/2023	03/09/2023 Regular	0.00	149,920.00	53145
<a href="#">61377</a>	Invoice	03/09/2023	Package 5 - Cascade Well6 Site, 223rd & Stark	0.00	51,232.69	
<a href="#">61378</a>	Invoice	03/09/2023	Job 330 - Pkg 6 - Progress Invoice	0.00	31,705.37	
<a href="#">61379</a>	Invoice	03/09/2023	Job 334, Groundwater Development Project ...	0.00	66,981.94	
00059	COAST PAVEMENT SERVICES, INC	03/09/2023	03/09/2023 Regular	0.00	286.00	53146
<a href="#">4674022723</a>	Invoice	03/09/2023	PAVEMENT SWEEPS FEBRUARY 2023	0.00	286.00	
11476	CONSOR	03/09/2023	03/09/2023 Regular	0.00	226,929.40	53147
<a href="#">N202855OR.00-31</a>	Invoice	03/09/2023	JOB 313 PACKAGE #1	0.00	5,056.50	
<a href="#">N213113OR.00-21</a>	Invoice	03/09/2023	JOB 313 CONSTRUCTION MANAGEMENT SERV..	0.00	46,109.21	
<a href="#">N219742OR.00-4</a>	Invoice	03/09/2023	Job 318 Groundwater Developemnt Project ...	0.00	17,241.25	
<a href="#">W208178OR.00-3</a>	Invoice	03/09/2023	JOB 320 - GDMP - Package 4 - Design	0.00	158,522.44	
01147	CRYSTAL GREENS LANDSCAPING INC	03/09/2023	03/09/2023 Regular	0.00	1,170.00	53148
<a href="#">183997</a>	Invoice	03/09/2023	LANDSCAPE SERVICE - MAIN OFFICE	0.00	560.00	
<a href="#">183998</a>	Invoice	03/09/2023	LANDSCAPE SERVICE - NW FIRST AVE	0.00	610.00	
00607	FERGUSON WATERWORKS #3011	03/09/2023	03/09/2023 Regular	0.00	37,645.40	53149
<a href="#">1171719-1</a>	Invoice	03/09/2023	Well #3 Meter Parts	0.00	6,244.82	
<a href="#">1175884</a>	Invoice	03/09/2023	Job 330 PKG 6 8" Water Main Replacement	0.00	9,531.49	
<a href="#">1176754</a>	Invoice	03/09/2023	Gresham Valve Box Replacement	0.00	9,046.84	
<a href="#">1176877</a>	Invoice	03/09/2023	Parts for ST21 Job 327	0.00	12,822.25	
00813	GSI WATER SOLUTIONS, INC	03/09/2023	03/09/2023 Regular	0.00	255.00	53150
<a href="#">00134.019-26</a>	Invoice	03/09/2023	Job 309 - Kirk Park Well #9	0.00	255.00	
00085	H.D. FOWLER COMPANY	03/09/2023	03/09/2023 Regular	0.00	191.80	53151
<a href="#">I6330035</a>	Invoice	03/09/2023	6" Flange Adapter	0.00	191.80	
00759	HARBOR FREIGHT TOOLS	03/09/2023	03/09/2023 Regular	0.00	27.96	53152
<a href="#">374810</a>	Invoice	03/09/2023	wheels for man basket	0.00	27.96	
00975	HDR ENGINEERING, INC	03/09/2023	03/09/2023 Regular	0.00	1,242.00	53153
<a href="#">1200503714</a>	Invoice	03/09/2023	Rate Study 2023	0.00	1,242.00	
11442	HOME DEPOT	03/09/2023	03/09/2023 Regular	0.00	88.48	53154
<a href="#">H4014-277192</a>	Invoice	03/09/2023	heater install	0.00	88.48	
01137	JW UNDERGROUND INC	03/09/2023	03/09/2023 Regular	0.00	503.64	53155
<a href="#">47478</a>	Invoice	03/09/2023	1135 SE 174th	0.00	359.64	
<a href="#">47479</a>	Invoice	03/09/2023	JW Dirt Dump	0.00	144.00	
11379	Kari Duncan	03/09/2023	03/09/2023 Regular	0.00	216.15	53156
<a href="#">INV0003253</a>	Invoice	03/09/2023	SDAO Conf Reimbursements - KD	0.00	216.15	
00753	KNIFE RIVER CORPORATE NW	03/09/2023	03/09/2023 Regular	0.00	252.14	53157
<a href="#">2934776</a>	Invoice	03/09/2023	618 SE 208th Leak	0.00	252.14	
11525	KNUDSON INVESTMENTS, INC	03/09/2023	03/09/2023 Regular	0.00	10.53	53158
<a href="#">02-20515-03</a>	Invoice	03/09/2023	02-20515-03 Customer Overpayment Refund	0.00	10.53	
00604	LOWE'S	03/09/2023	03/09/2023 Regular	0.00	139.33	53159
<a href="#">923295</a>	Invoice	03/09/2023	shop supply	0.00	53.31	
<a href="#">923902</a>	Invoice	03/09/2023	Sample tube parts - LJ	0.00	40.49	
<a href="#">924705</a>	Invoice	03/09/2023	tools for soffit job	0.00	32.27	
<a href="#">924969</a>	Invoice	03/09/2023	wood tool handle	0.00	13.26	
00577	MAGELLAN HEALTHCARE	03/09/2023	03/09/2023 Regular	0.00	2,499.98	53160
<a href="#">0031245686</a>	Invoice	03/09/2023	EMPLOYEE EAP QUARTERLY FEE	0.00	2,499.98	

## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
11522	Marshall, Michelle	03/09/2023	Regular	0.00	48.89	53161
<a href="#">INV0003251</a>	Invoice	03/09/2023	03-3019-12 Customer Overpayment Refund	0.00	48.89	
00139	NORTHWEST NATURAL GAS COMPANY	03/09/2023	Regular	0.00	2,048.09	53162
<a href="#">INV0003206</a>	Invoice	03/09/2023	HEATING - MAIN OFFICE	0.00	2,048.09	
00146	ONE CALL CONCEPTS, INC.	03/09/2023	Regular	0.00	67.40	53163
<a href="#">3021076</a>	Invoice	03/09/2023	LOCATES - 247 TICKETS	0.00	67.40	
00940	O'REILLY AUTO PARTS	03/09/2023	Regular	0.00	533.98	53164
<a href="#">2514-405464</a>	Invoice	03/09/2023	rw44 wiper blades	0.00	19.98	
<a href="#">2514-406764</a>	Invoice	03/09/2023	rw44 service	0.00	143.07	
<a href="#">2514-407982 &amp; 4...</a>	Invoice	03/09/2023	rw 40 brakes bearing oil service	0.00	370.93	
11521	PIONEER SHEETMETAL, INC	03/09/2023	Regular	0.00	23,484.00	53165
<a href="#">8488</a>	Invoice	03/09/2023	exterior soffit replacement	0.00	23,484.00	
00178	PLATT ELECTRIC SUPPLY INC.	03/09/2023	Regular	0.00	49.85	53166
<a href="#">3S04275</a>	Invoice	03/09/2023	heater unistrut hardware	0.00	453.70	
<a href="#">CM-3S13863</a>	Credit Memo	03/09/2023	Returned Item	0.00	-403.85	
00184	PORTLAND WATER BUREAU	03/09/2023	Regular	0.00	237,878.93	53167
<a href="#">INV0003242</a>	Invoice	02/28/2023	WHOLESALE WATER PURCHASE FEBRUARY 2...	0.00	237,878.93	
00188	PRECISION IMAGES	03/09/2023	Regular	0.00	4,126.60	53168
<a href="#">418159 &amp; 418648</a>	Invoice	03/09/2023	7 Wall and 30 Truck Maps + Plotter Paper	0.00	4,126.60	
00458	PREMIER RUBBER LLC	03/09/2023	Regular	0.00	385.44	53169
<a href="#">0425266-IN</a>	Invoice	03/09/2023	vac wand / fire hose	0.00	385.44	
00189	QUILL CORPORATION	03/09/2023	Regular	0.00	261.28	53170
<a href="#">31004893</a>	Invoice	03/09/2023	OFFICE SUPPLIES	0.00	63.98	
<a href="#">31032470</a>	Invoice	03/09/2023	OFFICE SUPPLIES	0.00	197.30	
01009	RICOH USA, INC	03/09/2023	Regular	0.00	151.99	53171
<a href="#">5066848697</a>	Invoice	03/09/2023	Monthly Copier Fee	0.00	151.99	
11520	SANDY RIVER MARKETING, INC	03/09/2023	Regular	0.00	224.00	53172
<a href="#">29798</a>	Invoice	03/09/2023	Printing for Safety Vests	0.00	224.00	
00021	SPECIAL DISTRICTS OF OREGON	03/09/2023	Regular	0.00	26,631.07	53173
<a href="#">INV0003256</a>	Invoice	03/09/2023	Employee Health Benefits April 2023	0.00	26,631.07	
00767	SUPERIOR TIRE SERVICE	03/09/2023	Regular	0.00	935.92	53174
<a href="#">120342256</a>	Invoice	03/09/2023	tires for rw44	0.00	935.92	
01167	ULINE	03/09/2023	Regular	0.00	650.06	53175
<a href="#">160340393</a>	Invoice	03/09/2023	Gloves and Paint wand	0.00	650.06	
00221	WASTE MANAGEMENT, INC	03/09/2023	Regular	0.00	271.18	53176
<a href="#">1453521-1574-8</a>	Invoice	03/09/2023	GARBAGE SERVICE	0.00	271.18	
01205	ZIMMERMAN, DAN	03/09/2023	Regular	0.00	560.58	53177
<a href="#">INV0003257</a>	Invoice	03/09/2023	OGFOA - Spring Conference Reimburse - DZ	0.00	560.58	
00024	ICMA RETIREMENT TRUST-457	02/10/2023	Bank Draft	0.00	1,347.30	DFT0000782
<a href="#">INV0002998</a>	Invoice	02/10/2023	Deferred Compensation	0.00	1,347.30	
00016	NATIONWIDE RETIREMENT SOLUTION	02/10/2023	Bank Draft	0.00	640.00	DFT0000784
<a href="#">INV0003000</a>	Invoice	02/10/2023	457 Deferred Comp	0.00	640.00	
01211	HRA VEBA PLAN CONTRIBUTIONS	02/10/2023	Bank Draft	0.00	1,315.00	DFT0000785
<a href="#">INV0003006</a>	Invoice	02/10/2023	HRA VEBA	0.00	1,315.00	
10253	INTERNAL REVENUE SERVICE	02/10/2023	Bank Draft	0.00	8,820.23	DFT0000793
<a href="#">INV0003022</a>	Invoice	02/10/2023	FED TAX WITHHOLDING	0.00	8,820.23	



## Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
00017	OREGON DEPARTMENT OF REVENUE	02/10/2023	Bank Draft	0.00	5,555.79	DFT0000794
<a href="#">INV0003023</a>	Invoice	02/10/2023	STATE INCOME TAX	0.00	5,555.79	
10253	INTERNAL REVENUE SERVICE	02/10/2023	Bank Draft	0.00	10,348.62	DFT0000795
<a href="#">INV0003024</a>	Invoice	02/10/2023	SOCIAL SECURITY TAX	0.00	10,348.62	
10253	INTERNAL REVENUE SERVICE	02/10/2023	Bank Draft	0.00	2,420.26	DFT0000796
<a href="#">INV0003025</a>	Invoice	02/10/2023	MEDICARE TAX	0.00	2,420.26	
00793	CITY OF GRESHAM	02/16/2023	Bank Draft	0.00	307.95	DFT0000798
<a href="#">INV-31849</a>	Invoice	02/16/2023	COG Permit Emergency Break Pella Windows	0.00	307.95	
11381	Global Payments Integrated	02/16/2023	Bank Draft	0.00	5,684.11	DFT0000799
<a href="#">INV0003069</a>	Invoice	02/16/2023	ONLINE PAYMENT PROCESSING FEES	0.00	5,684.11	
11381	Global Payments Integrated	02/16/2023	Bank Draft	0.00	1,286.85	DFT0000800
<a href="#">INV0003070</a>	Invoice	02/16/2023	ONLINE PAYMENT PROCESSING	0.00	1,286.85	
00024	ICMA RETIREMENT TRUST-457	02/24/2023	Bank Draft	0.00	1,313.17	DFT0000802
<a href="#">INV0003110</a>	Invoice	02/24/2023	Deferred Compensation	0.00	1,313.17	
00016	NATIONWIDE RETIREMENT SOLUTION	02/24/2023	Bank Draft	0.00	840.00	DFT0000803
<a href="#">INV0003111</a>	Invoice	02/24/2023	457 Deferred Comp	0.00	840.00	
01211	HRA VEBA PLAN CONTRIBUTIONS	02/24/2023	Bank Draft	0.00	1,315.00	DFT0000804
<a href="#">INV0003117</a>	Invoice	02/24/2023	HRA VEBA	0.00	1,315.00	
00018	PERS	02/24/2023	Bank Draft	0.00	22,868.66	DFT0000807
<a href="#">INV0003125</a>	Invoice	02/24/2023	PERS	0.00	22,868.66	
10253	INTERNAL REVENUE SERVICE	02/24/2023	Bank Draft	0.00	9,018.16	DFT0000812
<a href="#">INV0003133</a>	Invoice	02/24/2023	FED TAX WITHHOLDING	0.00	9,018.16	
00017	OREGON DEPARTMENT OF REVENUE	02/24/2023	Bank Draft	0.00	5,641.25	DFT0000813
<a href="#">INV0003134</a>	Invoice	02/24/2023	STATE INCOME TAX	0.00	5,641.25	
10253	INTERNAL REVENUE SERVICE	02/24/2023	Bank Draft	0.00	10,524.70	DFT0000814
<a href="#">INV0003135</a>	Invoice	02/24/2023	SOCIAL SECURITY TAX	0.00	10,524.70	
10253	INTERNAL REVENUE SERVICE	02/24/2023	Bank Draft	0.00	2,473.38	DFT0000815
<a href="#">INV0003136</a>	Invoice	02/24/2023	MEDICARE TAX	0.00	2,473.38	
10253	INTERNAL REVENUE SERVICE	02/23/2023	Bank Draft	0.00	24.80	DFT0000816
<a href="#">INV0003137</a>	Invoice	02/23/2023	SOCIAL SECURITY TAX	0.00	24.80	
10253	INTERNAL REVENUE SERVICE	02/23/2023	Bank Draft	0.00	5.84	DFT0000817
<a href="#">INV0003138</a>	Invoice	02/23/2023	MEDICARE TAX	0.00	5.84	
11396	ROTSCHY	02/24/2023	Bank Draft	0.00	448,298.38	DFT0000818
<a href="#">ROT-20</a>	Invoice	02/23/2023	Job 313 - Package 1 GDMP - Progress Invoice	0.00	448,298.38	
00024	ICMA RETIREMENT TRUST-457	03/10/2023	Bank Draft	0.00	1,313.17	DFT0000820
<a href="#">INV0003210</a>	Invoice	03/10/2023	Deferred Compensation	0.00	1,313.17	
00016	NATIONWIDE RETIREMENT SOLUTION	03/10/2023	Bank Draft	0.00	840.00	DFT0000822
<a href="#">INV0003212</a>	Invoice	03/10/2023	457 Deferred Comp	0.00	840.00	
01211	HRA VEBA PLAN CONTRIBUTIONS	03/10/2023	Bank Draft	0.00	1,315.00	DFT0000823
<a href="#">INV0003218</a>	Invoice	03/10/2023	HRA VEBA	0.00	1,315.00	
00018	PERS	03/10/2023	Bank Draft	0.00	23,036.79	DFT0000826
<a href="#">INV0003226</a>	Invoice	03/10/2023	PERS	0.00	23,036.79	
10253	INTERNAL REVENUE SERVICE	03/10/2023	Bank Draft	0.00	8,751.46	DFT0000831
<a href="#">INV0003234</a>	Invoice	03/10/2023	FED TAX WITHHOLDING	0.00	8,751.46	
00017	OREGON DEPARTMENT OF REVENUE	03/10/2023	Bank Draft	0.00	5,546.43	DFT0000832

Check Report

Date Range: 02/10/2023 - 03/13/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">INV0003235</a>	Invoice	03/10/2023	STATE INCOME TAX	0.00	5,546.43	
10253	INTERNAL REVENUE SERVICE	03/10/2023	Bank Draft	0.00	10,384.12	DFT0000833
<a href="#">INV0003236</a>	Invoice	03/10/2023	SOCIAL SECURITY TAX	0.00	10,384.12	
10253	INTERNAL REVENUE SERVICE	03/10/2023	Bank Draft	0.00	2,430.02	DFT0000834
<a href="#">INV0003237</a>	Invoice	03/10/2023	MEDICARE TAX	0.00	2,430.02	
00793	CITY OF GRESHAM	03/09/2023	Bank Draft	0.00	2,311.95	DFT0000835
<a href="#">INV-32264</a>	Invoice	03/09/2023	Pre-Application Conference	0.00	2,311.95	
00793	CITY OF GRESHAM	03/09/2023	Bank Draft	0.00	307.95	DFT0000836
<a href="#">INV-32276</a>	Invoice	03/09/2023	COG ROW Permit - main break 618 SE 208th	0.00	307.95	
00733	UMPQUA BANK	03/09/2023	Bank Draft	0.00	727.06	DFT0000837
<a href="#">INV0003239</a>	Invoice	03/09/2023	BANK FEES JANUARY 2023	0.00	727.06	

Bank Code UMPQUA BANK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	167	104	0.00	1,192,175.78
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	32	32	0.00	597,013.40
EFT's	0	0	0.00	0.00
	<b>199</b>	<b>136</b>	<b>0.00</b>	<b>1,789,189.18</b>

**All Bank Codes Check Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	167	104	0.00	1,192,175.78
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	32	32	0.00	597,013.40
EFT's	0	0	0.00	0.00
	<b>199</b>	<b>136</b>	<b>0.00</b>	<b>1,789,189.18</b>

**Fund Summary**

Fund	Name	Period	Amount
999	POOLED CASH	2/2023	982,024.25
999	POOLED CASH	3/2023	807,164.93
			<b>1,789,189.18</b>





Rockwood Water District, OR

# Detail vs Budget Report Account Summary

Date Range: 02/01/2023 - 02/28/2023

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>101 - GENERAL FUND</b>								
<b>Revenue</b>								
<a href="#">101-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-10,419,346.00	0.00	0.00	0.00	-10,419,346.00	-100.00%
<a href="#">101-100-3101100</a>	WATER SALES	0.00	-11,410,250.00	-7,318,559.55	-1,244,500.93	-8,563,060.48	-2,847,189.52	-24.95%
<a href="#">101-100-3202100</a>	BACKFLOW CHARGES	0.00	-40,000.00	-21,439.60	-4,748.10	-26,187.70	-13,812.30	-34.53%
<a href="#">101-100-3202200</a>	SET-UP FEES	0.00	-27,270.00	-9,089.60	-881.60	-9,971.20	-17,298.80	-63.44%
<a href="#">101-100-3202300</a>	LATE FEES	0.00	-290,000.00	-163,887.56	-21,288.85	-185,176.41	-104,823.59	-36.15%
<a href="#">101-100-3404100</a>	SERVICE INSTALLATIONS	0.00	-250,000.00	-63,396.00	-7,900.27	-71,296.27	-178,703.73	-71.48%
<a href="#">101-100-3404200</a>	SUB-DIVISION PROJECTS	0.00	-50,000.00	-9,688.21	-11,697.93	-21,386.14	-28,613.86	-57.23%
<a href="#">101-100-3404300</a>	OTHER SERVICE INCOME	0.00	-150,000.00	-59,320.03	-16,878.14	-76,198.17	-73,801.83	-49.20%
<a href="#">101-100-3505100</a>	INTEREST INCOME	0.00	-70,000.00	-234,378.53	-50,666.01	-285,044.54	215,044.54	307.21%
<a href="#">101-100-3505200</a>	RENTAL INCOME	0.00	-16,000.00	-870.12	-4,869.07	-5,739.19	-10,260.81	-64.13%
<a href="#">101-100-3606100</a>	SCRAP METAL SALES	0.00	-7,500.00	-4,108.31	0.00	-4,108.31	-3,391.69	-45.22%
<a href="#">101-100-3606600</a>	OTHER MISC INCOME	0.00	-40,000.00	-17,177.56	-1,019.73	-18,197.29	-21,802.71	-54.51%
<a href="#">101-100-3606800</a>	GRESHAM UTILITY TAX	0.00	-432,015.00	-251,803.52	-57,837.79	-309,641.31	-122,373.69	-28.33%
<a href="#">101-100-3606900</a>	PORTLAND UTILITY TAX	0.00	-197,790.00	-126,132.44	-2,690.93	-128,823.37	-68,966.63	-34.87%
<a href="#">101-100-3607000</a>	FAIRVIEW UTILITY TAX	0.00	-14,158.00	-7,684.86	-2,085.51	-9,770.37	-4,387.63	-30.99%
<a href="#">101-100-3909200</a>	INTERFUND TRANSFERS	0.00	-505,000.00	-365,000.00	0.00	-365,000.00	-140,000.00	-27.72%
<a href="#">101-100-3909300</a>	FIXED ASSET DISPOSITION	0.00	-500,000.00	0.00	0.00	0.00	-500,000.00	-100.00%
<a href="#">101-100-3909500</a>	OTHER GOVERNMENT AGENCIES	0.00	-18,500.00	-24,002.50	-34,057.50	-58,060.00	39,560.00	213.84%
<b>Revenue Totals:</b>		<b>0.00</b>	<b>-24,437,829.00</b>	<b>-8,676,538.39</b>	<b>-1,461,122.36</b>	<b>-10,137,660.75</b>	<b>-14,300,168.25</b>	<b>-58.52%</b>
<b>Expense</b>								
<a href="#">101-100-5104450</a>	SALARIES/WAGES	0.00	2,302,200.00	1,211,225.87	165,973.21	1,377,199.08	925,000.92	40.18%
<a href="#">101-100-5104500</a>	OFFICE OVERTIME	0.00	1,000.00	168.35	0.00	168.35	831.65	83.17%
<a href="#">101-100-5104550</a>	FIELD OVERTIME	0.00	16,000.00	13,892.83	1,654.84	15,547.67	452.33	2.83%
<a href="#">101-100-5104600</a>	ON CALL DUTY	0.00	76,600.00	34,907.35	4,817.77	39,725.12	36,874.88	48.14%
<a href="#">101-100-5104610</a>	WATER CERTIFICATIONS	0.00	12,500.00	9,147.95	1,113.47	10,261.42	2,238.58	17.91%
<a href="#">101-100-5104620</a>	EMPLOYEE BONUS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<a href="#">101-100-5104630</a>	MARKET BASED WAGE ADJUST	0.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
<a href="#">101-100-5104800</a>	SOCIAL SECURITY	0.00	141,700.00	91,607.47	10,449.06	102,056.53	39,643.47	27.98%
<a href="#">101-100-5104810</a>	MEDICARE	0.00	33,200.00	18,059.62	2,449.74	20,509.36	12,690.64	38.22%
<a href="#">101-100-5104820</a>	UNEMPLOYMENT INSURANCE	0.00	2,300.00	202.25	86.69	288.94	2,011.06	87.44%
<a href="#">101-100-5104830</a>	TRI-MET	0.00	16,600.00	1,011.41	0.00	1,011.41	15,588.59	93.91%
<a href="#">101-100-5104840</a>	WORKERS COMPENSATION	0.00	27,600.00	13,965.07	1,951.18	15,916.25	11,683.75	42.33%
<a href="#">101-100-5104860</a>	PAID LEAVE OREGON	0.00	0.00	-160.24	160.24	0.00	0.00	0.00%
<a href="#">101-100-5104900</a>	P.E.R.S	0.00	606,500.00	337,958.44	44,753.89	382,712.33	223,787.67	36.90%
<a href="#">101-100-5104920</a>	EMPLOYEE INSURANCE EXPENS	0.00	549,000.00	314,756.07	49,152.62	363,908.69	185,091.31	33.71%

# Detail vs Budget Report

Date Range: 02/01/2023 - 02/28/2023

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">101-100-5104930</a>	OREGON PAID LEAVE LAW	0.00	4,400.00	0.00	-334.42	-334.42	4,734.42	107.60%
<a href="#">101-100-5205010</a>	WATER PURCHASES	0.00	3,088,892.00	1,717,039.75	237,878.93	1,954,918.68	1,133,973.32	36.71%
<a href="#">101-100-5205110</a>	CONTRACT SERVICES	8,808.86	125,430.00	47,771.15	11,051.69	58,822.84	57,798.30	46.08%
<a href="#">101-100-5205120</a>	TECHNICAL & CONSULTING	0.00	65,000.00	0.00	0.00	0.00	65,000.00	100.00%
<a href="#">101-100-5205130</a>	AUDITING	0.00	19,020.00	12,225.00	0.00	12,225.00	6,795.00	35.73%
<a href="#">101-100-5205140</a>	LEGAL SERVICES	0.00	100,000.00	9,288.00	0.00	9,288.00	90,712.00	90.71%
<a href="#">101-100-5205210</a>	TELEPHONE	0.00	42,140.00	22,899.21	1,542.10	24,441.31	17,698.69	42.00%
<a href="#">101-100-5205220</a>	SEWER/STORM WATER	0.00	8,050.00	6,505.80	116.18	6,621.98	1,428.02	17.74%
<a href="#">101-100-5205230</a>	HEATING/ELECTRICITY	0.00	16,500.00	10,468.92	4,091.15	14,560.07	1,939.93	11.76%
<a href="#">101-100-5205310</a>	ENGINEERING SUPPLIES	0.00	1,000.00	831.59	0.00	831.59	168.41	16.84%
<a href="#">101-100-5205320</a>	OFFICE SUPPLIES	-926.28	24,000.00	31,620.39	-287.20	31,333.19	-6,406.91	-26.70%
<a href="#">101-100-5205330</a>	POSTAGE	130.25	45,300.00	22,237.50	3,606.15	25,843.65	19,326.10	42.66%
<a href="#">101-100-5205410</a>	CONSERVATION	0.00	56,350.00	2,392.12	0.00	2,392.12	53,957.88	95.75%
<a href="#">101-100-5205420</a>	ELECTIONS/LEGAL ADVERTISE	0.00	3,000.00	625.95	0.00	625.95	2,374.05	79.14%
<a href="#">101-100-5205430</a>	INSURANCE-GENERAL	0.00	96,839.00	62,171.56	8,189.17	70,360.73	26,478.27	27.34%
<a href="#">101-100-5205440</a>	SAFETY GEAR & EQUIPMENT	-351.61	23,000.00	12,469.87	941.40	13,411.27	9,940.34	43.22%
<a href="#">101-100-5205450</a>	TRAINING & EDUCATION	-449.92	41,500.00	18,432.02	1,732.11	20,164.13	21,785.79	52.50%
<a href="#">101-100-5205460</a>	DUES/LICENSES/SUBSCRIPTNS	-1,064.36	93,766.00	61,332.99	1,945.58	63,278.57	31,551.79	33.65%
<a href="#">101-100-5205470</a>	OFFICE EQUIPMENT	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<a href="#">101-100-5205510</a>	COMPUTER/OFFICE EQUIPMENT	29.00	7,400.00	1,405.02	0.00	1,405.02	5,965.98	80.62%
<a href="#">101-100-5205520</a>	BLDG/GROUNDS MAINTENANCE	663.81	74,460.00	33,733.33	5,941.57	39,674.90	34,121.29	45.82%
<a href="#">101-100-5205530</a>	SHOP EQUIPMENT MAINT	27.96	10,000.00	607.58	54.98	662.56	9,309.48	93.09%
<a href="#">101-100-5205540</a>	VEHICLE MAINTENANCE	-802.37	35,000.00	10,169.29	900.59	11,069.88	24,732.49	70.66%
<a href="#">101-100-5205550</a>	TIRES	0.00	14,000.00	2,328.50	0.00	2,328.50	11,671.50	83.37%
<a href="#">101-100-5205560</a>	GAS/LUBRICANTS & DISPOSAL	0.00	45,000.00	21,733.91	2,355.61	24,089.52	20,910.48	46.47%
<a href="#">101-100-5205570</a>	SMALL EQUIPMENT/TOOLS	94.02	10,000.00	7,740.62	186.20	7,926.82	1,979.16	19.79%
<a href="#">101-100-5205610</a>	UTILITY OPERATING SUPPLY	20,414.84	300,000.00	126,612.64	31,631.40	158,244.04	121,341.12	40.45%
<a href="#">101-100-5205620</a>	WATER SAMPLES/TESTING	-2,362.75	65,000.00	34,929.44	2,416.32	37,345.76	30,016.99	46.18%
<a href="#">101-100-5205625</a>	WATER QUALITY & NOTICES	0.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00%
<a href="#">101-100-5205630</a>	RESERVOIR MAINTENANCE	0.00	15,000.00	60.97	0.00	60.97	14,939.03	99.59%
<a href="#">101-100-5205640</a>	METER MAINTENANCE	-1,157.97	40,000.00	3,675.00	17,282.19	20,957.19	20,200.78	50.50%
<a href="#">101-100-5205650</a>	HYDRANT MAINTENANCE	0.00	3,000.00	3,239.19	0.00	3,239.19	-239.19	-7.97%
<a href="#">101-100-5205660</a>	TELEMETRY	0.00	15,192.00	8,881.56	320.14	9,201.70	5,990.30	39.43%
<a href="#">101-100-5205670</a>	PUMPING	0.00	41,720.00	47,227.52	-15,509.19	31,718.33	10,001.67	23.97%
<a href="#">101-100-5205710</a>	BOARD MEETING FEES	0.00	5,800.00	1,750.00	200.00	1,950.00	3,850.00	66.38%
<a href="#">101-100-5205720</a>	DIRECTORS' EXPENSE	1,885.50	24,000.00	4,539.65	0.00	4,539.65	17,574.85	73.23%
<a href="#">101-100-5205730</a>	MANAGER'S EXPENSE	82.94	7,000.00	1,150.06	1,595.49	2,745.55	4,171.51	59.59%
<a href="#">101-100-5205740</a>	GENERAL OFFICE	893.00	64,900.00	79,889.19	7,457.22	87,346.41	-23,339.41	-35.96%
<a href="#">101-100-5205750</a>	CASH OVER/SHORT	0.00	0.00	15.00	0.00	15.00	-15.00	0.00%
<a href="#">101-100-5205760</a>	BAD DEBT EXPENSE	0.00	25,000.00	207.44	0.00	207.44	24,792.56	99.17%
<a href="#">101-100-5205770</a>	GRESHAM UTILITY TAX	0.00	432,015.00	241,637.09	0.00	241,637.09	190,377.91	44.07%
<a href="#">101-100-5205780</a>	PORTLAND UTILITY TAX	0.00	197,790.00	97,528.61	0.00	97,528.61	100,261.39	50.69%
<a href="#">101-100-5205790</a>	FAIRVIEW UTILITY TAX	0.00	14,158.00	7,684.83	0.00	7,684.83	6,473.17	45.72%
<a href="#">101-100-5205800</a>	CUSTOMER ASSISTANCE	0.00	60,000.00	6,788.00	982.00	7,770.00	52,230.00	87.05%

# Detail vs Budget Report

Date Range: 02/01/2023 - 02/28/2023

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">101-100-5205820</a>	TAXES & ASSESSMENTS	0.00	3,100.00	8,747.50	0.00	8,747.50	-5,647.50	-182.18%
<a href="#">101-100-5406010</a>	WATER SYSTEM	-270.12	722,200.00	275,449.17	106,326.12	381,775.29	340,694.83	47.17%
<a href="#">101-100-5406020</a>	NEW SERVICES	5,604.02	65,000.00	27,979.26	1,341.92	29,321.18	30,074.80	46.27%
<a href="#">101-100-5406030</a>	METER UPGRADES	0.00	50,000.00	16,234.38	0.00	16,234.38	33,765.62	67.53%
<a href="#">101-100-5406110</a>	METER EQUIPMENT	0.00	25,000.00	1,441.00	0.00	1,441.00	23,559.00	94.24%
<a href="#">101-100-5406120</a>	SHOP EQUIPMENT	0.00	8,800.00	75.80	0.00	75.80	8,724.20	99.14%
<a href="#">101-100-5406130</a>	AUTOMOTIVE EQUIPMENT	0.00	240,000.00	4,245.24	0.00	4,245.24	235,754.76	98.23%
<a href="#">101-100-5406140</a>	COMPUTER/OFFICE EQUIP	0.00	33,500.00	26,677.06	0.00	26,677.06	6,822.94	20.37%
<a href="#">101-100-5406210</a>	BUILDINGS	149.99	39,000.00	35,734.17	0.00	35,734.17	3,115.84	7.99%
<a href="#">101-100-5406220</a>	LAND	0.00	500,000.00	0.00	0.00	0.00	500,000.00	100.00%
<a href="#">101-100-5607110</a>	TRANSFER TO OTHER FUND	0.00	1,955,950.00	2,389,125.00	-433,175.00	1,955,950.00	0.00	0.00%
<a href="#">101-100-5707210</a>	CONTINGENCY	0.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00	100.00%
Expense Totals:		31,398.81	14,314,372.00	7,614,297.28	283,343.11	7,897,640.39	6,385,332.80	44.61%
101 - GENERAL FUND Totals:		31,398.81	-10,123,457.00	-1,062,241.11	-1,177,779.25	-2,240,020.36	-7,914,835.45	
201 - SDC FUND-REIMBURSEMENT								
Revenue								
<a href="#">201-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-813,720.00	0.00	0.00	0.00	-813,720.00	-100.00%
<a href="#">201-100-3404500</a>	SYSTEM DEVELOPMENT FEES	0.00	-250,000.00	-119,537.42	0.00	-119,537.42	-130,462.58	-52.19%
<a href="#">201-100-3505100</a>	INTEREST INCOME	0.00	-10,000.00	-23,244.53	-5,184.16	-28,428.69	18,428.69	184.29%
Revenue Totals:		0.00	-1,073,720.00	-142,781.95	-5,184.16	-147,966.11	-925,753.89	-86.22%
Expense								
<a href="#">201-100-5607110</a>	TRANSFER TO OTHER FUND	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00%
Expense Totals:		0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00%
201 - SDC FUND-REIMBURSEMENT Totals:		0.00	-773,720.00	157,218.05	-5,184.16	152,033.89	-925,753.89	
202 - SDC FUND-IMPROVEMENT								
Revenue								
<a href="#">202-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-312,475.00	0.00	0.00	0.00	-312,475.00	-100.00%
<a href="#">202-100-3404500</a>	SYSTEM DEVELOPMENT FEES	0.00	-80,000.00	-35,705.58	0.00	-35,705.58	-44,294.42	-55.37%
<a href="#">202-100-3505100</a>	INTEREST INCOME	0.00	-1,200.00	-4,227.61	-957.70	-5,185.31	3,985.31	332.11%
Revenue Totals:		0.00	-393,675.00	-39,933.19	-957.70	-40,890.89	-352,784.11	-89.61%
202 - SDC FUND-IMPROVEMENT Totals:		0.00	-393,675.00	-39,933.19	-957.70	-40,890.89	-352,784.11	-89.61%
301 - DEBT RESERVE FUND								
Revenue								
<a href="#">301-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-1,688,373.00	0.00	0.00	0.00	-1,688,373.00	-100.00%
<a href="#">301-100-3505100</a>	INTEREST INCOME	0.00	-6,000.00	-7,461.49	-1,623.38	-9,084.87	3,084.87	51.41%
<a href="#">301-100-3909200</a>	INTERFUND TRANSFERS	0.00	-1,735,950.00	-2,059,125.00	323,175.00	-1,735,950.00	0.00	0.00%
Revenue Totals:		0.00	-3,430,323.00	-2,066,586.49	321,551.62	-1,745,034.87	-1,685,288.13	-49.13%
Expense								
<a href="#">301-100-5607110</a>	TRANS TO DEBT SERV FUND	0.00	1,479,150.00	323,175.00	0.00	323,175.00	1,155,975.00	78.15%
Expense Totals:		0.00	1,479,150.00	323,175.00	0.00	323,175.00	1,155,975.00	78.15%

Detail vs Budget Report

Date Range: 02/01/2023 - 02/28/2023

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>301 - DEBT RESERVE FUND Totals:</b>		<b>0.00</b>	<b>-1,951,173.00</b>	<b>-1,743,411.49</b>	<b>321,551.62</b>	<b>-1,421,859.87</b>	<b>-529,313.13</b>	
<b>401 - DEBT SERVICE FUND</b>								
<b>Revenue</b>								
<a href="#">401-100-3909200</a>	INTERFUND TRANSFERS	0.00	-1,479,150.00	-323,175.00	0.00	-323,175.00	-1,155,975.00	-78.15%
<b>Revenue Totals:</b>		<b>0.00</b>	<b>-1,479,150.00</b>	<b>-323,175.00</b>	<b>0.00</b>	<b>-323,175.00</b>	<b>-1,155,975.00</b>	<b>-78.15%</b>
<b>Expense</b>								
<a href="#">401-100-5507050</a>	PAYMENTS ON FINANCING	0.00	790,000.00	0.00	0.00	0.00	790,000.00	100.00%
<a href="#">401-100-5507070</a>	INTEREST EXPENSE	0.00	689,150.00	323,175.00	0.00	323,175.00	365,975.00	53.11%
<b>Expense Totals:</b>		<b>0.00</b>	<b>1,479,150.00</b>	<b>323,175.00</b>	<b>0.00</b>	<b>323,175.00</b>	<b>1,155,975.00</b>	<b>78.15%</b>
<b>401 - DEBT SERVICE FUND Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>501 - GROUND WATER PRODUCTION</b>								
<b>Revenue</b>								
<a href="#">501-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-43,796.00	0.00	0.00	0.00	-43,796.00	-100.00%
<a href="#">501-100-3505100</a>	INTEREST INCOME	0.00	-3,000.00	0.00	0.00	0.00	-3,000.00	-100.00%
<a href="#">501-100-3909200</a>	INTERFUND TRANSFERS	0.00	-220,000.00	-330,000.00	110,000.00	-220,000.00	0.00	0.00%
<a href="#">501-100-3909400</a>	CITY OF GRESHAM	0.00	-200,000.00	0.00	-200,000.00	-200,000.00	0.00	0.00%
<b>Revenue Totals:</b>		<b>0.00</b>	<b>-466,796.00</b>	<b>-330,000.00</b>	<b>-90,000.00</b>	<b>-420,000.00</b>	<b>-46,796.00</b>	<b>-10.02%</b>
<b>Expense</b>								
<a href="#">501-100-5205530</a>	EQUIPMENT MAINTENANCE	-510.00	10,000.00	16,505.67	1,029.18	17,534.85	-7,024.85	-70.25%
<a href="#">501-100-5205610</a>	OPERATING SUPPLIES	0.00	30,000.00	21,083.36	0.00	21,083.36	8,916.64	29.72%
<a href="#">501-100-5205615</a>	WELLHEAD PROTECTION	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00	0.00%
<a href="#">501-100-5205620</a>	TESTING	-791.55	5,000.00	332.90	1,366.68	1,699.58	4,091.97	81.84%
<a href="#">501-100-5205630</a>	RESERVOIR MAINTENANCE	5,929.70	5,000.00	242.00	103.74	345.74	-1,275.44	-25.51%
<a href="#">501-100-5205670</a>	PUMPING	0.00	235,000.00	212,282.81	39,551.45	251,834.26	-16,834.26	-7.16%
<a href="#">501-100-5607110</a>	TRANSFER TO OTHER FUND	0.00	65,000.00	65,000.00	0.00	65,000.00	0.00	0.00%
<b>Expense Totals:</b>		<b>4,628.15</b>	<b>420,000.00</b>	<b>385,446.74</b>	<b>42,051.05</b>	<b>427,497.79</b>	<b>-12,125.94</b>	<b>-2.89%</b>
<b>501 - GROUND WATER PRODUCTION Totals:</b>		<b>4,628.15</b>	<b>-46,796.00</b>	<b>55,446.74</b>	<b>-47,948.95</b>	<b>7,497.79</b>	<b>-58,921.94</b>	
<b>601 - GW CONSTRUCTION FUND</b>								
<b>Revenue</b>								
<a href="#">601-100-3010101</a>	BEGINNING FUND BALANCE	0.00	-12,664,357.00	0.00	0.00	0.00	-12,664,357.00	-100.00%
<a href="#">601-100-3909400</a>	FINANCING PROCEEDS	0.00	-6,826,000.00	-2,426,591.57	-355,623.87	-2,782,215.44	-4,043,784.56	-59.24%
<a href="#">601-100-3909650</a>	WIFIA LOAN PROCEEDS	0.00	-15,000,000.00	0.00	0.00	0.00	-15,000,000.00	-100.00%
<b>Revenue Totals:</b>		<b>0.00</b>	<b>-34,490,357.00</b>	<b>-2,426,591.57</b>	<b>-355,623.87</b>	<b>-2,782,215.44</b>	<b>-31,708,141.56</b>	<b>-91.93%</b>
<b>Expense</b>								
<a href="#">601-100-5205110</a>	CONTRACT SERVICES	0.00	150,000.00	11,500.00	0.00	11,500.00	138,500.00	92.33%
<a href="#">601-100-5205120</a>	ENGINEERING SERVICES	-329,976.76	5,780,000.00	1,366,850.81	342,861.06	1,709,711.87	4,400,264.89	76.13%
<a href="#">601-100-5406035</a>	GROUNDWATER CONSTRUCTION	-19,470.69	21,711,794.00	3,237,802.69	473,158.07	3,710,960.76	18,020,303.93	83.00%
<a href="#">601-100-5607110</a>	TRANSFER TO OTHER FUND	0.00	140,000.00	0.00	0.00	0.00	140,000.00	100.00%
<b>Expense Totals:</b>		<b>-349,447.45</b>	<b>27,781,794.00</b>	<b>4,616,153.50</b>	<b>816,019.13</b>	<b>5,432,172.63</b>	<b>22,699,068.82</b>	<b>81.70%</b>
<b>601 - GW CONSTRUCTION FUND Totals:</b>		<b>-349,447.45</b>	<b>-6,708,563.00</b>	<b>2,189,561.93</b>	<b>460,395.26</b>	<b>2,649,957.19</b>	<b>-9,009,072.74</b>	



Detail vs Budget Report

Date Range: 02/01/2023 - 02/28/2023

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
Report Total:		-313,420.49	-19,997,384.00	-443,359.07	-449,923.18	-893,282.25	-18,790,681.26	

Fund Summary

Fund	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
101 - GENERAL FUND	31,398.81	-10,123,457.00	-1,062,241.11	-1,177,779.25	-2,240,020.36	-7,914,835.45	
201 - SDC FUND-REIMBURSEMENT	0.00	-773,720.00	157,218.05	-5,184.16	152,033.89	-925,753.89	
202 - SDC FUND-IMPROVEMENT	0.00	-393,675.00	-39,933.19	-957.70	-40,890.89	-352,784.11	-89.61%
301 - DEBT RESERVE FUND	0.00	-1,951,173.00	-1,743,411.49	321,551.62	-1,421,859.87	-529,313.13	
401 - DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00	
501 - GROUND WATER PRODUCTION	4,628.15	-46,796.00	55,446.74	-47,948.95	7,497.79	-58,921.94	
601 - GW CONSTRUCTION FUND	-349,447.45	-6,708,563.00	2,189,561.93	460,395.26	2,649,957.19	-9,009,072.74	
Report Total:	-313,420.49	-19,997,384.00	-443,359.07	-449,923.18	-893,282.25	-18,790,681.26	

**CURRENT AND PROPOSED BUDGET COMMITTEE TERMS**  
**for the Fiscal Year 2023/2024 Budget Process**  
**as of March 22, 2023**

<i>Name</i>	<i>Term Expires</i>
CORI JOHNSON	12/31/24
BOB FOWLER	12/31/23
CHRISTINE HOLLENBECK	12/31/23
VACANT	12/31/25
VACANT	12/31/25

Catherine Nicewood and Eric Cole are applying for terms ending 12/31/25. No other applications were received.



Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
BUDGET COMMITTEE APPLICATION FORM**

Name:

Catherine Nicewood

Address:

17401 NE Couch St  
Gresham OR 97230

Home Phone:

503-285-6587

Work Phone:

—

Email Address:

rockwoodpresident@gmail.com

Occupation:

church organist  
president RWA

Length of Time in District:

since Nov 2006

Budget Experience:

A.S. in Accounting  
3 terms Reynolds School District  
Budget Committee  
Gresham Senior Center Board



Reason(s) for Applying:

To be a contribution to the  
community.

Membership in Other Organizations/Groups:

President Rockwood NA  
Gresham Senior Center Board  
Reynolds Prep. Academy Board

*\*Please complete page 2 of application form\**

2023 Budget Committee meeting dates are scheduled below:		
March 7	Budget Committee Application Deadline	
March 22	Appointments to Budget Committee	6:00 p.m. District Board Room (During Regular Board Meeting). <b>It is recommended Budget Committee applicants attend this meeting for the appointment process.</b>
April 26	1st Budget Committee Meeting	6:00 p.m. (After the Regular Board Meeting)
May 10	2nd Budget Committee Meeting (if necessary)	6:00 p.m.
June 28	Budget Committee Meeting to Recommend Budget/Public Hearing/Adopt Budget	6:00 p.m. during the Regular Board Meeting
<p>I have reviewed the Budget Schedule above and commit to attending all Budget Committee meetings as scheduled.</p> <p> </p> <p>Signature Date</p>		

For more information, contact General Manager, Kari Duncan, at 503-665-4179. **All applications must be received at the District office before 4:00 p.m. on March 7, 2023.**

Please submit your application to:

Please submit your application to:

Nyla Clark

Government Affairs Coordinator

nclark@rwpud.org

or mail to:

19601 NE Halsey Street Portland, OR 97230





Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

**ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT  
BUDGET COMMITTEE APPLICATION FORM**

Name:

ERIC COLE

Address:

P.O. BOX 843 TROUTDALE, OR 97060

Home Phone:

503 666 5236

Work Phone:

N/A

Email Address:

edcofgems56@yahoo.com

Occupation:

RETIRED

Length of Time in District:

~ 44 yrs

Budget Experience:

Household, electronic component qualifications

Reason(s) for Applying:

Want to be more involved with community

Membership in Other Organizations/Groups:

USO, Multnomah County Republican Party PCF,  
American Legion

*\*Please complete page 2 of application form\**



2023 Budget Committee meeting dates are scheduled below:		
March 7	Budget Committee Application Deadline	
March 22	Appointments to Budget Committee	6:00 p.m. District Board Room (During Regular Board Meeting). <b>It is recommended Budget Committee applicants attend this meeting for the appointment process.</b>
April 26	1st Budget Committee Meeting	6:00 p.m. (After the Regular Board Meeting)
May 10	2nd Budget Committee Meeting (if necessary)	6:00 p.m.
June 28	Budget Committee Meeting to Recommend Budget/Public Hearing/Adopt Budget	6:00 p.m. during the Regular Board Meeting
<p>I have reviewed the Budget Schedule above and commit to attending all Budget Committee meetings as scheduled.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">             Signature         </div> <div style="text-align: center;">             Date         </div> </div>		

For more information, contact General Manager, Kari Duncan, at 503-665-4179. **All applications must be received at the District office before 4:00 p.m. on March 7, 2023.**

Please submit your application to:

Please submit your application to:

Nyla Clark

Government Affairs Coordinator

nclark@rwpud.org

or mail to:

19601 NE Halsey Street Portland, OR 97230





Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## MEMORANDUM

To: Board of Directors

From: Kari J. Duncan, General Manager

Date: March 15, 2023

Re: 2023/2024 Finance Model Review and Future Rate Adjustment Strategies

In 2022 the Board directed District staff to adopt a rate model and Capital Project Plan with the goal of independence from wholesale water purchases from Portland. The rate studies and cost projections predicted that the development of groundwater supply, which requires an initial investment and rate increase by the District and will result in long term cost avoidance by the District. The Rate analysis and Financial Model was completed by consultant HDR.

### 2022 Finance Model

The 2022 Finance Model anticipated the use of Revenue Bonds and a Federal Water Infrastructure Finance and Innovation Act (WIFIA) Loan as the financing sources for the GDMP. Based on the anticipated financing plan, a **4.2%** rate increase was implemented in July 2022, and a **10.5%** rate increase was implemented in July 2021 with the expectation that future rate increases would be approximately 4 -5%.

### 2023 Finance Model

The 2023 model required adjustments due to the significant impacts of inflation and supply chain disruptions experienced in 2022 and anticipated over the course of the Cascade Alliance Groundwater Development projects. Included in the model was a cost update for the groundwater project and additional WIFIA loan funding to meet this requirement. A Portland wholesale rate increase of **22%**, and personnel cost increases related to the high CPI-W also impacted the rate model projections. The model recommends an **8.5% rate adjustment for fiscal year 2023/2024**. This is higher than the rate adjustment prediction from the 2022 model, which anticipated adjustments around 4-5% for this fiscal year. An overall 8.5% rate increase would increase the average monthly cost (assuming 6 CCF of water) from \$33.1 to \$35.90, a total of \$2.81 per month, or \$33.76 per year more than the current cost.

**Automatic Meter Reading and Rate Impacts:**

HDR also modeled the rate impact of delivery of AMI, assuming an additional cost of \$1M per year over 6 years. This results in a required rate adjustment in fiscal year 23/24 of approximately 12.5-13%, and similar adjustments to the non-AMI model in the subsequent years. For the average customer using 6 units of water each month, the average bill would increase from its current \$33.1 to \$37.4, a total of \$4.30 per month or \$51.64 per year. Staff are exploring options for adjusting CIP projects and implementing AMI at a reduced level in the first year to further minimize the rate impacts.

Please note, the exact customer bill impacts are estimated at this time. The fixed and variable rates still need to be modeled to determine the specific adjustment needed to meet the rate revenue requirements and move towards the long term goal of a higher fixed to variable rate ratio.

This information will be presented and discussed at the Board meeting.

Enclosure:

2023 RWPUD Financial Plan Update DRAFT Memo 3\_15\_2023  
2023 RWPUD Water Rate Study 3\_15\_2023

---

## Technical Memorandum DRAFT

**Date:** 3/15/2023  
**Client:** Rockwood Water People's Utility District  
**Project:** 2023 Financial Plan Update  
**To:** Kari Duncan, *General Manager – RWPUD*  
**From:** Josiah Close, *Senior Financial Analyst – HDR*  
Shawn Koorn, *Associate Vice President – HDR*

---

### Summary

HDR Engineering Inc. (HDR) has been working with Rockwood Water People's Utility District (District) providing technical and financial assistance for nearly ten years. Over the years, a variety of financial and planning services have been provided to the District. Most frequently, HDR has worked with the District in the development and update of the annual financial plan to assist the District in developing water rate projections for the upcoming fiscal year and beyond. The annual financial plan update helps to inform the District's Board of Directors (Board) of anticipated future rate impacts, based on current projections and information.

For the District's 2023 financial plan update (2023 Update), the District retained HDR Engineering Inc. (HDR) to perform a review and update of the water financial rate model which is used to establish the District's revenue requirement. A major component of the 2023 Update was migrating the model from the historical one to a more contemporary and user friendly version. Additionally, the new model will aid in the future development of the cost of service analysis to aid in establishing proposed rates for the different customer groups (e.g., rate schedules). This component is planned to be completed after the transition from Portland Water Bureau as a source of supply to Cascade Groundwater Alliance since the operating costs will be more known at that time. Once the revenue requirement has been established, a rate transition plan can be developed that fully funds the District's operations and maintenance (O&M) expenses and prudently funds the capital improvement needs as well as meeting key financial metrics (e.g., target ending reserve balances, debt service coverage ratios, etc.). The rate transition plan details are then relayed to the District's Board which then provides feedback which is incorporated into the budget for the next fiscal year, in this case FY 2024.

The 2023 Update - as summarized in this memo - includes the revenue requirement analysis (operating and maintenance, capital, and financial policy related expenses) for FY 2023 through FY 2042. As part of the revenue requirement analysis, a capital funding plan was developed to determine the funding sources for the planned capital improvements. The capital funding plan utilizes a mix of rate revenues, available reserves, long-term borrowing, and system development charges in order to fully fund capital projects. As with other recent updates, a significant

component of the capital funding plan is the use of Water Infrastructure Finance and Innovation Act (WIFIA) funding.

Another critical component in the development of the District's 2023 Update is the departure of the District from purchasing water from the Portland Water Bureau (Bureau) after FY 2026. This will change the annual O&M expenses of the District as purchased water costs will be eliminated, however, the tradeoff is an increase in O&M costs related to operating the new groundwater system. The additional costs may include costs such as additional staff with peripheral expenses to operate the water system as well as increased renewal and replacement needs of the infrastructure.

## Assumptions

HDR worked with District staff to develop, review, and refine the assumptions used as inputs in the 2023 Update. These assumptions are identified in general terms in Table 1.

**Table 1**  
**Key Financial Plan Assumptions**

- |                                    |                      |
|------------------------------------|----------------------|
| • Operations and Maintenance (O&M) | • Taxes              |
| • Capital Improvement Plan (CIP)   | • SDC Revenues       |
| • Rate and Non-Rate Revenues       | • Reserve Funds      |
| • Long-Term Debt                   | • Escalation Factors |

The assumptions identified above in Table 1 had been reviewed and updated with information from historical trends and knowledge of any future impacts, for example, the Portland Water Bureau rate schedule. The results presented in this memorandum are based on the latest assumptions which were reviewed and updated with District staff. This final result is projected to generate sufficient rate revenue to meet the District's revenue requirement, maintain prudent reserve fund balances, and achieve target debt service coverage (DSC) ratios over the projected time period. The model also aims to provide the overall funding level in the smoothest transition possible while still meeting the financial parameters. The model, as developed, is one of many tools available for the District to prudently and sufficiently fund the operating and capital needs of the District. The projections from the model will aid the District in making long-term decisions as impacts can be modeled and reviewed with the Board. It is important to note that - regardless of whether the District is able to control them or not - should the assumption inputs used change, the results provided in this Technical Memo would also change.

## Revenue Requirement Analysis

The overall financial planning strategy for the District's water utility is based on a "cash-flow" approach, also known as the "cash basis" methodology. The cash basis methodology is a generally accepted methodology, as outlined in the American Water Works Association (AWWA) M1

Manual Principles of Water Rates, Fees, and Charges. This approach compares revenues to expenses on an annual basis so that, over the planning period, revenue will be equal to the utility's expenses over the long term. Table 2, below, provides a summary of the cash basis methodology used to develop the water revenue requirement for the District's 2023 Update.

**Table 2**  
**Overview of the "Cash Basis" Methodology**

+	Operations and Maintenance Expenses
+	Taxes / Transfer Payments
+	Rate Funded Capital Projects
+	Debt Service Payments (P + I)
=	<b>Total Revenue Requirement</b>
-	Miscellaneous Revenues
=	<b>Net Total Revenue Requirement</b>

Provided below is a detailed discussion of the steps and key assumptions contained within the development of the District's water utility revenue requirement analysis for the 2023 Update.

### Rate Revenue

The District receives revenue for the water utility from two primary sources: water (user) rates and miscellaneous or non-rate revenue. Water rate revenues are based on the current water rate structure and collected on a bi-monthly basis. Miscellaneous or other revenue includes items such as licenses, permits, late fees, and other miscellaneous revenues.

The first step in developing the revenue requirement was to develop a projection of water rate revenues. The FY 2023 budgeted rate revenue figure of \$11.9 million was used as the starting place for the projection of rate revenues. Over the financial planning period, customer growth is expected to be flat or 0.0%, annually. That is, it is assumed that the only increase in water rate revenues will be due to proposed water rate adjustments. Based on the assumed level of growth, it is projected that the District will receive approximately \$11.9 million in FY 2042, absent any rate adjustments.

### Miscellaneous Revenue

The District also collects a variety of other revenues that can offset the overall rate revenue needed. The other revenue sources include non-rate revenue, system development charges, and interest revenue.

### Non-Rate Revenue

For planning purposes, non-rate revenue includes backflow charges, set-up fees, late fees, scrap metal income, service installations, other service income, rental income, miscellaneous income, other government income, general fund interest earnings, fixed asset disposition, and utility tax offsets. Total non-rate revenues are anticipated to be approximately \$1.8 million in FY 2023.

Incorporating the assumptions on the growth of non-rate revenues, the District is projected to receive \$2.2 million in FY 2042.

### System Development Charges

In FY 2023, the District has projected that approximately \$330,000 - including the reimbursement and improvement components - in revenues from the water SDC will be collected. The District has seen an increase recently in revenues due to the increase in the fee, which was updated with the GDMP project costs, as well an increase in customers connecting to the District's water system. Currently, it is assumed that the District will have 59 connections per year but that future SDC collections would decrease slightly in FY 2025 to 45 connections per year and then remain consistent at that level over time. This conservative assumption is important as the overreliance on growth related fees for rate setting purposes may result in the need for additional rate adjustments, or deferral of growth related capital projects, in the future should growth not occur at the projected levels.

### Operations and Maintenance Expenses

The first expense component of the revenue requirement is the operations and maintenance (O&M) expense. O&M expenses are those related to running the day-to-day operations of the District's water utility. O&M expenses include labor, benefits, insurance, purchased water, utilities, etc. The District's projected year end FY 2023 budget and proposed FY 2024 budget were used as the starting point for the revenue requirement analysis. Starting with the FY 2023 budget, O&M costs were projected based on annual inflationary factors which are specific to each line item based on known changes or assumed general inflationary rates. Details of individual O&M cost escalation factors are shown in Table 3.

Expense Category	Escalation Percentage	Notes
Personal Services	3.0%	
PERS-Related Costs	10.0%	<i>Bi-annually, starting in FY 2025</i>
Materials & Services	3.5%	
Purchased Water	Variable	Based on PWB projections
Employment Insurance	10.0%	
All others	3.0%	

Based on the District's budgets, known future changes, and the cost escalation assumptions described in Table 3, the total annual O&M is expected to increase from approximately \$9.1 million in FY 2023 to approximately \$20.2 million by FY 2042. Two major components that impact the total O&M expenses during this period are the purchased water costs to the Portland Water Bureau (Bureau) and groundwater production O&M. Full purchased water costs end in FY 2026. The groundwater production O&M is anticipated to start in FY 2027 at just under \$3.0 million and increases annually at 4.0% per year reaching a projected \$5.0 million in FY 2042.

## Capital Improvement Plan

The capital improvement plan (CIP) consists of the major additions to the District's water utility infrastructure that is oftentimes infrequent and can occur at irregular intervals. Capital improvement projects are designed to fulfill a number of different needs, but typically there are four main types:

1. Renewal and replacement of the existing system to maintain service levels
2. Compliance with new state and/or federal regulations
3. Enhancement of the level and reliability of the service provided
4. Meet ongoing demands of system growth and economic development

A major component of the District's capital improvement plan is the capital projects related to implementing the GDMP. The GDMP project is comprised of a number of smaller projects or packages which the District will complete over the several years (FY 2023 – FY 2025). At the completion of the GDMP projects, the District will transition the drinking water source from the Portland Water Bureau to 100% groundwater. It is assumed that the GDMP includes the capital improvements needed for this transition and outlines the scope, cost, and timing of the projects. It is important to note that the capital costs have increased significantly

A summary of the District's current CIP over the 20-year review period is shown below in Table 5. This long-term approach to capital planning will further help the District plan for future years and place the water utility in position to adequately fund renewal and replacements while minimizing rate impacts. All amounts shown in Table 4 include the effects of estimated cost escalation.<sup>1</sup> Over the next 20 years (FY 2023 – FY 2042), the District's CIP includes \$121.0 million in total capital improvement projects which includes those related to the GDMP as well as other small and major projects.

<sup>1</sup> The District provided capital improvement plan costs using a FY 2023 cost-basis. The assumed escalation rate for future cost increase by an annual escalation rate of 3.0%.

**Table 4**  
**Summary of the District's Capital Improvement Plan (\$000s)**

Year	Capital Cost	Reserves	Funding Assumptions		WIFIA Proceeds
			Long-Term Debt	Rates	
FY 2023	\$16,324	\$0	\$0	\$3,070	\$13,254
FY 2024	36,624	937	0	1,575	34,111
FY 2025	38,558	390	7,000	675	30,493
FY 2026	2,156	2,096	0	60	0
FY 2027	2,275	0	0	2,275	0
FY 2028	2,140	0	0	2,140	0
FY 2029	4,667	2,467	0	2,200	0
FY 2030	2,235	0	0	2,235	0
FY 2031	2,200	0	0	2,200	0
FY 2032	2,235	0	0	2,235	0
FY 2033	2,370	0	0	2,370	0
FY 2034	2,340	0	0	2,340	0
FY 2035	2,345	0	0	2,345	0
FY 2036	2,335	0	0	2,335	0
FY 2037	2,400	0	0	2,400	0
FY 2038	2,460	0	0	2,460	0
FY 2039	2,510	0	0	2,510	0
FY 2040	2,520	0	0	2,520	0

As can be seen in Table 4, the level of capital projects for the District may vary from year to year and the impact of the GDMP projects can be seen in FY 2023 through FY 2025 as the District moves to transition from Portland Water Bureau water purchases to groundwater by FY 2026. The model that is developed for the 2023 Update is designed to smooth the impacts from any one year as well as start planning to fund years with larger expenditures earlier thereby minimizing rate impacts to customers and maintaining a smooth rate transition. This creates a more predictable bill for customers and aides District management in making informed decisions at the same time so as to continue to be good stewards of the District customers' funds and resources.

### Debt Service Costs

The next component of the District's water revenue requirement is long-term debt service. Debt service relates to the District's annual debt repayment obligations, both principal and interest, incurred when capital projects are financed with long-term borrowing. Utilities frequently finance major capital improvement, such as the GDMP program of capital projects, by issuing long-term debt for two primary reasons. First, the financial resources required for these types of projects typically exceed the utility's available resources from the normal operation of its system. Second, spreading the debt service costs for the project over the repayment period effectively spreads the financial burden of financing large improvements to both existing and future users of the system, which can enhance intergenerational equity. This burden sharing allows the utility to more closely align the cost of improvements with those customers benefiting from the improvements.



Currently, the District has two outstanding long-term debt issues: the 2021 Revenue Bond and the 2022 WIFIA Loan. The 2021 revenue bond is a refunding of the 2011 Revenue Bond as well as providing the initial funding source for the GDMP package of capital projects. It is important to note that the WIFIA loan is only the interest portion and is then ratcheted up over time. The District's total annual debt service payment is \$1.6 million in FY 2023.

With the District continuing to complete substantial water system improvements and developments due to the GDMP, it has been identified that the District will need to issue additional long-term debt. It is assumed that the District have an additional WIFIA loan in FY 2024 and then issue a revenue bond in FY 2025 to fund the remainder of capital projects not funded by the 2021 Revenue Bond or the first WIFIA loan proceeds. The District is also applying for funding through the State Drinking Water Revolving Loan Fund and the Bipartisan Infrastructure Bill. To be conservative, this funding was not included in the rate model, but if some or all of the request is approved it may reduce future rate adjustments.

The District Board and staff continue to prioritize maintaining a pay-as-you-go approach in order to minimize the need of long-term debt issuance. It is because of this long standing approach that the District now has the financial flexibility to incur long-term debt and still remain fiscally sound while also limiting rate impacts. Table 5 below shows the existing and future projected annual debt service for the District's water utility.

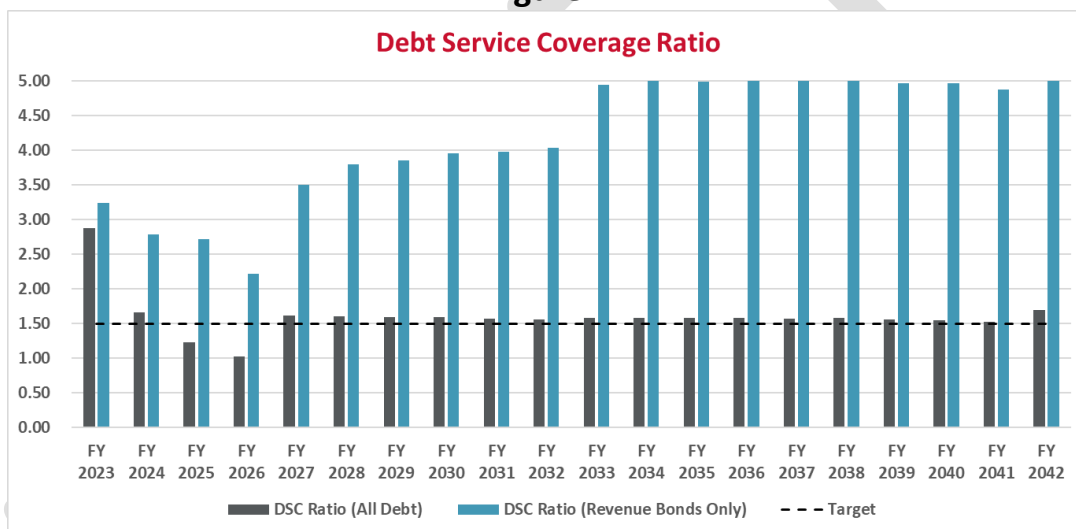
<b>Year</b>	<b>2021 Rev Bond</b>	<b>WIFIA</b>	<b>New Rev Bond</b>	<b>New WIFIA</b>	<b>Total</b>
FY 2023	\$1,436	\$181	\$0	\$0	\$1,618
FY 2024	1,440	440	0	533	2,413
FY 2025	1,437	679	0	1,066	3,182
FY 2026	1,433	788	538	1,522	4,242
FY 2027	1,437	788	538	1,522	4,247
FY 2028	1,435	1,183	538	1,522	4,639
FY 2029	1,437	1,296	538	1,522	4,754
FY 2030	1,437	1,406	538	1,522	4,864
FY 2031	1,435	1,512	538	1,522	4,969
FY 2032	1,432	1,615	538	1,522	5,069
FY 2033	1,077	1,888	538	1,522	4,987
FY 2034	1,075	1,956	538	1,522	5,052
FY 2035	1,076	1,971	538	1,522	5,069
FY 2036	1,075	1,986	538	1,522	5,082
FY 2037	1,078	1,999	538	1,522	5,098
FY 2038	1,075	2,011	538	1,522	5,107
FY 2039	1,076	2,021	538	1,522	5,119
FY 2040	1,077	2,030	538	1,522	5,129
FY 2041	1,076	2,038	538	1,522	5,136
FY 2042	0	2,552	538	1,522	4,573

Note: Table may not foot due to rounding

It should be noted that as part of this planning process HDR is not acting as the District’s municipal advisor related to debt financing terms. The initial WIFIA terms have been determined but the future WIFIA and debt service payments for the FY 2025 revenue bond issuance were estimated based on assumed terms as they are not determined yet.

An important metric for the District to evaluate and maintain is the debt service coverage ratio (DSC). The DSC ratio shows the ability of a utility to pay back outstanding debt issuances after O&M expenses have been paid for. Typically, a utility will target at least 1.30 as a DSC ratio calculation which means that the agency is able to cover the debt and has 30% of the debt service remaining to go towards other needs of the utility such as capital investment or reserve fund enhancement. For the District, the target DSC ratio is stronger at 1.50. The graphic below in Figure 1 shows the District’s water utility calculated DSC ratio.

**Figure 1**



As can be seen in the Figure 1, the District is maintaining a prudent debt service coverage ratio over the 20 year period. As the District’s annual debt service increases substantially, the DSC ratio is maintained at a strong level of at around 1.50 for all debt.

### Revenue Requirement Summary

After all of the expense components, as discussed above, have been determined, a comparison to the existing water rate revenues of the District can be made. The results are shown as a balance or deficiency of funds. Shown in Table 6 below is a summary of the District’s water utility revenue requirement.

**Table 6**  
**Revenue Requirement Summary (\$000s)**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
<b>Revenue</b>										
Rate Revenues	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900
Non-Operating Rev	<u>1,828</u>	<u>1,708</u>	<u>1,645</u>	<u>1,643</u>	<u>1,682</u>	<u>1,718</u>	<u>1,726</u>	<u>1,760</u>	<u>1,794</u>	<u>1,829</u>
<b>Total Revenues</b>	<b>\$13,728</b>	<b>\$13,608</b>	<b>\$13,545</b>	<b>\$13,543</b>	<b>\$13,582</b>	<b>\$13,618</b>	<b>\$13,626</b>	<b>\$13,660</b>	<b>\$13,694</b>	<b>\$13,729</b>
<b>Expenses</b>										
O & M	\$9,078	\$10,614	\$11,692	\$12,325	\$10,736	\$11,141	\$11,628	\$12,073	\$12,612	\$13,102
Net Debt Service	1,578	2,373	3,151	4,250	4,254	4,647	4,762	4,872	4,977	5,077
Rate Funded Capital	3,070	1,575	675	60	2,275	2,140	2,200	2,235	2,200	2,235
Reserve Funding	<u>3</u>	<u>58</u>	<u>72</u>	<u>68</u>	<u>380</u>	<u>712</u>	<u>650</u>	<u>707</u>	<u>676</u>	<u>646</u>
<b>Total Expenses</b>	<b>\$13,728</b>	<b>\$14,620</b>	<b>\$15,589</b>	<b>\$16,703</b>	<b>\$17,646</b>	<b>\$18,640</b>	<b>\$19,240</b>	<b>\$19,886</b>	<b>\$20,464</b>	<b>\$21,059</b>
Bal/(Def.) of Funds	\$0	(\$1,012)	(\$2,044)	(\$3,160)	(\$4,064)	(\$5,021)	(\$5,614)	(\$6,227)	(\$6,770)	(\$7,331)
As a % of Rate Rev.	0.0%	8.5%	17.2%	26.6%	34.1%	42.2%	47.2%	52.3%	56.9%	61.6%
<b>Proposed Rate Adj.</b>	<b>0.0%</b>	<b>8.5%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>
Add'l Revenue from Adj.	\$0	\$1,012	\$2,044	\$3,160	\$4,064	\$5,021	\$5,614	\$6,227	\$6,770	\$7,331
Total Bal/(Def.) of Funds	0	(0)	0	0	0	0	0	0	0	0
	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042
<b>Revenue</b>										
Rate Revenues	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900	\$11,900
Non-Operating Rev	<u>1,867</u>	<u>1,903</u>	<u>1,940</u>	<u>1,978</u>	<u>2,016</u>	<u>2,054</u>	<u>2,092</u>	<u>2,130</u>	<u>2,168</u>	<u>2,219</u>
<b>Total Revenues</b>	<b>\$13,767</b>	<b>\$13,803</b>	<b>\$13,840</b>	<b>\$13,878</b>	<b>\$13,916</b>	<b>\$13,954</b>	<b>\$13,992</b>	<b>\$14,030</b>	<b>\$14,068</b>	<b>\$14,119</b>
<b>Expenses</b>										
O & M	\$13,698	\$14,239	\$14,900	\$15,500	\$16,236	\$16,903	\$17,724	\$18,467	\$19,386	\$20,218
Net Debt Service	4,995	5,060	5,077	5,090	5,106	5,115	5,127	5,137	5,144	4,581
Rate Funded Capital	2,370	2,340	2,345	2,335	2,400	2,460	2,510	2,520	2,520	2,920
Reserve Funding	<u>612</u>	<u>666</u>	<u>631</u>	<u>697</u>	<u>567</u>	<u>539</u>	<u>382</u>	<u>367</u>	<u>209</u>	<u>344</u>
<b>Total Expenses</b>	<b>\$21,674</b>	<b>\$22,305</b>	<b>\$22,954</b>	<b>\$23,622</b>	<b>\$24,309</b>	<b>\$25,016</b>	<b>\$25,743</b>	<b>\$26,491</b>	<b>\$27,259</b>	<b>\$28,063</b>
Bal/(Def.) of Funds	(\$7,907)	(\$8,502)	(\$9,114)	(\$9,744)	(\$10,393)	(\$11,062)	(\$11,751)	(\$12,461)	(\$13,191)	(\$13,944)
As a % of Rate Rev.	66.4%	71.4%	76.6%	81.9%	87.3%	93.0%	98.7%	104.7%	110.9%	117.2%
<b>Proposed Rate Adj.</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>
Add'l Revenue from Adj.	\$7,907	\$8,502	\$9,114	\$9,744	\$10,393	\$11,062	\$11,751	\$12,461	\$13,191	\$13,944
Total Bal/(Def.) of Funds	0	0	0	0	0	0	0	0	0	0

Table 6 shows the results of the revenue requirement developed for the District's water utility over the review period. As can be seen, the deficiency – absent any rate adjustments – ranges from \$1.0 million in FY 2024 to \$13.9 million by FY 2042. The proposed rate adjustments provide the additional revenue to fund the costs of operating and maintaining the existing water infrastructure as well as the capital improvements necessary to maintain service to the District's customers. A key cost in the revenue requirement is the long-term debt service related to funding the GDMP capital projects as well as maintaining a strong debt service coverage ratio. The rate adjustments also help to maintain other prudent financial planning criteria and achieving strong key financial metrics such as healthy reserve fund balances.

## Reserve Funds

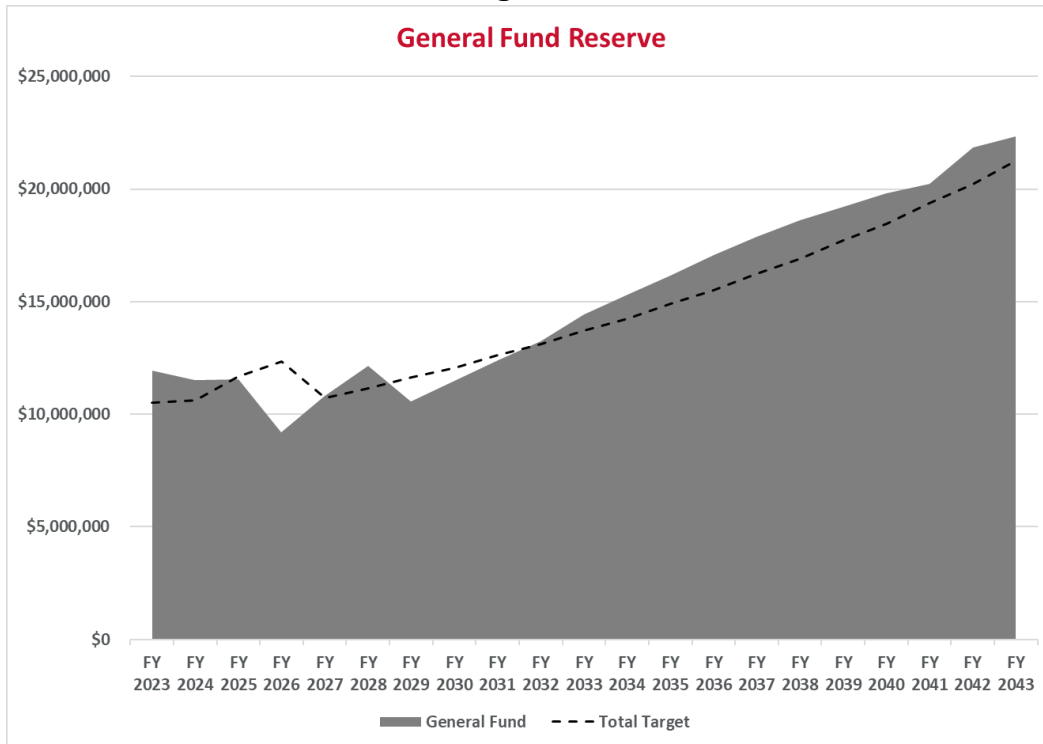
Reserves funds play a critical role in the prudent financial management of the District's water utility and healthy reserve levels provide many benefits. These benefits may become much more apparent when embarking on a significant capital improvement program like the District has planned over the next few years. Having healthy reserve balances in this capital intensive environment will provide the District with an additional buffer should some capital costs come in higher than anticipated or some interruption of revenues occur. Another benefit is that adequate reserve levels can provide the District with necessary funding during an emergency capital need or in times of a natural disaster. These scenarios show how adequate reserve levels would help in minimizing the impacts to rates in the short-term. In the longer term, they can help provide a slow and steady approach to rate revenue adjustments which is beneficial to the District's customers.

The District has a number of different reserves which service various purposes and include:

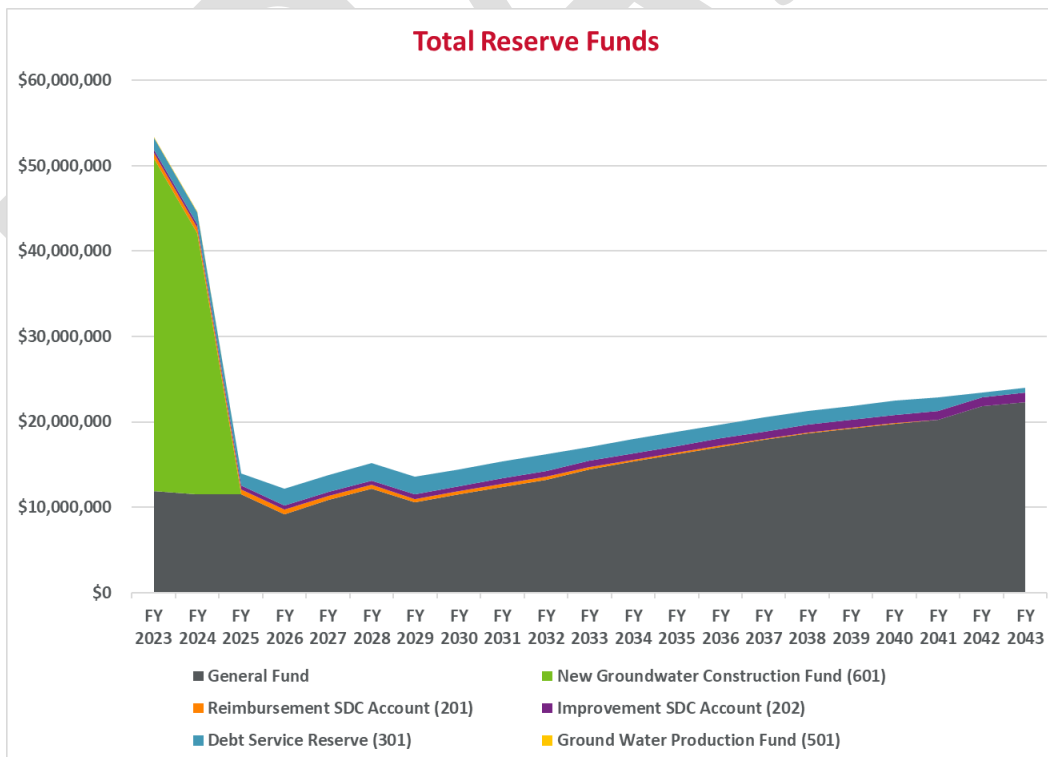
- General Fund
- Groundwater Construction Fund (601)
- Reimbursement SDC Account (201)
- Improvement SDC Account (202)
- Debt Service Reserve (301)
- Groundwater Production Fund (501)

Not every reserve has a target minimum but the District Financial Management Policy targets 365 days of O&M expenses as the minimum for the General Fund of the water utility. Based on the analysis and assumptions contained in this memo, overall the District will meet this minimum target reserve level. Shown in Figure 2 below is a summary of the General Fund and Figure 3 shows the total reserve levels over the review period.

**Figure 2**



**Figure 3**



Utilities may establish multiple reserve funds with target minimum policies that serve a variety of different purposes. These can include – but are not limited to – a capital fund, a rate stabilization fund, and an emergency fund. A capital fund is typically established to maintain funds for future capital improvement projects. These can be for a specific project, or general capital improvements that will need funding greater than what annual rates can provide. In this way, the capital reserve can “store funds” from one year to save for a large capital improvement project in future years. Next, a rate stabilization fund allows the utility to save surplus revenues in years where water sales are above projections in order to be used at a future time when, perhaps, rate revenues are less than anticipated. The rate stabilization funds can then be used to “fill the gap” and make the District whole, eliminating, or reducing, the need for current or possible future rate adjustments. Finally, an emergency fund, as the name suggests, is a fund that is set aside to aid in funding a major infrastructure emergency. This could be a major main break, pump failure, or storage failure. These funds can then be used in the short-term to meet financial obligations in an emergency situation. Although the District does not have a separate reserve for all of the purposes outlined above, the general fund aims to accomplish all of these reserve needs and uses. Over the review period, the general fund appears to be healthy and sufficient.

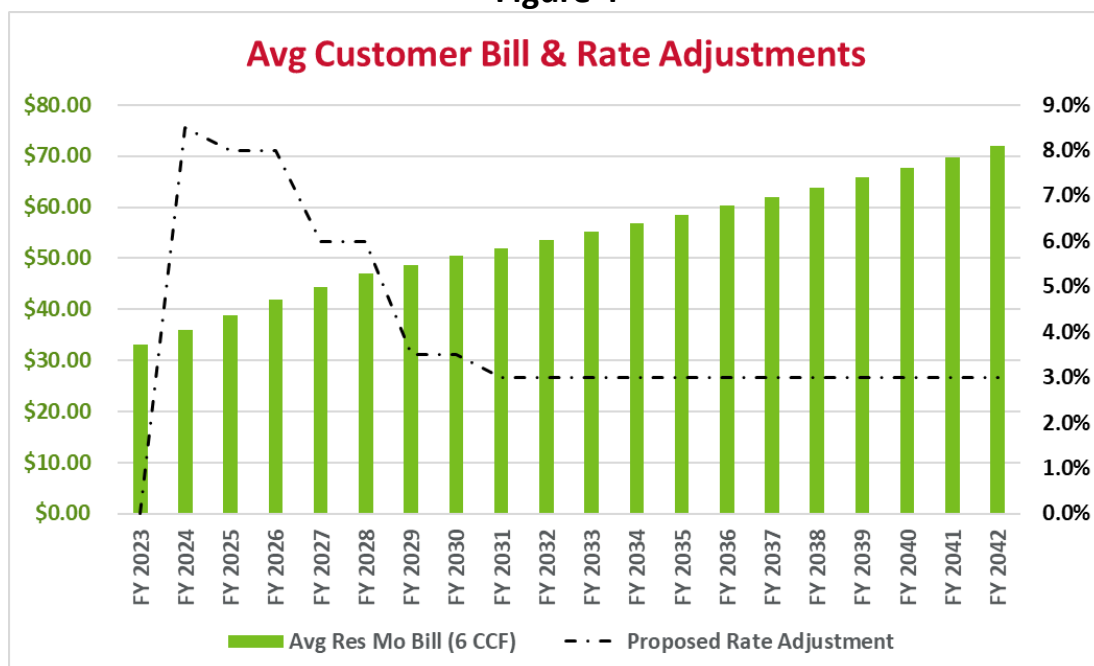
## **Summary of the Results of the Water Financial Plan Update**

The revenue requirement analysis that was developed as part of the 2023 Financial Plan Update and detailed above has calculated the necessary rate revenue adjustments. These rate revenue adjustments have been developed to fund the District’s O&M and capital requirements – including the GDMP related projects – over the long-term review period (FY 2023 – FY 2042). As part of the analysis, careful attention was given to maintaining adequate funding of the water utility’s O&M expenses as well as sufficiently funding capital improvement projects. As was mentioned previously, the District aims to couple this prudent financial planning with minimizing long-term rate impacts to its customers while providing a high level of service. An example of this is the migration from Portland Water Bureau water to groundwater. This transition - over the long-term –should provide significant financial savings as well as flexibility to the District’s customers. Additionally, the District will have better control of policy decisions and addressing issues that customers will be impacted by. These goals were also targeted with the goal of maintaining key financial planning metrics such as adequate reserve levels and strong debt service coverage.

The financial model developed as part of the 2023 Update for the District aims to produce level rate adjustments over the review period, as can be seen in Table 6 (Revenue Requirement Summary), above. The average monthly bill for a residential customer with a 5/8” meter and consuming 6 hundred cubic feet (CCF) of water would be increased from \$33.11 per month, currently, to \$71.91 over the next 20 years, or averaging 4.2%, annually, based on the current analysis assumptions. Figure 4, below, shows the annual rate adjustments and the average bill impact to customers over the review period. The rate impacts from the projected rate adjustments are summarized below. The rate transition plan that was developed is then used to calculate the average customer bill impact (for a 5/8” meter with 6 CCF / month of water usage). It is important to note that the projection of bill impacts does not take into account any

adjustments to the fixed / variable revenue generation of the rates and simply calculates the impact of an 'across the board' rate adjustment implementation.

**Figure 4**



## Rate Design

Currently, the District has a single rate structure for all customers. The customers are charged a fixed meter charge on a bi-monthly basis that varies based on the size of the service meter. Customers are also charged a uniform volumetric rate for water consumption on a dollar per CCF basis. Recently, the District has placed a greater importance on the revenue stability of the District's revenue stream while maintaining cost-based and equitable rates through the fixed / variable components of the rate structure. This is due in part to recent trends in customer water consumption characteristics (i.e., the decline in per capita use over the last few decades). The other factor that can play into this thought process is the fact that, in the short term, the fixed costs of a utility are generally 80% - 90% of the total costs. It is important to note that, when considering various rate designs, there are always tradeoffs, and no one rate design can meet all rate design goals and objectives. As a result, each rate structure will have advantages and disadvantages and it is a balancing of these which will help develop rates that best meet the District's goals and objectives. For example, a high level of revenues from the variable charge may incentivize additional conservation, the drawback is that the water utility is left vulnerable to swings in revenues due to how customers are using water.

## Conclusion of the Financial Planning Analysis

This concludes the 2023 Update to the District's financial planning model. The model results shown have been predicated on numerous assumptions used in the analysis. The results of the

model are dynamic in nature and can shift and move if one assumption is adjusted. For this reason, the financial model is best described as a long-range financial planning model for the District and the actual results for the end of the review period may vary from what the District realizes in the future. However, based on the assumptions and results of this analysis, HDR determined that the District could meet its near-term water utility financial targets with rate revenue adjustments averaging approximately 4.2% over the next 20 years. It is important to note that the District will need higher than average rate increases in the near term such as an 8.5% in FY 2024 and 8.0% in FY 2025 through FY 2026 in order to transition rates to a level that pays for the anticipated long-term debt service related to the GDMP. The results of the analysis enable the District to maintain prudent financial management of the utility by providing adequate funding of O&M. Additionally, the rate revenues generated should provide sufficient levels of rate funding for capital projects – especially the GDMP – as well as meeting debt service coverage ratios and target reserve levels that are in accordance with Board policy. When combined, these attributes give the District both a stable financial footing going forward as well as enough flexibility to overcome any obstacles that might arise and all while minimizing the rate impacts to its customers.



Rockwood Water PUD  
Water Rate Study  
Revenue Requirement Summary  
Exhibit 1

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043
<b>Revenue</b>																					
Rate Revenues	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000
Non-Operating Revenues	1,828,479	1,708,161	1,644,785	1,643,146	1,681,946	1,718,300	1,726,082	1,759,808	1,793,954	1,828,541	1,867,058	1,903,347	1,940,027	1,978,212	2,015,897	2,054,229	2,091,846	2,130,248	2,168,028	2,218,699	2,259,058
Add'l Revenue from Adj.	0	1,011,500	2,044,420	3,159,974	4,063,572	5,021,386	5,613,635	6,226,612	6,770,410	7,330,523	7,907,438	8,501,662	9,113,711	9,744,123	10,393,446	11,062,250	11,751,117	12,460,651	13,191,470	13,944,215	14,719,541
<b>Total Revenues</b>	<b>\$13,728,479</b>	<b>\$14,619,661</b>	<b>\$15,589,205</b>	<b>\$16,703,120</b>	<b>\$17,645,518</b>	<b>\$18,639,686</b>	<b>\$19,239,717</b>	<b>\$19,886,420</b>	<b>\$20,464,364</b>	<b>\$21,059,063</b>	<b>\$21,674,496</b>	<b>\$22,305,008</b>	<b>\$22,953,738</b>	<b>\$23,622,335</b>	<b>\$24,309,343</b>	<b>\$25,016,479</b>	<b>\$25,742,963</b>	<b>\$26,490,899</b>	<b>\$27,259,498</b>	<b>\$28,062,914</b>	<b>\$28,878,599</b>
<b>Expenses</b>																					
Total Personnel Services	\$3,776,000	\$4,186,510	\$4,402,545	\$4,579,051	\$4,822,001	\$5,020,420	\$5,294,416	\$5,518,297	\$5,828,193	\$6,081,747	\$6,433,255	\$6,721,490	\$7,121,340	\$7,450,218	\$7,906,358	\$8,282,986	\$8,804,810	\$9,237,674	\$9,836,302	\$10,335,541	\$11,024,156
Total Materials and Services	4,439,767	5,476,592	6,364,249	6,728,601	1,901,520	1,968,073	2,036,956	2,108,249	2,182,038	2,258,409	2,337,453	2,419,264	2,503,939	2,591,576	2,682,282	2,776,161	2,873,327	2,973,894	3,077,980	3,185,709	3,297,209
Total Other Expenses	562,400	676,161	696,446	717,339	738,859	761,025	783,856	807,372	831,593	856,541	882,237	908,704	935,965	964,044	992,965	1,022,754	1,053,437	1,085,040	1,117,591	1,151,119	1,185,652
Transfer to Ground Water Production Fund	300,000	275,000	228,455	299,926	313,573	327,698	342,318	357,449	373,110	389,318	406,095	423,458	441,429	460,029	479,280	499,205	519,827	541,171	563,262	586,126	609,790
Total O&M Additions	0	0	0	0	2,960,000	3,063,600	3,170,826	3,281,805	3,396,668	3,515,551	3,638,596	3,765,947	3,897,755	4,034,176	4,175,372	4,321,510	4,472,763	4,629,310	4,791,336	4,959,033	5,132,599
<b>Total O&amp;M Expenses</b>	<b>\$9,078,167</b>	<b>\$10,614,263</b>	<b>\$11,691,695</b>	<b>\$12,324,917</b>	<b>\$10,735,953</b>	<b>\$11,140,816</b>	<b>\$11,628,371</b>	<b>\$12,073,172</b>	<b>\$12,611,601</b>	<b>\$13,101,567</b>	<b>\$13,697,635</b>	<b>\$14,238,863</b>	<b>\$14,900,428</b>	<b>\$15,500,043</b>	<b>\$16,236,257</b>	<b>\$16,902,617</b>	<b>\$17,724,164</b>	<b>\$18,467,088</b>	<b>\$19,386,471</b>	<b>\$20,217,528</b>	<b>\$21,249,406</b>
<b>Net Debt Service</b>	<b>\$1,577,555</b>	<b>\$2,372,828</b>	<b>\$3,150,910</b>	<b>\$4,249,773</b>	<b>\$4,254,373</b>	<b>\$4,647,193</b>	<b>\$4,761,814</b>	<b>\$4,871,598</b>	<b>\$4,976,544</b>	<b>\$5,076,653</b>	<b>\$4,994,658</b>	<b>\$5,059,883</b>	<b>\$5,076,966</b>	<b>\$5,090,103</b>	<b>\$5,106,196</b>	<b>\$5,115,093</b>	<b>\$5,126,946</b>	<b>\$5,136,603</b>	<b>\$5,144,066</b>	<b>\$4,580,985</b>	<b>\$4,580,242</b>
<b>Rate Funded Capital</b>	<b>\$3,070,000</b>	<b>\$1,575,000</b>	<b>\$675,000</b>	<b>\$60,000</b>	<b>\$2,275,000</b>	<b>\$2,140,000</b>	<b>\$2,200,000</b>	<b>\$2,235,000</b>	<b>\$2,200,000</b>	<b>\$2,235,000</b>	<b>\$2,370,000</b>	<b>\$2,340,000</b>	<b>\$2,345,000</b>	<b>\$2,335,000</b>	<b>\$2,400,000</b>	<b>\$2,460,000</b>	<b>\$2,510,000</b>	<b>\$2,520,000</b>	<b>\$2,520,000</b>	<b>\$2,920,000</b>	<b>\$2,735,000</b>
<b>Reserve Funding</b>	<b>\$2,757</b>	<b>\$57,570</b>	<b>\$71,600</b>	<b>\$68,430</b>	<b>\$380,192</b>	<b>\$711,677</b>	<b>\$649,531</b>	<b>\$706,650</b>	<b>\$676,219</b>	<b>\$645,843</b>	<b>\$612,203</b>	<b>\$666,262</b>	<b>\$631,345</b>	<b>\$697,188</b>	<b>\$566,890</b>	<b>\$538,769</b>	<b>\$381,853</b>	<b>\$367,208</b>	<b>\$208,961</b>	<b>\$344,401</b>	<b>\$313,950</b>
<b>Total Revenue Requirement</b>	<b>\$13,728,479</b>	<b>\$14,619,661</b>	<b>\$15,589,205</b>	<b>\$16,703,120</b>	<b>\$17,645,518</b>	<b>\$18,639,686</b>	<b>\$19,239,717</b>	<b>\$19,886,420</b>	<b>\$20,464,364</b>	<b>\$21,059,063</b>	<b>\$21,674,496</b>	<b>\$22,305,008</b>	<b>\$22,953,738</b>	<b>\$23,622,335</b>	<b>\$24,309,343</b>	<b>\$25,016,479</b>	<b>\$25,742,963</b>	<b>\$26,490,899</b>	<b>\$27,259,498</b>	<b>\$28,062,914</b>	<b>\$28,878,599</b>
<b>Proposed Rate Adjustment</b>	<b>0.0%</b>	<b>8.5%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>3.0%</b>
Total Bal/(Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	<b>\$53,337,108</b>	<b>\$44,625,407</b>	<b>\$13,973,373</b>	<b>\$12,166,376</b>	<b>\$13,811,053</b>	<b>\$15,137,089</b>	<b>\$13,542,822</b>	<b>\$14,472,669</b>	<b>\$15,372,109</b>	<b>\$16,241,183</b>	<b>\$17,074,862</b>	<b>\$17,960,839</b>	<b>\$18,811,920</b>	<b>\$19,728,880</b>	<b>\$20,515,586</b>	<b>\$21,274,208</b>	<b>\$21,875,942</b>	<b>\$22,463,076</b>	<b>\$22,892,002</b>	<b>\$23,450,920</b>	<b>\$23,974,115</b>

Rockwood Water PUD  
Water Rate Study  
Exhibit 2  
Escalation Factors

	Yr End Est.	Budget	Projected																		
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043
Revenues																					
Customer Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Misc Revenues	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Expenses																					
General	Budgeted	Proposed	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
PERS	Budgeted	Proposed	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%	3.0%	10.0%
Materials & Services	Budgeted	Proposed	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Insurance	Budgeted	Proposed	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Flat	Budgeted	Proposed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CIP Inflation	Budgeted	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Purchased Water	Budgeted	Proposed	22.0%	6.6%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest																					
	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
New Debt Service																					
Low Interest Loans																					
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rate	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Revenue Bond																					
Term in Years	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Rate	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%

	Yr End Est.	Budget	Projected																			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	Notes
Revenues																						
Rate Revenues	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	As Customer Growth
Total Rate Revenues	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	\$11,900,000	
Non-Operating Revenues																						
Backflow Charges	\$40,000	\$40,000	\$40,100	\$40,200	\$40,301	\$40,402	\$40,503	\$40,604	\$40,705	\$40,807	\$40,909	\$41,011	\$41,114	\$41,217	\$41,320	\$41,423	\$41,527	\$41,630	\$41,734	\$41,839	\$41,943	As Misc Revenues
Set-up Fees	15,000	20,000	20,050	20,100	20,150	20,201	20,251	20,302	20,353	20,404	20,455	20,506	20,557	20,608	20,660	20,711	20,763	20,815	20,867	20,919	20,972	As Misc Revenues
Late Fees	278,407	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	290,000	As Customer Growth
Svc. Installs.	180,000	200,000	200,500	201,001	201,504	202,008	202,513	203,019	203,526	204,035	204,545	205,057	205,569	206,083	206,598	207,115	207,633	208,152	208,672	209,194	209,717	As Misc Revenues
Subdiv. Projects	20,000	50,000	50,125	50,250	50,376	50,502	50,628	50,755	50,882	51,009	51,136	51,264	51,392	51,521	51,650	51,779	51,908	52,038	52,168	52,298	52,429	As Misc Revenues
Gresham Utility Tax	377,570	453,616	467,224	481,241	495,678	510,549	525,865	541,641	557,890	574,627	591,866	609,622	627,911	646,748	666,150	686,135	706,719	727,921	749,758	772,251	795,418	
Portland Utility Tax	172,500	207,680	213,910	220,328	226,938	233,746	240,758	247,981	255,420	263,083	270,975	279,105	287,478	296,102	304,985	314,135	323,559	333,265	343,263	353,561	364,168	
Fairview Utility Tax	12,330	14,865	15,311	15,770	16,243	16,731	17,233	17,750	18,282	18,831	19,395	19,977	20,577	21,194	21,830	22,485	23,159	23,854	24,570	25,307	26,066	
Other Svc. Income	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	As Customer Growth
Interest	368,113	200,000	115,405	91,937	108,279	121,526	105,534	114,799	123,776	132,464	144,333	153,199	161,661	170,808	178,609	186,188	192,155	197,985	202,241	218,411	223,259	Calculated
Rental Income	10,000	16,000	16,040	16,080	16,120	16,161	16,201	16,242	16,282	16,323	16,364	16,405	16,446	16,487	16,528	16,569	16,611	16,652	16,694	16,736	16,777	As Misc Revenues
Scrap metal sales	2,000	7,500	7,519	7,538	7,556	7,575	7,594	7,613	7,632	7,651	7,670	7,690	7,709	7,728	7,747	7,767	7,786	7,806	7,825	7,845	7,864	As Misc Revenues
Other Misc. Income	34,059	40,000	40,100	40,200	40,301	40,402	40,503	40,604	40,705	40,807	40,909	41,011	41,114	41,217	41,320	41,423	41,527	41,630	41,734	41,839	41,943	As Misc Revenues
Other Govt. Agencies	168,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	As Customer Growth
Fixed Asset Disposition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Non-Operating Revenues	\$1,828,479	\$1,708,161	\$1,644,785	\$1,643,146	\$1,681,946	\$1,718,300	\$1,726,082	\$1,759,808	\$1,793,954	\$1,828,541	\$1,867,058	\$1,903,347	\$1,940,027	\$1,978,212	\$2,015,897	\$2,054,229	\$2,091,846	\$2,130,248	\$2,168,028	\$2,218,699	\$2,259,058	
Total Revenues	\$13,728,479	\$13,608,161	\$13,544,785	\$13,543,146	\$13,581,946	\$13,618,300	\$13,626,082	\$13,659,808	\$13,693,954	\$13,728,541	\$13,767,058	\$13,803,347	\$13,840,027	\$13,878,212	\$13,915,897	\$13,954,229	\$13,991,846	\$14,030,248	\$14,068,028	\$14,118,699	\$14,159,058	
Expenses																						
Personnel Services																						
Wages/Salaries	\$2,300,000	\$2,500,000	\$2,575,000	\$2,652,250	\$2,731,818	\$2,813,772	\$2,898,185	\$2,985,131	\$3,074,685	\$3,166,925	\$3,261,933	\$3,359,791	\$3,460,585	\$3,564,402	\$3,671,334	\$3,781,474	\$3,894,919	\$4,011,766	\$4,132,119	\$4,256,083	\$4,383,765	As General
PTO Payout	0	11,660	12,010	12,370	12,741	13,123	13,517	13,923	14,340	14,771	15,214	15,670	16,140	16,624	17,123	17,637	18,166	18,711	19,272	19,850	20,446	As General
Office OT	300	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344	1,384	1,426	1,469	1,513	1,558	1,605	1,653	1,702	1,754	As General
Field OT	24,000	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619	33,598	34,606	35,644	36,713	37,815	38,949	40,118	41,321	42,561	43,838	As General
On Call Duty	60,000	80,100	82,503	84,978	87,527	90,153	92,858	95,644	98,513	101,468	104,512	107,648	110,877	114,203	117,630	121,158	124,793	128,537	132,393	136,365	140,456	As General
Water Certs.	16,000	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	17,471	17,995	18,535	19,091	19,664	20,254	20,861	21,487	22,132	22,796	As General
Emp. Bonus	0	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344	1,384	1,426	1,469	1,513	1,558	1,605	1,653	1,702	1,754	As General
Mkt. Based Wage Adj.	0	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	20,159	20,764	21,386	22,028	22,689	23,370	24,071	24,793	25,536	26,303	As General
Social Security	140,000	152,000	156,560	161,257	166,095	171,077	176,210	181,496	186,941	192,549	198,326	204,275	210,404	216,716	223,217	229,914	236,811	243,915	251,233	258,770	266,533	As General
Medicare	33,200	36,000	37,080	38,192	39,338	40,518	41,734	42,986	44,275	45,604	46,972	48,381	49,832	51,327	52,867	54,453	56,087	57,769	59,503	61,288	63,126	As General
Unemp. Ins.	500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360	3,461	3,564	3,671	3,781	3,895	4,012	4,132	4,256	4,384	As General
Tri Met	16,600	17,800	18,334	18,884	19,451	20,034	20,635	21,254	21,892	22,549	23,225	23,922	24,639	25,379	26,140	26,924	27,732	28,564	29,421	30,303	31,212	As General
Wk. Comp	25,500	29,600	30,488	31,403	32,345	33,315	34,315	35,344	36,404	37,496	38,621	39,780	40,973	42,203	43,469	44,773	46,116	47,499	48,924	50,392	51,904	As General
PERS	606,500	715,000	786,500	810,095	891,105	917,838	1,009,621	1,039,910	1,143,901	1,178,218	1,296,040	1,334,921	1,468,413	1,512,466	1,663,712	1,713,624	1,884,986	1,941,535	2,135,689	2,199,760	2,419,736	As PERS
Emp. Insurance	549,000	577,000	634,700	698,170	767,987	844,786	929,264	1,022,191	1,124,410	1,236,851	1,360,536	1,496,589	1,646,248	1,810,873	1,991,960	2,191,157	2,410,272	2,651,299	2,916,429	3,208,072	3,528,880	As Insurance
Oregon Paid Leave Law	4,400	9,850	10,146	10,450	10,763	11,086	11,419	11,761	12,114	12,478	12,852	13,238	13,635	14,044	14,465	14,899	15,346	15,806	16,281	16,769	17,272	As General
Total Personnel Services	\$3,776,000	\$4,186,510	\$4,402,545	\$4,579,051	\$4,822,001	\$5,020,420	\$5,294,416	\$5,518,297	\$5,828,193	\$6,081,747	\$6,433,255	\$6,721,490	\$7,121,340	\$7,450,218	\$7,906,358	\$8,282,986	\$8,804,810	\$9,237,674	\$9,836,302	\$10,335,541	\$11,024,156	

	Yr End Est.	Budget	Projected																		Notes	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	
Materials and Services																						
Water Purchase from Portland	\$3,088,680	\$3,761,530	\$4,589,160	\$4,891,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Purchased Water
Contract Services	125,000	130,180	134,736	139,452	144,333	149,385	154,613	160,024	165,625	171,422	177,422	183,632	190,059	196,711	203,596	210,722	218,097	225,730	233,631	241,808	250,271	As Materials & Services
Technical & Consulting	43,000	30,000	31,050	32,137	33,262	34,426	35,631	36,878	38,168	39,504	40,887	42,318	43,799	45,332	46,919	48,561	50,260	52,020	53,840	55,725	57,675	As Materials & Services
Auditing	19,020	23,020	23,826	24,660	25,523	26,416	27,341	28,297	29,288	30,313	31,374	32,472	33,609	34,785	36,002	37,262	38,567	39,916	41,313	42,759	44,256	As Materials & Services
Legal Services	20,000	100,000	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535	173,399	179,468	185,749	192,250	As Materials & Services
Telephone/Cell Phone	44,812	44,880	46,451	48,077	49,759	51,501	53,303	55,169	57,100	59,098	61,167	63,308	65,523	67,817	70,190	72,647	75,190	77,821	80,545	83,364	86,282	As Materials & Services
Sewer/Storm	11,000	14,000	14,490	14,997	15,522	16,065	16,628	17,210	17,812	18,435	19,081	19,748	20,440	21,155	21,895	22,662	23,455	24,276	25,125	26,005	26,915	As Materials & Services
Heating/Electricity	21,200	26,500	27,428	28,387	29,381	30,409	31,474	32,575	33,715	34,895	36,117	37,381	38,689	40,043	41,445	42,895	44,397	45,951	47,559	49,223	50,946	As Materials & Services
Engineering Supplies	1,000	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	1,975	2,044	2,116	2,190	2,267	2,346	2,428	2,513	2,601	2,692	2,786	2,884	As Materials & Services
Office Supplies	45,000	40,000	41,400	42,849	44,349	45,901	47,507	49,170	50,891	52,672	54,516	56,424	58,399	60,443	62,558	64,748	67,014	69,359	71,787	74,300	76,900	As Materials & Services
Postage	45,000	45,300	46,886	48,526	50,225	51,983	53,802	55,685	57,634	59,651	61,739	63,900	66,137	68,451	70,847	73,327	75,893	78,550	81,299	84,144	87,098	As Materials & Services
Conservation	23,200	50,350	52,112	53,936	55,824	57,778	59,800	61,893	64,059	66,301	68,622	71,024	73,509	76,082	78,745	81,501	84,354	87,306	90,362	93,525	96,798	As Materials & Services
Elections/Legal Advertising	2,770	3,000	3,105	3,214	3,326	3,443	3,563	3,688	3,817	3,950	4,089	4,232	4,380	4,533	4,692	4,856	5,026	5,202	5,384	5,572	5,768	As Materials & Services
Insurance General	93,700	117,270	121,374	125,623	130,019	134,570	139,280	144,155	149,200	154,422	159,827	165,421	171,211	177,203	183,405	189,824	196,468	203,345	210,462	217,828	225,452	As Materials & Services
Safety Gear and Equipment	22,000	23,000	23,805	24,638	25,501	26,393	27,317	28,273	29,262	30,287	31,347	32,444	33,579	34,755	35,971	37,230	38,533	39,882	41,278	42,722	44,218	As Materials & Services
Training and Education	33,625	36,500	37,778	39,100	40,468	41,885	43,351	44,868	46,438	48,064	49,746	51,487	53,289	55,154	57,084	59,082	61,150	63,290	65,506	67,798	70,171	As Materials & Services
Dues, License and Subscriptions	90,000	100,000	103,500	107,123	110,872	114,752	118,769	122,926	127,228	131,681	136,290	141,060	145,997	151,107	156,396	161,869	167,535	173,399	179,468	185,749	192,250	As Materials & Services
Office Equipment	1,500	2,000	2,070	2,142	2,217	2,295	2,375	2,459	2,545	2,634	2,726	2,821	2,920	3,022	3,128	3,237	3,351	3,468	3,589	3,715	3,845	As Materials & Services
Computer/Office Equipment Maint.	2,500	10,760	11,137	11,526	11,930	12,347	12,780	13,227	13,690	14,169	14,665	15,178	15,709	16,259	16,828	17,417	18,027	18,658	19,311	19,987	20,686	As Materials & Services
Building & Grounds Maintenance	54,312	75,160	77,791	80,513	83,331	86,248	89,267	92,391	95,625	98,971	102,435	106,021	109,731	113,572	117,547	121,661	125,919	130,326	134,888	139,609	144,495	As Materials & Services
Shop Equipment Maint.	2,000	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168	13,629	14,106	14,600	15,111	15,640	16,187	16,753	17,340	17,947	18,575	19,225	As Materials & Services
Vehicle Maintenance	20,000	35,000	36,225	37,493	38,805	40,163	41,569	43,024	44,530	46,088	47,701	49,371	51,099	52,887	54,738	56,654	58,637	60,690	62,814	65,012	67,288	As Materials & Services
Tires	8,000	10,000	10,350	10,712	11,087	11,475	11,877	12,293	12,723	13,168	13,629	14,106	14,600	15,111	15,640	16,187	16,753	17,340	17,947	18,575	19,225	As Materials & Services
Gas, Lubricants, Disposal	40,000	45,000	46,575	48,205	49,892	51,639	53,446	55,316	57,253	59,256	61,330	63,477	65,699	67,998	70,378	72,841	75,391	78,029	80,760	83,587	86,513	As Materials & Services
Small Tools and Equipment	15,000	15,000	15,525	16,068	16,631	17,213	17,815	18,439	19,084	19,752	20,443	21,159	21,900	22,666	23,459	24,280	25,130	26,010	26,920	27,862	28,838	As Materials & Services
Utility Operating Supply	250,000	300,000	310,500	321,368	332,615	344,257	356,306	368,777	381,684	395,043	408,869	423,180	437,991	453,321	469,187	485,608	502,605	520,196	538,403	557,247	576,750	As Materials & Services
Water Sampling and Testing	40,000	67,300	69,656	72,093	74,617	77,228	79,931	82,729	85,624	88,621	91,723	94,933	98,256	101,695	105,254	108,938	112,751	116,697	120,782	125,009	129,384	As Materials & Services
Water Quality and Notices	5,000	8,000	8,280	8,570	8,870	9,180	9,501	9,834	10,178	10,534	10,903	11,285	11,680	12,089	12,512	12,950	13,403	13,872	14,357	14,860	15,380	As Materials & Services
Reservoir Maintenance	8,000	20,000	20,700	21,425	22,174	22,950	23,754	24,585	25,446	26,336	27,258	28,212	29,199	30,221	31,279	32,374	33,507	34,680	35,894	37,150	38,450	As Materials & Services
Meter Maintenance	5,000	20,000	20,700	21,425	22,174	22,950	23,754	24,585	25,446	26,336	27,258	28,212	29,199	30,221	31,279	32,374	33,507	34,680	35,894	37,150	38,450	As Materials & Services
Hydrant Maintenance	5,000	5,000	5,175	5,356	5,544	5,738	5,938	6,146	6,361	6,584	6,814	7,053	7,300	7,555	7,820	8,093	8,377	8,670	8,973	9,287	9,613	As Materials & Services
Telemetry	13,076	15,192	15,724	16,274	16,844	17,433	18,043	18,675	19,328	20,005	20,705	21,430	22,180	22,956	23,760	24,591	25,452	26,343	27,265	28,219	29,207	As Materials & Services
Pumping	59,604	65,150	67,430	69,790	72,233	74,761	77,378	80,086	82,889	85,790	88,793	91,901	95,117	98,446	101,892	105,458	109,149	112,969	116,923	121,015	125,251	As Materials & Services
Board Meeting Fees	3,000	5,800	6,003	6,213	6,431	6,656	6,889	7,130	7,379	7,637	7,905	8,181	8,468	8,764	9,071	9,388	9,717	10,057	10,409	10,773	11,151	As Materials & Services
Director's Expense	10,000	24,000	24,840	25,709	26,609	27,541	28,504	29,502	30,535	31,603	32,710	33,854	35,039	36,266	37,535	38,849	40,208	41,616	43,072	44,580	46,140	As Materials & Services
Manager's Expense	5,000	7,000	7,245	7,499	7,761	8,033	8,314	8,605	8,906	9,218	9,540	9,874	10,220	10,577	10,948	11,331	11,727	12,138	12,563	13,002	13,458	As Materials & Services
General Office	100,000	94,900	98,222	101,659	105,217	108,900	112,711	116,656	120,739	124,965	129,339	133,866	138,551	143,400	148,419	153,614	158,991	164,555	170,315	176,276	182,445	As Materials & Services
Cash Over/Short	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Services
Bad Debt Expense	25,000	25,000	25,875	26,781	27,718	28,688	29,692	30,731	31,807	32,920	34,072	35,265	36,499	37,777	39,099	40,467	41,884	43,350	44,867	46,437	48,063	As Materials & Services
Customer Assistance	30,000	60,000	62,100	64,274	66,523	68,851	71,261	73,755	76,337	79,009	81,774	84,636	87,598	90,664	93,837	97,122	100,521	104,039	107,681	111,449	115,350	As Materials & Services
Taxes and Assessments	8,748	9,300	9,626	9,962	10,311	10,672	11,045	11,432	11,832	12,246	12,675	13,119	13,578	14,053	14,545	15,054	15,581	16,126	16,690	17,275	17,879	As Materials & Services
Total Materials and Services	\$4,439,767	\$5,476,592	\$6,364,249	\$6,728,601	\$1,901,520	\$1,968,073	\$2,036,956	\$2,108,249	\$2,182,038	\$2,258,409	\$2,337,453	\$2,419,264	\$2,503,939	\$2,591,576	\$2,682,282	\$2,776,161	\$2,873,327	\$2,973,894	\$3,077,980	\$3,185,709	\$3,297,209	
Other Expenses																						
Gresham Utility Tax	\$377,570	\$453,616	\$467,224	\$481,241	\$495,678	\$510,549	\$525,865	\$541,641	\$557,890	\$574,627	\$591,866	\$609,622	\$627,911	\$646,748	\$666,150	\$686,135	\$706,719	\$727,921	\$749,758	\$772,251	\$795,418	As General
Portland Utility Tax	172,500	207,680	213,910	220,328	226,938	233,746	240,758	247,981	255,420	263,083	270,975	279,105	287,478	296,102	304,985	314,135	323,559	333,265	343,263	353,561	364,168	As General
Fairview Utility Tax	12,330	14,865	15,311	15,770	16,243	16,731	17,233	17,750	18,282	18,831	19,395	19,977	20,577	21,194	21,830	22,485	23,159	23,854	24,570	25,307	26,066	As General
Total Other Expenses	\$562,400	\$676,161	\$696,446	\$717,339	\$738,859	\$761,025	\$783,856	\$807,372	\$831,593	\$856,541	\$882,237	\$908,704	\$935,965	\$964,044	\$992,965	\$1,022,754	\$1,053,437	\$1,085,040	\$1,117,591	\$1,151,119	\$1,18	

	Yr End Est.	Budget	Projected																			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	Notes
Debt Service																						
2021 Rev Bond (Refi)	\$1,436,350	\$1,439,750	\$1,436,750	\$1,432,550	\$1,437,150	\$1,435,150	\$1,436,750	\$1,436,750	\$1,435,150	\$1,431,950	\$1,077,150	\$1,074,750	\$1,076,150	\$1,074,900	\$1,077,900	\$1,075,000	\$1,076,350	\$1,076,800	\$1,076,350	\$0	\$0	Exhibit 5
WIFIA	181,300	440,300	678,838	787,876	787,876	1,182,696	1,295,718	1,405,501	1,512,048	1,615,356	1,888,161	1,955,786	1,971,469	1,985,856	1,998,949	2,010,746	2,021,249	2,030,456	2,038,369	2,551,638	2,550,895	Exhibit 5
Assumed LTD Borrowing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Estimated
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Calc @ 3.3% for 20 Yrs
New Revenue Bonds	0	0	0	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	538,133	Calc @ 4.5% for 20 Yrs
New WIFIA	0	533,000	1,066,000	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	1,521,892	Calc @ 2.6% for 30 Yrs
Total Debt Service	\$1,617,650	\$2,413,050	\$3,181,588	\$4,280,451	\$4,285,051	\$4,677,871	\$4,792,493	\$4,902,276	\$5,007,223	\$5,107,331	\$5,025,336	\$5,090,561	\$5,107,644	\$5,120,781	\$5,136,874	\$5,145,771	\$5,157,624	\$5,167,281	\$5,174,744	\$4,611,663	\$4,610,920	
Less: Improvement SDC Revenues	\$40,095	\$40,222	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	\$30,678	50% of imprvmnt SDC
Net Debt Service	\$1,577,555	\$2,372,828	\$3,150,910	\$4,249,773	\$4,254,373	\$4,647,193	\$4,761,814	\$4,871,598	\$4,976,544	\$5,076,653	\$4,994,658	\$5,059,883	\$5,076,966	\$5,090,103	\$5,106,196	\$5,115,093	\$5,126,946	\$5,136,603	\$5,144,066	\$4,580,985	\$4,580,242	
Rate Funded Capital	\$3,070,000	\$1,575,000	\$675,000	\$60,000	\$2,275,000	\$2,140,000	\$2,200,000	\$2,235,000	\$2,200,000	\$2,235,000	\$2,370,000	\$2,340,000	\$2,345,000	\$2,335,000	\$2,400,000	\$2,460,000	\$2,510,000	\$2,520,000	\$2,520,000	\$2,920,000	\$2,735,000	2020 Dep. Exp.
Reserve Funding																						
To / (From) General Fund	\$2,757	\$57,570	\$71,600	\$68,430	\$380,192	\$711,677	\$649,531	\$706,650	\$676,219	\$645,843	\$612,203	\$666,262	\$631,345	\$697,188	\$566,890	\$538,769	\$381,853	\$367,208	\$208,961	\$344,401	\$313,950	
To / (From) Fund 601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	\$2,757	\$57,570	\$71,600	\$68,430	\$380,192	\$711,677	\$649,531	\$706,650	\$676,219	\$645,843	\$612,203	\$666,262	\$631,345	\$697,188	\$566,890	\$538,769	\$381,853	\$367,208	\$208,961	\$344,401	\$313,950	
Total Revenue Requirement	\$13,728,479	\$14,619,661	\$15,589,205	\$16,703,120	\$17,645,518	\$18,639,686	\$19,239,717	\$19,886,420	\$20,464,364	\$21,059,063	\$21,674,496	\$22,305,008	\$22,953,738	\$23,622,335	\$24,309,343	\$25,016,479	\$25,742,963	\$26,490,899	\$27,259,498	\$28,062,914	\$28,878,599	
Bal/(Def.) of Funds	\$0	(\$1,011,500)	(\$2,044,420)	(\$3,159,974)	(\$4,063,572)	(\$5,021,386)	(\$5,613,635)	(\$6,226,612)	(\$6,770,410)	(\$7,330,523)	(\$7,907,438)	(\$8,501,662)	(\$9,113,711)	(\$9,744,123)	(\$10,393,446)	(\$11,062,250)	(\$11,751,117)	(\$12,460,651)	(\$13,191,470)	(\$13,944,215)	(\$14,719,541)	
Rate Adj. as a % of Rate Rev.	0.0%	8.5%	17.2%	26.6%	34.1%	42.2%	47.2%	52.3%	56.9%	61.6%	66.4%	71.4%	76.6%	81.9%	87.3%	93.0%	98.7%	104.7%	110.9%	117.2%	123.7%	
Proposed Rate Adjustment	0.0%	8.5%	8.0%	8.0%	6.0%	6.0%	3.5%	3.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Effective Months	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	
Add'l Revenue from Adj.	\$0	\$1,011,500	\$2,044,420	\$3,159,974	\$4,063,572	\$5,021,386	\$5,613,635	\$6,226,612	\$6,770,410	\$7,330,523	\$7,907,438	\$8,501,662	\$9,113,711	\$9,744,123	\$10,393,446	\$11,062,250	\$11,751,117	\$12,460,651	\$13,191,470	\$13,944,215	\$14,719,541	
Total Bal/(Def.) of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Avg Res Mo Bill (6 CCF)																						
After Proposed Rate Adjustment	\$33.11	\$35.92	\$38.80	\$41.90	\$44.42	\$47.08	\$48.73	\$50.43	\$51.95	\$53.51	\$55.11	\$56.76	\$58.47	\$60.22	\$62.03	\$63.89	\$65.81	\$67.78	\$69.81	\$71.91	\$74.06	
Annual \$ Change		2.81	2.87	3.10	2.51	2.66	1.65	1.71	1.51	1.56	1.61	1.65	1.70	1.75	1.81	1.86	1.92	1.97	2.03	2.09	2.16	
Cumulative Change		2.81	5.69	8.79	11.31	13.97	15.62	17.32	18.84	20.40	22.00	23.65	25.36	27.11	28.92	30.78	32.70	34.67	36.70	38.80	40.95	
DSC Ratio (All Debt)																						
Before Rate Adjustment	2.87	1.24	0.58	0.28	0.66	0.53	0.42	0.32	0.22	0.12	0.01	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
After Rate Adjustment	2.87	1.66	1.23	1.02	1.61	1.60	1.59	1.59	1.57	1.56	1.59	1.58	1.58	1.59	1.57	1.58	1.55	1.55	1.52	1.70	1.65	
DSC Ratio (Revenue Bonds Only)																						
Before Rate Adjustment	3.24	2.08	1.29	0.62	1.44	1.26	1.01	0.80	0.55	0.32	0.04	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
After Rate Adjustment	3.24	2.78	2.71	2.22	3.50	3.80	3.85	3.96	3.98	4.04	4.94	5.00	4.99	5.04	5.00	5.03	4.97	4.97	4.88	14.58	14.18	

	Yr End Est.	Budget	Projected																			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	Notes
Reserve Funds																						
Beginning Balance	\$21,964,515	\$53,337,108	\$44,625,407	\$13,973,373	\$12,166,376	\$13,811,053	\$15,137,089	\$13,542,822	\$14,472,669	\$15,372,109	\$16,241,183	\$17,074,862	\$17,960,839	\$18,811,920	\$19,728,880	\$20,515,586	\$21,274,208	\$21,875,942	\$22,463,076	\$22,892,002	\$23,450,920	
General Fund																						
Beginning Balance	\$9,242,178	\$11,928,063	\$11,501,899	\$11,540,537	\$9,193,734	\$10,827,856	\$12,152,583	\$10,553,403	\$11,479,893	\$12,377,560	\$13,246,443	\$14,433,262	\$15,319,950	\$16,166,126	\$17,080,781	\$17,860,889	\$18,618,784	\$19,215,515	\$19,798,492	\$20,224,131	\$21,841,111	
Plus: Additions	1,812,717	57,570	71,600	68,430	1,421,612	1,102,912	649,531	706,650	676,219	645,843	612,203	666,262	631,345	697,188	566,890	538,769	381,853	367,208	208,961	344,401	313,950	
Plus: Transfer from Reimbursement SDC	300,000	300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	180,000	160,000	
Plus: Transfer from 601	50,000	140,000	140,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Less: Transfer to Debt Service Fund	523,168	13,579	17,330	(519,479)	12,509	21,815	18,242	19,840	21,448	23,040	374,616	20,426	14,831	17,467	13,218	19,126	14,877	15,769	16,678	1,092,578	10,844	
Less: Uses of Funds	0	(937,314)	(390,291)	(2,095,754)	0	0	(2,466,953)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ending Balance	\$11,928,063	\$11,501,899	\$11,540,537	\$9,193,734	\$10,827,856	\$12,152,583	\$10,553,403	\$11,479,893	\$12,377,560	\$13,246,443	\$14,433,262	\$15,319,950	\$16,166,126	\$17,080,781	\$17,860,889	\$18,618,784	\$19,215,515	\$19,798,492	\$20,224,131	\$21,841,111	\$22,325,905	
Target: 1 Year of O&M	\$9,078,167	\$10,614,263	\$11,691,695	\$12,324,917	\$10,735,953	\$11,140,816	\$11,628,371	\$12,073,172	\$12,611,601	\$13,101,567	\$13,697,635	\$14,238,863	\$14,900,428	\$15,500,043	\$16,236,257	\$16,902,617	\$17,724,164	\$18,467,088	\$19,386,471	\$20,217,528	\$21,249,406	
days of O&M	480	396	360	272	368	398	331	347	358	369	385	393	396	402	402	402	396	391	381	394	383	
New Groundwater Construction Fund (601)																						
Beginning Balance	\$9,675,013	\$38,883,889	\$30,632,698	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
Plus: To Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Plus: WIFIA Proceeds	30,419,935	26,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Plus: Rev Bond Proceeds	12,092,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Plus: City of Gresham	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Less: Transfer to General Fund	(50,000)	(140,000)	(140,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Less: Uses of Funds	(13,253,980)	(34,111,191)	(30,492,698)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ending Balance	\$38,883,889	\$30,632,698	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	
Reimbursement SDC Account (201)																						
Beginning Balance	\$759,355	\$679,613	\$599,745	\$568,312	\$536,565	\$504,500	\$472,115	\$439,406	\$406,369	\$373,003	\$339,302	\$305,265	\$270,887	\$236,166	\$201,097	\$165,678	\$129,904	\$93,773	\$57,280	\$20,423	\$3,097	
Plus: SDCs	249,810	250,604	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	
Plus: Interest	10,543	9,750	8,107	7,792	7,475	7,154	6,830	6,503	6,173	5,839	5,502	5,162	4,818	4,471	4,120	3,766	3,408	3,047	2,682	2,213	1,940	
Less: Uses of Funds	(340,095)	(340,222)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(230,678)	(210,678)	(190,678)	
Ending Balance	\$679,613	\$599,745	\$568,312	\$536,565	\$504,500	\$472,115	\$439,406	\$406,369	\$373,003	\$339,302	\$305,265	\$270,887	\$236,166	\$201,097	\$165,678	\$129,904	\$93,773	\$57,280	\$20,423	\$3,097	\$5,497	
Improvement SDC Account (202)																						
Beginning Balance	\$291,716	\$334,929	\$378,701	\$413,320	\$448,285	\$483,599	\$519,267	\$555,291	\$591,675	\$628,424	\$665,539	\$703,026	\$740,888	\$779,129	\$817,751	\$856,760	\$896,160	\$935,953	\$976,144	\$1,016,737	\$1,057,736	
Plus: SDCs	80,190	80,445	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	61,356	
Plus: Interest	3,118	3,550	3,940	4,287	4,636	4,989	5,346	5,706	6,070	6,438	6,809	7,184	7,562	7,945	8,331	8,721	9,115	9,513	9,915	10,321	10,731	
Less: Uses of Funds	(40,095)	(40,222)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	(30,678)	
Ending Balance	\$334,929	\$378,701	\$413,320	\$448,285	\$483,599	\$519,267	\$555,291	\$591,675	\$628,424	\$665,539	\$703,026	\$740,888	\$779,129	\$817,751	\$856,760	\$896,160	\$935,953	\$976,144	\$1,016,737	\$1,057,736	\$1,099,144	
Debt Service Reserve (301)																						
Beginning Balance	\$1,959,518	\$1,453,329	\$1,454,080	\$1,451,204	\$1,987,792	\$1,995,098	\$1,993,125	\$1,994,723	\$1,994,731	\$1,993,123	\$1,989,899	\$1,633,309	\$1,629,114	\$1,630,500	\$1,629,251	\$1,632,259	\$1,629,360	\$1,630,702	\$1,631,161	\$1,630,711	\$548,977	
Plus:	(523,168)	(13,579)	(17,330)	519,479	(12,509)	(21,815)	(18,242)	(19,840)	(21,448)	(23,040)	(374,616)	(20,426)	(14,831)	(17,467)	(13,218)	(19,126)	(14,877)	(15,769)	(16,678)	(1,092,578)	(10,844)	
Plus: Interest	16,979	14,330	14,454	17,109	19,815	19,842	19,840	19,848	19,840	19,816	18,026	16,231	16,217	16,218	16,226	16,227	16,219	16,228	16,228	10,844	5,436	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ending Balance	\$1,453,329	\$1,454,080	\$1,451,204	\$1,987,792	\$1,995,098	\$1,993,125	\$1,994,723	\$1,994,731	\$1,993,123	\$1,989,899	\$1,633,309	\$1,629,114	\$1,630,500	\$1,629,251	\$1,632,259	\$1,629,360	\$1,630,702	\$1,631,161	\$1,630,711	\$548,977	\$543,569	
Target: Annual Debt Service	\$1,436,350	\$1,439,750	\$1,436,750	\$1,970,683	\$1,975,283	\$1,973,283	\$1,974,883	\$1,974,883	\$1,973,283	\$1,970,083	\$1,615,283	\$1,612,883	\$1,614,283	\$1,613,033	\$1,616,033	\$1,613,133	\$1,614,483	\$1,614,933	\$1,614,483	\$538,133	\$538,133	
Ground Water Production Fund (501)																						
Beginning Balance	\$36,735	\$57,285	\$58,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	
Plus: Additions - City of Gresham	200,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	
Plus: Transfer from General Fund	300,000	275,000	228,455	299,926	313,573	327,698	342,318	357,449	373,110	389,318	406,095	423,458	441,429	460,029	479,280	499,205	519,827	541,171	563,262	586,126	609,790	
Less: Uses of Funds																						
Equip Maint	(21,450)																					

Rockwood Water PUD  
Water Rate Study  
Exhibit 4  
Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043	Total
Water CIP																						
Water System	\$562,000	\$736,780	\$530,450	\$546,364	\$562,754	\$579,637	\$597,026	\$614,937	\$633,385	\$652,387	\$671,958	\$692,117	\$712,880	\$734,267	\$756,295	\$778,984	\$802,353	\$826,424	\$851,217	\$876,753	\$903,056	\$6,687,677
New Services	65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84,810	87,355	89,975	92,674	95,455	98,318	101,268	104,306	107,435	110,658	113,978	117,397	832,507
Meter Upgrades	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	69,212	71,288	73,427	75,629	77,898	80,235	82,642	85,122	87,675	90,306	640,390
Field Equipment	15,000	11,845	12,200	12,566	12,943	13,332	13,732	14,144	14,568	15,005	15,455	15,919	16,396	16,888	17,395	17,917	18,454	19,008	19,578	20,165	20,770	150,790
Shop Equipment	5,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	10,751	11,074	11,406	11,748	12,101	12,464	12,838	13,223	13,619	14,028	14,449	99,462
Automotive Equipment	240,000	278,100	286,443	295,036	303,887	313,004	322,394	332,066	342,028	352,289	362,857	373,743	384,955	396,504	408,399	420,651	433,271	446,269	459,657	473,447	487,650	3,428,105
Computer/Office Equipment	35,000	29,870	30,766	31,689	32,640	33,619	34,628	35,666	36,736	37,838	38,974	40,143	41,347	42,587	43,865	45,181	46,536	47,933	49,371	50,852	52,377	377,426
Buildings	39,000	77,250	79,568	81,955	84,413	86,946	89,554	92,241	95,008	97,858	100,794	103,818	106,932	110,140	113,444	116,848	120,353	123,964	127,682	131,513	135,458	924,585
Land	0	515,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	515,000
ST20	113,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113,000
ST21	111,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111,040
ST7, 8	0	279,171	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279,171
Speciality Surveys and Engineering Consulting	25,000	25,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,750
ST11	0	277,647	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	277,647
ST14	0	154,212	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154,212
ST10	0	0	1,298,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,298,361
ST15, 16	0	0	731,894	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	731,894
FF19	0	0	0	215,049	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	215,049
ST13	0	0	0	481,893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	481,893
ST17	0	0	0	284,022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	284,022
FF29	0	0	0	72,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72,776
FF23	0	0	0	0	98,505	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98,505
BonAI PS	0	0	0	0	0	579,637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	579,637
Well	0	0	0	0	0	0	3,462,752	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,462,752
ST1	0	0	0	0	0	0	0	749,891	0	0	0	0	0	0	0	0	0	0	0	0	0	749,891
ST2	0	0	0	0	0	0	0	0	568,438	0	0	0	0	0	0	0	0	0	0	0	0	568,438
ST3	0	0	0	0	0	0	0	0	0	858,880	0	0	0	0	0	0	0	0	0	0	0	858,880
Total	\$1,260,040	\$2,512,314	\$3,100,173	\$2,155,754	\$1,233,580	\$1,748,765	\$4,666,953	\$1,990,219	\$1,845,975	\$2,174,744	\$1,355,340	\$1,396,000	\$1,437,880	\$1,481,016	\$1,525,447	\$1,571,210	\$1,618,346	\$1,666,897	\$1,716,904	\$1,768,411	\$1,821,463	\$24,043,857
GDMP																						
Package 1	\$6,048,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,048,577
Package 2a	800,000	6,000,000	2,492,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,292,522
Package 2b	1,586,357	6,375,000	4,050,492	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,011,849
Package 3	2,000,000	6,000,000	6,431,321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,431,321
Package 4	1,365,000	10,200,000	14,808,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,373,475
Package 5	734,535	1,557,750	7,115,674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,407,959
Package 6	719,511	3,978,441	559,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,257,284
Package 7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Package 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Package 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	\$13,253,980	\$34,111,191	\$35,457,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,822,987
Future Unidentified Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244,781	\$354,025	\$60,256	\$1,014,660	\$944,000	\$907,120	\$853,984	\$874,553	\$888,790	\$891,654	\$853,103	\$803,096	\$1,151,589	\$913,537	\$1,673,722
To Operating Reserves	\$1,809,960	\$0	\$0	\$0	\$1,041,420	\$391,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,242,615
Total Capital Improvement Projects	\$16,323,980	\$36,623,505	\$38,557,989	\$2,155,754	\$2,275,000	\$2,140,000	\$4,666,953	\$2,235,000	\$2,200,000	\$2,235,000	\$2,370,000	\$2,340,000	\$2,345,000	\$2,335,000	\$2,400,000	\$2,460,000	\$2,510,000	\$2,520,000	\$2,520,000	\$2,920,000	\$2,735,000	\$111,783,181
Less: Outside Funding Sources																						
General Fund	\$0	\$937,314	\$390,291	\$2,095,754	\$0	\$0	\$2,466,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,890,312
New Groundwater Construction Fund (601)	13,253,980	34,111,191	30,492,698	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77,857,869
Rate Funding of 601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Funding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Revenue Bonds	0	0	7,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000,000
Total Outside Funding Sources	\$13,253,980	\$35,048,505	\$37,882,989	\$2,095,754	\$0	\$0	\$2,466,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,748,181
Rate Funded Capital	\$3,070,000	\$1,575,000	\$675,000	\$60,000	\$2,275,000	\$2,140,000	\$2,200,000	\$2,235,000	\$2,200,000	\$2,235,000	\$2,370,000	\$2,340,000	\$2,345,000	\$2,335,000	\$2,400,000	\$2,460,000	\$2,510,000	\$2,520,000	\$2,520,000	\$2,920,000	\$2,735,000	\$21,035,000



Rockwood Water PUD  
Water Rate Study  
SDC Revenue Projection

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042	FY 2043
Total SDC Revenue	\$330,000	\$331,049	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495	\$252,495
SDC Fee per 3/4" Meter	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611	\$5,611
	59	59	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
Fee Allocation																					
Improvement Fee	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%	24.3%
Reimbursement Fee	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%	75.7%
SDC Revenue by Fee																					
Improvement Fee	\$80,190	\$80,445	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356	\$61,356
Reimbursement Fee	249,810	250,604	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139	191,139



Rockwood Water PUD  
Water Rate Study  
Exhibit 5  
Existing Debt Service

Year	2021 Rev Bond (Refi)	WIFIA	Total
FY 2023	\$1,436,350	\$181,300	\$1,617,650
FY 2024	1,439,750	440,300	1,880,050
FY 2025	1,436,750	678,838	2,115,588
FY 2026	1,432,550	787,876	2,220,426
FY 2027	1,437,150	787,876	2,225,026
FY 2028	1,435,150	1,182,696	2,617,846
FY 2029	1,436,750	1,295,718	2,732,468
FY 2030	1,436,750	1,405,501	2,842,251
FY 2031	1,435,150	1,512,048	2,947,198
FY 2032	1,431,950	1,615,356	3,047,306
FY 2033	1,077,150	1,888,161	2,965,311
FY 2034	1,074,750	1,955,786	3,030,536
FY 2035	1,076,150	1,971,469	3,047,619
FY 2036	1,074,900	1,985,856	3,060,756
FY 2037	1,077,900	1,998,949	3,076,849
FY 2038	1,075,000	2,010,746	3,085,746
FY 2039	1,076,350	2,021,249	3,097,599
FY 2040	1,076,800	2,030,456	3,107,256
FY 2041	1,076,350	2,038,369	3,114,719
FY 2042	0	2,551,638	2,551,638
FY 2043	0	2,550,895	2,550,895
	<b>\$24,043,650</b>	<b>\$32,891,085</b>	<b>\$56,934,735</b>





**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## **MEMORANDUM**

To: Board of Directors

From: Nyla Clark, Government Affairs Coordinator

Date: March 10, 2023

Re: SDIS Best Practices Program

Every year the District participates in the SDIS Best Practices Program. The program is designed to assist special districts with implementing best practices to mitigate risk and successful implementation of the program results in up to 10% discount in the District's insurance policy fees for the year. For this year, the insurance cost is approximately \$98,270, so the 10% credit would be \$9,827.00. In 2022, the program focused on Board Duties and Responsibilities and Training. This year, the focus of the program is on Emergency Preparedness and Planning. Please review the attached packet for the program.



**Deadline: November 3, 2023**



# 2023 BEST PRACTICES PROGRAM

*Your district can receive up to a 10% discount on your 2023 general liability, auto liability and property insurance premiums*

The SDIS Best Practices Program was designed to assist special districts with implementing best practices to mitigate risk in areas of high exposure. Your district can receive up to a 10% credit on 2024 general liability, auto liability, and property insurance contributions. There are five opportunities to earn 2% towards your total discount.

These opportunities include the following:

## 1. AFFILIATE ORGANIZATION MEMBERSHIP | CREDIT: 2%

You will receive a 2% credit for being a member of any of the following affiliated organizations:

- Cemetery Association of Oregon
- Oregon APCO-NENA
- Oregon Association of Chiefs of Police
- Oregon Association of Clean Water Agencies
- Oregon Association of Conservation Districts
- Oregon Association of Hospitals/Health Systems
- Oregon Association of Water Utilities
- Oregon Economic Development District Association
- Oregon Fire Chiefs Association
- Oregon Fire District Directors Association
- Oregon Library Association
- Oregon Mosquito & Vector Control Association
- Oregon People's Utility Districts Association
- Oregon PRIMA
- Oregon Public Ports Association
- Oregon Recreation and Park Association
- Oregon Rural Health Association
- Oregon Transit Association
- Oregon Water Resources Congress

## 2. EMERGENCY PREPAREDNESS PLAN | CREDIT: 2%

In order to receive the 2% credit, your district must have an adopted plan in place in regards to emergency preparedness. Sample plans will be available online in the spring.

## 3. EMERGENCY PLAN CHECKLIST | CREDIT: 2%

To receive credit in this category, you must complete the self-evaluation checklist that is available within the Best Practices Survey. The survey will open online in the spring and an announcement will be sent out to notify members once it opens.

## 4. SDAO/SDIS VECTOR SOLUTIONS TRAINING | CREDIT: 2%

At least one (1) representative of the district must complete the online training provided by Vector Solutions called Safety Management: Emergency Action Plans.

SDAO uses Vector Solutions (SafePersonnel edition) to facilitate the online training program. **Trainings are not accessible through the SDAO website.** A personalized training website is created for each member district to access the training library and take online courses. **If your district does not already have a training website set up through this program, please contact SDAO Member Services to get started. You can call us at 800-285-5461 or send an email with your name, district, and email address to [memberservices@sdao.com](mailto:memberservices@sdao.com). We will send your information to Vector Solutions to get started.**

## 5. EMERGENCY MANAGEMENT PLAN TRAINING | CREDIT: 2%

At least one (1) representative of the district must review the business preparedness three-step plan on the Oregon Department of Emergency Management website. Each of the following steps must be reviewed: before disaster strikes, when disaster occurs and after the disaster.

You can access this plan online at:

**<https://www.oregon.gov/oem/hazardsprep/Pages/Business-Preparedness.aspx>**

## RECEIVING CREDIT

To receive credit, a district representative must complete the Best Practices Survey (located online on the SDIS Insurance Site) and click the Save button at the upper right-hand corner of the screen. Credit will only be awarded in a category when a box within that section is checked. If you cannot answer “yes” to at least one question within that category, credit will not be recorded. Your district will be notified by email this spring when the survey becomes available online. The survey **must** be submitted by a district representative who will verify completion of the credit requirements within the survey. Training credits taken by members are not automatically updated in the Best Practices Survey and must be manually checked off by the member. ***Please note, each district is responsible for completing their own survey online. The deadline to complete the survey is Nov. 3, 2023.***

If you have any questions regarding the Best Practices Program or need help completing it online, please contact Jaime Keeling at [jkeeling@sdao.com](mailto:jkeeling@sdao.com) or 800.285.5461 ext. 122.





**Rockwood Water**  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## **MEMORANDUM**

To: Board of Directors

From: Daniel Zimmerman, Senior Accountant

Date: March 14, 2023

Re: Government Standards Accounting Board (GASB) 96 Requirements

GASB 96 is a new pronouncement that takes effect in the current fiscal year 2022-2023 that requires public entities to report on Software Subscriptions. It defines Subscription-Based Information Technology Agreements (SBITAs) as contracts that convey control of the right to use a vendor's software and /or tangible assets for a period of time. District Staff has reached out to Pauly, Rogers and Co CPA who is the District's Financial Auditor of record and requested guidance on how to comply with this new GASB Standard. The Auditor advised to use a third party service as the firm doesn't currently have the staffing capacity to provide the additional analysis, support schedules and reports that are required under GASB 96. Districts that don't implement these new GASB pronouncements will receive modified opinions in their audit reports. The auditors preferred solution for compliance with the standard is a company called Debt Book.

Debt Book is a software solution company that has developed a cloud-based solution for Districts to track contracts, leases, and debt. The software provides a place to manage contracts, leases and debts, retain documents, and report specifically to the GASB 96 standard. The Software also can report on GASB 87 which deals with lease agreements, however the District does not currently have any leases that are of a material level to report.

The District met with Debt Book Representatives and have obtained discounted pricing on a one year contract of \$7,200 with the option to renew or cancel. The benefits to the District of utilizing this software is it will keep us in compliance with the GASB requirements and Debt Book staff review all of our contracts and enter them in the software at implementation. This "White Glove" option as is coined by Debt Book alleviates District Staff from the heavy and time consuming lift of getting compliant. After, the first year District Staff can evaluate if it would be feasible to recreate the reports in-house or if the contract should be renewed.







Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

## MEMORANDUM

To: Board of Directors

From: Kari Duncan, General Manager

Date: March 1, 2023

Re: Termination of Service Policy Amendment

At the December 22<sup>nd</sup> Board Meeting, the District Board of Directors received public comment related to District policy and practices for customers stopping and starting service, as well as notifications to customers that may have a leak.

Several recommendations have been made based on concerns brought up during the public comment. District staff have outlined the possible activities that will address the concerns, in addition to the cost to the District, so that the Board may make an informed decision about actions and policy changes related to starting and stopping service, and leak notifications.

1. *Request: Can the District provide increased notifications related to customer leaks?*

- **Staff Recommendation:** The District currently calls a customer if a significant leak is detected at a home. The District also provides a leak refund to customers that have repaired their leak and provide documentation of that repair. The District will start placing door hangers when District staff visit the home to verify a leak to notify the customer of the suspected leak, in addition to the phone call that is currently provided.

2. *Request: Can the District place door hangers and provide increased information when the District turns off water service after a departing resident closes their account?*

- **Staff Recommendation:** Requests for additional door hangers can be accommodated under most circumstances. The District can start placing a door hanger when service is terminated that will inform the next occupant who to call to start service.

3. *Request: Can the District maintain water service between customers, when there is no paying customer listed on the account? Alternatively, can the District maintain water service for two days after a customer closes their account, and then turn off service after waiting for two days?*

- **Background:** The District turns off water at the meter when a customer closes the account and there is no named individual, such as a landlord, to take over responsibility for any water use charges on the account. The reason for doing this is to prevent unauthorized occupancy

and use of water when the residence is vacant, and also to prevent property damage from an undetected leak in a residence that is unoccupied.

District staff evaluated the suggestion of leaving water on for two days after a departing occupant closes their account and calculated the additional staff time and cost to the District for this change. Currently, District staff visit the residence twice when it changes ownership or occupant, once to provide a final meter read and turn off service for the departing occupant, and once to provide a starting meter read and turn on service for the new occupant. The District receives an average of 624 stop service requests each year, at about an hour of staff time per request. The additional staff time and service order required to return an additional time to turn off water after the two-day waiting period would increase the total staff time by 52 hours per month, and 624 hours of staff time per year. The current rate for this work is \$55/hour (salary plus benefits), so the total cost to the district for providing this service would be **\$34,320 per year**.

The policy does not save a staff trip in the event that the next customer moves in within two days of the previous customer, because District staff is still required to visit the residence to get a start service meter read. In addition to staff time, the extra service order that is required to implement a policy change such as this is difficult for the work order and billing system to process and may result in increased tracking errors or oversights and negative customer impacts.

- **Staff Recommendation:**

Staff does not recommend the additional step of returning two days after the final meter read to complete the service shut-off, as it will increase the number of visits to the residence, and current staffing levels cannot accommodate the additional work orders. The benefit to the customers would be minimal, as the majority of customers have an expectation that they must contact their service providers (phone, cable, electric, water etc.) upon moving in to start service. This step would increase staff time and cost and could increase the number of tracking errors related to multiple service orders at the same address. The door hanger placed after service is stopped should eliminate most problems related to starting and stopping service. However, the policy attached is presented with the option to add this service, and Management would request additional staffing to implement such a policy should the Board decide to move forward with this change.

**Additional considerations:** The implementation of AMI (Advanced Metering Infrastructure) would alleviate many of the challenges the District currently faces related to starting and stopping service and customer leaks. If AMI were installed in the District, a customer could stop service without the need for a staff visit, because the final meter read could be completed remotely and the account could be flagged to alert the district if water use occurs when the residence is unoccupied, therefore the service could be left on in between customers with minimal liability to the District. AMI would also enable the District to detect customer leaks more quickly, and many AMI systems allow the customer to monitor their own daily water use through a customer portal.

# ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT

## POLICY MANUAL

SERIES	4000
ARTICLE	7.0
SECTION	7.2
PAGE	1 of 2
ADOPTED	12/19/00
REVISED	
REVIEW DUE	Annually

**TITLE:           TERMINATION OF SERVICE**

**PURPOSE:**    *To outline the District's policy on termination of service.*

**POLICY:**       The following guidelines are to be used in terminating service.

7.2.1           Termination at Request of User. A District customer (account holder) may have water service to his/her premises temporarily or indefinitely terminated by giving the District written or verbal notice a minimum of one (1) day in advance of the effective termination date. The meter will be read, and the user will pay all charges for services rendered to the date of such termination.

In the event that the user is moving out of the premises, the District will place a door hanger to inform the next occupant that an account must be established with the District. Water service will be left on for at least two days after service is terminated prior to shut off.

In an emergency, such as a broken pipe inside a customer's home, the District will use reasonable efforts to assist the customer by turning off the water meter as quickly as possible.

Where water service has been discontinued at the request of the user, and all charges are paid and the account is current, such service may be restored at the request of the user without any additional charge.

7.2.2           Excessive Demands for Water. The District may terminate water service to any premises where the demand for service is greatly in excess of past average or seasonal use or where such excessive demand for such premises may be detrimental or injurious to the water service furnished to others or results in inadequate service to others.

7.2.3           Violation of Rules and Regulations. The District may terminate water service to premises where such premises, or the user, are in violation of any portion of these rules and regulations. Written final notice requiring compliance by a certain date will be mailed. Failure to comply with the notice will result in termination of service five (5) days after the date given.

7.2.4

Non-Payment. Water service may be terminated if payment is not received in the District office by the 50th day after the bill is issued. A charge will be assessed, and water service will not be restored until all charges are paid. If the water meter is turned back on by a customer when service has been terminated for non-payment, an additional charge will be assessed, the water meter will be locked and all charges must be paid in full before service can be restored. If the meter cannot be locked, the charge will still be assessed. If the customer turns the water on again and/or breaks the lock, charges will be assessed, and the meter will be pulled. If the customer attempts to reconnect the service, the District may cut off the service at the main, and charge the customer the cost of time and material for the cut-off, as well as the reinstallation. All charges must be paid in full, prior to reinstallation.



Rockwood Water  
People's Utility District

19601 NE Halsey Street  
Portland, OR 97230-7430  
503-665-4179 - Phone  
503-667-5108 - Fax  
[www.rwpud.org](http://www.rwpud.org)

---

## MEMORANDUM

To: Board of Directors

From: Kari Duncan, General Manager

Date: March 13, 2023

Re: Paid Time Off Donation Policy Amendment

Enclosed for the Board's review is a draft policy change for Policy 3.4.4 Paid Time Off. The proposed change removed the language that prohibits employee transfers of PTO and replaces it with language that describes the creation of an employee PTO donation bank. Employees may donate to the bank up to a limit each year. An employee that has a qualifying need that falls under a FMLA or OFLA qualifying circumstance due to illness, injury or other medical condition of the employee or a family member may apply to the bank for leave.

An employee would not be entitled to donated leave for personal use that is not related to a FMLA or OFLA covered purpose (protected leave).

This policy is a subject of collective bargaining and notice to the employee union has been provided.

# ROCKWOOD WATER PEOPLE'S UTILITY DISTRICT

## POLICY MANUAL

SERIES	3000
ARTICLE	4.0
SECTION	4.4
PAGE	1 of 4
ADOPTED	12/19/00
REVISED	10/26/22
REVIEW DUE	Annually

**TITLE:** PAID TIME OFF

**PURPOSE:** *To allow employees to receive pay while absent from work for vacation, illness, personal business, family emergencies, religious observances, preventive health and dental care, and other personal pursuits. This policy is intended to comply with the requirements of Oregon's sick time law in ORS chapter 653 and 659A and the related administrative regulations (collectively, the "Oregon Sick Time Law"). In the event that the Oregon Sick Time Law provides for greater leave rights than this policy, the Oregon Sick Time Law controls.*

**POLICY:** Paid time off (PTO) will be granted based on eligibility and continuous years of service with the District. Non-probationary full-time employees who are regularly scheduled to work an average of at least 37.5 hours per week are eligible for PTO. Eligible employees accrue the designated amounts of earned annual PTO prorated on a monthly basis for each full month the employee is employed, provided the employee is also in a paid status the entire month. Monthly accruals will be prorated for employees who were employed the full month but were in an unpaid status for more than 16 hours. The proration will be based on the maximum number of straight-time hours the employee would normally have worked that month.

4.4.1 PTO should be used within a reasonable period of time after it is earned. However, eligible employees may accumulate earned PTO up to a maximum of 200% of their annual accrual, based upon the employee's then years of service. An employee who has accumulated the 200% maximum ceases earning any additional PTO accruals until PTO has been taken, at which point the employee again begins to accrue earned PTO until the maximum has been reached.

4.4.2 Supervisors will approve PTO for their respective employees with due consideration to the reason for the request (e.g., whether it qualifies as Protected Sick Time), desires of the employees, the workload requirements facing the District, and the employee's date of hire. Generally, date of hire will be used as a scheduling consideration for only one PTO period per year, per employee. All PTO requests are subject to supervisor review.

4.4.3 New employees begin accruing PTO on their first day of employment, but may not use any accrued PTO for any purpose other than a purpose qualifying as Oregon Protected Sick Time (see section 4.4.8 below) until they have successfully

completed six months of continual employment with the District. Accrued PTO may be used for purposes qualifying as Oregon Protected Sick Time after ninety (90) days of employment.

#### 4.4.4 Annual Accruals:

- Employees with less than five years of continuous service will accrue twenty (20) days of PTO annually, at the rate of 13.34 hours per month. As set forth in Section 4.4.3, new employees within their six (6) month probationary period may use accrued PTO for purposes qualifying as Oregon Protected Sick Time (see section 4.4.8 below) following ninety (90) days of continuous employment. New employees may not use accrued PTO for any other purpose until they have completed six (6) months of employment.
- Employees with at least five years of continuous service, but less than ten years of continuous service, will accrue twenty-five (25) days of PTO annually, at the rate of 16.67 hours per month.
- Employees with at least ten or more years of continuous service will accrue thirty (30) days of PTO annually, at the rate of 20 hours per month.

4.4.5 Upon termination, employees will be paid for unused, accrued PTO. Such time will be paid for at the rate of pay applicable at the time of termination.

4.4.6 In the event an employee's employment with the District is terminated by death, compensation for accrued PTO will be paid in the same manner in which that employee's salary would have been paid.

4.4.7 Donated Leave Bank: An employee may donate up to forty (40) hours of their accrued PTO per calendar year to a donated leave bank administered by the District for use by other employees who have exhausted their PTO and other paid leave accounts due to serious illness, injury or other medical conditions for the employee or employee's family member. Employees donating PTO to the District's donated leave bank must maintain a minimum of forty (40) hours in their PTO bank after such donation. Donating time shall not extend an employee's employment for any reason.

To be eligible for donated leave, an employee: (i) must have a qualifying serious health condition as defined under the Family Medical and Leave Act (FMLA) or Oregon Family Leave Act (OFLA) related to an employee or employee's family member, and (ii) must not be receiving, or be eligible to receive, social security disability benefits, short-term disability benefits, or long-term disability benefits.

Applications for donated leave must be made to the General Manager in writing. Employees should not disclose any medical diagnoses or medical information in their application. All applications for donated leave must be approved by the General Manager. Employees who seek donated leave may apply and obtain approval to receive donated leave before they deplete their PTO banks.

**Employee transfers of PTO will not be allowed.**

4.4.8 Employees may cash out up to 40 hours once a year as long as they have a standing balance of one year of PTO accrual after cash out. Requests for cash out must be submitted by January and will be paid out in July of the same year so that the District may budget for the expense

4.4.9 Oregon Protected Sick Time: Employees qualifying for PTO under this policy can use accrued PTO for any personal time off. A qualifying employee may also use up to 40 hours of total accrued PTO each year as protected leave for any reason that qualifies under state or municipal paid sick time laws ("Protected Sick Time"). For example, up to 40 hours of accrued PTO per year may be used as Protected Sick Time for:

- The diagnosis, care or treatment of the associate's or the associate's family member's mental or physical illness, injury or health condition, including preventive medical care. For example, PTO may be used for prenatal visits and routine medical and dental visits as well as for serious health conditions. For purposes of this policy, "family member" means any of the following: (1) child, meaning a biological, adopted or foster child, stepchild, legal ward or child to whom the employee stands in loco parentis. This definition of "child" is applicable regardless of age or dependency status; (2) biological, adoptive or foster parent, stepparent or legal guardian of an employee or the employee's spouse or registered

domestic partner or a person who stood in loco parentis when the employee was a minor child; (3) spouse; (4) registered domestic partner; (5) grandparents; (6) grandchildren, and (7) siblings.

- To address an incident of domestic violence, harassment, sexual assault or stalking. For example, PTO may be taken to seek legal or law enforcement assistance or remedies, medical treatment, counseling, the services of a victim services provider or to relocate or secure an existing home for the associate or the associate's minor child or dependent.
- To address a public health emergency. For example, an associate may use PTO (a) if either the associate's place of business or the associate's child's school or day care is closed by order of a public official due to a public health emergency; (b) to care for a family member whose presence in the community jeopardizes the health of others, as determined by a lawful public health authority or by a healthcare provider; or (c) if any law or regulation requires the District to exclude the associate from the workplace for health reasons.

An employee's use of PTO for reasons that qualify as Protected Sick Time, up to the maximum 40 hours per year, will not have negative consequences under the District's Attendance Policy. However, after an employee uses 40 hours of PTO in a year as Protected Sick Time, further use of PTO for absences during that year,



even if for reasons that would otherwise qualify for Protected Sick Time, will be subject to the District's normal policies and procedures, including the Attendance Policy, which may result in an attendance occurrence or other discipline.

- 4.5.0      Required Notice: If the need for PTO is foreseeable, the District requires that employees provide at least ten (10) days' notice to their supervisor. Failure to provide the required notice may result in a denial of the request for PTO. Employees must make a reasonable effort to schedule a foreseeable need for PTO in a manner that does not unduly disrupt operations of the District.

If the need for PTO is unforeseeable, the employee must provide notice to his/her supervisor as soon as practicable and must generally comply with the District's notice and leave request procedures to the extent that it does not interfere with the ability of the employee to use the PTO when needed.

If the expected duration of a PTO absence changes for any reason, an employee must notify his/her supervisor as soon as practicable.

An employee's failure to provide the notice required under this policy may result in a delay in payment or nonpayment of the time claimed as PTO and may also result in discipline for failure to follow District policies and procedures.

- 4.4.10      Documentation: If an employee uses PTO for more than three consecutive scheduled work days, the District may require reasonable documentation for the purpose for the PTO. In addition, if an employee commences PTO without providing advance notice under this policy, the District may require documentation of the purpose for the PTO. Documentation may include, but is not limited to, a signed statement from a health care provider. The employee must provide documentation to the District within 15 calendar days of the request.

If the need for PTO is foreseeable and projected to last longer than three consecutive scheduled work days, the District may require reasonable documentation of the purpose for the PTO before the PTO commences, or as soon as otherwise practicable.

The District also reserves the right to require documentation verifying an employee's need to use PTO if there are indications of abuse, such as repeated use of unscheduled PTO on or adjacent to weekends, holidays, or pay days, regardless whether the employee has used PTO for more than three consecutive days.

An employee's failure or delay in providing documentation requested by the District may result in a delay in payment or nonpayment of the time claimed as PTO and may also result in discipline for failure to follow District policies and procedures.