MEDFORD WATER COMMISSION ADOPTED BUDGET

FISCAL YEAR JULY 1, 2020 – JUNE 30, 2021



A COMPONENT UNIT OF THE CITY OF MEDFORD, OREGON

APPROVED JUNE 3, 2020 AMENDED AUGUST 5, 2020



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Our Vision

To be the Rogue Valley's trusted municipal water provider for present and future generations; through responsible stewardship, accountability, and the pursuit of excellence.



Our Values

WORTH. To our community. We build strong relationships through open communication.

> ACCOUNTABILITY. In everything we do. Public health is our number one priority.

> > TRUST. We strive to earn it.

EXCELLENCE. In water quality, customer service, and reliability. We bring forwardthinking solutions to challenges.

RESPECT. For everyone.

Our Mission

To safeguard public health by providing a reliable, high-quality water supply at the best value.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Medford Water Commission

Oregon

For the Fiscal Year Beginning

July 1, 2019

Christophen P. Moniel

Executive Director





Budget Message

The 2020-2021 Annual Budget was prepared by MWC management studying historical results and adjusting for items that had a significant impact on expenses (Payroll, Benefits, Materials, and Contract Services). MWC management was highly discouraged to budget for the "what if's" and encouraged to budget for what is "likely" to occur. Most importantly, the Budget was prepared with the MWC's current Mission Statement and Board Goals in mind. The total budget amount is \$68,582,896.

The Budget is one of many steps to improving the Commission's Financial outlook. Other steps include adequate planning for renewal and replacement of our aging infrastructure, annual review of the COSA, Financial Policies and 10 Year Financial Plan, Consistent and defendable rates and fees, building required cash reserves in the Water Construction and Infrastructure Replacement Fund, building reasonable levels of operating reserve contingencies, and the continual improvement of MWC staff, resource efficiencies and workflows.

KEY BUDGET FACTORS AND CONSIDERATIONS

Revenue

- Water Revenue is based upon 2019 COSA calculations and adjusted downward for COVID-19 and unforeseen weather-related impacts.
- Work Order and Fee Revenue actual amounts to be collected is unknown and highly contingent on growth and development, and was adjusted downward due COVID-19 impact on local economy.
- Revenue from System Development Charges are estimated based upon historical activity and adjusted downward as a result of COVID-19 impact on local economy. The actual amounts to be collected is unknown and is contingent on growth and development.
- Investment income is based on a "conservative" 1.75% interest rate (LGIP) and does not include any unanticipated gains/losses on investments.

Expenditures

- Continued focus will be on service lines, meter box lids and adjusting meter/radio positions in order to enhance the functionality of the flexnet radio read system.
- Distribution expenses has an increase in Meter Inventory issuances by \$50K due to increased activity in the meter changeout program.
- Contract Services expense continues to decrease due to the Commission performing its own saw cutting for increased efficiency.
- Labor expense is slightly higher due to step increases, cost of living adjustments, and increased overhead costs.
- Credit Card Processing Fees have increased as a result of the highly active Invoice Cloud credit card and e-payment program.
- There are anticipated increases in various insurances including medical, dental, general liability and property.
- There will be some staff overlapping due to several retirements in the upcoming year.

Short Term Factors and Budget Guidelines

The objectives of this budget are to improve the current level of service, while making progress in meeting key financial targets and goals. Other significant assumptions include:

- Conservative, but realistic projection of revenues and expenditures: Conservative projections help ensure that adequate resources will be able to meet budgeted obligations. Revenue estimates were generated using a three-year average. Expenditures were formulated with the 2019 Cost of Service Study in mind.
- Annual review of rates, fees and charges: All are reviewed annually and adjusted as needed. Frequent, but moderate, increases are preferable to infrequent, but large, rate increases.
- Employee Benefits and Payroll Taxes: The cost of employee benefits has increased dramatically over the past several years. PERS and health insurance costs have had an impact on rates and fees. Some benefits such as VEBA and payroll taxes such as Social Security and Medicare have remained unchanged for both the employer and employee.
- Fund Balances: Upon adoption of the Commission's first Comprehensive Financial Management Policy, fund balance targets were recalibrated. In past years, the Commission has seen a decline in fund balances and is now striving to bring balances back to target levels.
- **Staffing Levels**: The Commission is slowly increasing staffing levels in order to properly operate and maintain its water system. The Commission has operated for several years with deferred maintenance. The Commission recognizes that deferred maintenance to facilities and infrastructure adds up and is costly down the road. This budget includes the addition of 1 FTE to assist in areas of the organization that need it most. There will be some staffing overlap to assist new hires due to a couple of retirements. Staffing levels/assignments are currently being analyzed and staffing efficiencies within the organization are being sought.

Transmittal Letter



June 3, 2020

To Commission Chair Daniel Bunn and Medford Water Commission Board of Commissioners:

It is our pleasure to present the 2020-21 budget as approved on June 3, 2020. This budget is designed to meet the existing and emerging needs of the Medford Water Commission. It also takes into consideration the challenges of and the potential impacts of the COVID-19 pandemic.

Considering the uncertain times, the budget also reflects management's recommendations on how to best accomplish the Commission's mission statement:

To safeguard public health by providing a reliable, high-quality water supply at the best value.

One of the key budget principles was to follow previously adopted longterm financial policies. Other principles included maintaining service levels, use of conservative revenue estimates, and the repair and maintenance of existing infrastructure as high priorities. Budget estimates were obtained by analyzing production volume, productivity, and any regulatory requirements. Staff analyzed historical data and adjusted for items that may or may not occur.

As in the past, Commission management continually strives to provide high quality drinking water to the citizens of Medford and its other customers in the most cost-effective and efficient manner. The 2020-2021 budget as proposed has been prepared with specific revenue, expense, and fund transfer targets in mind. The goal was to meet the targets as outline in the 2019 Cost of Service Study. Revenues were adjusted downward because of the COVID-19 pandemic and operating and capital expenditures were in line with the target.

It is known that if cash flows decrease, spending will need to decrease in an effort to maintain proper cash reserves and carry over balances.

The Commission began to adopt and utilize key performance indicators and benchmarks within the 2018-2019 fiscal year. Those key performance indicators and benchmarks are used to determine the utility's financial health and measures service level targets, efficiency, quality, and effectiveness into the 2020-21 fiscal year and beyond. Water revenues/rates have steadily increased annually since the 2014-15 fiscal year.

We would like to acknowledge the dedication of staff to the Board of Commissioners and to the customers of the Medford Water Commission. This document represents the resourcefulness and expertise of management and staff. We also would like to thank the Board of Commissioners for your continuing support and thoughtful analysis of the issues facing the Commission. It is with your help that we can face the challenges and work towards a stronger financial position.

We hereby respectfully present this Medford Water Commission Adopted Budget for the 2020-21 fiscal year.

Brad Taylor - General Manager

L Tessa Deline

Tessa DeLine – Finance and Administration Services Director



Budget Overview

Medford Water Commission (Commission) is one of the largest water providers in the State of Oregon and is located in Jackson County in the southwest part of the state. The Commission operates and maintains the water system that delivers high-quality drinking water to approximately 136,000 Rogue Valley residents. The Commission is an autonomous agency of the City of Medford, Oregon, that was established through a change in the City's Charter on November 7, 1922. The Commission is a water utility that is governed by a fivemember Board of Commissioners. The board appoints the general manager, who is authorized to direct the operations of the utility.

The Commission directly serves customers in the City of Medford and the unincorporated community of White City. The self-operating cities of Central Point, Eagle Point, Jacksonville, Phoenix, Talent and Ashland are served on a surplus, wholesale basis. Additionally, two domestic water districts (Charlotte Ann Water District and Elk City Water District) purchase wholesale water, meter reading and billing services from the Commission. All water services are metered except for fire hydrants. Listed below are some key Commission statistics:

General Statistics

- Total connections served within the Commission's distribution system: 30,802
- Customer base by service connections: 88% inside City of Medford, 11% outside City of Medford, and 1% self-operating other cities and districts
- Percent total water sales by retail customers: 87%, by volume 71%

- Percent total water sales by self-operating wholesale cities: 11%, by volume 26%
- Percent total water sales by wholesale water districts: 3%, by volume 2%
- Number of full-time employees: 63
- Number of <u>new</u> proposed full-time employees: 1

Water System

- 2 sources of water supply include the Big Butte Springs and the Rogue River
- Production capacity Big Butte Springs: 26.4 million gallons per day (MGD)
- Production capacity Duff Water Treatment Plant: 45 MGD
- Average winter daily demand: 17 MGD
- Average summer daily demand: 47 MGD
- Peak consumption: 62+ MGD (summer)
- 10 pumping zones
- 16 covered reservoirs
- 36.22 million gallons stored in reservoirs
- 9 pump stations
- 3 pressure control stations (Conrad, Martin & Rossanley)
- 2 pressure reduction stations (Coal Mine & Nichols Gap)
- 507.3 miles of pipeline (including laterals)
- 11,798 valves
- 4,523 fire hydrants



Photo by Robert Hunting

Big Butte Springs

The Big Butte Springs (BBS) near Butte Falls have been the Commission's primary source of drinking water since 1927. Providing 26.4 MGD, the springs are one of the City of Medford's most valuable and significant resources.

The springs discharge water of remarkable quality. It is consistently cold and clear with natural chemical and physical characteristics, which place this source in a "pristine" classification. No unnatural contaminants have ever been detected in the springs' water. The water is low in turbidity and has an average temperature of 43 degrees F. It requires no filtration or treatment other than disinfection, which is accomplished with on-site chlorination. Spring flows are collected underground and never see the light of day until emerging from customers' taps.

Facilities



1 Office Lausmann Annex 200 S. Ivy St. Room 177 Medford, OR 97501

2 Treatment Facilities Big Butte Springs Rogue River

9 Pump

Stations





14 Reservoirs **470 Miles** of treatment & distribution pipelines



Duff Water Treatment Plant

During the peak-use summer months, water from the Rogue River is used to supplement the springs supply. Treatment of this surface water supply at the Robert A. Duff Water Treatment Plant (Duff WTP) consists of coagulation, settling, filtration, and disinfection. When both sources are used during the cooler months, the water is blended within the distribution system, although some areas receive more water from one source or the other. The finished water from both supplies is very similar, with temperature being the most detectable difference.

Duff WTP uses ozone in the treatment process to disinfect and reduce unpleasant taste and odors occasionally found in the river water. High-rate multimedia filters and chlorine are primary disinfectants.

History of Medford's Water





Today's Local Economy

Medford Water Commission serves the City of Medford and a large portion of the incorporated areas within the Rogue Valley. The Rogue Valley economy revolves around timber, agriculture, manufacturing and tourism. The Rogue Valley is centrally located along Interstate 5 between Portland, Oregon and San Francisco, California, and offers beautiful scenery, mild climate and exceptional quality of life.

Medford Water Commission Funds

The budget consists of six funds which will condense down to two funds during the 2020-2021 fiscal year. The "Water Fund" is the general fund of the Commission. The income available to the Commission, except investment revenue in the Construction and Infrastructure Replacement Fund, the Main Replacement Fund, the Water Treatment Plant Fund, the Water Rights Development Fund, and the Vernal Pools Mitigation Fund is shown as a resource to the Water Fund.

The "**Construction and Infrastructure Replacement Fund**" formerly known as the Water System Construction Fund. This fund is used to fund capital projects that expand system capacity, comply with regulatory requirements or for the replacement of worn out or obsolete assets, water rights, future water supply and treatment, and vernal pool management. It will include balance transfers from the former Future Main Replacement Fund, Future Supply and Water Treatment Fund, Future Water Rights Development Fund and Vernal Pool Management Fund.



Medford Water Commission Funds





Position Summary

Year	Budget	Filled	Vacant	% Vacant	Description
2020-21	63	63	0	0%	
2019-20	63	58.5	4.5	7%	Human Resource Manager to be hired early 19-20, and 3.5 TBD.
2018-19	59	59	0	0%	
2017-18	58	56	2	3%	2 Positions remained unfilled.
2016-17	57	57	0	0%	
2015-16	56	53	3	5%	3 Positions remained unfilled.



Department Descriptions

The General Manager of Medford Water Commission is responsible for directing and managing all its activities as well as serving as its officer of finance, budgeting, purchasing, personnel, and contract negotiations. He also serves as the business agent on matters related to the sale or purchase of property. He manages the divisions of Finance and Administrative Services, Engineering, Operations, Technology Services and Water Treatment and Quality. The Human Resources Manager is a direct report to the General Manager. The General Manager is selected by and operates under the direction of the Board of Water Commissioners.

Finance and Administrative Services: The Finance and Administrative Services Division includes departments such as finance, administration, customer service and utility billing departments. Finance and Administrative Services is responsible for tasks and business activities such as timely and accurate financial statements, data analytics, accounts payable, annual budgeting, risk management, cash management, payroll, administrative support, procurement, special events, utility and work order billing, public records requests, public information and excellent customer service.

Engineering: The Engineering Division of the Commission is responsible for overseeing the planning, design, and construction management of all water system facility projects, from source to point of delivery. All development within the service area, whether public or private, usually involves water provided by the Commission. Engineering receives and reviews plans and specifications for all these developments.

Engineering advises the Board of Water Commissioners on technical matters, advances in the water industry, and of government laws and regulations that will influence the operation of the system. This division also monitors water supply and demand, factors used in considering future expansion and maintenance of the water system. Conservation, Maps and Records are also included in this department.

Operations: The Operations Division is responsible for the construction, operation and maintenance of the Commission's water system including supply pumping, transmission, distribution, distribution pumping stations, covered reservoirs, and distribution appurtenances such as meters, hydrants, and valves. Line patrol, SCADA, meter reading and fleet management is also included in operations.

Technology Services: The Technology Services Division is responsible for computer system reliability, network, software, hardware and system security.

Water Treatment and Water Quality: The Water Treatment and Water Quality Division is responsible for the operations and maintenance of facilities located at both sources of water for the Commission, Big Butte Springs and the Rogue River. Water treatment, watershed management, and water quality activities are constantly in focus.

Financial Structure, Policy & Process

Basis of Budgeting and Accounting

BASIS OF BUDGETING AND ACCOUNTING Budgeting Accounting Fund Basis Basis Water Fund Accrual Accrual Water Construction Accrual Accrual Fund Future Main Accrual Accrual **Replacement Fund** Future Water Supply and Treatment Plant Accrual Accrual Fund Future Water Rights Accrual Accrual **Development Fund** Vernal Pool Accrual Accrual Management Fund

Under ORS 294.316, municipal public utilities operating under separate commissions, are authorized under ORS 225 and city charters, and which have no ad valorem tax support, are not required to separately prepare and adopt a budget. However, the Commission has prepared and adopted a budget for operational accountability, transparency and control purposes. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except 1) Capital acquisitions are reported as capital outlay expenditures. No depreciation expense is recognized on this basis. 2) The effects of GASB 68 (Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27) are not recognized. The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions.

Medford Water Commission is governed by a Board of Commissioners who are appointed by the Mayor of Medford and confirmed by the Medford City Council. As a result, the Commission is a single enterprise fund comprised of six sub-funds. Additionally, the Commission is a discretely presented component unit of the City of Medford (City) in the City's basic financial statements. The Commission has no component units.

Basis of Budgeting

The basis of budgeting is the accrual method. All the Commission's six funds are budgeted using the accrual basis of accounting. Under accrual accounting, revenues are recorded at the time that they are earned, and expenses are recorded at the time liabilities are incurred.

Accounting Basis

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported on the financial statements. The Commission's Comprehensive Annual Financial Report shows the status of the Commission's finance in conformance with GAAP.





Financial Planning Policies

COMPREHENSIVE FINANCIAL MANAGEMENT POLICY

The Comprehensive Financial Management Policy assembles all the financial policies of Medford Water Commission (Commission) in one document. They are the tools used to ensure the fiscal stability required to meet both immediate and long-term service objectives.

The Commission is accountable to its customers for the use of water revenue, fees, and charges. The Commission resources must be used in a manner that ensures adequate funding for operations, renewal of aging infrastructure, new infrastructure, and long-term water supply needs. The water industry is capital intensive, and the Commission is expected to provide uninterrupted service 24 hours a day, 7 days a week, 365 days a year. As one of the primary water providers within the Rogue Valley, the Commission must understand and anticipate changes in local, statewide, and national economic trends to properly engage in strategic financial and management planning.

OBJECTIVES

- a. To achieve its purpose, the Comprehensive Financial Management Policy has the following objectives for the Commission's fiscal performance:
- b. To guide the Board of Water Commissioners (Board) and management's policy decisions that have significant financial impact.
- c. To establish operating principles that minimize the cost of service and financial risk.
- d. To establish fair and balanced revenue policies that provide adequate funding for desired programs.
- e. To maintain appropriate financial capacity for present and future needs.
- f. To promote sound financial management by providing accurate and timely information on the Commission's financial condition.
- g. To ensure the legal use of financial resources through an effective system of internal controls.
- h. To promote cooperation and coordination with the City of Medford, other local municipalities, and water users in financing system improvements and delivering high-quality drinking water to consumers.
- i. To be the Rogue Valley's trusted municipal water provider for present and future generations; through responsible stewardship, accountability, and the pursuit of excellence.
- j. To provide transparency to the Board, Medford City Council, the Commission's customers (retail and wholesale), and Commission staff.

Revenue Policies

The Revenue Policies outlined below and within the Comprehensive Financial Management Policy guides the Commission in setting rates and fees and seeking government funding to help support costs for the continuous operation and maintenance of the water supply infrastructure.

REVENUE POLICIES

The Commission must be sensitive to the balance between the need for services and the Commission's ability to raise rates, fees and charges to support those services. The Commission will aim at developing rates that utilize contemporary and industry recognized "generally accepted" rate setting methodologies. A Cost of Service Study will be prepared as needed and its assumptions will be recalibrated and updated on an annual basis. Other rates, fees and charges will all be reviewed and recalibrated on an annual basis.

a. Rates

- i. The Commission shall strive to set rates in a manner that is consistent with the principles and methodologies established by the American Water Works Association (AWWA) M1 Manual, Principles of Water Rates, Fees and Charges.
- ii. The Commission will develop a revenue requirement analysis to provide prudent and adequate funding levels for operations and maintenance (O&M) and capital projects, and in addition, will develop a ten-year financing planning model (revenue requirements) that provides prudent funding levels for O&M activities along with capital projects identified in the Commission's capital improvement planning documents.
- iii. The Commission will develop a cost allocation methodology that equitably allocates the cost of providing water service to the Commission's various types of customers.
- iv. The Commission will strive to set user rates at levels where the Commission's operating and capital expenses are met with the revenues generated from customers.
- v. The Commission will develop water rates that are cost-based and defendable using generally accepted methodologies (i.e., AWWA M1 Manual).

b. Systems Development Charges (SDC's)

The Commission will strive to update its SDC's on an annual basis to update the cost-based charges for new customers connecting to, or requesting additional capacity to, the Commission's water system. By establishing cost based SDC's, the Commission attempts to have "growth pay for growth" and existing utility customers will, for the most part, be sheltered from the financial impacts of growth. The Commission has three types of SDC's:

- i. Systemwide (Treat Plant and Transmission Expansion)
- ii. East Side High Level
- iii. Southwest High Level

c. Fees and Charges

- i. The Commission shall strive to set fees in a manner that recovers the full cost of the service provided.
- ii. The Commission will analyze current and future costs when determining fees.
- iii. The Commission will prepare a methodology that captures all costs including materials, labor, and equipment.

d. Governmental Agency Resources (Funding Programs)

In an effort to soften the adverse financial impacts of various programs and projects, the Commission will approach the following, nonexclusive list of state and federal governmental agencies which may periodically offer funding programs to support the planning, predevelopment, design and construction of drinking water infrastructure projects and emergencies.

- i. U.S. Environmental Protection Agency Drinking Water State Revolving Fund
- ii. U.S. Department of Health and Human Services
- iii. Oregon Health Authority (OHA)
- iv. U.S. Department of Agriculture Development (USDA RD)
- v. U.S Department of Commerce Economic Development Administration (EDA)
- vi. Oregon Business Development Department (OBDD)
- vii. Federal Emergency Management Agency (FEMA)

Expenditure Policies

The Operating Policies within the Commission's Comprehensive Financial Policy can be read below. These policies outline how the Commission manages expenditures and funds, as well as inventory procedures.

OPERATING POLICIES

The Commission should accommodate both one-time and ongoing expenditures within current resources, establish and adequately fund reserves, regularly monitor and report on budget variances, evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review services for appropriateness and effectiveness.

a. Operating Expenditures Should be Within Current Resource Projections

Operating expenditures should be equal to or less than operating revenues, excluding capital expenditures. One-time resources and non-recurring ending fund balances should be applied to reserves or to fund one-time expenditures; they should not be used to fund water services.

b. Restricted Resources and Restricted Funds

Restricted resources and restricted funds may only be used in compliance with the specific constraints that have been imposed in connection with receipt of those resources. Unrestricted resources or funds are all Commission revenues and resources that are not restricted, and may, in the discretion of the Board as exercised through adoption of a budget, be utilized in connection with any Commission projects, activities or expenditures.

c. Continual Improvement of Water Service

The Commission will seek the efficiency and effectiveness of its water services through business process improvements, actual to budget variance analysis, and evaluation of its services with comparable utilities to reduce costs and improve service quality.

d. Cash Management

Finance will develop, maintain, and constantly seek to improve cash management systems which ensure the accuracy and timely accounting, investment, and security of all cash assets. All cash received by the Commission is expected to be deposited within 48 hours of receipt.

e. Fixed Asset Inventories

- i. Accurate inventories of all physical assets, their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. Finance will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained.
- ii. The Commission will maintain all its assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs.

- iii. The Commission will project its equipment replacement and maintenance needs for the next several years and will update this projection every year. From the projection a maintenance and replacement schedule will be developed and followed.
- iv. The Commission will conduct a physical inventory of capital assets on an annual basis.
- v. The Commission will conduct a physical count of parts in inventory no less than once a year. A perpetual inventory system and cycle count process will be encouraged.

f. Allocation of Overhead Costs

Overhead costs will be allocated to determine the full cost of providing water and other services. Overhead costs will be allocated according to consistent methodology as defined by the Finance Department.

Debt Issuance and Debt Management Policy

Medford Water Commission currently utilizes a "pay as you go" approach for funding of capital projects, operational costs, and for building of cash reserves. **The Commission has no debt**. If debt is to be used in the future, below are the guidelines that the Commission has adopted in the Comprehensive Financial Management Policy dated 6/19/19.

Debt Issuance and Debt Management Policy

- a. The Commission, during normal operations, may need to issue long-term debt to fund certain capital improvements. The establishment of policies related to debt issuance and debt management are intended to minimize the overall long-term costs of the Commission and utilize long-term debt to the benefit of the Commission's customers.
- b. The Commission will confine long-term borrowing to capital improvements or projects that cannot be financed from current rates and revenues (including anticipated rate increases) except where approved justification is provided.
- c. The Commission may find that short term debt or a line of credit to be necessary. It is the Commission's desire that short term debt should not be used for the normal course of business.
- d. When the Commission finances capital improvements or other projects by issuing bonds or entering capital leases, it will repay its debt within a period not to exceed the useful life of the asset or project.
- e. The Commission will maintain regular and good communication with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The Commission will follow a policy of full disclosure and transparency on every financial report and in Official Statements related to bond issues.

Financial Policy Benchmarks

		Policy Benchmarks		Status				
I.	Fir	nancial Planning Policies						
	-	Ten Year Financial Plan	•	Ten Year Financial Plan is updated on an annual basis.				
	b.	Fund Types and Policies						
		i. Water Fund	•	Exceeds target balance of 20% of annual budgeted revenue.				
		ii. Water Construction Fund	•	Target balance is less than the required amount of two times annual depreciation.				
		iii. Future Main Replacement Fund	•	Target balance to be determined.				
		iv. Future Water Supply and Treatment Fund	•	Target balance to be determined.				
		v. Future Water Rights Development Fund	_	Target balance to be determined.				
		vi. Vernal Pool Mitigation Fund	_	Exceeds target balance of \$125,000.				
		vii. Rate Stabilization Fund	•	The Commission has not established a rate stabilization fund yet.				
П.	Re	venue Policies		,, , ,, , ,, , ,, , ,, , ,, , , , , , , , , , , , , , , , , , , ,				
	a.	Rates	•	Cost allocation methodology & calculation consistent with policies of AWWA's M1 Manual. Cost based & defendable.				
	b.	Systems Development Charges	•	Methodology and calculations updated on annual basis.				
	-	Fees and Charges	•	Recovers full cost of service provided. Analyzed & calculated on annual basis.				
	d.	Agencies with Resources	•	List of governmental agencies who provide potential grants and low income loans is updated on annual basis.				
ш.	Op	erating Policies						
	a.	Operating Expenditures Should be within Current Resource Projection	•	Operating Expenditures are within current resource projection.				
	 b. Restricted Resources and Restricted Funds 		•	Commission is in compliance with specific requirements.				
	c.	Continual Improvement of Water Services	•	Business processes are continually updated and budget variance analysis updated on a monthly basis.				
	d. Cash Management			Commission follows policies that are in place. Cash reconciliations completed on a daily and monthly basis.				
	e.	Fixed Asset Inventories	•	Capital assets are inventoried on an annual basis. Physical counts of inventory parts on a semiannual basis.				
	f.	Allocation of Overhead Costs	•	Overheard costs allocated on an annual basis.				
IV.	Ge	neral Budget Policies						
	-	Balanced Budget Presentation	•	Balanced budget for all funds prepared on an annual basis.				
	b.	Resources Greater than Budget Estimates	•	New policy. No transfers are expected to be incurred in 2019-20 fiscal year.				
	c.	Public Hearings	•	Commission holds public hearing for the budget on annual basis.				
	d.	Overhead Allocation	•	Overhead allocation calculated in conjuntion with the annual budget.				
	e.	Examination of the Existing Budget	•	Through out the year, management looks for efficiencies and identifies services that are valued less than cost.				
	f.	Water Services to Keep Pace with Needs of the Commission's Customers	•	No decrease in service levels in the 2019-20 fiscal year.				
	g.	Maintenance of Quality Water Service Programs	•	Continuance of quality programs in the 2019-20 fiscal year.				
	-	Maintenance of Existing Services vs. Addition or Enhanced Service Needs	•	Service quality is maintained and inflationary factor included in many items within the Annual and Capital Budgets.				
	i.	Budget Monitoring	•	Management responsible for formulation, monitoring and administration of the Annual and Capital Budgets.				
	j.	Performance Budgeting	•	Trends, metrics, and performance measures are completed on a monthly, quarterly and annual basis.				
	-	Distinguished Budget Presentation	•	The 2019-2020 will be the first submission to GFOA for the Commission.				
V.	Ca	pital Improvement Budget Policies	•	Ten year plan is updated annually in conjunction with the expense budget.				
VI.	Ag	lenda Memorandum Review	•	Commission agenda items are reviewed and commented by Finance for fiscal impacts.				
VII.	Ac	counting, Auditing, & Financial Records	•	A comprehensive annual financial report is prepared annually & submitted to GFOA for review and award.				
VIII.	De	bt Issuance & Debt Management Policy	•	Commission currently has no short or long term debt.				
Х.	Fir	nancial Ratios and Key Indicators	•	Current Ratio, Age of System, Cash on Hand & Days Sales Outstanding calculated on a monthly & quarterly basis.				

Budget Summaries & Expenses

Fund Balances & Revenue

MEDFORD WATER COMMISSION WATER FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2016 - 17	ACTUAL 2017 - 18	ACTUAL 2018 - 19	ESTIMATED 2019-20	BUDGET 2019-20		BUDGET 2020-21
					RESOURCES	1
					Operating/non operating resources:	1
13,706,038	15,459,920	17,794,082	17,800,000	17,500,000	Water revenue	18,750,000
526,582	734,351	984,642	640,000	675,000	Work Order and Fee Revenue	500,000
109,514	147,297	193,003	180,000	76,000	Investment income	75,000
1,295,820	991,154	1,270,940	920,000	750,000	System development charges	750,000
-	-	683,598	875,000	750,000	Forest product revenue	-
93,500	110,478	12,943	-	-	Grant revenue	-
298,299	106,791	109,061	85,000	85,000	Miscellaneous income	75,000
16,029,753	17,549,991	21,048,269	20,500,000	19,836,000	Total resources from operations	20,150,000
2,122,828	2,500,000	-	-	-	Transfer from other funds	-
8,051,825	7,096,553	8,612,018	10,106,646	7,534,903	Beginning fund balance available for appropriation (7/1)	9,183,524
\$ 26,204,406	\$ 27,146,544	\$ 29,660,287	\$ 30,606,646	\$ 27,370,903	Total resources	\$ 29,333,524
					REQUIREMENTS]
					Operating requirements:	
580,294	608,033	1,064,068	1,258,626	1,267,191	Source of Supply	789,356
468,383	533,531	525,007	572,327	614,741	Supply pumping	586,480
1,471,691	1,854,997	1,772,491	1,681,459	1,657,012	Purification	2,048,143
223,159	178,593	207,501	288,776	316,159	Transmission	286,889
300,861	325,388	296,228	342,613	368,738	Distribution pumping	382,210
2,436,401	2,100,329	2,285,400	2,824,223	3,302,790	Distribution	3,314,911
1,951,357	1,863,180	2,041,807	2,116,132	2,237,600	Customer Service, Collection & Meter Reading	2,499,145
1,429,989	1,784,131	2,063,140	2,274,967	1,493,785	Administration & General	1,954,528
429,163	700,472	693,141	510,000	650,000	Work Order and Fee Expense	450,000
9,291,298	9,948,654	10,948,783	11,869,122	11,908,016	Total operating requirements	12,311,662
8,224,836	7,636,072	5,694,475	7,279,000	7,279,000	Capital Expenditures	9,000,000
-	-	-	-	250,000	Operating Contingency Reserve	250,000
1,486,115	949,800	3,275,000	2,275,000	2,275,000	Transfer to other funds	3,000,000
9,710,951	8,585,872	8,969,475	9,554,000	9,804,000	Total nonoperating requirements	12,250,000
19,002,249	18,534,526	19,918,258	21,423,122	21,712,016	Total before ending fund balance	24,561,662
7,202,157	8,612,018	9,742,029	9,183,524	5,658,887	Unappropriated ending fund balance (6/30)	4,771,862
\$ 26,204,406	\$ 27,146,544	\$ 29,660,287	\$ 30,606,646	\$ 27,370,903	Total requirements	\$ 29,333,524

MEDFORD WATER COMMISSION CONSTRUCTION AND INFRASTRUCTURE REPLACEMENT FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

	ACTUAL 2016 - 17			E	STIMATED 2019-20		BUDGET 2019 - 20		BUDGET 2020 -21		
										RESOURCES	
										Operating/non operating resources:	
	17,734		19,142		59,002		111,000		105,000	Investment income	335,269
	500,000	-			2,000,000		1,000,000		1,000,000	Transfer from Water Fund	3,000,000
-		-		-		-		-		Transfer from Future Main Replacement Fund	4,245,030
										Transfer from Future Water Supply and Treatment Fund	6,215,804
										Transfer from Water Rights Development Fund	4,720,727
-		-		-		-		-		Transfer from Vernal Pool Mitigation Fund	135,940
	6,097,423		4,589,958		2,109,100		4,168,102		4,151,030	Beginning fund balance available for appropriation (7/1)	 5,279,102
\$	6,615,157	\$	4,609,100	\$	4,168,102	\$	5,279,102	\$	5,256,030	Total resources	\$ 23,931,871
										REQUIREMENTS	
	2,025,199		2,500,000	-		-		-		Transfer to Water Fund	-
	4,589,958		2,109,100		4,168,102		5,279,102		5,256,030	Unappropriated ending fund balance (6/30)	23,931,871
\$	6,615,157	\$	4,609,100	\$	4,168,102	\$	5,279,102	\$	5,256,030	Total requirements	\$ 23,931,871
MEDFORD WATER COMMISSION FUTURE MAIN REPLACEMENT FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2016 - 17	ACTUAL 2017 - 18	ACTUAL 2018 - 19	ESTIMATED 2019 -20	BUDGET 2019 - 20		BUDGET 2020 - 21
					RESOURCES	
					Operating/non operating resources:	
14,72	22,619	97,828	100,395	95,000	Investment income	-
-	-	275,000	275,000	275,000	Transfer from Water Fund	-
3,480,87	0 3,474,188	3,496,807	3,869,635	3,850,000	Beginning fund balance available for appropriation (7/1)	4,245,030
\$ 3,495,59	3 \$ 3,496,807	\$ 3,869,635	\$ 4,245,030	\$ 4,220,000	Total resources	\$ 4,245,030
					REQUIREMENTS	
21,40	15	-	-	-	Transfer Out	4,245,030
3,474,18	3,496,807	3,869,635	4,245,030	4,220,000	Unappropriated ending fund balance (6/30)	-
\$ 3,495,59	3 \$ 3,496,807	\$ 3,869,635	\$ 4,245,030	\$ 4,220,000	Total requirements	\$ 4,245,030

MEDFORD WATER COMMISSION FUTURE WATER RIGHTS DEVELOPMENT FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

	TUAL 6 - 17	ACTUAL 2017 - 18	ACTUAL 2018 - 19	_	STIMATED 2019 - 20	BUDGET 2019-20		BUDGET 2020-21
							RESOURCES	
							Operating/non operating resources:	
	14,110	23,477	112,008		115,473	110,000	Investment income	-
	355,037	354,933	363,917		333,270	400,000	Transfer from Water Fund	-
	3,069,032	 3,417,649	 3,796,059		4,271,984	 4,266,060	Beginning fund balance available for appropriation (7/1)	 4,720,727
\$ 3	8,438,179	\$ 3,796,059	\$ 4,271,984	\$	4,720,727	\$ 4,776,060	Total resources	\$ 4,720,727
							REQUIREMENTS	
	20,529		-		-	-	Transfer to Water Fund	4,720,727
	3,417,650	3,796,059	4,271,984		4,720,727	4,776,060	Unappropriated ending fund balance (6/30)	
\$ 3	8,438,179	\$ 3,796,059	\$ 4,271,984	\$	4,720,727	\$ 4,776,060	Total requirements	\$ 4,720,727

MEDFORD WATER COMMISSION FUTURE WATER SUPPLY AND TREATMENT PLANT FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2016 - 17	ACTUAL 2017 - 18	ACTUAL 2018 - 19	Estimate 2019 - 20	BUDGET 2019 - 20			BUDGET 2020 - 21
					RESOURCES]	
					Operating/non operating resources:	_	
16,674	28,669	144,103	109,521	140,000	Investment income		-
601,078	594,868	574,865	600,000	600,000	Transfer from Water Fund ***		-
 3,570,931	4,163,778	4,787,315	5,506,283	5,507,315	Beginning fund balance available for appropriation (7/1)		6,215,804
\$ 4,188,683	\$ 4,787,315	\$ 5,506,283	\$ 6,215,804	\$ 6,247,315	Total resources	\$	6,215,804
					REQUIREMENTS]	
24,906		-	-	-	Transfer Out		6,215,804
4,163,777	4,787,315	5,506,283	6,215,804	6,247,315	Unappropriated ending fund balance (6/30)		-
\$ 4,188,683	\$ 4,787,315	\$ 5,506,283	\$ 6,215,804	\$ 6,247,315	Total requirements	\$	6,215,804

MEDFORD WATER COMMISSION VERNAL POOL MANAGEMENT FUND SCHEDULE OF BUDGETED AND ACTUAL RESOURCES AND REQUIREMENTS

ACTUAL 2016 - 17	ACTUAL 017 - 18	ACTUAL)18 - 2019	TIMATED 019 - 20	BUDGET 2019-20			BUDGET 020 - 21
						RESOURCES	
					Operati	ing/non operating resources:	
541	833	3,604	3,500	3,300		Investment income	-
30,000	-	-	-	-		Transfer from Water Fund	-
128,250	128,002	128,836	132,440	132,535		Beginning fund balance available for appropriation (7/1)	135,940
\$ 158,791	\$ 128,835	\$ 132,440	\$ 135,940	\$ 135,835		Total resources	\$ 135,940
						REQUIREMENTS	
30,789	-	-	-	-		Transfer Out	 135,940
128,002	128,835	132,440	135,940	135,835		Unappropriated ending fund balance (6/30)	-
\$ 158,791	\$ 128,835	\$ 132,440	\$ 135,940	\$ 135,835		Total requirements	\$ 135,940

Water Fund Budget Resources & Requirements

Water Fund Budget Resources

Water Revenue: Water revenue is the income received from retail and wholesale water sales. Water revenues are estimated using a combination of methodologies such as projections from the Cost of Service Study rate model, historical trends and a conservative approach.

Work Order and Fee Revenue: Income from this source is from the sale of new service connections, private engineering projects, hydrants and air valves.

Investment Income: This is the income from interest and gains on investments that are invested as per the Commission's investment policy. The current Local Government Investment Pool rate is used.

System Development Charges (SDCs): The Commission collects three types of SDCs: Eastside and Southwest High-Level SDCs are collected when new customers are added to those areas of the system; the System-wide SDC, enacted July 1, 1994, is for the Robert A. Duff Water Treatment Plant and large transmission facilities. The charges for SDC's are calculated annually.

Forest Product Revenue: These are one-time revenues generated from timber sales in the Big Butte Springs Watershed.

Grants: One-time grants provided by the Oregon Water Resources Department and Oregon Health Authority.

Miscellaneous Income: Revenue will also come from the sale of scrap metal, meters, and other income items, etc.

Beginning Fund Balance: This figure is generated from the unappropriated ending fund balance of the previous year.

Water Fund Budget Requirements

Requirements include operating requirements, capital outlay, franchise taxes, amortization expense, and ending fund balance. Operation and maintenance programs are flexible and relate directly to the number of customers and the level of service provided. Some preventive maintenance programs can be postponed until a later date, however, postponing them indefinitely ultimately results in lower standards of service. It is in the area of capital expenditures where goals to be reached are most meaningful. It is important to budget major capital expenditures many years in advance to properly plan projects and develop methods of financing.

Operating Requirements: This reflects increases in the number of customers and the general effect of inflation on labor, material, and equipment costs. The budget does provide for a cost-of-living salary adjustment for employees. The budget reflects continued emphasis on the Big Butte Springs and Rogue River watershed management program, timber management programs, public information program, and the impacts of new regulations generated by the Safe Drinking Water Act. Operating costs are affected significantly by production at the Rogue River.

Franchise Tax: The City Charter provides that the City Council and Commission are to decide annually the amount the city is to pay for water service and fire protection provided by the Commission. That amount has been set through approval of a City/Commission IGA. The cost of water service for the city operations will be offset by a franchise tax, which in effect, results in no charge to the city for water service. Water service provided the city is measured and billed on the same basis and at the same rates as for other customers within the city.

The Commission's cost of providing fire protection service to the city includes the cost of furnishing, replacing, and operating and maintaining fire hydrants. There are less visible costs for fire protection. These include costs for over sizing water mains to provide fire flows in excess of normal system demands, furnishing and operating water mains used exclusively for fire protection, and provision of reserve storage utilized for fire protection. All these costs are recovered from water users in the service charge portion of the water rate structure.

Capital Expenditures: This reflects the estimated capital expenditures. A listing of the capital program proposed is included with this document.

Transfer to Construction and Infrastructure Fund: For Water Rights, Treatment and Supply, Main Replacement and to bring fund balance to proper levels.

Operating Contingency Reserve: There will be \$250,000 set aside to cover emergencies and unforeseen expenses.

Unappropriated Ending Fund Balance: The unappropriated ending fund balance is the fund balance at the end of the fiscal year using resources less requirements.

Source of Supply Expenses

Source of Supply expenses are for the operation and maintenance of the Big Butte Springs water supply and the Rogue River water supply at the Robert A. Duff Water Treatment Plant. Source of Supply expenses include management of the Big Butte Springs and Rogue River Watersheds, Willow Creek Dam and grounds, water and stream gauge measuring facilities, intake facilities and structures, maintenance of the BBS operator's patrol house and related improvements.

The Big Butte Springs source has a 56,000-acre watershed located at the base of Mt. McLoughlin in the Cascade Mountains east of Butte Falls. Of the 56,000 acres, the Commission owns approximately 3,700 acres. Private ownership accounts for 10,000 acres, with the balance in federal ownership. The management objective for watershed operation is to produce high quality water for Medford residents with quantities sufficient to operate the Big Butte Springs transmission mains at optimum capacity. Commission-owned land carries with it responsibilities for fire protection and management of timber resources. The operator living in the Commission's residence at the springs provides surveillance of the watershed for fire protection, trespass and water quality control.

The Commission is required to pay a portion of the cost of maintaining continual measurement and recording of water yield and water use in the area. Watershed property taxes are on Commission-owned lands that carry life estate agreements with the current tenants/owners. The maintenance of the Big Butte Springs and Rogue intake structures is a continuing process that involves preventive maintenance and repair as required.

The Willow Creek Dam owned by the Medford Water Commission stores water that is exchanged with Eagle Point Irrigation District during periods when the Commission is utilizing more water from the springs than the agreed upon split of water rights measured on the South Fork of Big Butte Creek. The Commission owns approximately 920 acres of land within and around Willow Lake. The land is leased to Jackson County for recreational purposes. The Commission retains control of the water level in the reservoir, the dam and related appurtenances.

The Commission has a comprehensive drinking water protection plan that guides resource activities on watershed lands. The Board approved a draft Forest Management Plan in May of 2020. The U.S. Forest Service cooperates with drinking water protection efforts extending throughout federal lands.

Supply Pumping Expenses

Supply Pumping expenses are attributable to pumping water between the reduced pressure zones and gravity zones within the water system. These expenses include control equipment expenses at the Big Butte Springs, the Rogue River Intake, and at the Robert A. Duff Water Treatment Plant. The Conrad, Martin and Rossanley Pressure Control Stations transfer water from the reduced pressure zone near the Rogue River source into the main gravity distribution system during the months when the Duff Water Treatment Plant is in operation. The inverse occurs when the Duff Water Treatment Plant is offline. These stations push water from the gravity zone into the reduced pressure zones for use by customers during the winter months. These stations are deemed supply rather than distribution facilities, and their operating costs are included herein. The objective is to operate and maintain the facilities in an efficient manner while providing the optimum degree of reliability. Electrical Power is by far the largest expense item in this category.

Purification Expenses

These expenses are primarily for the operation and maintenance of the Duff Treatment Plant, the disinfection facilities at the Big Butte Springs supply, water quality and compliance.

The objective is to provide for purification for both water supplies in order to meet federal and state standards. Expenses include operation and maintenance of the Duff Water Treatment Plant, the Big Butte Springs' disinfection facilities, maintenance of structures, and preventive maintenance to provide for system reliability. Labor expense is the largest aspect of the purification expense cost category.

Budgeted items for the Big Butte Springs supply are for disinfection at the Big Butte Springs intakes. Included are costs for charge-out labor costs for the Big Butte Springs Operator, electrical power and bulk hypochlorite chemicals. This is a continuous operation and preventive maintenance and surveillance must be provided seven days per week since the natural water source at the springs will not meet state and federal standards without minimal disinfection.

The Duff Water Treatment Plant supplements the spring's source and normally operates from April into October depending on weather and system demand. During peak water-demand months, continuous 24-hour operation is required. Plant staffing includes a Water Treatment Plant Director, Water Treatment Plant Supervisor, 5 full time Water Treatment Plant Operators, 1 Water System Operators and a BBS Lead. Water quality staffing includes a Water Quality Director and 2 Water Quality Technicians. In addition to bulk hypochlorite, the Duff Water Treatment Plant requires additional chemicals for water production including coagulants, carbon dioxide, polymers and liquid oxygen.

Expenses associated with water quality and compliance include costs for chemical, investigative and microbiological analysis, labor, vehicle expense and temporary labor for hydrant flushing.

Transmission Expenses

These expenses are for the operation and maintenance expenses for the two Big Butte Springs transmission mains from the Big Butte Springs east of Butte Falls to the Capital Hill Reservoirs in Medford including the structure at Nichols Gap, Coal Mine Station and the Rogue Supply transmission mains, which are any main in the distribution system 24" and larger. The objective is to operate these pipelines to provide system reliability. To accomplish this objective the transmission mains are regularly patrolled. Regular patrols ensure preventive maintenance on the pipelines, roads, and structures. It also prevents encroachment on pipeline easements.

The cathodic protection system used on the Big Butte Springs steel transmission mains inhibits corrosion of the pipelines. Electrical power is used as an energy source for the rectifiers, which impose a small direct current on the pipelines, preventing electro-chemical corrosion. Sacrificial anode beds are also installed in carefully selected locations along the lines. The operation and maintenance costs of the cathodic protection system are significant. However, utilizing cathodic protection on the 91-year-old Big Butte Springs Transmission Line #1 has reduced the leak frequency below that experienced decades ago. The 68-year-old Line #2 also has a cathodic protection system.

Distribution Pumping Expenses

These expenses are incurred for the operation and maintenance of the distribution pumping stations utilized to pump water to water storage reservoirs in the higher elevation zones within the water system. Within this major category are 9 pump/booster stations: Angelcrest, Archer, Barneburg, Brookdale, Hillcrest, Lone Pine, Pierce Heights, Stanford and Stardust. Reliability of service through these booster stations is extremely important for fire protection, as well as customer satisfaction. In addition, the Commission must maintain its pumping stations and properties in a manner compatible with the surrounding areas and neighborhoods. The largest single item in this group of expenses is for electrical power followed by labor, materials and vehicle expense.

Distribution Expenses

The distribution system consists of 14 covered reservoirs, 480 miles of water mains, air valves, fire hydrants, service lines, water meters, drinking fountains, and supervisory control equipment. The primary function of a distribution system is to distribute water to the place of use in adequate quantities with adequate pressure to provide for customer needs, including fire protection. It is also an objective of the distribution system to maintain the quality of water to the point of use. Reliability and continuity of service are extremely important for fire protection and overall customer satisfaction.

Customer Service, Collection and Meter Reading Expenses

The goal of the Customer Service, Collection and Meter Reading is to provide an accurate, rapid and up-to-date billing service for our customers. This operation involves opening new accounts and answering customer inquiries. Also included is meter reading, processing bill payments, making collection calls, and providing face to face over the counter availability to the customer. It is the objective of this operation to provide a high standard of prompt, courteous and accurate water service to the customer.

Administration and General Expenses

Within this major category are Duff Water Treatment Plant (Home/Clearing Account), Service Center (Clearing/Home Account, Lausmann Annex (Home/Clearing Account), Engineering, Inspection and Patrolling, Conservation, Public Information and Fleet Clearing. These expenses are related to management, finance, administration, engineering, legal and recording services, and include publications such as the quarterly newsletter and annual water quality report (CCR), the website, conservation programs, customer relations, employee insurance and training, the annual audit, Board expenses, office maintenance, supplies and all other costs associated with personnel expenses, public outreach, and general operations of the Commission.

Water Fund Expense Categories

Source of Supply Expense Summary





Contract Services - \$216,000 Forest Management, Divers and Dredging at RR Intake, Water Rights Assistance, Septic Tank Pumping, Pesticide and Algal Bloom Monitoring.

Other - \$58,989

Fire Protections, Materials and Supplies, Property Insurance, Miscellaneous, Property Taxes and Vehicle Expense.

Grants, Partnerships & Donations - \$38,000

Water Right Analysis, RRWC, WQI Project, Wise Project, RVCOG, US Forest Service and Rogue Basin Partnership.

Water Master Support - \$28,500 Annual Payment to the Jackson County Water Master. Labor Expense - \$447,866 Regular and Overtime Hours.

Source of Supply Expenses

Project: SS-21-110RR 01-110-6200-00 Contract Services Expense - Dredging, Sonde Repair - 3,735 12,000 4,000 12,000 01-110-6385-00 Insurance - Property -	Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
01-110-6200-00 Contract Services Expense - 3,735 12,000 4,000 12,000 0 Insurance - Property -	Source of Suppl	y - Rogue River Intake						\$ 12,500
 Dredging, Sonde Repair 1-110-6385-00 Insurance - Property - -	Project:	SS-21-110RR						
01-110-6385-00 Insurance - Property -	01-110-6200-00	Contract Services Expense	-	3,735	12,000	4,000	12,000	
01-110-6420-00 Labor Expense -		Dredging, Sonde Repair						
01-110-6490-00 Materials and Supplies 25 116 500 500 500 01-110-6560-00 Nonstock Material Expense -	01-110-6385-00	Insurance - Property	-	-	-	-	-	
01-110-6560-00 Nonstock Material Expense -	01-110-6420-00	Labor Expense	-	-	-	-	-	
Source of Supply - Rogue Watershed Management Project: Social Signal Action and Action and Signal Action and Signal Action and Signal Action and Signal	01-110-6490-00	Materials and Supplies	25	116	500	500	500	
Project: SS-21-111WM 01-111-6200-00 Contract Services Expense 134,294 105,426 41,000 106,000 49,000 • \$10K RVCOG, \$3K COM Touville, \$8K Sonde Management and \$28K Vernal Pool Management - - - - 01-111-6270-00 Education Programs - - - - - 01-111-6370-00 Grants/Partnerships/Donations 38,269 5,154 20,000 20,000 38,000 01-111-6420-00 Labor Expense 198,896 216,807 161,273 191,275 233,198 01-111-6421-00 Labor Expense - OT -	01-110-6560-00	Nonstock Material Expense	-	-	-	-	-	
01-111-6200-00 Contract Services Expense 134,294 105,426 41,000 106,000 49,000 01-111-6270-00 \$10K RVCOG, \$3K COM Touville, \$8K Sonde Management and \$28K Vernal Pool Management - - - - 01-111-6270-00 Education Programs - - - - - 01-111-6370-00 Grants/Partnerships/Donations 38,269 5,154 20,000 28,000 01-111-6420-00 Labor Expense 198,896 216,807 161,273 191,275 233,198 01-111-6420-00 Labor Expense - OT - - - - - 01-111-6490-00 Materials and Supplies 6,211 3,624 7,000 7,000 7,000 01-111-6510-00 Measuring Equipment -	Source of Suppl	y - Rogue Watershed Management						\$ 355,698
 \$10K RVCOG, \$3K COM Touville, \$8K Sonde Management and \$28K Vernal Pool Management 111-6270-00 Education Programs - -	Project:	SS-21-111WM						
01-111-6270-00 Education Programs - - - - - - 01-111-6370-00 Grants/Partnerships/Donations 38,269 5,154 20,000 20,000 38,000 01-111-6420-00 Labor Expense 198,896 216,807 161,273 191,275 233,198 01-111-6421-00 Labor Expense - OT - - - - - 01-111-6421-00 Materials and Supplies 6,721 3,624 7,000 7,000 7,000 01-111-6510-00 Measuring Equipment -	01-111-6200-00	• \$10K RVCOG, \$3K COM Touville, \$8K Sonde Management	134,294	105,426	41,000	106,000	49,000	
Of-1111-6370-00 Grants/Partnerships/Donations 38,269 5,154 20,000 20,000 38,000 01-111-6420-00 Labor Expense 198,896 216,807 161,273 191,275 233,198 01-111-6420-00 Labor Expense - OT - - - - - 01-111-6420-00 Materials and Supplies 6,721 3,624 7,000 7,000 7,000 01-111-6510-00 Measuring Equipment -	01-111-6270-00		-	-	-	-	-	
01-111-6420-00 Labor Expense 198,896 216,807 161,273 191,275 233,198 01-111-6421-00 Labor Expense - OT - - - - - 01-111-6420-00 Materials and Supplies 6,721 3,624 7,000 7,000 7,000 01-111-6510-00 Measuring Equipment - - - - - 01-111-6540-00 Miscellaneous 1,062 - - - - - 01-111-6540-00 Miscellaneous 1,062 -	01-111-6370-00	-	38,269	5,154	20,000	20,000	38,000	
01-111-6421-00 Labor Expense - OT -	01-111-6420-00	•	,			,		
01-111-6490-00 Materials and Supplies 6,721 3,624 7,000 7,000 7,000 01-111-6510-00 Measuring Equipment - - - - - 01-111-6540-00 Miscellaneous 1,062 - - - - - 01-111-6570-00 Temporary Labor 13,636 -	01-111-6421-00	•						
01-111-6510-00 Measuring Equipment - - - - - - - - 01	01-111-6490-00	•	6,721	3,624	7,000	7,000	7,000	
01-111-6770-00 Temporary Labor 13,636 - - - - - - - - - 01 01 111-6810-00 Vehicle Expense 1,227 - - - - - 01 01 01 111-6860-00 Water Master Support 22,654 27,757 28,200 26,663 28,500 28,500 01	01-111-6510-00		-		-	-	-	
01-111-6810-00 Vehicle Expense 1,227 - - - - 01-111-6860-00 Water Master Support 22,654 27,757 28,200 26,663 28,500 Source of Supply - Rogue River Watershed Measurement (DO NOT USE) Project: Combined with SS-21-111WM 01-112-6420-00 Labor Expense 10,797 - - -	01-111-6540-00	Miscellaneous	1,062	-	-	-	-	
01-111-6860-00 Water Master Support 22,654 27,757 28,200 26,663 28,500 Source of Supply - Rogue River Watershed Measurement (DO NOT USE) Project: Combined with SS-21-111WM 01-112-6420-00 Labor Expense 10,797 - - -	01-111-6770-00	Temporary Labor	13,636	-	-	-	-	
Source of Supply - Rogue River Watershed Measurement (DO NOT USE) \$ Project: Combined with SS-21-111WM 01-112-6420-00 Labor Expense 10,797 - - - - -	01-111-6810-00		1,227	-	-	-	-	
Project: Combined with SS-21-111WM 01-112-6420-00 Labor Expense 10,797 -	01-111-6860-00	Water Master Support	22,654	27,757	28,200	26,663	28,500	
01-112-6420-00 Labor Expense 10,797	Source of Suppl	y - Rogue River Watershed Measurement (DO NOT USE)						\$-
	Project:	Combined with SS-21-111WM						
01-112-6490-00 Materials and Supplies 1,476	01-112-6420-00	Labor Expense	10,797	-	-	-	-	
	01-112-6490-00	Materials and Supplies	1,476	-	-	-	-	

Source of Supply Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Source of Suppl	y - BBS Patrol House and Grounds						\$ 86,619
Project:	SS-21-120PH						
01-120-6200-00	Contract Services Expense	-	600	12,000	12,000	12,000	
	Grounds Maintenance						
01-120-6320-00	Fire Protection	135	135	140	140	140	
01-120-6385-00	Insurance - Property	527	590	590	590	4,811	
01-120-6420-00	Labor Expense	42,702	47,559	86,905	56,905	59,020	
01-120-6421-00	Labor Expense - OT	-	623	-	-	354	
01-120-6490-00	Materials and Supplies	1,977	5,178	8,000	8,000	8,000	
01-120-6540-00	Miscellaneous	-	-	-	-	-	
01-120-6650-00	Propane	-	-	-	-	-	
01-120-6750-00	Telephone	-	-	-	-	-	
01-120-6810-00	Vehicle Expense	3,187	2,080	3,015	3,015	2,293	
Source of Suppl	y - Big Butte Springs Watershed Management						\$ 192,811
Project:	SS-21-121WM						
01-121-6200-00	Contract Services Expense	1,193	49,388	12,000	6,000	12,000	
	 Pesticide Monitoring Analysis and Stanley Ranch Restoration 						
01-121-6320-00	Fire Protection	16,376	15,549	17,000	17,000	17,000	
01-121-6340-00	Fuel Reduction	-	-	-	-	-	
01-121-6385-00	Insurance - Property	-	3,594	-	-	-	
01-121-6420-00	Labor Expense	42,126	78,203	161,992	161,662	151,066	
01-121-6421-00	Labor Expense - OT	123	234	-	-	531	
01-121-6490-00	Materials and Supplies	370	694	2,000	2,000	2,600	
01-121-6510-00	Measuring Equipment	-	-	-	-	-	
01-121-6540-00	Miscellaneous	633	463	600	600	900	
01-121-6660-00	Property Tax	2,807	2,481	2,500	2,500	2,500	
01-121-6740-00	Studies	-	-	-	-	-	
01-121-6770-00	Temporary Labor	1,136	-	-	-	-	
01-121-6810-00	Vehicle Expense	4,638	6,478	5,295	5,295	6,214	

Source of Supply Expenses (continued)

Account	Account	Actual	Actual	Budgeted	Estimated	Budget	Budget Totals
Number	Description	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
Source of Suppl	y - Willow Lake Reservoir (DO NOT USE)						\$-
Project:	Combined with SS-21-121WM						
01-122-6200-00	Contract Services Expense	-	-	-	-	-	
01-122-6312-00	Fees and Permits	670	-	-	-	-	
01-122-6385-00	Insurance - Property	3,213	-	3,594	3,594	-	
01-122-6420-00	Labor Expense	780	-	-	-	-	
01-122-6490-00	Materials and Supplies	-	-	-	-	-	
01-122-6810-00	Vehicle Expense	-	-	-	-	-	
Source of Suppl	y - Forest Stand Improvements						\$ 141,728
Project:	SS-21-124FS						
01-124-6200-00	Contract Services Expense	40,898	450,443	600,000	570,000	131,000	
`	 Forest Management, Fuels Treatment and Monitoring 						
01-124-6340-00	Fuel Reduction	-	-	-	-	-	
01-124-6370-00	Partnerships and Donations	-	-	-	-	-	
01-124-6420-00	Labor Expense	14,426	32,501	75,087	45,087	4,228	
01-124-6490-00	Materials and Supplies	134	489	6,500	2,500	6,500	
Source of Suppl	y - Big Butte Springs Water Measurement (DO NOT USE)						\$-
Project:	Combined with SS-21-121WM						
01-124-6777-00	Timber Tax Expense	-	4,166	-	6,300	-	
01-125-6420-00	Labor Expense	926	-	-	-	-	
01-125-6675-00	Repair Expense	-	-	-	-	-	
Totals		\$ 608,033	\$ 1,064,068	\$ 1,267,191	\$ 1,258,626	\$ 789,356	\$ 789,35

Supply Pumping Expense Summary



Contract Services - \$23,900 Pump Service, Electrical Troubleshooting, Weed Control and Compressor Service.

Electricity - \$516,000 Pumping Water at Duff Intake, Duff High Service Pumps, BBS Intake and 3 Pressure Control Stations: Conrad, Martin & Rossanley. Labor Expense - \$34,607 Regular and Overtime Hours.

Other - \$11,973 Materials and Supplies, Property Insurance, Property Taxes, Storm Drain & Street Fees and Vehicle Expense.

Supply Pumping Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Supply Pumping	- Duff WTP Control Equipment (NOT USED)						\$ -
Project:	Combined with SP-21-202CE						
01-201-6200-00	Contract Services Expense	5,260	3,630	-	-	-	
01-201-6420-00	Labor Expense	-	-	-	-	-	
Supply Pumping	J - Control Equipment						\$-
Project:	SP-21-202CE						
01-202-6420-00	Labor Expense	-	-	-	-	-	
Supply Pumping	J - Rogue River Intake						\$ 151,206
Project:	SP-21-210RR						
01-210-6200-00	Contract Services Expense	-	-	7,000	7,000	7,000	
	Pump Maintenance						
01-210-6280-00	Electricity	135,029	143,044	141,000	141,000	141,000	
01-210-6385-00	Insurance - Property	780	873	875	875	1,006	
01-210-6420-00	Labor Expense	3,493	-	30,020	30,020	-	
01-210-6490-00	Materials and Supplies	2,154	265	2,200	2,200	2,200	
01-210-6540-00	Miscellaneous	-	-	-	-	-	
01-210-6810-00	Vehicle Expense	-	-	-	-	-	
Supply Pumping	J - Duff WTP High Service Pumps						\$ 295,616
Project:	SP-21-211PU						
01-211-6200-00	Contract Services Expense	23,541	4,558	10,000	10,000	10,000	
	Pump Maintenance						
01-211-6280-00	Electricity	270,057	286,100	283,000	283,000	283,000	
01-211-6420-00	Labor Expense	-	1,869	13,193	13,192	1,416	
01-211-6490-00	Materials and Supplies	1,160	1,022	1,200	1,200	1,200	
01-211-6810-00	Vehicle Expense	-	-	-	-	-	
Supply Pumping	J - Big Butte Springs Pumps						\$ 9,801
Project:	SP-21-220PU						
01-220-6200-00	Contract Services Expense	-	-	750	750	750	
	Pump Maintenance						
01-220-6280-00	Electricity	-	-	-	-	-	
01-220-6385-00	Insurance - Property	172	192	190	190	219	

Supply Pumping Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Supply Pumping	- Big Butte Springs Pumps (continued)						
Project:	SP-21-220PU						
01-220-6420-00	Labor Expense	-	-	-	-	8,169	
01-220-6480-00	Maintenance Equipment	-	-	-	-	-	
01-220-6490-00	Materials and Supplies	-	-	-	-	-	
01-220-6540-00	Miscellaneous	-	-	-	-	-	
01-220-6810-00	Vehicle Expense	-	-	-	-	663	
Supply Pumping	- Rancheria Pumps						\$ 5,08
Project:	SP-21-230RA						
01-230-6200-00	Contract Services	-	-	-	-	-	
01-230-6280-00	Electricity	2,344	1,630	1,000	1,000	5,000	
)1-230-6385-00	Insurance - Property	62	70	70	70	81	
)1-230-6420-00	Labor Expense	-	-	-	-	-	
01-230-6490-00	Materials and Supplies	-	531	-	-	-	
01-230-6650-00	Propane	-	-	-	-	-	
01-230-6810-00	Vehicle Expense	-	-	-	-	-	
Supply Pumping	- Conrad Pressure Control Station						\$ 43,54
Project:	SP-21-240CO						
)1-240-6200-00	Contract Services Expense	39	50	2,550	550	5,050	
	 Weed Spray Services, Cla-val Maintenance and Fence 						
)1-240-6280-00	Electricity	19,898	17,304	28,000	12,000	26,500	
)1-240-6385-00	Insurance - Property	434	486	490	490	564	
)1-240-6403-00	Inventory	-	122	-	-	-	
)1-240-6420-00	Labor Expense	4,343	3,036	8,231	4,800	9,524	
)1-240-6421-00	Labor Expense - OT	313	367	613	400	182	
)1-240-6490-00	Materials and Supplies	193	181	500	500	500	
1-240-6540-00	Miscellaneous	-	-	-	-	-	
1-240-6660-00	Property Tax	528	-	550	550	550	
)1-240-6730-00	Storm Drain	334	307	350	350	350	
01-240-6810-00	Vehicle Expense	50	-	1,422	522	322	

Supply Pumping Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Supply Pumping	- Martin Pressure Control Station						\$ 34,968
Project:	SP-21-241MA						
01-241-6200-00	Contract Services Expense	42	50	50	50	50	
	Weed Spray Services						
01-241-6280-00	Electricity	21,471	. 23,026	28,000	22,500	26,500	
01-241-6385-00	Insurance - Property	396	5 444	444	444	511	
01-241-6420-00	Labor Expense	3,718	3 1,763	6,189	2,700	6,021	
01-241-6421-00	Labor Expense - OT	417	' 588	613	613	562	
01-241-6490-00	Materials and Supplies	105	5 720	500	500	500	
01-241-6540-00	Miscellaneous	-	-	-	-	-	
01-241-6675-00	Repair Expense	-	-	-	-	-	
01-241-6730-00	Storm Drain	776	5 777	825	825	825	
01-241-6770-00	Temporary Labor	-	-	-	-	-	
01-241-6810-00	Vehicle Expense	-	-	1,050	150	-	
Supply Pumping	- Rossanley Pressure Control Station						\$ 46,267
Project:	SP-21-242RO						
01-242-6200-00	Contract Services Expense	55	5 50	50	50	1,050	
	 Weed Spray Services and Cla-val Maintenance 						
01-242-6280-00	Electricity	30,445	5 29,730	35,000	29,000	34,000	
01-242-6385-00	Insurance - Property	385	5	430	430	495	
01-242-6403-00	Inventory	-	-	-	-	-	
01-242-6420-00	Labor Expense	4,774	1,273	5,168	1,700	8,550	
01-242-6421-00	Labor Expense - OT	382	294	613	450	182	
01-242-6490-00	Materials and Supplies	136	; -	1,500	1,500	1,500	
01-242-6730-00	Storm Drain	243	226	275	275	275	
01-242-6810-00	Vehicle Expense	-	-	831	481	215	
Totals		\$ 533,531	\$ 525,007	\$ 614,741	\$ 572,327	\$ 586,480	\$ 586,480

Purification Expense Summary



Contract Services - \$54,250 Pump & Electrical Troubleshooting, Landscaping, Elevator, and Fire Alarm. Labor Expense - \$1,338,606 Regular and Overtime Hours.

Other - \$655,288

Chemicals, Electricity, Equipment, Fees & Permits, Filter Media, Garbage, Materials And Supplies, Miscellaneous, Property Insurance, Sewer, Software Maintenance, Telephone, Vehicle Expense, and Water Analysis.

Purification Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	ater Quality and Compliance	2017-10	2010-17	2017-20	2017-20	2020-21	\$ 245,093
Project:	PU-21-301WQ						
01-301-6200-00	Contract Services Expense	3,808	11,690	5,000	5,000	5,000	
	WQ Assistance						
01-301-6310-00	Equipment Expense	-	723	3,000	13,000	3,000	
01-301-6400-00	Internet	360	497	-	100	-	
01-301-6415-00	Lab and Testing Supplies	732	1,111	3,000	4,500	3,000	
01-301-6420-00	Labor Expense	86,624	110,733	172,874	172,875	153,515	
01-301-6490-00	Materials and Supplies	3,904	5,510	2,500	2,500	2,500	
01-301-6715-00	Software Maintenance	-	-	2,200	3,179	2,500	
01-301-6770-00	Temporary Labor	-	-	-	-	-	
01-301-6810-00	Vehicle Expense	3,428	5,139	4,105	4,105	578	
01-301-6830-00	Water Analysis - Chemical	14,856	28,249	20,500	30,500	22,000	
01-301-6840-00	Water Analysis - Investigative	5,486	57,646	20,000	20,000	21,000	
01-301-6850-00	Water Analysis - Microbiological	28,253	22,075	31,000	31,000	32,000	
Purification - Co	rrosion Study						\$-
Project:	PU-21-305CO						
01-305-6200-00	Contract Services Expense	338,510	184,392	-	-	-	
01-305-6310-00	Equipment Expense	-	-	-	-	-	
01-305-6330-00	Freight Expense	465	-	-	-	-	
01-305-6403-00	Inventory	319	-	-	-	-	
01-305-6415-00	Lab & Test Supplies	678	-	-	-	-	
)1-305-6420-00	Labor Expense - Reg	75,855	20,568	-	-	-	
)1-305-6421-00	Labor Expense - OT	-	-	-	-	-	
)1-305-6490-00	Materials and Supplies	9,864	31	-	-	-	
01-305-6540-00	Miscellaneous Expense	797	150	-	-	-	
1-305-6810-00	Vehicle Expense	2,946	38	-	-	-	
1-305-6830-00	Analysis - Chemical	-	-	-	-	-	
01-305-6840-00	Analysis - Investigative	78,300	7,870	-	-	-	
01-305-6850-00	Analysis - Microbiological	<u> </u>	-	-	-	-	

Purification Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	Iff Water Treatment Plant Operations						\$ 1,384,283
Project:	PU-21-3100P						
01-310-6090-00	Chemicals - Carbon Dioxide	14,355	14,461	12,000	16,000	17,000	
01-310-6100-00	Chemicals - Chlorine	45,937	47,260	55,000	50,000	55,000	
01-310-6110-00	Chemicals - Coagulants	52,395	75,829	47,000	100,000	99,000	
01-310-6130-00	Chemicals - Other	-	779	-	-	-	
01-310-6150-00	Chemicals - Polymers	11,566	11,904	11,000	11,000	15,000	
01-310-6170-00	Computer Hardware Expense	-	-	3,750	-	-	
01-310-6200-00	Contract Services Expense	23,423	21,905	22,250	22,250	22,250	
	Plant Maintenance						
01-310-6312-00	Fees and Permits	628	2,250	8,000	11,000	45,000	
01-310-6315-00	Filter Media Expense	-	-	25,000	-	30,000	
01-310-6330-00	Freight Expense	-	-	-	-	-	
01-310-6345-00	Garbage	-	-	-	-	-	
01-310-6385-00	Insurance - Property	9,989	11,179	11,200	11,200	12,880	
01-310-6410-00	Janitorial	-	-	-	-	-	
01-310-6420-00	Labor Expense	597,758	715,353	705,990	705,990	1,016,651	
01-310-6421-00	Labor Expense - OT	13,483	30,961	-	25,000	27,449	
01-310-6490-00	Materials and Supplies	17,319	19,995	20,000	20,000	20,000	
01-310-6540-00	Miscellaneous	-	-	-	-	-	
01-310-6675-00	Repair Expense	-	-	-	-	-	
01-310-6680-00	Safety Equipment	-	-	-	-	-	
01-310-6684-00	Security	-	-	-	-	-	
01-310-6688-00	Sewer	-	-	-	-	-	
01-310-6715-00	Software Maintenance	5,156	-	8,500	6,320	8,500	
01-310-6750-00	Telephone	-	-	-	-	-	
01-310-6770-00	Temporary Labor	-	-	-	-	-	
01-310-6810-00	Vehicle Expense	14,699	11,319	6,167	16,167	15,553	
Purification - Oz	onation						\$ 130,834
Project:	PU-21-3110Z						
01-311-6140-00	Chemicals - Oxygen	34,207	27,111	35,000	40,000	50,000	
01-311-6200-00	Contract Services Expense	4,122	5,703	7,500	10,100	7,500	
	Ozone Maintenance						
01-311-6280-00	Electricity	45,010	47,681	47,000	47,000	47,000	

Purification Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	zonation (continued)						
Project:	PU-21-3110Z						
01-311-6310-00	Equipment Expense	-	-	-	-	-	
01-311-6330-00	Freight Expense	-	-	-	-	-	
01-311-6420-00	Labor Expense	13,556	14,981	26,714	26,713	11,334	
01-311-6490-00	Materials and Supplies	4,933	11,031	15,000	15,000	15,000	
01-311-6540-00	Miscellaneous	-	-	-	-	-	
01-311-6810-00	Vehicle Expense	75	-	50	50	-	
Purification - Du	uff Water Treatment Plant Building and Grounds						\$ 72,036
Project:	PU-21-312BG						
01-312-6200-00	Contract Services Expense	10,328	27,077	17,500	17,500	17,500	
	 Building and Grounds Maintenance 						
01-312-6312-00	Fees and Permits	224	-	250	250	250	
01-312-6345-00	Garbage	1,548	1,604	1,600	1,600	1,600	
01-312-6385-00	Insurance - Property	22,104	24,677	24,700	24,700	28,405	
01-312-6410-00	Janitorial	-	1,945	-	1,000	-	
01-312-6420-00	Labor Expense	46,625	1,761	97,423	7,423	1,531	
01-312-6421-00	Labor Expense - OT	139	-	-	-	-	
01-312-6490-00	Materials and Supplies	16,126	7,845	18,000	18,000	18,000	
01-312-6680-00	Safety Equipment Expense	-	39	-	-	-	
01-312-6684-00	Security	-	345	-	-	-	
01-312-6688-00	Sewer	235	226	250	250	250	
01-312-6750-00	Telephone	4,386	4,400	4,500	4,500	4,500	
01-312-6770-00	Temporary Labor	6,811	-	-	-	-	
01-312-6810-00	Vehicle Expense	-	-	-	-	-	
Purification - Du	uff Water Treatment Plant Equipment						\$ 5,335
Project:	PU-21-313EQ						
01-313-6200-00	Contract Services Expense	-	-	-	-	-	
01-313-6315-00	Filter Media Expense	-	-	-	-	-	
01-313-6330-00	Freight Expense	-	-	-	-	-	
01-313-6403-00	Inventory	-	-	-	-	-	
01-313-6420-00	Labor Expense	55,383	1,616	1,534	1,534	3,919	

Purification Expenses (continued)

Account	Account	Actual	Actual	Budgeted	Estimated	Budget	Budget Totals
Number	Description	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
	Iff Water Treatment Plant Equipment (continued)						
Project:	PU-21-313EQ						
01-313-6421-00	Labor Expense - OT	69	-	-	-	1,416	
01-313-6490-00	Materials and Supplies	8,268	75	-	-	-	
01-313-6770-00	Temporary Labor	-	-	-	-	-	
Purification - Big	g Butte Springs						\$ 210,561
Project:	PU-21-320BB						
01-320-6100-00	Chemicals - Chlorine	30,198	36,566	45,000	45,000	45,000	
01-320-6130-00	Chemicals - Other	-	-	-	-	-	
01-320-6170-00	Computer Hardware Purchase	-	-	800	-	-	
01-320-6200-00	Contract Services Expense	6,824	871	2,000	2,000	2,000	
	Equipment Maintenance						
01-320-6280-00	Electricity	18,907	18,562	19,000	19,000	19,000	
01-320-6310-00	Equipment Expense	879	1,425	1,000	1,000	1,000	
01-320-6385-00	Insurance - Property	409	457	460	460	529	
01-320-6400-00	Internet	889	1,089	1,200	1,200	8,700	
01-320-6420-00	Labor Expense	43,014	100,887	105,108	105,108	121,523	
01-320-6421-00	Labor Expense - OT	9,546	7,625	613	612	1,266	
01-320-6490-00	Materials and Supplies	3,749	3,265	5,000	5,000	5,000	
01-320-6540-00	Miscellaneous	-	-	2,500	2,500	2,500	
01-320-6650-00	Propane	-	1	-	-	-	
01-320-6675-00	Repair Expense	-	-	-	-	-	
01-320-6750-00	Telephone	1,673	1,930	1,750	1,750	1,750	
01-320-6810-00	Vehicle Expense	2,867	2,080	523	523	2,293	
Totals		\$ 1,854,997	\$ 1,772,491	\$ 1,682,012	\$ 1,681,459	\$ 2,048,143	\$ 2,048,143

Transmission Expense Summary



Contract Services - \$13,105 Welding of BBS pipelines #1 & #2 and Weed Control. Labor Expense - \$198,844 Regular and Overtime Hours. **Other - \$74,940** Chemicals, Electricity, Equipment, Materials & Supplies, Property Insurance and Vehicle Expense.

Transmission Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Transmission -							\$ 20,000
Project:	TR-21-401TR						
01-401-6200-00	Contract Services Expense	-	779	-	-	-	
01-401-6310-00	Equipment Expense	8,983	3,002	9,000	9,000	9,000	
01-401-6420-00	Labor Expense	36,658	979	-	-	-	
01-401-6421-00	Labor Expense - OT	-	-	-	-	-	
01-401-6490-00	Materials and Supplies	10,122	1,268	11,000	11,000	11,000	
01-401-6540-00	Miscellaneous	-	-	-	-	-	
01-401-6810-00	Vehicle Expense	2,954	149	-	-	-	
	Duff Water Treatment Plant Transmission						\$-
Project:	TR-21-410TR						
01-410-6810-00	Vehicle Expense	-	-	94	-	-	
	Big Butte Springs Line #1						\$ 111,821
	TR-21-421BB						
01-421-6120-00	Chemicals - Dechlorination	-	-	-	-	-	
01-421-6200-00	Contract Services Expense	-	694	7,000	3,500	7,000	
	Welding Services						
01-421-6403-00	Inventory	-	987	-	-	-	
01-421-6420-00	Labor Expense	13,666	61,956	82,218	87,000	85,936	
01-421-6421-00	Labor Expense - OT	438	1,322	2,093	4,400	3,585	
01-421-6490-00	Materials and Supplies	-	4,419	5,000	2,500	7,000	
01-421-6770-00	Temporary Labor	-	-	-	-	-	
01-421-6810-00	Vehicle Expense	1,818	8,903	3,844	4,700	8,300	
Transmission -	Big Butte Springs Line #2						\$ 70,089
Project:	TR-21-422BB						
01-422-6120-00	Chemicals - Dechlorination	-	-	-	-	-	
01-422-6200-00	Contract Services Expense	-	15,112	41,000	25,000	5,000	
	Welding Services						
01-422-6420-00	Labor Expense	7,363	42,402	54,186	75,000	52,657	
01-422-6421-00	Labor Expense - OT	125	198	-	-	339	
01-422-6490-00	Materials and Supplies	-	3,311	7,000	3,500	7,000	
01-422-6540-00	Miscellaneous	-	-	-	-	-	
01-422-6770-00	Temporary Labor	-	-	-	-	-	
01-422-6810-00	Vehicle Expense	1,145	2,206	2,038	4,700	5,093	

Transmission Expenses (continued)

Account Number	Account Description	Actual 017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	Cathodic Protection						\$ 48,050
Project:	TR-21-423BB						
01-423-6200-00	Contract Services Expense	-	-	-	-	-	
01-423-6280-00	Electricity	4,365	4,582	4,700	4,700	4,600	
01-423-6420-00	Labor Expense	37,603	24,889	47,872	23,000	35,773	
01-423-6421-00	Labor Expense - OT	278	37	-	-	-	
01-423-6490-00	Materials and Supplies	3,148	657	2,000	1,000	3,000	
01-423-6540-00	Miscellaneous	1,896	-	-	-	-	
01-423-6770-00	Temporary Labor	-	-	-	-	-	
01-423-6810-00	Vehicle Expense	10,034	2,711	10,022	3,100	4,677	
Transmission -	Coal Mine						\$ 30,478
Project:	TR-21-440CM						
01-440-6120-00	Chemicals - Dechlorination	-	612	150	150	150	
01-440-6200-00	Contract Services Expense	68	55	55	55	1,055	
	 Weed Spray Services and Cla-val Maintenance 						
01-440-6280-00	Electricity	1,511	1,298	1,575	1,575	1,500	
01-440-6312-00	Fees and Permits	85	-	-	-	-	
01-440-6385-00	Insurance - Property	45	50	51	51	59	
01-440-6403-00	Inventory	202	156	-	-	-	
01-440-6420-00	Labor Expense	19,257	12,861	9,104	9,100	16,793	
01-440-6421-00	Labor Expense - OT	4,432	1,946	3,012	2,112	1,291	
01-440-6490-00	Materials and Supplies	4,420	4,880	7,500	7,500	6,000	
01-440-6810-00	Vehicle Expense	2,191	2,648	2,713	1,200	3,630	
Transmission -	-						\$ 6,451
-	TR-21-441NG	42	50	50	50	50	
01-441-6200-00	Contract Services ExpenseWeed Spray Services	42	50	50	50	50	
01-441-6385-00	Insurance - Property	13	14	14	14	16	
01-441-6420-00	Labor Expense	3,427	98	817	2,616	2,469	
01-441-6421-00	Labor Expense - OT	451	-	762	762	-	
01-441-6490-00	Materials and Supplies	-	-	200	200	300	
01-441-6810-00	Vehicle Expense	1,854	2,270	1,091	1,291	3,615	
Totals		\$ 178,592	\$ 207,501	\$ 316,159	\$ 288,776	\$ 286,889	\$ 286,889

Distribution Pumping Expense Summary



Contract Services - \$14,435 Weed Control, Watchman/Guard Duties And Electrical Troubleshooting.

Other - \$23,996 Materials and Supplies, Property Insurance, Storm Drain & Street Fees and Vehicle Expense.

Electricity - \$223,300

All Pump Stations: Angelcrest, Archer, Barneburg, Brookdale, Hillcrest, Lone Pine, Pierce Heights, Stanford And Stardust. **Labor Expense - \$120,479** Regular and Overtime Hours.

Distribution Pumping Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	nping - Inspections						\$ 64,386
	DP-21-500IN						
01-500-6200-00	Contract Services Expense	5,964	7,446	9,055	8,050	9,185	
	 Landscaping, Weed Spray and Mechanical Contract 						
01-500-6312-00	Fees and Permits	112	-	-	-	-	
01-500-6420-00	Labor Expense	35,706	35,035	45,738	42,000	53,212	
01-500-6490-00	Materials and Supplies	-	-	-	-	-	
01-500-6770-00	Temporary Labor	-	-	-	-	-	
01-500-6810-00	Vehicle Expense	6,160	1,302	7,784	1,784	1,989	
Distribution Pur	nping - Angelcrest Pump Station						\$ 24,078
•	DP-21-570AN						
01-570-6200-00	Contract Services Expense	-	50	50	50	50	
	Weed Spray Services						
01-570-6280-00	Electricity	16,695	16,518	18,000	16,750	18,000	
01-570-6385-00	Insurance - Property	58	65	66	66	76	
01-570-6420-00	Labor Expense	4,655	3,171	5,105	3,105	5,238	
01-570-6421-00	Labor Expense - OT	-	132	157	157	354	
01-570-6490-00	Materials and Supplies	249	285	-	-	-	
01-570-6540-00	Miscellaneous	-	-	-	-	-	
01-570-6730-00	Storm Drain	334	297	360	360	360	
01-570-6810-00	Vehicle Expense	-	-	881	381	-	
	nping - Archer Pump Station						\$ 42,199
-	DP-21-572AR						
01-572-6200-00	Contract Services Expense	25	50	1,050	1,050	2,050	
	 Weed Spray Services and Cla-val Maintenance 						
01-572-6280-00	Electricity	14,238	16,102	17,000	17,000	18,500	
01-572-6385-00	Insurance - Property	408	455	455	455	523	
01-572-6420-00	Labor Expense	5,825	4,082	6,790	6,300	17,883	
01-572-6421-00	Labor Expense - OT	69	-	157	157	-	
01-572-6490-00	Materials and Supplies	255	76	1,300	2,800	2,500	
01-572-6540-00	Miscellaneous	-	-	-	-	-	
01-572-6730-00	Storm Drain	341	313	360	360	360	
01-572-6810-00	Vehicle Expense	-	-	881	481	382	

Distribution Pumping Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Distribution Pu	mping - Barneburg Pump Station						\$ 18,795
Project:	DP-21-574BA						
01-574-6200-00	Contract Services Expense	-	-	-	1,500	1,000	
	 Propane Motor Maintenance 						
01-574-6280-00	Electricity	8,816	8,344	9,800	9,050	9,000	
01-574-6385-00	Insurance - Property	139	155	155	155	178	
01-574-6420-00	Labor Expense	3,987	7,413	9,188	5,400	6,921	
01-574-6421-00	Labor Expense - OT	-	-	157	157	-	
01-574-6490-00	Materials and Supplies	89	462	250	250	600	
01-574-6730-00	Storm Drain	816	882	1,100	1,100	720	
01-574-6810-00	Vehicle Expense	-	75	1,576	826	375	
	mping - Brookdale Pump Station						\$ 74,674
Project:	DP-21-576BR						
01-576-6200-00	Contract Services Expense	-	-	-	1,040	-	
01-576-6280-00	Electricity	50,580	55,234	61,000	54,000	56,000	
01-576-6385-00	Insurance - Property	391	437	440	440	506	
01-576-6420-00	Labor Expense	2,728	4,480	8,917	5,920	11,546	
01-576-6421-00	Labor Expense - OT	347	294	-	-	182	
01-576-6490-00	Materials and Supplies	169	-	5,500	5,500	6,000	
01-576-6730-00	Storm Drain	334	307	360	360	360	
01-576-6770-00	Temporary Labor	-	-	-	-	-	
01-576-6810-00	Vehicle Expense	-	-	1,390	890	80	
	mping - Hillcrest Pump Station						\$ 30,488
-	DP-21-578HC						
01-578-6200-00	Contract Services Expense	-	-	-	-	-	
01-578-6280-00	Electricity	24,502	24,586	26,000	23,500	26,000	
01-578-6385-00	Insurance - Property	67	75	75	75	86	
01-578-6420-00	Labor Expense	1,144	1,077	3,063	3,062	3,842	
01-578-6421-00	Labor Expense - OT	69	-	-	-	-	
01-578-6490-00	Materials and Supplies	-	-	200	1,000	200	
01-578-6730-00	Storm Drain	334	307	360	360	360	
01-578-6810-00	Vehicle Expense	-	-	571	71	-	

Distribution Pumping Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Distribution Pu	mping - Lone Pine Pump Station						\$ 56,409
Project:	DP-21-580LP						
01-580-6200-00	Contract Services Expense	34	50	50	16,050	1,050	
	 Weed Spray Services and Propane Pump Maintenance 						
01-580-6280-00	Electricity	39,487	35,339	41,000	38,000	46,000	
01-580-6385-00	Insurance - Property	313	350	350	350	403	
01-580-6420-00	Labor Expense	4,834	2,252	6,603	6,602	7,000	
01-580-6421-00	Labor Expense - OT	333	73	-	-	-	
01-580-6490-00	Materials and Supplies	285	276	500	2,500	500	
01-580-6730-00	Storm Drain	651	630	800	800	800	
01-580-6770-00	Temporary Labor	-	-	-	-	-	
01-580-6810-00	Vehicle Expense	25	-	894	894	656	
	mping - Pierce Heights Pump Station						\$ 16,259
	DP-21-582PH						
01-582-6200-00	Contract Services Expense	-	-	-	-	-	
01-582-6280-00	Electricity	7,511	5,337	7,000	3,500	7,200	
01-582-6385-00	Insurance - Property	147	165	165	165	190	
01-582-6403-00	Inventory	-	-	-	-	-	
01-582-6420-00	Labor Expense	6,483	5,621	7,147	4,147	6,070	
01-582-6421-00	Labor Expense - OT	-	-	-	-	-	
01-582-6490-00	Materials and Supplies	3,164	101	2,500	1,000	2,800	
01-582-6540-00	Miscellaneous	-	-	-	-	-	
01-582-6810-00	Vehicle Expense	-	50	1,241	441	-	
	mping - Stanford Pump Station						\$ 42,751
-	DP-21-584SF						
01-584-6200-00	Contract Services Expense Weed Spray Services	-	-	-	-	50	
01-584-6280-00	Electricity	36,406	35,151	37,000	34,000	37,000	
01-584-6385-00	Insurance - Property	81	. 91	, 95	, 95	109	
01-584-6420-00	Labor Expense	24,774	979	5,105	4,100	3,842	
01-584-6421-00	Labor Expense - OT	69	-	-	-	-	
01-584-6490-00	Materials and Supplies	2,206	-	500	500	1,000	
01-584-6730-00	Storm Drain	717	658	725	725	, 750	
01-584-6810-00	Vehicle Expense	700	_	1,014	325	_	

Distribution Pumping Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Distribution Pur	nping - Stardust Pump Station						\$ 12,171
Project:	DP-21-586SD						
01-586-6200-00	Contract Services Expense	-	-	50	50	1,050	
01-586-6280-00	Electricity	5,291	5,786	6,400	5,900	5,600	
01-586-6385-00	Insurance - Property	58	65	65	65	75	
01-586-6420-00	Labor Expense	4,987	11,947	3,063	5,062	3,842	
01-586-6421-00	Labor Expense - OT	-	881	-	-	547	
01-586-6490-00	Materials and Supplies	773	543	200	400	200	
01-586-6730-00	Storm Drain	450	372	460	460	480	
01-586-6810-00	Vehicle Expense	-	-	521	521	377	
Totals		\$ 325,388	\$ 296,228	\$ 368,738	\$ 342,613	\$ 382,210	\$ 382,210

Distribution Expense Summary





\$3,314,911 Total Distribution Expense

Contract Services - \$392,825 Backflow Assembly Testing, Paving, Plumbing, Welding and Hydrant Painting. Labor Expense - \$2,035,347 Regular and Overtime Hours. **Other - \$622,715** Chemicals, Electricity, Fees & Permits, Inventory, Materials & Supplies, Non-Stock Materials, Property Insurance, Software Maintenance, Storm Drain & Street Fees and Telephone.

Vehicle Expense - \$264,023 Various Service Vehicles / Equipment.

Distribution Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Distribution - S	ervice Center Control Equipment						\$ 174,928
Project:	DI-21-641CE						
01-641-6200-00	Contract Services Expense	-	28,430	3,500	233,500	17,000	
	 Scada Assistance and Troubleshooting 						
01-641-6310-00	Equipment Expense	-	-	-	-	-	
01-641-6420-00	Labor Expense	66,239	82,800	146,119	72,000	113,807	
01-641-6421-00	Labor Expense - OT	31,047	30,234	32,944	32,944	29,821	
01-641-6490-00	Materials and Supplies	9,204	1,027	4,000	2,000	4,000	
01-641-6540-00	Miscellaneous	-	-	-	-	-	
01-641-6710-00	Software Purchase	-	297	-	-	-	
01-641-6715-00	Software Maintenance	495	10,415	8,500	4,137	8,500	
01-641-6750-00	Telephone	1,694	1,705	1,800	1,800	1,800	
01-641-6810-00	Vehicle Expense	-	-	140	140	-	
Distribution - S	ervice Lines						\$ 476,674
	DI-21-642SL						+,
01-642-6130-00	Chemicals - Other	4,265	5,503	4,400	6,400	5,500	
01-642-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-642-6200-00	Contract Services Expense	56,103	41,148	70,000	35,000	45,000	
	 Paving, Sawcutting, and Plumbing 						
01-642-6312-00	Fees and Permits	2,424	1,722	2,500	1,500	2,500	
01-642-6403-00	Inventory	48,492	46,528	50,000	50,000	50,000	
01-642-6420-00	Labor Expense	194,460	206,933	297,655	177,655	274,036	
01-642-6421-00	Labor Expense - OT	17,121	16,296	39,407	29,407	18,441	
01-642-6490-00	Materials and Supplies	18,244	33,588	25,000	17,000	25,000	
01-642-6540-00	Miscellaneous	-	-	-	-	-	
01-642-6770-00	Temporary Labor	-	-	-	-	-	
01-642-6810-00	Vehicle Expense	70,260	65,367	66,411	56,411	56,198	
Distribution - H	ydrants (Operations)						\$ 319,327
	DI-21-6430P						¢ 017/027
01-643-6120-00	Chemicals - Dechlorination	-	-	-	-	-	
01-643-6200-00	Contract Services Expense	8,906	22,915	30,000	20,000	25,000	
	Hydrant Painting	,	,	, -		, -	
01-643-6310-00	Equipment Expense	25	-	-	-	-	
01-643-6312-00	Fees and Permits	66	66	100	100	250	
01-643-6403-00	Inventory	3,338	11,495	6,500	6,500	6,500	
01-643-6420-00	Labor Expense	92,685	125,828	271,705	271,705	251,164	

Distribution Expenses (continued)

Account	Account	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Number Distribution - H	Description ydrants (Operations) - continued	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
	DI-21-6430P						
01-643-6421-00	Labor Expense - OT	1,250	1,587	7,106	7,106	1,653	
01-643-6490-00	Materials and Supplies	9,022	3,259	8,000	8,000	5,500	
01-643-6540-00	Miscellaneous	-,	-,	-	-	-	
01-643-6560-00	Nonstock Material Expense	-	-	-	-	-	
01-643-6810-00	Vehicle Expense	9,345	15,534	12,895	28,895	29,260	
Distribution - M	lains						\$ 272,689
	DI-21-644MA						. ,
01-644-6100-00	Chemicals - Chlorine	-	-	500	500	600	
01-644-6120-00	Chemicals - Dechlorination	-	-	400	400	400	
01-644-6130-00	Chemicals - Other	2,070	390	1,800	1,800	900	
01-644-6170-00	Computer Hardware Purchase	-	-	-	-	-	
01-644-6200-00	Contract Services Expense	78,649	15,666	70,030	7,030	95,000	
	 Paving, Sawcutting, Pipeline Corrosion Study 						
01-644-6215-00	Damages	-	-	-	-	-	
01-644-6312-00	Fees and Permits	1,104	768	1,000	1,000	1,000	
01-644-6403-00	Inventory	9,768	1,015	10,000	3,000	7,500	
01-644-6420-00	Labor Expense	80,985	59,413	132,037	62,037	92,941	
01-644-6421-00	Labor Expense - OT	47,216	25,122	28,582	28,582	22,557	
01-644-6490-00	Materials and Supplies	19,414	22,909	25,000	17,000	25,000	
01-644-6540-00	Miscellaneous	-	79	-	-	-	
01-644-6810-00	Vehicle Expense	50,311	29,884	41,591	27,640	26,791	
01-644-7000-00	Gain/Loss on Disposal of Fixed Assets	-	-	-	-	-	
Distribution - M	leters						\$ 811,744
Project:	DI-21-645ME						
01-645-6200-00	Contract Services Expense	326	4,528	7,050	5,050	4,500	
	 Weed Control, Parts Fabrication 						
01-645-6312-00	Fees and Permits	42	42	50	50	50	
01-645-6403-00	Inventory	17,076	12,169	330,939	331,000	350,000	
01-645-6420-00	Labor Expense	312,566	259,915	345,743	301,000	387,002	
01-645-6421-00	Labor Expense - OT	11,466	12,333	22,432	14,500	8,613	
01-645-6490-00	Materials and Supplies	14,972	5,020	15,000	15,000	18,000	
01-645-6540-00	Miscellaneous	-	-	-	-	-	
01-645-6560-00	Nonstock Material Expense	-	-	7,000	7,000	7,500	
01-645-6770-00	Temporary Labor	-	-	-	-	-	
01-645-6810-00	Vehicle Expense	53,032	47,863	50,446	47,863	36,079	
MWC Adopte	ed Budget FY 20-21						55

Distribution Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Distribution - R	Reservoirs						\$ 216,436
Project:	DI-21-646RE						
01-646-6120-00	Chemicals - Dechlorination	22,572	15,509	22,500	15,000	20,000	
01-646-6200-00	Contract Services Expense	23,581	90,934	37,642	35,642	35,325	
	 \$4,630 asphalt/slurry, \$200K - Reservoir Study, Res 	ervoir Cleaning, & Tree Service					
01-646-6280-00	Electricity	3,826	3,216	4,200	3,000	4,200	
01-646-6310-00	Equipment Expense	-	-	-	-	-	
01-646-6385-00	Insurance - Property	15,283	17,103	17,100	17,100	19,665	
01-646-6420-00	Labor Expense	104,892	106,040	115,178	65,177	115,919	
01-646-6421-00	Labor Expense - OT	2,848	2,534	1,838	1,838	2,215	
01-646-6490-00	Materials and Supplies	2,997	7,564	6,000	6,000	7,500	
01-646-6540-00	Miscellaneous	6,838	1,361	-	-	-	
01-646-6730-00	Storm Drain	7,402	6,958	7,000	7,000	7,000	
01-646-6770-00	Temporary Labor	-	-	-	-	-	
01-646-6810-00	Vehicle Expense	9,969	2,940	21,083	11,083	4,612	
Distributions -	Valves						\$ 731,083
Project:	DI-21-647VA						
01-647-6200-00	Contract Services Expense	17,388	28,076	17,000	17,000	26,000	
	 Paving, Sawcutting, COM projects 						
01-647-6312-00	Fees and Permits	174	822	1,000	1,000	1,000	
01-647-6403-00	Inventory	15,980	38,323	37,500	37,500	37,500	
01-647-6420-00	Labor Expense	185,662	332,782	493,466	300,466	537,632	
01-647-6421-00	Labor Expense - OT	14,348	23,205	34,379	34,379	22,480	
01-647-6490-00	Materials and Supplies	2,031	4,575	2,000	2,000	2,500	
01-647-6540-00	Miscellaneous	-	-	-	-	-	
01-647-6560-00	Nonstock Material Expense	-	-	-	-	-	
01-647-6770-00	Temporary Labor	-	-	-	-	-	
01-647-6810-00	Vehicle Expense	50,625	73,261	79,620	95,620	103,971	
Distribution Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	Sample Stations	2017 10	2010 17	2017 20	2017 20	2020 21	\$ 5,910
	DI-21-64855						
01-648-6200-00	Contract Services Expense	-	-	-	-	-	
01-648-6312-00	Fees and Permits	-	-	-	-	-	
01-648-6403-00	Inventory	150	-	150	150	150	
01-648-6420-00	Labor Expense	9,545	3,394	3,717	3,717	4,992	
01-648-6490-00	Materials and Supplies	4	221	200	200	200	
01-648-6770-00	Temporary Labor	-	-	-	-	-	
01-648-6810-00	Vehicle Expense	1,458	375	875	875	567	
Distribution - Cr	ross Connection Control						\$ 306,119
Project:	DI-21-650CC						
01-650-6200-00	Contract Services Expense	104,319	122,467	145,000	145,000	145,000	
01 (50 (402 00	Cross Connection Control Contract	20					
01-650-6403-00	Inventory	30	-	-	-	-	
01-650-6420-00 01-650-6421-00	Labor Expense	133,967 _	146,387	104,804	84,804 -	152,074	
01-650-6421-00	Labor Expense - OT					- 2 E00	
01-650-6540-00	Materials and Supplies Miscellaneous	2,523 450	2,008	2,500	2,500	2,500	
01-650-6540-00	Temporary Labor	450	-	-	-	-	
01-650-6810-00	Vehicle Expense	- 6,540	- 5,553	- 4,520	- 4,520	- 6,545	
01-651-6200-00	Contract Services Expense		-	+,320 -	т ,320 -	-	
Totals		\$ 2,100,329	\$ 2,285,400	\$ 3,337,553	\$ 2,824,223	\$ 3,314,911	\$ 3,314,911

Customer Service, Collection and Meter Reading Expense Summary



Bill Processing/Postage - \$212,000 Bill Printing and Mailing. **Credit Card/Bank Fees - \$200,000** Bank Fees and Credit Card Processing Fees. Labor Expense - \$1,876,315 Regular & Overtime Hours – Meter Turn-Ons, Turn-Offs and Collections.

Other - \$210,830

Bad Debt Expense, Computer Hardware Maintenance, CCR, Newsletter, Courier Expense, Emergency Payment Assistance, Maintenance & Equipment, Materials & Supplies, Printing, Software Maintenance and Vehicle Expense.

Customer Service, Collection and Meter Reading Expenses

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Customer Servi	•						\$ 1,711,022
Project:	MWC-21-761CS						
01-761-6020-00	Bad Debt Expense	197	(348)	9,200	2,500	25,000	
01-761-6030-00	Bank Fees	124,176	171,853	160,000	190,000	200,000	
01-761-6040-00	Bill Processing/Outsource	37,771	37,856	39,000	42,000	55,000	
01-761-6060-00	Cash Short	16	(20)	-	-	-	
01-761-6065-00	Cafeteria Expense	-	-	-	-	-	
01-761-6070-00	CCR, Newsletter & Misc. Info	-	-	-	-	21,000	
01-761-6170-00	Computer Hardware Purchase	126	941	-	1,408	-	
01-761-6175-00	Computer Hardware Maintenance	-	425	8,800	8,800	12,800	
01-761-6210-00	Courier Expense	4,182	4,217	4,200	4,200	4,200	
01-761-6230-00	Dental Insurance	-	-	-	-	-	
01-761-6245-00	Disability Expense	-	-	-	-	-	
01-761-6250-00	Dues and Subscriptions	-	-	-	-	-	
01-761-6280-00	Electricity	-	-	-	-	-	
01-761-6290-00	Emergency Payment Assistance	-	-	-	-	15,000	
01-761-6300-00	Envelopes and Bill Insertion	11,079	10,457	11,000	10,000	11,000	
01-761-6390-00	Insurance - Workers Comp	-	-	-	-	-	
01-761-6400-00	Internet	-	-	-	-	-	
01-761-6410-00	Janitorial	-	-	-	-	-	
01-761-6420-00	Labor Expense	870,217	934,887	1,087,128	960,000	1,114,835	
01-761-6421-00	Labor Expense - OT	2,785	6,743	-	1,600	3,825	
01-761-6450-00	Landscaping Expense	-	-	-	-	-	
01-761-6460-00	Life Insurance	-	-	-	-	-	
01-761-6480-00	Maintenance Equipment	1,348	2,674	1,500	2,000	1,500	
01-761-6490-00	Materials and Supplies	-	75	-	-	-	
01-761-6520-00	Medical Insurance	-	-	-	-	-	
01-761-6530-00	Medicare	-	-	-	-	-	
01-761-6540-00	Miscellaneous	1,342	296	1,500	1,200	1,500	
01-761-6550-00	Natural Gas	-	-	-	-	-	
01-761-6555-00	Network	-	-	-	-	-	
01-761-6568-00	Occupational Health	-	-	-	-	-	
01-761-6570-00	Office Equipment	-	-	-	-	-	
01-761-6580-00	Office Supplies	-	-	-	-	-	
01-761-6600-00	PERS Retirement	-	-	-	-	-	
01-761-6620-00	Postage	133,366	132,095	130,000	135,000	146,000	

Customer Service, Collection and Meter Reading Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Customer Servi	ce (continued)						
Project:	MWC-21-761CS						
01-761-6630-00	Printing	1,098	1,009	1,100	2,000	1,100	
01-761-6700-00	Social Security	-	-	-	-	-	
01-761-6710-00	Software Purchase	-	-	-	-	-	
01-761-6715-00	Software Maintenance	63,965	76,544	92,800	83,800	97,800	
01-761-6730-00	Storm Drain	-	-	-	-	-	
01-761-6805-00	Veba	-	-	-	-	-	
01-761-6810-00	Vehicle Expense	17,477	4,648	-	-	462	
01-762-6400-00	Internet	751	2,269	-	500	-	
Meter Reading							\$ 788,124
Project:	MWC-21-762MR						
01-762-6420-00	Labor Expense	533,008	603,861	648,972	620,972	733,284	
01-762-6421-00	Labor Expense - OT	27,476	24,713	7,548	23,550	24,371	
01-762-6490-00	Materials and Supplies	7,927	3,998	3,000	2,750	8,000	
01-762-6540-00	Miscellaneous	-	10	-	-	-	
01-762-6750-00	Telephone	4,264	-	-	-	-	
01-762-6810-00	Vehicle Expense	15,430	16,985	31,852	23,852	22,469	
01-763-6250-00	Dues and Subscriptions	-	-	-	-	-	
Totals		\$ 1,857,999	\$ 2,041,807	\$ 2,237,600	\$ 2,116,132	\$ 2,499,145	\$ 2,499,14

Administration Home/Clearing Expense Summary

Below are expenses associated with the three Home/Clearing accounts: Duff Water Treatment Plant, Service Center and Annex. All expenses shown below are not attributable directly to other major categories and are used in the Overhead Rate calculation for Labor Charge out Rates.



Franchise Tax - \$266,000 Franchise Tax Payments To The City Of Medford **Insurance - \$197,141** General Liability, Property And Workers Compensation Labor Expense - \$1,801,299 Regular & Overtime Hours.

Other - \$1,157,025- Advertising, Amortization, Answering Service, Audits & Accounting, Bank Fees, Benefits, Board & Commissioner, City Recorder, Computer Expense, Conservation Grants & Incentives, Contract Services, Dues & Subscriptions, Electricity, Freight, Garbage, Grants, Internet, Investments, Janitorial, Landscaping, Legal, Materials & Supplies, Meeting Expense, Miscellaneous, Professional License, Safety Equipment, Safety Program, Small Tools, Storm Drain & Street Fees, Telephone, Training, Uniforms, Vacation/Comp-Time, Vehicle Expense, Website And Wellness Program.

Payroll Expense - \$4,843,277

Payroll Taxes & Benefits - \$2,618,738

Engineering – Maps and Records, Technical Assistance and Patrolling



Labor Expense - \$1,670,963 Regular and Overtime Hours.

Other - \$62,843 Locates, Materials & Supplies, Miscellaneous, Recording Fees and Software Maintenance.

Vehicle & Equipment - \$41,009 Locate Service Vehicles and Principle Engineer's Car.

Conservation Expense Summary



Grants & Incentives - \$31,500 Grants, Partnerships and Donations . Labor Expense - \$446,638 Regular and Overtime Hours. **Other - \$17,503** Materials & Supplies, Printing, Special Events and Temporary Labor.

Vehicle Expense - \$2,320 Conservation Van.

Transportation and Fleet Expense Summary



Contract Services - \$35,000 Fleet Maintenance for the City of Medford. Fuel for Small Equipment.

Labor Expense -\$46,977 Regular and Overtime Hours. Gas/Fuel - \$79,500

Other - \$100,000 Materials & Supplies. Insurance - \$14,891 Auto and Equipment.

Administration and Clearing Account Expenses

Account	Account	Actual	Actual	Budgeted	Estimated	Budget	Budget Totals
Number	Description	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
	Water Treatment Plant (Clearing/Home Account)						
-	MWC-21-710RR						
1-700-6420-00	Labor Expense	-	-	-	-	-	
1-710-6000-00	Advertising	-	767	1,059	1,922	923	
1-710-6005-00	Amortization Expense	20,015	21,595	21,595	21,595	21,595	
1-710-6015-00	Audits and Accounting	17,960	4,500	4,613	6,216	4,613	
1-710-6050-00	Board/Commissioner Expense	-	-	205	-	205	
1-710-6065-00	Cafeteria Expense	479	458	301	287	301	
1-710-6080-00	Cell Phone Expense	-	-	-	-	-	
1-710-6155-00	City Recorder	1,119	1,212	1,286	1,255	1,312	
1-710-6170-00	Computer Hardware Purchase	2,887	7,042	4,900	4,900	4,300	
1-710-6175-00	Computer Hardware Maintenance	614	2,263	3,440	3,440	2,340	
1-710-6200-00	Contract Services Expense	15,622	17,818	41,000	41,000	61,500	
	 COSA, Audit, Agent of Record, Bond Counsel, AW 	VIA, & Comp Study.					
1-710-6215-00	Damages	-	-	-	-	4,100	
1-710-6225-00	Deferred Compensation	-	-	-	-	-	
1-710-6230-00	Dental Insurance	15,470	16,390	19,830	19,434	18,938	
1-710-6245-00	Disability Expense	2,437	3,019	2,880	3,383	2,880	
1-710-6250-00	Dues and Subscriptions	4,013	6,317	6,000	4,600	6,000	
1-710-6260-00	Education Expense - Staff	-	-	-	-	-	
1-710-6325-00	Franchise Tax	39,255	51,550	52,838	56,221	54,530	
1-710-6390-00	Insurance - Workers Comp	33,961	17,291	26,490	13,888	29,212	
1-710-6395-00	Insurance - General Liability	16,733	18,705	17,380	17,106	19,986	
1-710-6400-00	Internet	590	759	2,501	2,501	2,501	
1-710-6405-00	Investment Expense	3,570	2,400	2,460	4,600	2,460	
1-710-6410-00	Janitorial	1,593	780	900	1,300	900	
1-710-6420-00	Labor Expense	232,920	573,819	487,577	478,000	460,332	
1-710-6421-00	Labor Expense - OT	-	541	-	-	1,455	
1-710-6430-00	Labor Overhead Applied - Duff	-	-	-	-	-	
1-710-6455-00	Legal	5,070	3,284	5,125	2,646	5,125	
1-710-6460-00	Life Insurance	694	826	1,065	990	1,000	
1-710-6490-00	Materials and Supplies	130	369	500	836	500	
1-710-6520-00	Medical Insurance	157,130	187,063	223,893	234,089	229,989	
1-710-6530-00	Medicare	12,519	11,326	13,430	12,426	14,105	
1-710-6535-00	Meeting Expense	771	2,279	1,500	600	1,500	
1-710-6540-00	Miscellaneous	1,130	103	500	40	500	
1-710-6545-00	Moving and Recruitment	895	-	-	-	-	
1-710-6555-00	Network	6,676	7,224	7,664	7,480	7,817	

MWC Adopted Budget FY 20-21

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Robert A. Duff \	Nater Treatment Plant (Clearing/Home Account) - continued						
Project:	MWC-21-710RR						
01-710-6568-00	Occupational Health	616	966	750	750	750	
01-710-6570-00	Office Equipment	2,906	5,474	2,600	2,600	2,600	
01-710-6580-00	Office Supplies	1,102	1,808	1,500	1,500	1,500	
)1-710-6595-00	Payroll Expense	706,786	744,233	926,231	863,886	972,770	
)1-710-6600-00	PERS Retirement	81,865	76,883	135,062	119,448	153,559	
)1-710-6610-00	Personnel Equipment	-	-	-	-	-	
)1-710-6620-00	Postage	-	-	-	-	-	
)1-710-6630-00	Printing	100	370	-	-	-	
)1-710-6640-00	Professional License	1,605	565	2,000	2,000	2,000	
)1-710-6680-00	Safety Equipment	241	110	500	5,500	500	
01-710-6685-00	Safety Program	363	-	500	-	500	
)1-710-6690-00	Small Tools	80	304	500	-	500	
)1-710-6700-00	Social Security	51,039	45,836	57,426	49,913	60,312	
1-710-6710-00	Software Purchase	315	5,680	3,520	3,520	2,560	
1-710-6715-00	Software Maintenance	7,654	13,516	16,420	16,420	24,780	
1-710-6720-00	Special Events	388	2,098	1,025	620	1,538	
1-710-6750-00	Telephone	29	41	-	-	-	
1-710-6770-00	Temporary Labor	-	-	-	-	5,125	
1-710-6780-00	Training	10,000	8,377	10,800	6,000	10,800	
1-710-6785-00	Unemployment Expense	-	-	-	-	-	
1-710-6790-00	Uniforms	204	329	750	2,000	750	
1-710-6795-00	Vacation / Comp Time	4,379	(3,087)	10,000	10,500	10,000	
1-710-6805-00	Veba	10,000	38,264	14,401	15,400	30,602	
1-710-6810-00	Vehicle Expense	-	-	10,237	2,273	7,540	
1-710-6870-00	Website Expense	-	-	-	-	648	
1-710-6890-00	Wellness Program	128	519	246	127	246	
01-710-8000-00	Labor Clearing	(580,084)	(645,874)	(792,640)	(715,572)	(813,760)	
1-710-8001-00	Overhead Clearing - Duff Water Treatment Plant	(814,756)	(1,105,448)	(1,352,622)	(1,208,904)	(1,436,742)	
Service Center	(Clearing/Home Account)						
Project:	MWC-21-730SC						
01-730-6000-00	Advertising	221	846	1,665	908	1,665	
1-730-6005-00	Amortization Expense	42,136	38,976	38,976	38,975	38,976	
01-730-6010-00	Answering Service	2,889	2,878	3,000	3,344	3,000	
)1-730-6015-00	Audits and Accounting	2,022	8,325	8,325	11,500	8,325	

Administration and Clearing Account Expenses (continued)

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	(Clearing/Home Account) - continued	2017-18	2010-19	2019-20	2019-20	2020-21	2020-21
	MWC-21-730SC						
)1-730-6050-00	Board/Commissioner Expense	<u>-</u>	-	370	-	370	
)1-730-6065-00	Cafeteria Expense	1,025	848	544	532	544	
1-730-6080-00	Cell Phone Expense		-	-	-	8,027	
1-730-6155-00	City Recorder	2,357	2,242	2,321	2,322	2,367	
1-730-6170-00	Computer Hardware Purchase		11,303	14,065	14,065	16,955	
1-730-6175-00	Computer Hardware Maintenance	_	4,186	6,364	6,364	4,329	
1-730-6200-00	Contract Services Expense	40,991	33,684	74,000	90,000	67,575	
1,30,0200,00	 COSA, Audit, Agent of Record, Bond Counsel, AWIA, 		55,001	, 1,000	50,000	07,575	
1-730-6215-00	Damages	1,804	743	_	_	7,400	
1-730-6225-00	Deferred Compensation	-	-	-	-	-	
1-730-6230-00	Dental Insurance	38,297	37,847	39,822	37,512	43,425	
1-730-6245-00	Disability Expense	5,999	6,556	6,500	6,030	6,500	
1-730-6250-00	Dues and Subscriptions	6,717	9,590	7,500	6,500	7,500	
1-730-6260-00	Education Expense - Staff	-	-	-	-	-	
1-730-6280-00	Electricity	15,235	14,608	15,000	15,000	15,000	
1-730-6310-00	Equipment Expense	-	-	-	13,000	-	
1-730-6325-00	Franchise Tax	82,642	95,367	95,365	104,008	98,420	
1-730-6330-00	Freight Expense	579	-	-	614	-	
1-730-6345-00	Garbage	3,094	3,166	3,300	3,226	3,300	
1-730-6385-00	Insurance - Property	1,200	1,341	1,345	1,370	1,547	
1-730-6390-00	Insurance - Workers Comp	19,298	31,283	47,643	26,038	50,432	
1-730-6395-00	Insurance - General Liability	35,227	40,923	32,151	56,146	36,974	
1-730-6400-00	Internet	163	5,305	4,514	5,514	4,514	
1-730-6404-00	Inventory Adjustments	482	2,769	-	5,781	-	
1-730-6405-00	Investment Expense	1,200	4,440	4,440	4,440	4,440	
1-730-6410-00	Janitorial	29,737	28,955	27,465	31,037	28,014	
1-730-6420-00	Labor Expense	575,600	818,379	623,969	907,139	841,516	
L-730-6421-00	Labor Expense - OT	8,980	3,081	-	2,458	2,063	
1-730-6430-00	Labor Overhead Applied - Service Center			-	2,430	2,005	
1-730-6450-00	Landscaping Expense	3,152	3,108	3,240	3,228	3,240	
L-730-6455-00	Legal	13,108	6,076	9,250	4,895	9,250	
730-6460-00	Life Insurance	1,932	2,063	2,100	1,990	2,100	
-730-6490-00	Materials and Supplies	1,952	12,779	14,000	14,568	14,000	
L-730-6520-00	Medical Insurance	392,662	406,110	423,893	415,229	473,264	
L-730-6530-00	Medicare	20,051	22,563	24,593	22,113	24,351	
1-730-6535-00	Meeting Expense	143	-	400	562	400	
1-730-6540-00	Miscellaneous	2,721	- 844	500	1,565	500	
	Miscella leous	2,721	011	500	1,505	200	6

MWC Adopted Budget FY 20-21

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Service Center	(Clearing/Home Account) - continued						
Project:	MWC-21-730SC						
01-730-6550-00	Natural Gas	4,599	4,509	4,200	4,500	4,200	
01-730-6555-00	Network	14,054	13,364	13,832	13,839	14,109	
01-730-6565-00	Obsolescence	4,746	884	-	850	-	
01-730-6568-00	Occupational Health	2,249	3,410	2,500	2,652	2,500	
01-730-6570-00	Office Equipment	288	1,402	1,000	765	1,000	
01-730-6580-00	Office Supplies	2,382	3,625	2,750	3,500	2,750	
01-730-6590-00	Pagers	-	-	-	-	-	
01-730-6595-00	Payroll Expense	1,578,465	1,610,017	1,696,102	1,538,817	1,679,392	
01-730-6600-00	PERS Retirement	228,840	232,477	311,914	275,496	306,506	
01-730-6610-00	Personnel Equipment	-	-	-	-	-	
01-730-6620-00	Postage	-	-	-	10	-	
01-730-6630-00	Printing	-	58	-	52	-	
01-730-6640-00	Professional License	1,355	195	800	-	800	
01-730-6680-00	Safety Equipment	6,974	10,282	10,000	7,383	10,000	
01-730-6685-00	Safety Program	556	305	500	946	500	
01-730-6690-00	Small Tools	18,163	18,071	20,000	10,200	20,000	
01-730-6700-00	Social Security	89,906	93,343	105,158	87,133	104,122	
01-730-6710-00	Software Purchase	662	2,470	6,512	6,512	7,736	
01-730-6715-00	Software Maintenance	16,113	23,847	30,377	30,377	45,843	
01-730-6720-00	Special Events	821	2,420	1,850	1,780	2,775	
01-730-6730-00	Storm Drain	6,213	5,811	6,300	5,937	6,300	
01-730-6750-00	Telephone	7,786	7,279	4,800	8,375	4,800	
01-730-6770-00	Temporary Labor	-	-	-	3,000	9,250	
01-730-6780-00	Training	7,152	10,297	12,000	12,000	12,000	
01-730-6790-00	Uniforms	12,648	16,729	16,000	-	16,000	
01-730-6795-00	Vacation / Comp Time	9,949	4,724	10,000	30,000	10,000	
01-730-6805-00	Veba	27,600	27,400	27,600	27,400	49,688	
01-730-6810-00	Vehicle Expense	21,415	23,871	17,284	20,600	23,378	
01-730-6870-00	Website Expense	-	-	-	-	1,169	
01-730-6890-00	Wellness Program	369	939	444	160	444	
01-730-8000-00	Labor Clearing	(1,301,698)	(1,322,989)	(1,451,472)	(1,301,271)	(1,404,876)	
01-730-8001-00	Overhead Clearing	(1,951,296)	(2,098,073)	(2,387,070)	(2,115,090)	(2,760,670)	

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	(Clearing/Home Account)	2017 10	2010 17	2017/20	2017/20	2020 21	2020 21
	MWC-21-760AX						
01-760-6000-00	Advertising	3,037	1,801	1,913	4,300	1,913	
01-760-6005-00	Amortization Expense	43,189	44,770	44,770	44,770	44,770	
01-760-6015-00	Audits and Accounting	2,902	10,660	9,563	10,368	9,563	
01-760-6020-00	Bad Debt Expense	8,742	-	-	0	-	
01-760-6030-00	Bank Fees	13	41	-	4,118	5,000	
01-760-6060-00	Cash Short	0	-	-	-	-	
)1-760-6065-00	Cafeteria Expense	1,101	986	625	1,199	625	
01-760-6080-00	Cell Phone Expense	-	-	-	-	974	
01-760-6155-00	City Recorder	2,416	2,606	2,666	2,698	2,719	
01-760-6165-00	Commissioners Expense	830	685	425	1,000	425	
01-760-6170-00	Computer Hardware Purchase	7,521	24,827	16,035	16,035	17,245	
)1-760-6175-00	Computer Hardware Maintenance	13,070	5,052	7,396	7,396	5,031	
1-760-6200-00	Contract Services Expense	29,397	62,636	85,000	105,000	127,500	
	• COSA, Audit, Agent of Record, Bond Counsel, AWIA, & Comp	Study.					
1-760-6213-00	Credit Card Processing Fees	-	203	-	-	-	
1-760-6215-00	Damages	5,446	-	-	-	8,500	
1-760-6225-00	Deferred Compensation	-	-	-	-	-	
1-760-6230-00	Dental Insurance	34,854	37,146	42,537	41,000	45,754	
)1-760-6245-00	Disability Expense	6,170	7,092	6,720	7,323	6,720	
)1-760-6250-00	Dues and Subscriptions	16,085	16,040	25,000	20,000	25,000	
1-760-6280-00	Electricity	24,651	25,305	25,000	20,000	25,000	
)1-760-6310-00	Equipment Expense	-	-	-	-	-	
)1-760-6325-00	Franchise Tax	84,708	110,832	109,541	120,875	113,050	
)1-760-6330-00	Freight Expense	1,604	795	1,500	650	1,500	
)1-760-6375-00	Housing Expense	5,260	-	-	-	-	
)1-760-6385-00	Insurance - Property	276	309	310	-	357	
01-760-6390-00	Insurance - Workers Comp	35,195	36,672	12,979	29,936	15,283	
)1-760-6395-00	Insurance - General Liability	36,107	40,215	37,695	36,779	43,350	
1-760-6400-00	Internet	9,332	9,134	5,185	6,185	5,185	
1-760-6405-00	Investment Expense	8,856	6,410	5,100	6,410	5,100	
1-760-6410-00	Janitorial	28,005	29,924	30,971	30,926	31,591	
1-760-6420-00	Labor Expense	250,621	425,976	497,817	627,148	493,466	
1-760-6421-00	Labor Expense - OT	2,393	11,386	11,253	25,000	2,466	
1-760-6430-00	Labor Overhead Applied - Annex	-	-	-	-	-	
)1-760-6450-00	Landscaping Expense	3,280	3,504	3,372	3,624	3,372	
01-760-6455-00	Legal	15,187	7,061	10,625	5,688	10,625	

Account	Account	Actual	Actual	Budgeted	Estimated	Budget	Budget Totals
Number	Description	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21
	(Clearing/Home Account) - continued						
Project : 01-760-6460-00	MWC-21-760AX Life Insurance	2,011	2 220	2 500	2 212	2,500	
01-760-6485-00	Management Expense	2,011	2,229	2,500	2,312	2,500	
01-760-6485-00	Management Expense Materials and Supplies	- 222	- 473	- 500	- 500	- 500	
01-760-6500-00	Meals	133	263	- 500	- 500	200	
01-760-6520-00	Medical Insurance	379,484	428,081	- 471,279	- 479,523	- 523,079	
01-760-6530-00	Medicare	24,359	25,596	29,261	28,488	31,771	
01-760-6535-00	Meeting Expense	6,116	5,205	6,500	6,364	6,500	
01-760-6540-00	Miscellaneous	7,747	675		2,729		
)1-760-6545-00	Moving and Recruitment Expense	7,935	0/5	1,000	2,729	1,000	
1-760-6550-00	Natural Gas	8,040	- 5,987	- 6,400	- 5,000	- 6,400	
)1-760-6555-00	Network	14,406	15,532	15,888	16,084	16,206	
)1-760-6558-00	Occupational Health	14,406	2,798		63	2,200	
)1-760-6570-00				2,200		2,200	
1-760-6570-00	Office Equipment	13,462	17,945	2,650	18,151		
	Office Supplies	9,520	7,949	10,000	13,675	10,000	
1-760-6595-00 1-760-6600-00	Payroll Expense PERS Retirement	1,680,530	1,801,718	2,017,967	1,991,239	2,191,114	
		180,345	193,803	280,556	274,658	281,418	
1-760-6610-00	Personnel Equipment	-	-	-	-	-	
1-760-6620-00	Postage	11	11	2,000	15	1,500	
1-760-6630-00	Printing	748	1,690	1,000	848	1,000	
1-760-6640-00	Professional License	335	-	500	-	500	
1-760-6680-00	Safety Equipment	132	138	250	215	250	
1-760-6685-00	Safety Program	634	229	500	82	500	
1-760-6700-00	Social Security	101,995	112,622	125,114	127,785	135,849	
1-760-6710-00	Software Purchase	18,540	4,814	7,568	7,568	5,504	
1-760-6715-00	Software Maintenance	37,019	31,252	37,303	37,303	56,277	
1-760-6720-00	Special Events	977	2,839	2,125	1,979	3,188	
1-760-6730-00	Storm Drain	3,923	3,593	4,150	3,735	4,150	
1-760-6750-00	Telephone	747	1,722	700	1,800	700	
1-760-6770-00	Temporary Labor	-	-	-	-	10,625	
1-760-6780-00	Training	15,165	25,275	24,300	20,000	24,300	
1-760-6783-00	Travel Expense	1,679	-	-	-	-	
1-760-6785-00	Unemployment Expense	-	-	-	-	-	
1-760-6790-00	Uniforms	185	1,063	500	-	500	
1-760-6795-00	Vacation / Comp Time	8,576	27,264	10,000	30,000	10,000	
)1-760-6805-00	Veba	28,700	30,100	32,902	37,124	82,260	
)1-760-6810-00	Vehicle Expense	1,242	1,737	1,276	990	1,061	
1-760-6885-00	Safety Program	-	-	-	-	-	

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	(Clearing/Home Account) - continued		2010 17	2017 20	2017/20	2020 21	2020 21
Project:	MWC-21-760AX						
01-760-6870-00	Website Expense	-	-	-	-	1,343	
01-760-6890-00	Wellness Program	702	1,065	1,615	290	510	
01-760-8000-00	Labor Clearing	(1,395,582)	(1,532,486)	(1,736,230)	(1,713,038)	(1,849,614)	
01-760-8001-00	Overhead Clearing - Annex	(1,453,431)	(2,014,212)	(2,356,265)	(2,320,385)	(2,617,826)	
01-760-9999-00	Error Account	-	-	-	-	-	
Engineering - N	laps and Records/Technical Assistance					:	\$ 1,415,450
Project:	MWC-21-766MR						
01-766-6080-00	Cell Phone Expense	-	-	-	-	-	
01-766-6170-00	Computer Hardware Purchase	-	-	3,500	3,500	-	
01-766-6175-00	Computer Hardware Maintenance	-	-	-	206	-	
01-766-6200-00	Contract Services Expense	6,738	-	-	-	-	
01-766-6250-00	Dues and Subscriptions	(786)	-	-	-	-	
01-766-6310-00	Equipment Expense	-	-	-	-	-	
01-766-6400-00	Internet	360	555	-	400	-	
01-766-6420-00	Labor Expense	673,514	973,828	1,013,871	960,000	1,340,026	
01-766-6421-00	Labor Expense - OT	591	554	-	90	415	
01-766-6465-00	Locate Expense	-	-	-	-	-	
01-766-6490-00	Materials and Supplies	2,310	5,884	2,000	2,000	2,000	
01-766-6540-00	Miscellaneous	263	53	400	400	400	
01-766-6580-00	Office Supplies	-	-	-	-	-	
01-766-6640-00	Professional License	140	-	-	-	-	
01-766-6665-00	Recording Fees	1,527	2,039	1,600	2,000	1,600	
01-766-6680-00	Safety Equipment	-	-	-	-	-	
01-766-6710-00	Software Purchase	-	-	-	-	-	
01-766-6715-00	Software Maintenance	17,083	23,246	30,000	300	30,000	
01-766-6750-00	Telephone	1,706	-	-	-	-	
01-766-6810-00	Vehicle Expense	8,148	8,124	9,222	-	41,009	
Public Informat	tion (DO NOT USE)						\$-
Project:	MWC-21-767PI						
01-767-6000-00	Advertising	1,306	1,996	1,300	1,000	-	
01-767-6070-00	CCR, Newsletter & Misc. Info	19,979	15,725	20,000	20,000	-	
01-767-6200-00	Contract Services Expense	-	-	-	-	-	
01-767-6250-00	Dues and Subscriptions	14	-	-	-	-	

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
	tion (continued)						
-	MWC-21-767PI						
01-767-6270-00	Education Programs	-	120	-	-	-	
01-767-6290-00	Emergency Payment Assistance	14,328	8,576	15,000	12,500	-	
01-767-6420-00	Labor Expense	103,714	-	-	-	-	
01-767-6421-00	Labor Expense - OT	-	-	-	-	-	
01-767-6490-00	Materials and Supplies	-	-	-	-	-	
01-767-6720-00	Special Events	1,003	1,664	1,000	1,000	-	
01-767-6870-00	Website	2,184	3,160	3,160	3,160	-	
Conservation							\$ 497,961
Project:	MWC-21-769CO						
01-769-6180-00	Conservation Grants	9,962	5,640	10,000	5,000	10,000	
01-769-6190-00	Conservation Incentives	16,188	11,878	20,000	10,000	20,000	
01-769-6200-00	Contract Services	-	-	-	-	-	
01-769-6250-00	Dues and Subscriptions	-	-	-	-	-	
01-769-6370-00	Grants/Partnerships/Donations	1,100	1,100	1,500	1,500	1,500	
01-769-6420-00	Labor Expense	251,656	299,656	337,545	335,000	446,638	
01-769-6421-00	Labor Expense - OT	700	922	-	-	-	
01-769-6490-00	Materials and Supplies	689	284	1,000	1,000	1,000	
01-769-6540-00	Miscellaneous	-	-	, -	, -	, -	
01-769-6630-00	Printing	122	-	150	-	150	
01-769-6720-00	Special Events	555	62	1,100	-	1,100	
01-769-6770-00	Temporary Labor	5,757	6,975	7,000	8,400	15,253	
01-769-6810-00	Vehicle Expense	2,267	2,197	2,378	2,378	2,320	
	nspection and Patrolling (Underground Locates)						\$ 359,366
-	MWC-21-770IP						
01-770-6080-00	Cell Phone Expense	-	-	-	-	-	
01-770-6175-00	Computer Hardware Maintenance Contract Services	-	-	-	-	-	
01-770-6200-00 01-770-6310-00	Equipment Expense	-	-	-	-	-	
)1-770-6400-00	Internet	-	-	-	-	-	
)1-770-6420-00	Labor Expense	204,982	216,320	248,547	248,547	317,671	
)1-770-6421-00	Labor Expense - OT	14,034	13,288	13,911	13,911	12,851	
)1-770-6465-00	Locate Expense	10,770	16,328	13,000	13,000	13,000	
)1-770-6490-00	Materials and Supplies	63	2,840	250	250	250	
1-770-6750-00	Telephone	853	-	-	-	-	
)1-770-6770-00	Temporary Labor	-	-	-	-	-	
)1-770-6810-00	Vehicle Expense	23,505	22,231	12,540	12,450	15,593	

Account Number	Account Description	Actual 2017-18	Actual 2018-19	Budgeted 2019-20	Estimated 2019-20	Budget 2020-21	Budget Totals 2020-21
Transportation a	and Fleet Clearing						\$ (318,239)
Project:	FL-21-"Various"						
01-800-6200-00	Contract Services Expense	32,896	37,897	35,000	35,000	35,000	
	 Vehicle/Equipment Repair - COM 						
01-800-6350-00	Gas/Fuel - Equipment	2,207	2,212	2,500	2,500	4,500	
01-800-6360-00	Gas/Fuel - Fleet	67,517	71,002	75,000	75,000	75,000	
01-800-6380-00	Insurance - Auto & Equipment	17,787	15,372	14,891	14,891	14,891	
01-800-6420-00	Labor Expense	42,773	36,592	27,511	27,511	46,977	
01-800-6490-00	Materials and Supplies	102,084	90,875	100,000	100,000	100,000	
01-800-6540-00	Miscellaneous	-	-	-	-	-	
01-800-8002-00	Transportation Clearing	(520,693)	(473,807)	(531,099)	(531,099)	(594,607)	
Totals		\$ 1,787,569	\$ 2,063,140	\$ 1,493,922	\$ 2,274,967	\$ 1,954,528	1,954,528

MEDFORD WATER COMMISSION OVERHEAD EXPENSE ALLOCATION BY CLEARING/HOME ACCOUNT

Overhead Expense Type	Allocation	Total	Duff	Service Center	Annex
Advertising Expense	Shared	4,500.00	922.50	1,665.00	1,912.50
Amortization Expense	Shared	105,340.00	21,594.70	38,975.80	44,769.50
Answering Service	Direct	3,000.00	-	3,000.00	-
Audits/Accounting	Shared	22,500.00	4,612.50	8,325.00	9,562.50
Bank Fees	Direct	5,000.00	-	-	5,000.00
Board of Commissioners Expense	Shared	1,000.00	205.00	370.00	425.00
Cafeteria Plan Expense	Shared	1,470.00	301.35	543.90	624.75
Cell Phone Expense	Direct	9,000.00	-	8,026.50	973.50
City Recorder	Shared	6,397.60	1,311.51	2,367.11	2,718.98
Computer Hardware Purchase	Both	38,500.00	4,300.00	16,955.00	17,245.00
Computer Hardware Maintenance/Support	Both	11,700.00	2,340.00	4,329.00	5,031.00
Contract Services Expense	Shared	300,000.00	61,500.00	67,575.25	127,500.00
Damages/Deductible	Shared	20,000.00	4,100.00	7,400.00	8,500.00
Dental Insurance	Direct	108,117.18	18,938.32	43,424.75	45,754.12
Disability Expense	Direct	16,100.00	2,880.00	6,500.00	6,720.00
Dues and Subscriptions	Direct	38,500.00	6,000.00	7,500.00	25,000.00
Electricity	Direct	40,000.00	-	15,000.00	25,000.00
Franchise Fee	Shared	266,000.00	54,530.00	98,420.00	113,050.00
Freight Expense	Direct	1,500.00	-	-	1,500.00
Garbage	Direct	3,300.00	-	3,300.00	-
Insurance - Workers Compensation	Direct	94,927.73	29,212.29	50,432.14	15,283.29
Insurance - General Liability	Direct	100,310.01	19,986.42	36,973.93	43,349.66
Insurance - Property	Direct	1,903.25	-	1,546.75	356.50
Internet (hot spots)	Shared	12,200.00	2,501.00	4,514.00	5,185.00
Investment Expense	Shared	12,000.00	2,460.00	4,440.00	5,100.00
Janitorial	Direct	60,504.88	900.00	28,014.30	31,590.58
Labor Expense (chargeable time)	Direct	1,795,314.43	460,332.17	841,516.04	493,466.23
Labor Expense - OT (chargeable time)	Direct	5,984.23	1,455.38	2,062.70	2,466.15
Landscaping Expense	Direct	6,612.10	-	3,239.93	3,372.17
Legal	Shared	25,000.00	5,125.00	9,250.00	10,625.00
Life Insurance	Direct	5,600.00	1,000.00	2,100.00	2,500.00
Materials and Supplies	Direct	15,000.00	500.00	14,000.00	500.00
Medical Insurance	Direct	1,226,331.62	229,989.09	473,263.77	523,078.76
Medicare	Direct	70,227.51	14,105.17	24,351.18	31,771.16
				(continued)	

(continued)

MEDFORD WATER COMMISSION OVERHEAD EXPENSE ALLOCATION BY CLEARING/HOME ACCOUNT

Overhead Expense Type	Allocation	Total	Duff	Service Center	Annex
Meeting Expense	Shared	8,400.00	1,500.00	400.00	6,500.00
Miscellaneous	Direct	2,000.00	500.00	500.00	1,000.00
Natural Gas	Direct	10,600.00	-	4,200.00	6,400.00
Network/Tech Services	Shared	38,131.88	7,817.04	14,108.80	16,206.05
Occupational Health	Direct	5,450.00	750.00	2,500.00	2,200.00
Office Equipment	Direct	6,250.00	2,600.00	1,000.00	2,650.00
Office Supplies	Direct	14,250.00	1,500.00	2,750.00	10,000.00
Payroll Expense (Reg Salaries + OT)	Direct	4,843,276.54	972,770.35	1,679,391.97	2,191,114.22
PERS	Direct	741,483.85	153,559.30	306,506.38	281,418.17
Postage	Direct	1,500.00	-	-	1,500.00
Printing	Direct	1,000.00	-	-	1,000.00
Professional License	Direct	3,300.00	2,000.00	800.00	500.00
Safety Equipment	Direct	10,750.00	500.00	10,000.00	250.00
Safety Program	Direct	1,500.00	500.00	500.00	500.00
Small Tools/Equipment	Direct	20,500.00	500.00	20,000.00	-
Social Security	Direct	300,283.15	60,311.76	104,122.30	135,849.08
Software Purchase	Both	15,800.00	2,560.00	7,736.00	5,504.00
Software Maintenance	Both	126,900.00	24,780.00	45,843.00	56,277.00
Special Events	Shared	7,500.00	1,537.50	2,775.00	3,187.50
Storm Drain/Street Fees	Direct	10,450.00	-	6,300.00	4,150.00
Telephone	Direct	5,500.00	-	4,800.00	700.00
Temporary Labor	Shared	25,000.00	5,125.00	9,250.00	10,625.00
Training	Direct	47,100.00	10,800.00	12,000.00	24,300.00
Uniforms	Direct	17,250.00	750.00	16,000.00	500.00
HRA Veba	Direct	162,549.54	30,601.69	49,688.21	82,259.64
Vacation Accrual/Reversal	Direct	30,000.00	10,000.00	10,000.00	10,000.00
Vehicle Expense	Direct	31,979.01	7,540.00	23,378.19	1,060.82
Website	Shared	3,160.00	647.80	1,169.20	1,343.00
Wellness Program	Shared	1,200.00	246.00	444.00	510.00
		\$ 10,926,904.52	\$ 2,250,498.85	\$ 4,165,545.08	\$ 4,467,435.84
Overhead % by Home Account			177.1%	184.4%	191.0%
		Total	Duff	Service Center	Annex
Number of Employees by Location		63	12	23	28
% Employees by Location MWC Adopted Budget FY 20-21		100%	19%	37%	44% 75

Capital Expenditures



Capital Expenditures 2020-21

Source of Supply	\$1,101,000
> Treatment	\$5,374,000
> Transmission	\$100,000
Distribution Mains	\$713,000
Distribution Pumping	\$20,000
> MWC Campus	\$1,000,000
Other Assets	\$692,000

Total CIP Expenditures: \$9,000,000

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CIP Expenditures 2020-21



CIP Expenditures 2020-21



MWC Adopted Budget FY 20-21

10-Year CIP Expenditures 2020-21 to 2030-31

Source of Supply	\$6,046,742
> Treatment	\$62,091,852
> Transmission	\$2,565,186
Distribution Mains	\$4,513,000
Distribution Pumping	\$1,701,260
Distribution Reservoirs	\$49,887,312
> Other Assets	\$40,235,074

Total CIP Expenditures: \$167,040,426

Ten Year Capital Plan

Capital Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Source of Supply	1,101,000	-	61,019	248,959	-	-	-	-	430,233	4,205,531	6,046,742
Treatment	5,374,000	6,019,600	4,462,900	5,304,500	3,605,000	4,738,000	9,913,646	13,676,929	8,997,277	-	62,091,852
Transmission	100,000	-	1,220,389	1,244,797	-	-	-	-	-	-	2,565,186
Distribution Mains	713,000	300,000	350,000	350,000	400,000	400,000	500,000	500,000	500,000	500,000	4,513,000
Distribution Pumping	20,000	-	-	11,907	-	-	-	-	155,362	1,513,991	1,701,260
Distribution Reservoir	-	-	2,546,899	9,958,376	13,679,359	10,360,694	6,604,943	6,737,041	-	-	49,887,312
Other Assets	1,692,000	2,880,600	9,591,812	8,623,648	8,656,121	1,689,244	1,723,029	1,757,489	1,792,639	1,828,492	40,235,074
Total	\$ 9,000,000	\$ 9,200,200	\$18,233,019	\$ 25,742,187	\$ 26,340,480	\$ 17,187,938	\$ 18,741,618	\$ 22,671,459	\$ 11,875,511	\$ 8,048,014	\$167,040,426

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Long Term Financial Planning



Long Term Financial Planning

In order to serve the community with a reliable, high-quality water supply now and for future generations, the Commission continuously plans ahead and makes adjustments to the budget as needed. The Ten-Year Financial Plan is within the Commission's Comprehensive Financial Management Policy and outlined below.

TEN-YEAR FINANCIAL PLAN

i. The Commission recognizes the many benefits of long-range financial forecasting including the early identification of potential fiscal constraints related to revenue and expenditure trends, the need to incorporate the impact of capital projects within the operating budget, and the need to maintain adequate resources during economic downturns to sustain system reliability and ensure the continued delivery of high quality drinking water. Accordingly, the Commission shall develop and maintain a Ten-Year Financial Plan that projects resources and requirements beyond the scope of the current budget period. The purpose of the plan is to provide long term context for annual decisions that will be made in conjunction with the Cost of Service Study, the annual Budget and the Ten-Year Capital Plan.

The Ten-Year Plan will:

- 1. Provide the Board with the projected long-term fiscal impact of current policies and budget decisions;
- 2. Recognize the effects of economic cycles, growth, and inflation on the demand for services and Commission resources;
- 3. Provide revenue and expenditure projections, including the operating budget impacts of all planned capital expenditures;
- 4. Differentiate between revenues and expenditures associated with one-time fiscal activities;
- 5. Identify the impact to overall rate levels for both retail and wholesale customers;
- 6. Provide insight into whether the current mix of resources and requirements are enough to cover current service levels into the future; and
- 7. Allow staff and Commissioners to test "what if" scenarios and examine the financial impact of such scenarios on future years.
- ii. The Ten-Year Financial Plan will be updated annually at the time of the Cost of Service Study. Any unexpected changes in economic conditions or circumstances may prompt more frequent updates. Any significant changes shall be reported to the Commission Management Team, General Manager, and the Board of Water Commissioners.



Water Fund

* Subject to Change

Fiscal Year	Capital Cost from 10 year CIP Plan	Beginning Balance	Water Revenue	FWTP Revenue	FWRD Revenue	SDC's and Other Operating Revenue	Operating and Other Expense	Bond Proceeds	Bond Payments	Transfers In	Transfers Out	Capital Outlay	Adjusted Ending Balance
13-14	4,871,900	5,654,793	9,645,087	578,317	500,193	1,418,402	(8,270,284)	-	-	1,243,540	(1,223,061)	(4,871,900)	4,675,087
14-15	4,751,046	4,675,087	10,377,815	547,884	394,922	4,388,739	(8,442,484)	-	-	3,252,416	(1,217,805)	(4,751,046)	9,225,528
15-16	6,527,816	9,225,528	11,748,355	609,777	397,880	2,593,593	(8,909,638)	-	-	-	(1,282,657)	(6,527,816)	7,855,022
16-17	8,224,836	7,855,022	12,749,923	601,078	355,037	2,323,715	(9,291,298)	-	-	2,122,828	(1,486,115)	(8,224,836)	7,005,354
17-18	7,636,072	7,096,553	14,510,119	594,868	354,933	2,090,071	(9,948,654)	-	-	2,500,000	(949,801)	(7,636,072)	8,612,017
18-19	5,694,475	8,612,017	16,794,082	600,000	400,000	3,254,187	(10,865,485)	-	-	-	(3,275,000)	(5,694,475)	9,825,326
19-20	7,279,000	10,106,646	16,800,000	600,000	400,000	2,700,000	(11,869,122)	-	-	-	(2,275,000)	(7,279,000)	9,183,524
20-21	9,000,000	9,183,524	18,150,000	600,000	-	1,400,000	(12,561,662)	-	-	-	(3,000,000)	(9,000,000)	4,771,862
21-22	18,233,020	4,771,862	19,874,250	600,000	-	1,440,000	(12,938,512)	25,000,000	(916,492)	-	-	(18,233,020)	19,598,087
22-23	25,742,187	19,598,087	21,762,304	600,000	-	1,481,700	(13,326,668)	25,000,000	(1,832,984)	-	-	(25,742,187)	27,540,252
23-24	26,340,480	27,540,252	23,829,723	600,000	-	1,525,182	(13,726,468)	25,000,000	(2,749,477)	-	-	(26,340,480)	35,678,732
24-25	17,187,938	35,678,732	24,663,763	600,000	-	1,570,532	(14,138,262)	-	(2,749,477)	-	-	(17,187,938)	28,437,351
25-26	18,741,617	28,437,351	25,526,995	600,000	-	1,617,841	(14,562,410)	-	(2,749,477)	-	-	(18,741,617)	20,128,683
26-27	22,671,460	20,128,683	25,526,995	600,000	-	1,667,202	(14,999,282)	-	(2,749,477)	-	-	(22,671,460)	7,502,661
27-28	11,875,511	7,502,661	25,526,995	600,000	-	1,718,717	(15,449,260)	-	(2,749,477)	-	(1,000,000)	(11,875,511)	4,274,125
28-29	8,048,013	4,274,125	26,803,344	600,000	-	1,772,489	(15,912,738)	-	(2,749,477)	-	(2,000,000)	(8,048,013)	4,739,730

Construction and Infrastructure Replacement Fund

Fiscal Year	Beginning Balance	Resources	Transfers In	Transfers Out	Ending Balance
13-14	10,424,579	60,138	-	(1,243,540)	9,241,177
14-15	9,241,177	58,657	-	(3,252,416)	6,047,418
15-16	6,047,418	50,005	-	-	6,097,423
16-17	6,097,423	17,734	500,000	(2,025,199)	4,589,958
Actual 17-18	4,589,958	19,142	-	(2,500,000)	2,109,100
Actual 18-19	2,109,100	59,002	2,000,000	-	4,168,102
Estimated 19-20	4,168,102	114,623	1,000,000	-	5,282,725
Budgeted 20-21	5,282,725	335,269	18,317,500	-	23,935,494
21-22	23,935,494	658,226	-	-	24,593,720
22-23	24,593,720	676,327	-	-	25,270,047
23-24	25,270,047	694,926	-	-	25,964,973
24-25	25,964,973	714,037	-	-	26,679,010
25-26	26,679,010	733,673	-	-	27,412,683
26-27	27,412,683	753,849	-	-	28,166,532
27-28	28,166,532	774,580	1,000,000	-	29,941,111
28-29	29,941,111	823,381	2,000,000	-	32,764,492

Future Main Replacement Plant Fund

Fiscal Year	Beginning Balance	Resources	Transfers In	Transfers Out	Ending Balance
13-14	2,590,877	14,946	275,000	-	2,880,823
14-15	2,880,823	23,756	275,000	-	3,179,579
15-16	3,179,579	26,291	275,000	-	3,480,870
16-17	3,480,870	14,723	-	(21,405)	3,474,188
Actual 17-18	3,474,188	22,619	-	-	3,496,807
Actual 18-19	3,496,807	97,828	275,000	-	3,869,635
Estimated 19-20	3,869,635	100,395	275,000	-	4,245,030
Budgeted 20-21	4,245,030	-	-	(4,245,030)	-
21-22	-	-	-	-	-
22-23	-	-	-	-	-
23-24	-	-	-	-	-
24-25	-	-	-	-	-
25-26	-	-	-	-	-
26-27	-	-	-	-	-
27-28	-	-	-	-	-
28-29	-	-	-	-	-

Future Water Rights Development Fund

Fiscal Year	Beginning Balance	Resources	Transfers In	Transfers Out	Ending Balance
13-14	1,720,640	10,982	500,193	-	2,231,815
14-15	2,231,815	20,629	394,921	-	2,647,365
15-16	2,647,365	23,787	397,880	-	3,069,032
16-17	3,069,032	14,110	355,037	(20,529)	3,417,650
Actual 17-18	3,417,650	23,477	354,933	-	3,796,060
Actual 18-19	3,796,060	112,008	363,917	-	4,271,985
Estimated 19-20	4,271,985	115,473	333,270	-	4,720,728
Budgeted 20-21	4,720,728	-	-	(4,720,728)	-
21-22	-	-	-	-	-
22-23	-	-	-	-	-
23-24	-	-	-	-	-
24-25	-	-	-	-	-
25-26	-	-	-	-	-
26-27	-	-	-	-	-
27-28	-	-	-	-	-
28-29	-	-	-	-	-

Future Water Supply and Treatment Plant Fund

Fiscal Year	Beginning Balance	Resources	Transfers In	Transfers Out	Ending Balance
13-14	1,902,211	13,105	447,868	-	2,363,184
14-15	2,363,184	22,607	547,884	-	2,933,675
15-16	2,933,675	27,479	609,777	-	3,570,931
16-17	3,570,931	16,674	601,078	(20,529)	4,168,154
Actual 17-18	4,163,777	28,669	594,868	-	4,787,314
Actual 18-19	4,787,314	144,103	574,865	-	5,506,282
Estimated 19-20	5,506,282	109,521	600,000	-	6,215,803
Budgeted 20-21	6,215,803	-	-	(4,720,728)	1,495,075
21-22	-	-	-	-	-
22-23	-	-	-	-	-
23-24	-	-	-	-	-
24-25	-	-	-	-	-
25-26	-	-	-	-	-
26-27	-	-	-	-	-
27-28	-	-	-	-	-
28-29	-	-	-	-	-

Vernal Pool Management Fund

Fiscal Year	Beginning Balance	Resources	Transfers In	Transfers Out	Ending Balance
13-14	125,434	724	-	-	126,158
14-15	126,158	1,040	-	-	127,198
15-16	127,198	1,052	-	-	128,250
16-17	128,250	541	30,000	(30,789)	128,002
Actual 17-18	128,002	833	-	-	128,835
Actual 18-19	128,835	3,604	-	-	132,439
Estimated 19-20	132,439	3,500	-	-	135,939
Budgeted 20-21	135,939	-	-	(135,939)	-
21-22	-	-	-	-	-
22-23	-	-	-	-	-
23-24	-	-	-	-	-
24-25	-	-	-	-	-
25-26	-	-	-	-	-
25-27	-	-	-	-	-
27-28	-	-	-	-	-
28-29	-	-	-	-	-