



MEDFORD WATER FY2026-27 ADOPTED BUDGET

A component unit of the City of Medford, OR
Approved June 3, 2026



MEDFORD WATER

BOARD OF WATER COMMISSIONERS

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Bob Mylenek

GENERAL MANAGER

Brad Taylor

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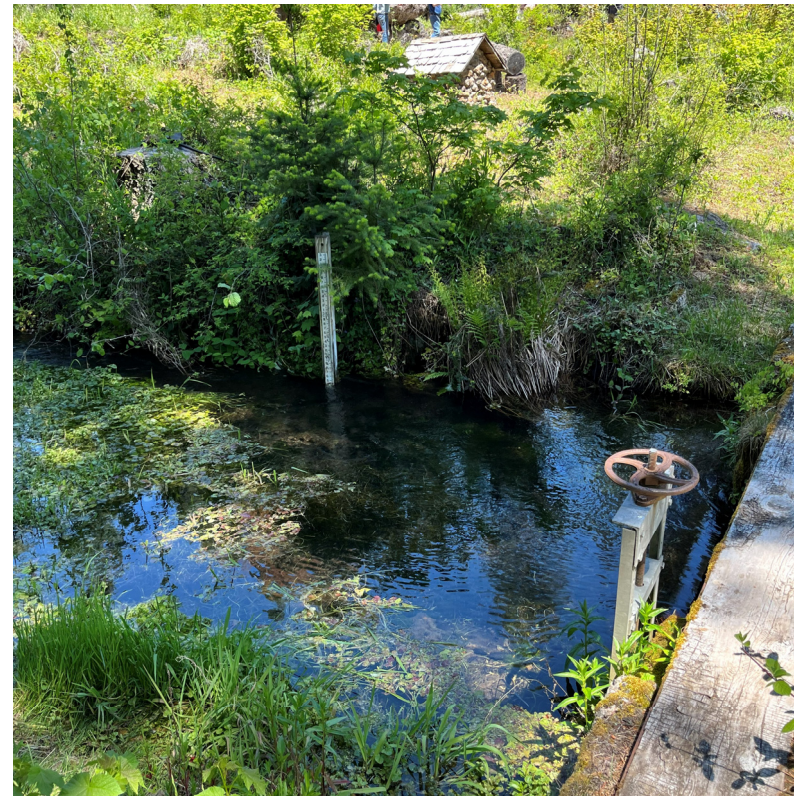
Julie Smitherman, Water Resources & CS Manager

Kris Stitt, IT Manager



TABLE OF CONTENTS

Introduction	1	Debt	101
<i>Letter to the Board of Commissioners</i>	2	<i>Debt Service</i>	102
<i>GFOA Distinguished Budget Award</i>	3		
<i>Resolution Adoption of Budget</i>	4	Long Term Plan	104
<i>Budget Message & Overview</i>	5	<i>Strategic Outcomes</i>	105
<i>Medford Water Organization</i>	6	<i>Ten Year Financial Plan</i>	108
<i>Budget Process & Guidelines</i>	15	<i>Fund Balance Analysis</i>	109
<i>Personnel</i>	28		
Financial Structure	34	Supplemental	113
<i>Fund Balances</i>	35	<i>Account Structure</i>	114
<i>Resource & Requirements</i>	36	<i>Project Number Descriptions</i>	117
<i>Water Fund Expenditures by Department</i>	38	<i>Account Numbers</i>	124
<i>Operating Expenditures by Category</i>	43	<i>Chargeout Rates – Labor</i>	126
<i>Overhead Allocation</i>	84	<i>Chargeout Rates – Equipment</i>	129
Capital	88	<i>Fee Chart</i>	133
<i>FY27 Capital Improvement Plan</i>	89	<i>Fixed Asset Class Codes</i>	135
<i>CIP Budget Summary</i>	90	<i>Glossary</i>	143
<i>CIP Detail</i>	91		
<i>10-Year Capital Improvement Plan</i>	98		



Introduction

*Letter to the Board of Commissioners
GFOA Distinguished Budget Award
Resolution Adoption of Budget
Budget Message & Overview
Medford Water Organization
Budget Process & Guidelines
Personnel*



Dear Commissioners,

We are pleased to present the proposed FY27 Operating and Capital Budget for Medford Water Commission, totaling \$93.4 million. This budget strengthens our commitment to providing safe, reliable, and affordable drinking water while addressing the ongoing challenges of aging assets, regulatory requirements, and rising operational costs. Guided by our mission and the policy direction of this Board, the FY27 budget advances our core values.

Budget Overview and Strategic Alignment

As FY26 closes, the organization's financial position remains strong, with both the Operating Reserve and the Construction & Infrastructure Replacement Reserve above their adopted policy targets. These policies call for maintaining Operating Reserves between 15% and 25% of annual water revenue, and Construction & Infrastructure Replacement Reserves between 1.5× and 2.5× annual system depreciation. Current balances reflect the timing of planned capital work and the benefits of long-standing prudent financial management.

In FY27, consistent with Board direction, the Commission will strategically apply a portion of these reserves to support priority capital improvements. This planned drawdown keeps reserve levels within adopted policy ranges while advancing infrastructure investments critical to system reliability and resilience.

Medford Water delivers its capital program through two funds—the Water Fund for cash-funded renewals and replacements, and the Bond Project Fund for major debt-funded projects. As project phases shift between design, construction, and closeout, capital activity naturally moves between these funds. This structure results in year-to-year variations in capital spending that reflect project sequencing rather than changes in commitment or capacity.

Maintaining available debt capacity remains an important component of the Commission's long-range financial strategy. While FY27 capital

needs will be met through a combination of reserves and current revenues, preserving borrowing flexibility ensures that the costs of long-lived assets can be shared fairly over time—supporting intergenerational equity and avoiding undue burdens on today's customers. All financing decisions continue to be grounded in adopted policies and responsive to market conditions, ensuring both near-term stability and long-term financial strength.

Capital Investments and System Resilience

Medford Water is investing today to ensure a reliable water system for decades to come. Our long term capital framework—the Resilient Backbone—focuses on renewing and modernizing core infrastructure that has served the Rogue Valley for generations. Central to this effort is the replacement of the historic Capital Hill Reservoir, the heart of our distribution network. Additional investments include treatment and water delivery upgrades, seismic improvements, cybersecurity enhancements, and replaced or new reservoirs that strengthen drought response and emergency resiliency.

The FY27 budget invests \$30.6 million in these priorities, with \$168.8 million planned over the next decade. The new Operation Center continues through development, with completion expected in early 2027, consolidating operational functions into a more efficient facility.

Financial Outlook and Key Assumptions

Projected water revenues total \$33.5 million and reflect the 15% rate increase effective March 2026, as well as a 5% planning assumption used for budgeting purposes and scheduled to be presented to the Board for approval in November 2026. This forecast incorporates the Board's multi-meeting cost-of-service study, which evaluates rate equity, long-term system needs, and customer affordability. This structured process ensures that rate adjustments are based on detailed analysis, transparent discussion, and long-range financial planning.

Operational Requirements

Operational cost drivers reflect the resources needed to provide safe, high-quality water every day. Source-of-supply costs support watershed protection and wildfire-risk reduction. Pumping costs are driven primarily

by electricity, tied to seasonal production demands. Purification relies on rising chemical and labor costs as Duff WTP operates at expanded capacity. Transmission and distribution systems require ongoing inspection, maintenance, and leak response, including continued AMI meter replacement. Customer service costs reflect transaction volumes, software support, and stable funding for customer assistance programs. Administrative and general costs rise due to benefits, insurance, technology modernization, and planning work for the upcoming system-wide Water Master Plan.

While individual categories experience normal variation from year to year, the overall operating budget remains stable: the FY26 year-end estimate of \$18.57 million closely aligns with the FY27 proposed operating budget of \$18.64 million, reflecting less than a one-percent change. These fluctuations within categories are expected, reflect the timing of planned work, and remain consistent with the long-term operational needs of the system.

Looking Ahead

The FY27 budget positions Medford Water to meet current and emerging challenges while upholding our commitment to reliable, affordable, and sustainable water service. Over the next decade, the Capital Improvement Plan will renew aging assets, strengthen system resilience, and support steady community growth. We will continue refining rate structures, pursuing external funding, and maintaining sound financial practices to ensure long term system health.

We extend our appreciation to the Board for your leadership, our staff for their dedication, and our customers for their continued trust.

General Manager,

Finance Manager,



Medford Water Commission
FY26-27 Adopted Budget - 2

GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) presented a Distinguished Budget Presentation Award to Medford Water Commission for its annual budget beginning on July 1, 2025. To earn this recognition, a budget must clearly outline financial policies, financial plans, and operations while providing clear communication and transparency to the public it serves.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Medford Water Commission
Oregon**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

RESOLUTION NO. 2027

A RESOLUTION Adopting the Budget for Medford Water of the City of Medford, by and through its Board of Water Commissioners, for Fiscal Year 2026-27 Commencing July 1, 2026, and Making Appropriations Thereunder

WHEREAS, the Proposed Budget for Fiscal Year 2026-27, from and after the 1st day of July 2026, was prepared by the General Manager of Medford Water as Budget Officer for the Board of Water Commissioners (Board); and

WHEREAS, the Proposed Budget has been heretofore reviewed by the Board, and published for the time and in the manner prescribed by Local Budget Law; and said Proposed Budget came regularly for the hearing before the Board, at the hour of 12:15 p.m., on the 3rd day of June 2026; and

WHEREAS, the Water Fund, Construction and Infrastructure Replacement Fund, and the Bond Project Fund have been established in the Budget, and all Funds reflect any and all approved changes; and

WHEREAS, a public hearing was duly held at said time and place, due notice thereof having been given to the public, and the Board at said time did consider the Proposed Budget and the matters discussed at the public hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF WATER COMMISSIONERS OF THE CITY OF MEDFORD, OREGON, THAT:

SECTION 1. Medford Water, of the City of Medford, by and through its Board of Water Commissioners hereby adopts the Budget for FY2026-27, in the sum of \$93,446,742, and now on file in Medford Water's Office.

SECTION 2. The amounts for the Fiscal Year commencing July 1, 2026, totaling \$93,446,742 are hereby appropriated by fund and program as shown on the functional schedule attached hereto, marked Exhibit A, and by this reference incorporated herein. The sum of \$33,181,042 is the estimated total unappropriated ending fund balances to be carried forward.

SECTION 3. The City Recorder is hereby directed to file with the City of Medford, Oregon, a copy of the Budget as finally adopted.

PASSED by the Board of Water Commissioners and signed by me in authentication of its passage this 3rd day of June 2026.

ATTEST:


Amber Furu, Asst. Clerk of the Commission


Jason Anderson, Chair

Budget Message & Overview

The Fiscal Year 2026–2027 Annual Budget incorporates updated projections for operating conditions, cost trends, and system demands. It provides a clear summary of expected financial activity for the year, including adjustments for chemical costs, electricity usage, benefit changes, and system-modernization needs. Capital requirements remain significant as several multi-year backbone projects continue through design and construction phases. Primary revenues remain concentrated in water rates, fee-based services, and planned transfers supporting renewal and replacement activities.

Overall expenditures increase moderately compared to the prior year due to inflationary pressures and ongoing reinvestment in aging infrastructure. After completing a detailed departmental review and updating cost assumptions, the FY27 operating budget ultimately remained essentially flat year over year, with only small reallocations across functions to reflect current operational needs.

The FY27 budget focuses on funding essential operations, maintaining service reliability, and supporting planned capital work through a balanced combination of pay-as-you-go resources and reserve utilization.

Resources:

Projected water revenues of \$33,500,000 incorporate the March 2026 rate action and a planning assumption for an additional adjustment pending Board approval later in 2026. These projections remain aligned with Medford Water's annual cost-of-service review and long-range financial planning.

Work orders, fees, and system development charges are budgeted based on recent activity and regional growth trends. Forest-management revenues are forecast at \$500,000, driven by planned thinning operations and current market expectations. Transfers from dedicated capital reserves continue to support scheduled main-replacement work and system-renewal projects. Investment earnings increase as liquidity strengthens and laddered maturities align with planned capital and debt-service requirements.

Requirements:

Total operating requirements for FY27 are \$18.6 million, reflecting stable year-over-year spending with adjustments within departments based on operational needs. Labor and benefit-related expenses continue to be major drivers across the organization, influenced by PERS contribution rates, medical-premium changes, and standard wage progression. Chemical costs remain elevated, with purification chemicals totaling \$1.2 million for FY27. Electricity costs also increase with anticipated dry-season production patterns, including \$851,100 for supply pumping and \$128,000 for purification power at Duff WTP. Insurance, technology modernization, and system-planning activities contribute additional cost pressures within Administration and General. Technology-related expenses include system-wide software maintenance totaling \$505,500, computer-hardware maintenance of \$138,000, and upgrades supporting modernization efforts across operations. Customer-facing technology also remains a notable driver, including \$217,000 in software-maintenance costs for billing and customer-service systems, Microsoft Teams, and contracts supporting meter-interface functions. Customer-service expenses—such as postage, payment-processing fees, and software support—continue to align with current transaction volumes. Work across distribution, purification, supply pumping, transmission, and watershed management reflects routine maintenance requirements as well as renewed attention to aging infrastructure and operational reliability.

Capital expenditures total \$30.63 million, supporting replacement of critical distribution and storage facilities, treatment-plant improvements, transmission-system upgrades, and continued development of the Operation Center. These investments are funded through pay-as-you-go contributions, reserve drawdowns, and scheduled transfers, ensuring progress on major infrastructure needs while maintaining long-term financial stability.



Southern Oregon

Local Economy

The Southern Oregon Rogue Valley economy revolves around timber, agriculture, manufacturing, health care and tourism. It is centrally located along Interstate 5 between Portland, Oregon and San Francisco, California. It offers beautiful scenery, mild climate and exceptional quality of life.

Population continues to grow, the top three employment groups are private education/health care, Retail Trade and government. Those include Asante Health System, Amy's Kitchen, Harry & David, and local/federal Government, respectively.

The Rogue Valley is also a popular retirement destination. The Rogue Valley Manor, which is perched atop Barneburg Hill and has a 360-degree view of the Rogue Valley, is often listed in the top ten of national retirement communities.

Lakes & Rivers

Outdoor adventurers enjoy many options for recreational areas and camping spots along the rivers and lakes in the area. Here are a few:

- Agate Lake
- Applegate Lake
- Crater Lake
- Diamond Lake
- Emigrant Lake
- Fourmile Lake
- Howard Prairie Lake
- Hyatt Lake
- Lake of the Woods
- Lost Creek Lake
- Rogue River
- Willow Lake

Recreation

The wild and scenic Rogue Valley offers a multitude of recreational activities during all seasons, bringing visitors from all over. Snow sports, fishing, hiking, biking, water sports, hunting, camping, wine tasting, performing arts and music festivals are just a few of the local activities available in the area. A few of the most popular destinations are:

- Britt Music and Arts Festival
- Crater Lake National Park
- Diamond Lake Resort
- Lake of the Woods Resort
- Mt. Ashland Ski Resort
- Oregon Shakespeare Festival
- Willow Lake Resort

Clean, abundant water comes from healthy forested watersheds.

PROTECTING OUR WATERSHED

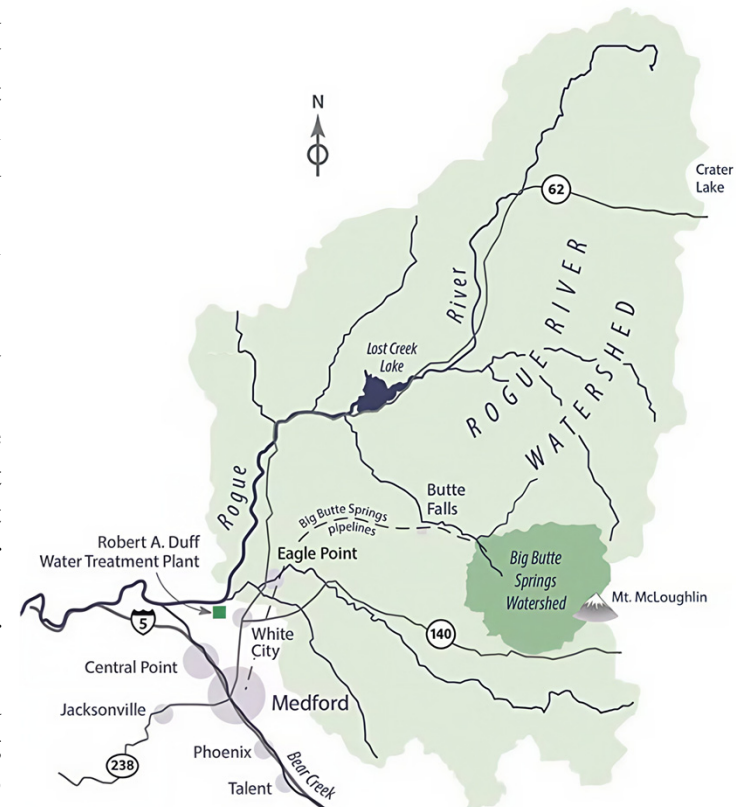
The Big Butte Springs watershed drains about 88 square miles of largely undeveloped forestlands, and most of the watershed is protected as part of the Rogue River National Forest. Medford Water owns nearly 3,700 acres around Big Butte Springs, affording additional protection to the pristine source.

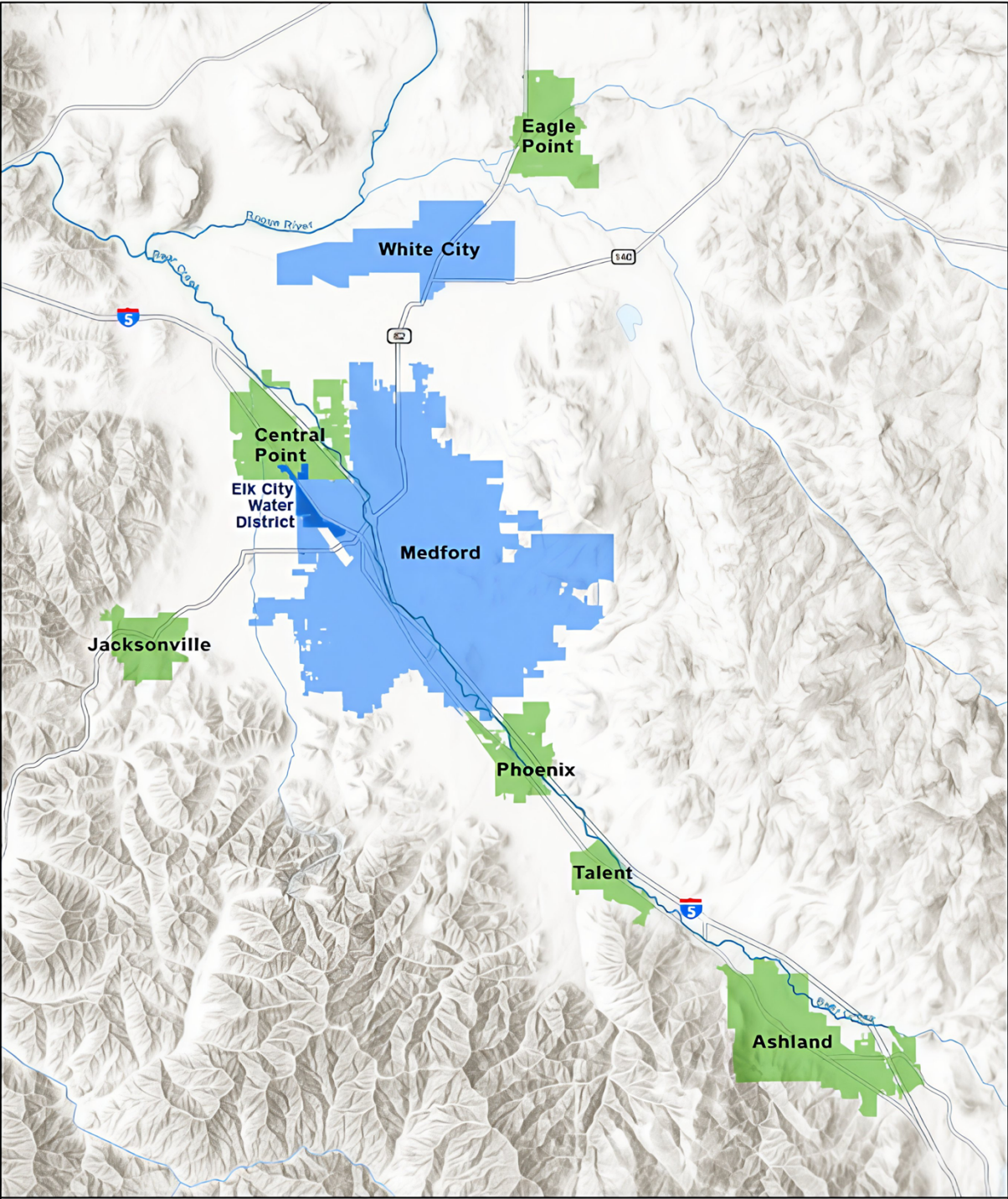
The portion of the Rogue River water shed upstream of the treatment plant is lightly developed, but includes some land uses that can lead to degraded water quality. Small communities and rural residences, farms and ranches, forestry practices, transportation, small industry, and natural disasters can all cause water pollution.

A Department of Environmental Quality Source Water Assessment lists numerous potential sources of contamination to the Rogue River. These sources and sites must be managed properly to prevent contamination of the drinking water for approximately 150,000 people. The Assessment can be viewed on the “Your Water” tab of the Medford Water website, medfordwater.org. Medford Water is devoted to the protection of our watershed, working with many local and regional partners to safeguard our drinking water.

Following the devastating impacts of the Almeda and South Obenchain fires in September 2020, Medford Water has accelerated fire risk mitigation, contributing to a favorable reduction in fire risk to our watershed ahead of the upcoming fire season.

Medford Water works actively on its 3,700 acres (7%) of the Big Butte Springs Watershed to sustain a healthy watershed. Annual projects outlined in Medford Water’s Forest Management Plan involve working to reduce the risk of wildfire, improve wildfire resiliency, and preserve and restore an ecologically resilient forest.





Medford Water Service Area

 Retail Customers

 Wholesale Partner Cities

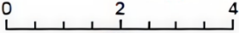
 Wholesale Water District

024





024



MILES

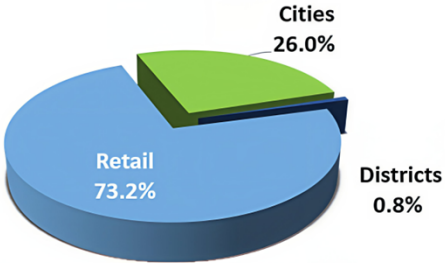
This map is based on a digital database compiled by Medford Water Corporation from a variety of sources. Medford Water Corporation cannot accept responsibility for errors, omissions, or outdated accuracy. There are no warranties, expressed or implied. MAPING CITY ©2010 MEDFORD WATER CORPORATION

Medford Retail Customers:
The City of Medford and the unincorporated community of White City.

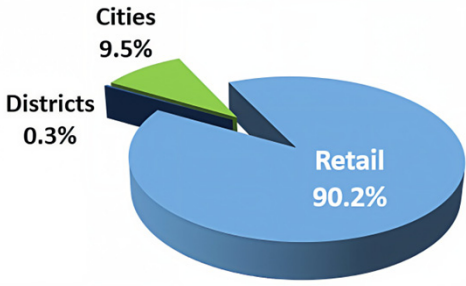
Wholesale Partner Cities:
The Partner Cities of Central Point, Eagle Point, Jacksonville, Phoenix, Talent, and Ashland are served on a surplus, wholesale basis.

Wholesale Water Districts:
Elk City Water District purchases wholesale water, meter reading, system maintenance, and billing services from Medford Water.

Water Consumption



Water Revenue



Jackson County

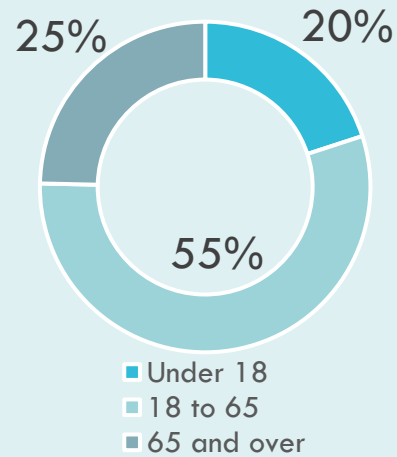
Local Demographics

Population

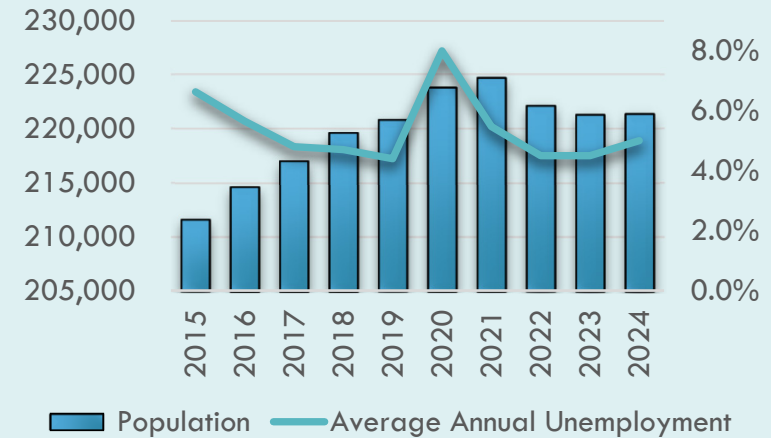
221,331

(2024 Census)

Population by Age Category



Change in Population & Unemployment by Year



Household Statistics

(2024 Census)



\$74,653

Median household income



65%

Owner-occupied housing



2.3

Persons per household



92.9%

High School graduate or higher



33.8%

Bachelor's degree or higher

Top 5 Industries

By number of jobs (2026 Quality Info.org)



22,100

Private Education and Health Care



18,960

Retail Trade, Transportation and Utilities



11,600

Government



10,860

Leisure and hospitality



7,890

Professional and Business Services



The Utility

Medford Water Commission (Medford Water) is one of the largest water providers in the State of Oregon and located in Jackson County. It operates and maintains the water system that delivers high-quality drinking water to approximately 150,000 Rogue Valley residents. As an autonomous agency of the City of Medford, Oregon, established through a change in the City's Charter on November 7, 1922, the water utility is governed by a five member Board of Commissioners. The board appoints the general manager, who is authorized to direct the operations of the utility.

Big Butte Springs

The Big Butte Springs (BBS) near Butte Falls have been Medford Water'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. The spring water requires no filtration. It has minimal treatment which includes disinfection and nominal pH adjustment. These treatment processes occur on-site at the source. Spring flows are collected underground and never see the light of day until emerging from customers' taps.



Duff Water Treatment Plant

During the peak-use summer months, water from the Rogue River is used to supplement the supply of the springs. Treatment of this surface water 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.

The Utility

Medford Water GIS Asset Statistics

This dashboard is dynamic and represents the best data available today. Counts and measures will change when more accurate data is available.

Select Main Year
All Years

Services (Meters)

Active, Closed, Master, Other

33,610

Vacant/Empty - 1,614

Hydrants

4,805

Kennedy	Mueller	Other
2,312	2,108	87

Valves

12,640

Gate	Tapping	Butterfly	Other
9,912	1,826	888	14

Air Valves

1,286

Fire Services

669

Service Area

36.06 sq mi
23,076.98 acres

BBS 1	BBS 2
30.39 mi	30.52 mi

Springs to Capital

Springs to Capital

Water Mains

Diameter (Inch)		Length (feet)
2		14,291
3		4,503
4		196,592
6		721,531
8		974,239
10		105,601
12		341,355
14		31,789
16		123,920
18		6,254
20		42,996
22		437
24		5,022
30		97,778
36		31,275
42		59,713
48		21,956
60		11,273
Total		2,792,603

Does not include BBS north of Coal Mine or TAP.

Milestones for Medford Water

Nov 7, 1922

Election amending City of Medford Charter to create Board of Water Commissioners separate from city and politics; a self-supporting water system

1923

Medford Water Commission began



1930

Election passed with the support of Mayor Pipes to sell surplus water outside the city.



1925

\$975,000 bond passed replacing Fish Lake supply

1927

A 30 mile path of steel pipeline built over 75 summits, bringing Big Butte Springs water supply to town.

1936

Eagle Point receives surplus water from the Commission.

1938

Pierce Heights Standpipe and Pump Station



1942

World War II Camp White supplied with water from the Commission



1945

Central Point receives surplus water from the Commission.

1946

8 million gallon Capital Hill Reservoir III is constructed



1950

\$2.8 mil bond approved for Big Butte Springs transmission line II to bring supply to 26 MGD

1953

Willow Creek Dam was

constructed.

Jacksonville receives surplus water from the Commission.

1954

Permits for water diversion from Rogue River.

1955

White City receives water from the Commission.



1957

Construction of trunk water main loop encircling city

1957 - 1959

Big Butte Springs transmission line II extended to southeast side of city.



1962

Chlorine added to Medford water supply full time



1965

10 million gallon Bullis Reservoir constructed

1966

\$2.6 mil bond for Phase I (15 MGD) of R. A. Duff Water Treatment Plant



1967

Conrad Pressure Control Station

1968

Water Treatment plant intake, transmission main to town, and Rancheria Springs Developed

1969

Martin Pressure Control Station

1970

Brookdale Pump Station

1971

Stanford Reservoir

1975

McAndrews Service Center Vilas Road Transmission line



1977

3 MG addition to Treatment Plant reservoir

Milestones for Medford Water

1978
Rancheria Pump Station

1980
Archer Pump Station

1981
Second Rogue
36" transmission main



1982
Phoenix receives
surplus water from the
Commission

1983
Southeast Reservoir

1989
Treatment plant Contact
Basin expansion & new
Telemetry Control
System.



1993
Big Butte Springs
disinfection facility
Phase II 36" West Side
Transmission Main

1994
Rossanley Pressure
Control Station



1995
Phase III West Side
Transmission Main

1997
Cherry Lane Reservoir

1998
Talent receives surplus
water from the
Commission



2000
Treatment Plant
Capacity expansion to
45 MGD



2002
TAP (Talent, Ashland,
Phoenix) pipeline and
pump station
Disinfection by
Ozonation added to
Water Treatment
process, improving
quality and taste
2003
Southwest Reservoir

2006
Rancheria and Lone
Pine Pump Stations

2011
Treatment Plant intake
fish screens



2013
Martin Control Station &
Ave G Transmission
Main

2014
Ashland receives
surplus water from the
Commission

2016
Water flume excavation

2017
Prescribed burn at
Vernal Pool Preserve



2019
Treatment Plant floc-
sed basins Expansion
Corrosion Study



2020
Rancheria Springs UV
Disinfection Facility
Treatment Plant
Lagoons Expansion
Automated sampling at
BBS Point of Entry



2021
Backup Power at
Treatment Plant Utility
Fiber to BBS

2022
Treatment Plant
Engineered Lagoons
BBS Chlorine Monitoring
Station

2023
Ozone Generation
added at Duff Water
Treatment Plant

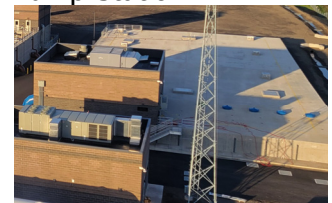


2024
Corrosion Control
System Implemented at
Duff and BBS

2025
Duff Treatment Plant
Capacity Expansion to
65MGD – 42" Table
Rock Transmission Line



2026
Duff Treatment Plant
Capacity Expansion to
65MGD – Reservoir &
Pump Station



**SERVING THE
COMMUNITY
NOW AND INTO THE
FUTURE.**



**MEDFORD
WATER**

Water for the Next Century.

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

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

VISION MISSION VALUES

WORTH. To our community.

We deliver the best value for existing and future customers.

ACCOUNTABILITY. In everything we do.

We build strong relationships through open communication.

TRUST. We strive to earn it.

Public health is our number one priority.

EXCELLENCE. In water quality, customer service, and reliability.

We bring forward-thinking solutions to challenges.

RESPECT. For everyone.



Budget Process

STUDY

September to October

- **Annual Cost of Service Study**
 - Estimate costs, set department goals and plan projects
 - Submit estimated costs to Finance
 - Finance prepares preliminary balanced proposed budget where planned resources equal planned requirements
 - Create assumptions for 10 Year Financial Plan
 - Establish water rate change recommendations
 - Establish high level targets for budget
- **10 Year Financial Plan**

PLAN

January to February

- **Proposed Budget**
 - Update cost estimates
 - Submit updated estimates to Finance
 - Finance prepares the balanced proposed budget where planned resources equal planned requirements



BUDGET AMENDMENTS

Actual revenues and expenditures may vary from the original adopted budget. Projects that are imposed by other governmental entities or needed because of emergency replacement/repair may result in other budgeted or anticipated projects to be rescheduled, scaled back, or omitted completely.

REVIEW

March to April

- **Review Proposed Budget**
 - Department review
 - Management review
 - Board review
 - Revise if necessary & present to the Board
 - Advertise Public Hearing for budget adoption

APPROVE

June

- **Public Hearing**
(Public Input Opportunity)
- **Budget Approval**

ENACT

JULY

- **New Fiscal Year**
- **Publish Adopted Budget to Website**

TRACK

July to June

- **Review/monitor spending through monthly variance tracking**

Short Term Factors & Budget Guidelines

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.
- A key objective in comprehensive water rate study is to develop a financial plan and rates that generate sufficient revenues to adequately fund the operating and capital needs of the water system.

Employee Benefits and Payroll Taxes

- The cost of employee benefits has increased over the past several years. PERS and other employee costs have had an impact on rates and fees.
- Benefits such as VEBA, Social Security and Medicare have remained unchanged for both the employer and employee, while benefits like Paid Leave Oregon have caused additional expenses.

Staffing Levels

- Medford Water continues to maintain current staffing levels to ensure effective operation and maintenance of the water system.
- Staffing assignments are reviewed annually, with a focus on identifying potential efficiencies across the organization.

Conservative, but realistic projections

- Conservative projections help ensure that adequate resources will be able to meet budgeted obligations
- Revenue estimates were generated using a five-year average and with the assistance of the 2025 Cost of Service Study

Fund Balances

- Medford Water's Comprehensive Financial Management Policy has helped to recalibrate fund balance targets
- Target balance between 1.5 - 2.5x annual depreciation in the Construction Fund
- Target Balance between 15 – 25% of budgeted revenues in the Water Fund

Debt

- Debt issuance and Debt management is reviewed annually by the Board
- Medford Water strives to maintain a debt service coverage ratio of 2.0 for planning
- Net Revenues each fiscal year at least 1.25x annual debt service
- Coverage revenues at least equal to 1.15x annual debt service

Financial Structure & Process

Basis of Budgeting and Accounting

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, Medford Water has prepared and adopted a budget for operational accountability, transparency, and control purposes.

- 1) Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), except:
- 2) Capital acquisitions are reported as capital outlay expenditures. No depreciation expense is recognized on this basis.

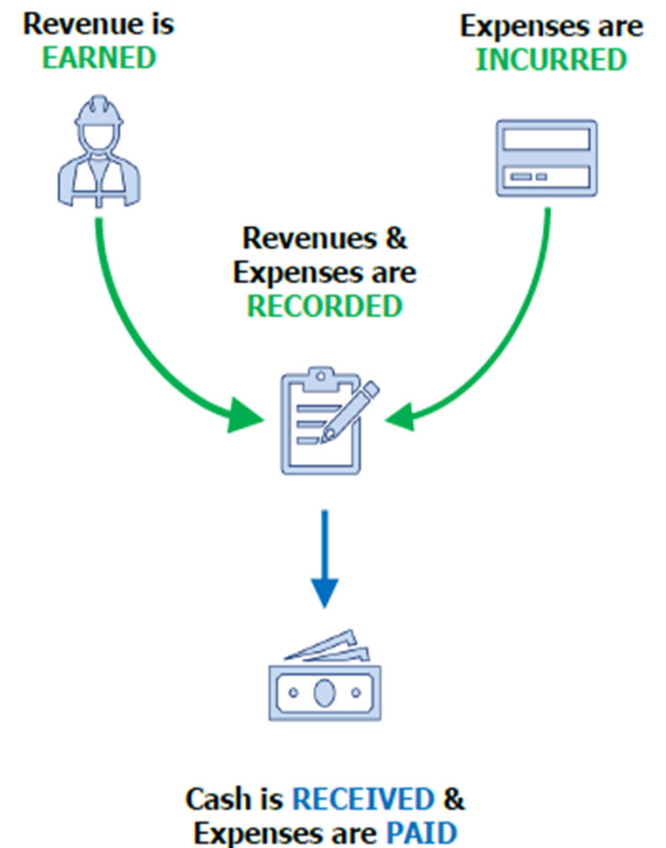
Medford Water is governed by a Board of Commissioners who are appointed by the Mayor of Medford and confirmed by the Medford City Council. As a result, it is a single enterprise fund comprised of three sub-funds. Additionally, Medford Water is considered a discretely presented component unit of the City of Medford in the city's basic financial statements.

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. Medford Water's Comprehensive Annual Financial Report shows the status of the utility's finance in conformance with GAAP.

Basis of Budgeting

The basis of budgeting is the **Accrual Method**. All the 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.



Budgeting Policy

Balanced Budget Presentation



Balanced budget for all funds prepared on an annual basis.

Resources Greater than Budget Estimates



Transfers into the Water fund are expected to be incurred in the fiscal year due to Capital Outlay.

Public Hearings



Medford Water holds public hearing for the budget on annual basis.

Overhead Allocation



Overhead allocation calculated in conjunction with the annual budget.

Examination of the Existing Budget



Throughout the year, management looks for efficiencies and identifies services that are valued less than cost.

Water Services to Keep Pace with Needs of Medford Water's Customers



No decrease in service levels in the fiscal year.

Maintenance of Quality Water Service Programs



Continuance of quality programs in the 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.

Budget Monitoring



Management responsible for formulation, monitoring and administration of the Annual and Capital Budgets.

Performance Budgeting



Trends, metrics, and performance measures are completed on a monthly, quarterly and annual basis.

Distinguished Budget Presentation



Medford Water will work to create and obtain the GFOA Distinguished Budget Presentation Award for each annual budget.

Capital Improvement Budget Policies



Ten year plan is updated annually in conjunction with the expense budget.

Agenda Memorandum Review



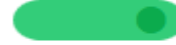
Medford Water agenda items are reviewed and commented on by Finance for fiscal impacts.

Accounting, Auditing, & Financial Records



A comprehensive annual financial report is prepared annually & submitted to GFOA for review and award.

Debt Issuance & Debt Management Policy



Reviewed and adopted annually to accommodate short and long term financing.

Financial Ratios and Key Indicators



Current Ratio, Age of System, Cash on Hand & Days Sales Outstanding calculated on a monthly & quarterly basis.

Performance Measures

Financial Planning Policies

Ten Year Financial Plan		Ten Year Financial Plan is updated on an annual basis.
Water Fund		Exceeds target balance of 15 - 25% of annual budgeted revenue.
Water Construction Fund		Target balance is more than the required amount of 1.5 - 2.5 times annual depreciation.
Vernal Pool Mitigation Fund		Exceeds target balance of \$125,000.
Rate Stabilization Fund		Medford Water has not established a rate stabilization fund yet. This is projected to begin fiscal year 2029-30.

Revenue Policies

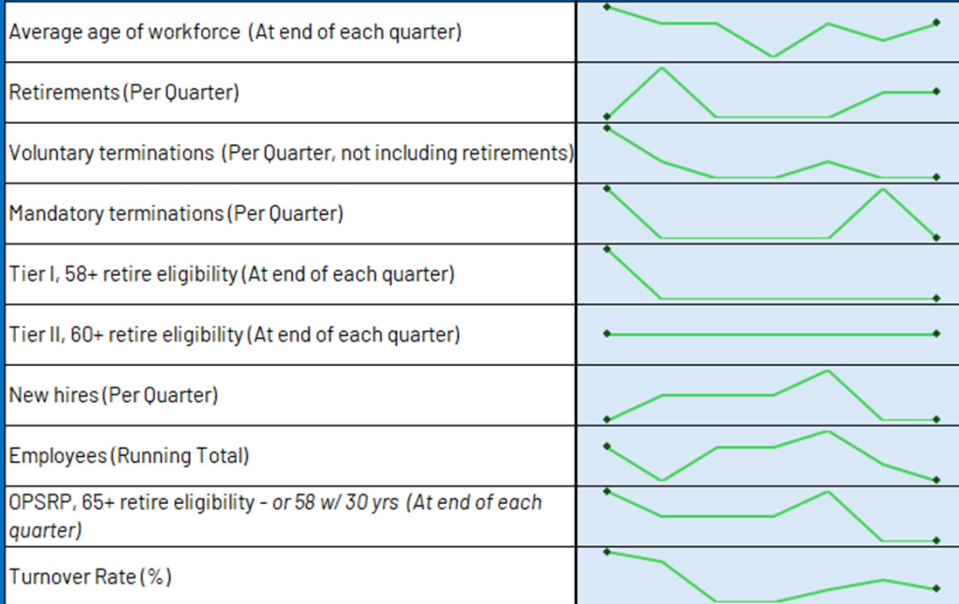
Rates		Cost allocation methodology & calculation consistent with policies of AWWA's M1 Manual. Cost based & defensible.
Systems Development Charges		Methodology and calculations updated on annual basis.
Fees and Charges		Recovers full cost of service provided. Analyzed & calculated on annual basis.
Agencies with Resources		List of governmental agencies who provide potential grants and low income loans is updated on annual basis.

Operating Policies

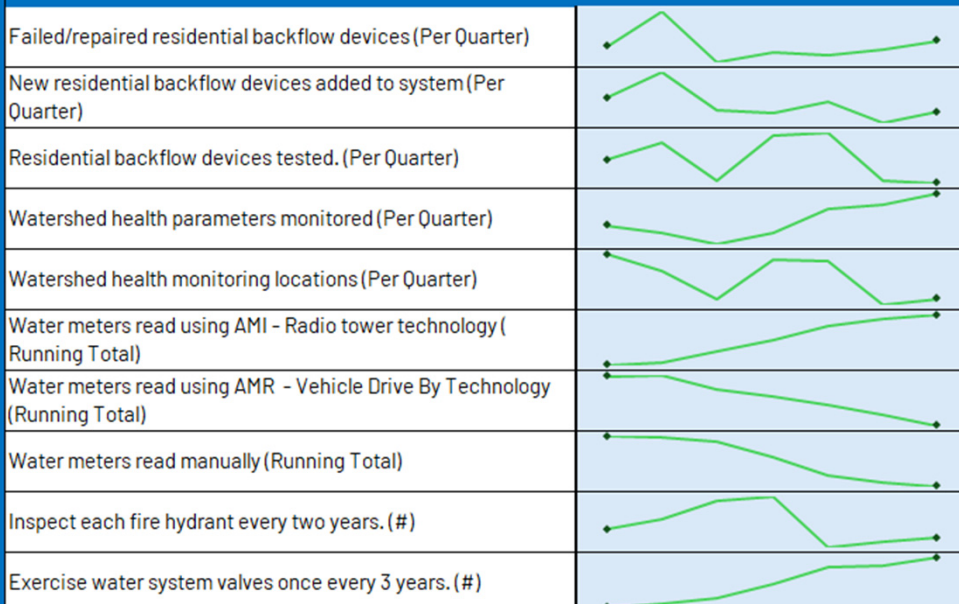
Operating Expenditures Should be within Current Resource Projection		Operating expenditures are within current resource projection.
Restricted Resources and Restricted Funds		Medford Water is in compliance with specific requirements.
Continual Improvement of Water Services		Business processes are continually updated and budget variance analysis updated on a monthly basis.
Cash Management		Medford Water follows policies that are in place. Cash reconciliations completed on a daily and monthly basis.
Fixed Asset Inventories		Capital assets are inventoried on an annual basis. Physical counts of inventory parts on at least an annual basis.
Allocation of Overhead Costs		Overhead costs allocated on an annual basis.

Operational Statistics/Metrics

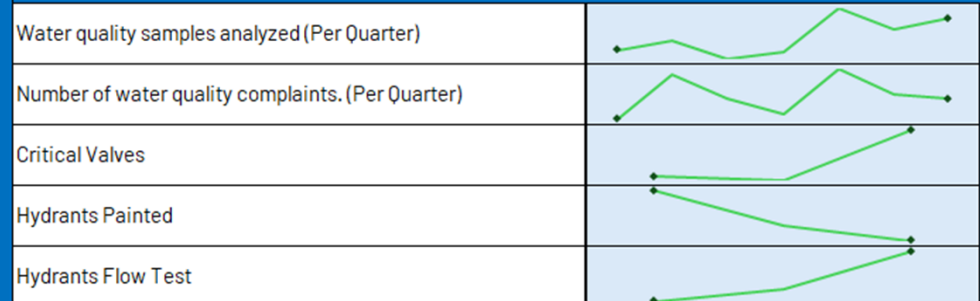
HUMAN RESOURCES



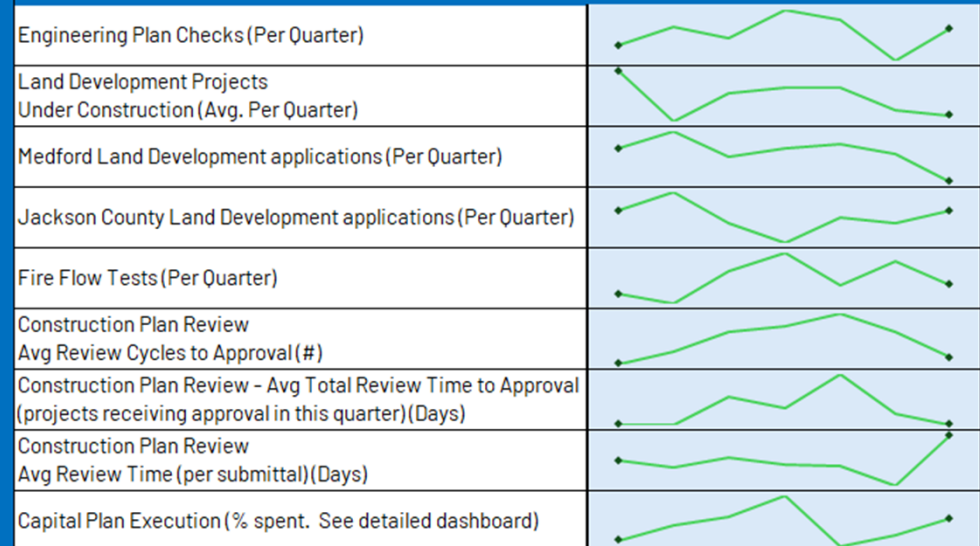
WATER OPERATIONS



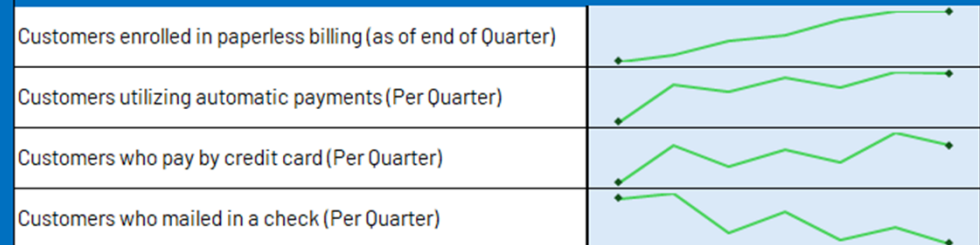
WATER OPERATIONS



ENGINEERING, INSPECTION, AND MAPPING

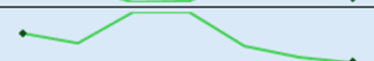


CUSTOMER SERVICE

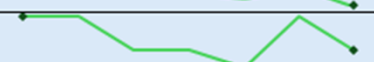
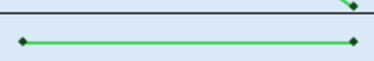
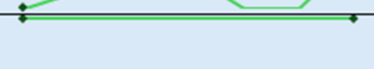


Operational Statistics/Metrics

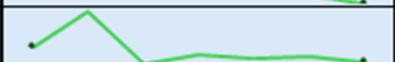
CUSTOMER SERVICE

Customers who paid with cash (Per Quarter)	
Payments processed by the Interactive Voice Response (IVR) phone system (Per Quarter)	
Customers who made a payment over the phone with a Customer Service Representative (Per Quarter)	
New water meter installs (inside and outside Medford Customers including Water Districts) (Per Quarter)	
Total calls to MWC (Per Quarter)	
Calls transferred to Customer Service Representative (Per Quarter)	
Calls per day per CSR (assumes 5 staff per day) (Per Quarter)	

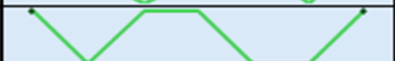
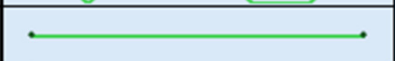
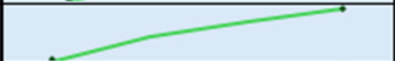
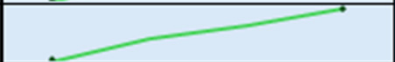
Finance

Contracts Completed (Per Quarter)	
Personal Svcs/Cons Contracts (Per Quarter)	
Maintenance Contracts (Per Quarter)	
Construction Contracts (Per Quarter)	
Service Contracts (Per Quarter)	
Other Contracts/Agreements - IGAs, etc. (Per Quarter)	
Contracts \$0-25k (#)	
Contracts \$25k-250k (#)	
Contracts Greater Than \$250k (#)	
Sole Source Contracts (Per Quarter)	
Special Procurement Exemptions (Per Quarter)	
Contracts Procured Per Regulations (Per Quarter)	

Finance

RFPs/RFQs/ITBs Issued (Per Quarter)	
Invoices Processed (Per Quarter)	

Administration

Social Media (Per Quarter)	
Website Posts (Per Quarter)	
Staff Phishing Testing - % passing (Per Quarter)	
OSHA recordable injuries - # of injuries (Per Quarter)	
Time loss - # of days (Per Quarter)	
Total employees participating in health risk assessment/wellness goals (annual)	
New WC Claims by quarter (Per Quarter)	
Cost paid from WC claims (Per Quarter)	
Landlord Tenant Agreements	
WaterSmart Portal Registrations	
Customers on AutoPay	
Intranet Posts	

Financial Planning Policies

Comprehensive Financial Management Policy

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

Medford Water is accountable to its customers for the use of water revenue, fees, and charges. The Medford Water 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 Medford Water 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, Medford Water must understand and anticipate changes in local, statewide, and national economic trends to properly engage in strategic financial and management planning.

Objectives

The Comprehensive Financial Management Policy has the following objectives for Medford Water's fiscal performance:

- A** Guide the Board of Water Commissioners and management's policy decisions that have significant financial impact.
- B** Establish operating principles that minimize the cost of service and financial risk.
- C** Establish fair and balanced revenue policies that provide adequate funding for desired programs.
- D** Maintain appropriate financial capacity for present and future needs.
- E** Promote sound financial management by providing accurate and timely information on Medford Water's financial condition.
- F** Ensure the legal use of financial resources through an effective system of internal controls.
- G** Promote cooperation and coordination with the City of Medford as well as other local municipalities and water users in financing system improvements and delivering high-quality drinking water to consumers.
- H** To be the Rogue Valley's trusted municipal water provider for present and future generations through responsible stewardship, accountability, and the pursuit of excellence.
- I** Provide transparency to the Board, Medford City Council, Medford Water's customers (retail and wholesale), and Commission staff.

Financial Planning Policies

Revenue Policies

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

Medford Water must be sensitive to the balance between the need for services and Medford Water's ability to raise rates, fees and charges to support those services. Medford Water 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. 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. 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 Medford Water's capital improvement planning documents.
- III. Develop a cost allocation methodology that equitably allocates the cost of providing water service to Medford Water's various types of customers.
- IV. Strive to set user rates at levels where Medford Water's operating and capital expenses are met with the revenues generated from customers.
- V. Develop water rates that are cost-based and defensible using generally accepted methodologies (i.e., AWWA M1 Manual).

B

Systems Development Charges (SDC's)

Medford Water 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, Medford Water's water system.

By establishing cost-based SDC's, Medford Water attempts to have "growth pay for growth" and existing utility customers will, for the most part, be sheltered from the financial impacts of growth.

Medford Water has three types of SDC's:

- I. Systemwide (Treatment Plant and Transmission Expansion)
- II. East Side High Level
- III. Southwest High Level

Financial Planning Policies

Revenue Policies (continued...)

C

Fees and Charges

- I. Medford Water shall strive to set fees in a manner that recovers the full cost of the service provided.
- II. Medford Water will analyze current and future costs when determining fees.
- III. Medford Water will prepare a methodology that captures all costs including materials, labor, and equipment.

D

Governmental Agency Resources (Funding Programs)

In order to soften the financial impacts of various programs and projects, Medford Water 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 Environmental Protection Agency - Water Infrastructure Finance and Innovation Act (WIFIA) 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)

Financial Planning Policies

Operating Policies

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

Medford Water 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 Projection

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, at 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

Medford Water 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 Medford Water 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. Medford Water will maintain all its assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs.
- III. Medford Water 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. Medford Water will conduct a physical inventory of capital assets on an annual basis.
- V. Medford Water 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.

G

Write-Off Uncollectible Accounts

The Finance Department establishes and maintains an Allowance for Doubtful Accounts to systematically account for balances identified as uncollectible.

Financial Planning Policies

Balanced Budget & Preparation

I

Medford Water will annually adopt a balanced budget where planned resources equal planned requirements for the fiscal year for all Medford Water's funds.

II

The budget is a plan for matching resources to requirements and raising and allocating resources. The objective is to maintain a reliable and excellent drinking water supply with allocated resources. Service needs must be delivered to the customers at a level that will meet real needs as efficiently and effectively as possible.

The budget must be structured so that the Board and the customers can readily establish the relationship between revenues, expenditures and the achievement of service objectives. It is driven by the Cost of Service Analysis (COSA), the Ten-Year Financial Plan, the goals of the Board of Water Commissioners and various Master Plans.

III

The budget shall be prepared with Medford Water's organizational mission statement and Board goals in mind.

IV

The budgetary review by Commission staff and the Board will focus on the following basic concepts:

- a. Staff Economy
- b. System Maintenance
- c. Capital Construction
- d. Program Expansions
- e. New Programs
- f. Existing Service Costs
- g. Administrative Costs

V

Commission budget submissions must be prepared with the basic assumption that there may not be a substantial increase and/or a decrease to water rates and/or service fees.

VI

It is important that adequate cash on hand be available to fund operating expenses and purchase capital assets during the fiscal year. Medford Water will avoid borrowing for ongoing operational expenses and shall maintain adequate fund balances in all funds.

VII

Finance will prepare and present the budget in such a way that it is easy to read and understand. The budget will be available on Medford Water's website at www.medfordwater.org.

Financial Planning Policies

Debt Issuance & Debt Management Policy

The Debt Issuance and Debt Management Policy has been adopted by Board Resolution. The Policy defines the debt management and policies to issue debt, and it shall be reviewed annually and updated by Board Resolution if needed.

A Allowable Debt Instruments

The debt instruments that Medford Water is allowed to use are described by state law. All derivative instruments carry considerable risk and MW avoids the use of such financial instruments.

B Debt Limitations

Medford Water will charge rates and fees in connection with the operation of the Water System to generate adequate gross revenues and net revenues defined to meet bond covenants.

C Maturity Guidelines

Foremost, the term of any debt issued should not exceed the useful life the asset is funding.

D The Process to Issue Debt

Approval of debt issuance will include an evaluation of applicable federal, state, and additional legal provisions and restrictions and are subject to bond counsel review. Medford Water will consult the expertise of a registered municipal advisor to determine the best course of action for their specific project and the method of sale.

E Management of Debt

Management of bond proceeds takes into consideration all inherent risk and should consider the objectives and uses of proceeds. Investments purchased with bond proceeds are kept separate from unrestricted funds and recorded in the Bond Project Fund. Medford Water will consult with investment advisors to project cash flow requirements and investment horizons. Arbitrage calculations will be performed by a consultant and assist with IRS filings. Record retention will be for the life of the bond plus 3 years.

BOARD OF WATER COMMISSIONERS



Jason Anderson
Chair



David Wright
Vice Chair



John Dailey



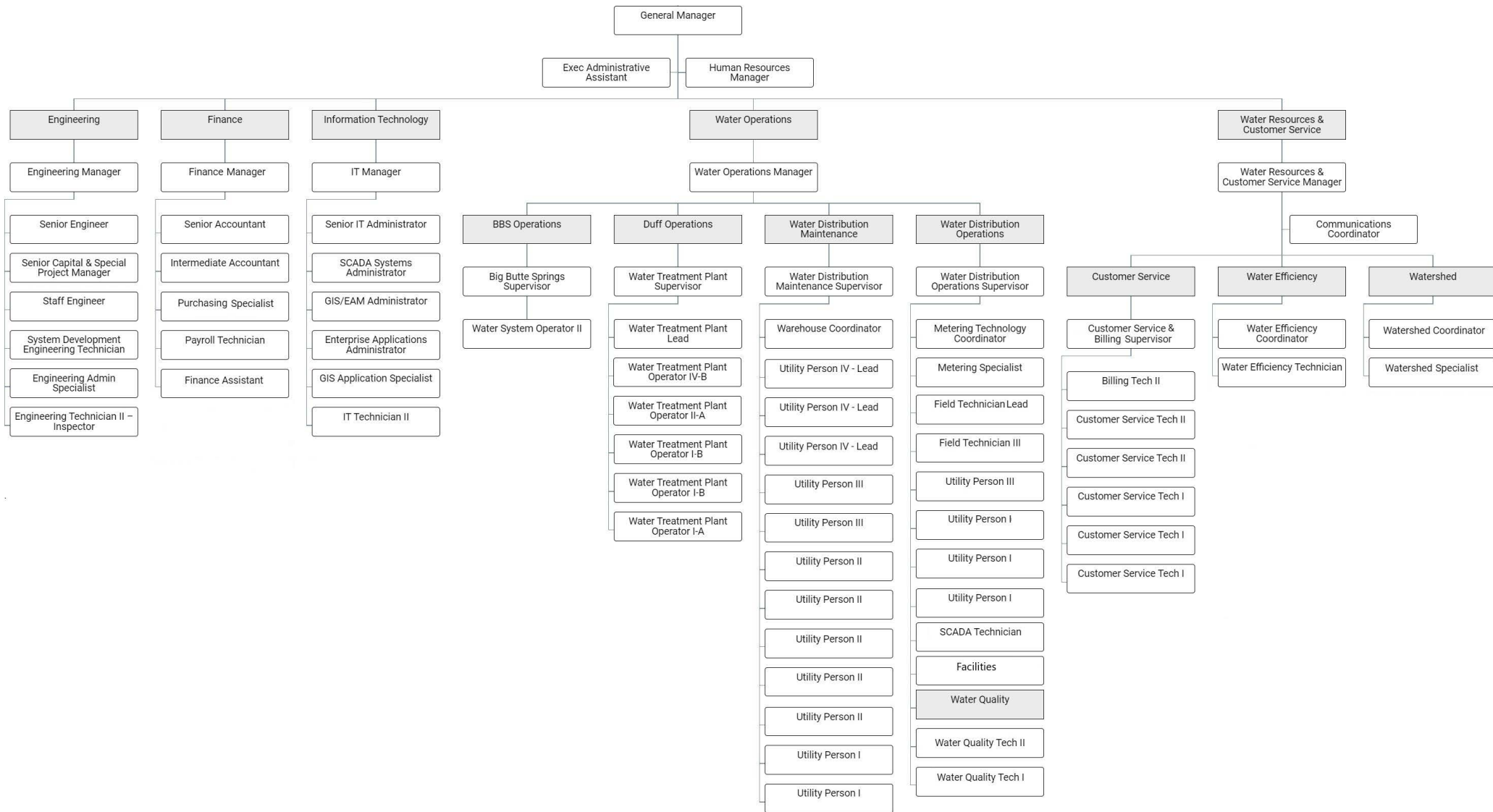
Bob Mylenek



Brian Sjothun

There are five members on the Board of Water Commissioners who volunteer to serve five-year overlapping terms. Each year, a board member is appointed or re-appointed to the Commission by the Mayor, and that appointment is approved by the City Council. The sole responsibility of the Board of Water Commissioners is the operation of the community's water system. Medford Water functions independently from other City of Medford operations. Board meetings, which are open to the public, are held twice monthly, on the first and third Wednesdays unless otherwise scheduled.

Organizational Chart 2025-26



Full Time Positions: 73

Administration & General

Worth. Accountability. Trust. Excellence. Respect.

Administration

The General Manager of Medford Water is responsible for directing and managing all its activities. The General Manager reports directly to the board and oversees the activities of Human Resources, Finance, Engineering, Information Technology, Water Resources & Customer Service, and all Water Operations.

Human Resources

Manager reports directly to the General Manager. The HR department is responsible for developing and managing HR programs in multiple areas like training and development, performance management, employee relations, labor relations, compensation and benefits, staffing, recruiting, onboarding, retention, succession planning, with safety rolling into HR, while keeping current with federal, state and regulatory agencies.

Finance

The Finance Department is responsible for tasks and business activities such as timely and accurate financial statements, data analytics, accounts payable, accounts receivable, annual budgeting, risk management, cash management, investments, payroll, public solicitation and procurement, and grant management.

Engineering

The Engineering Department oversees the planning, design, and construction management of the majority of water system facility projects, from source to point of delivery. This department manages the development of the Capital Improvements Plan including tracking schedules and expenditures. All development within the service area, whether public or private, usually includes water service provided by Medford Water. Engineering reviews and approves planning and construction documents for all of these developments, as well as assists individual landowners with new service connections to the water system. The department also advises the Board of Water Commissioners on technical matters, advances in the water industry, and of government laws and regulations that will influence the design and operation of the system. Engineering also monitors water supply and demand projections for use in considering future expansion and maintenance of the water system.



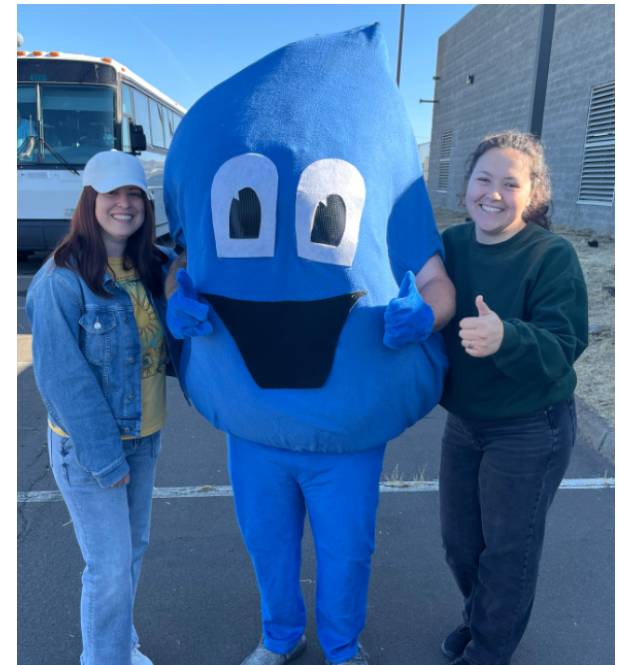
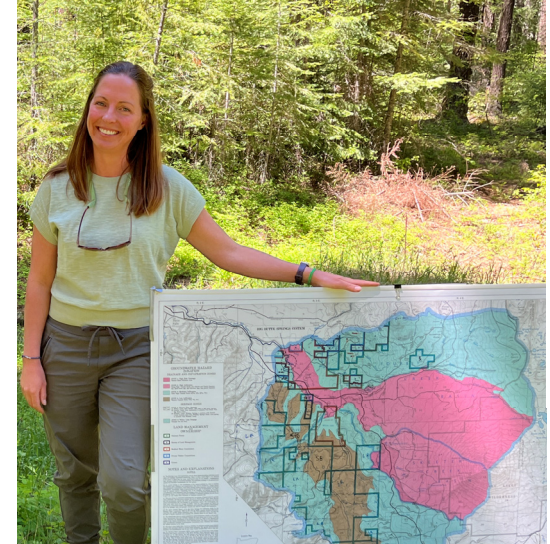
Administration & General

Information Technology

The Information Technology Department (IT) manages the technology needs of Medford Water. This includes IT hardware infrastructure such as computers, servers, and networking. IT is responsible for software systems such as Customer Billing, Finance, Asset Management, and GIS (mapping). IT also oversees the security of the various technologies in use by Medford Water.

Water Resources & Customer Service

Directs customer service, utility billing, public records requests, customer outreach, communications and water efficiency programs. The administration side of Water Resources focuses on promoting the sustainable use of our water resources through water efficiency. The water efficiency programs include rebates for indoor and outdoor efficiency upgrades, water use evaluations, community engagement through presentations, booth events and outreach.



Water Operations

Water Resources

The operational side of Water Resources directs watershed management of the Big Butte Springs Watershed and the Rogue River near the Duff Water Treatment intake.

BBS Operations

Maintains the facilities located at Big Butte Springs and patrols the grounds and watershed area to help protect our source water.

Duff Operations

Operates and maintains the facilities located at the Duff Water Treatment Plant at the Rogue River. Water treatment, water monitoring and water quality activities are constantly in focus.

Water Distribution Maintenance

Handles the construction, operation and maintenance of the water system including distribution appurtenances such as hydrants, mains and valves. Line Patrol is a shared duty between Meters and Maintenance Department.

Water Distribution Operations

Is responsible for the operation and maintenance of the water system including supply pumping, BBS transmission lines, pumping stations, covered reservoirs, and distribution appurtenances such as meters, PRV valves, and SCADA. This department is responsible for meter reading, meter change outs, customer service field work, AMI implementation and testing of large meters.



Position Summary

	BUDGET 2024-25	BUDGET 2025-26	BUDGET 2026-27
Department			
Administration	3	3	3
BBS Operations	2	2	2
Duff Operations	6	7	7
Engineering	7	8	7
Finance	7	6	6
Human Resources	1	1	1
Information Technology	7	7	7
Water Distribution Maintenance	16	15	15
Water Distribution Operations	12	12	13
Water Resources & Customer Service	12	12	12
Total Full-Time Positions	73	73	73

Change in Full-Time Positions -



Financial Structure

Fund Balances

Resource & Requirements

Water Fund Expenditures by Department

Operating Expenditures by Category

Overhead Allocation



**MEDFORD WATER COMMISSION
WATER FUND
SCHEDULE OF BUDGET AND ACTUAL RESOURCES AND REQUIREMENTS**

ACTUAL 2023 - 24	ACTUAL 2024 - 25	ESTIMATED 2025-26	BUDGET 2025-26	BUDGET 2026-27
				RESOURCES
				Operating:
24,591,649	27,614,705	30,150,000	29,500,000	Water Revenue 33,500,000
1,144,650	1,258,259	816,459	600,000	Work Order and Fee Revenue 850,000
1,520,300	1,767,967	700,000	750,000	System Development Charges 750,000
584,957	955,365	315,000	50,000	Miscellaneous Revenue 50,000
27,841,556	31,596,296	31,981,459	30,900,000	Total Operating Resources 35,150,000
				Non-Operating:
18,474,828	12,094,950	21,601,586	18,206,714	Beginning fund balance available for appropriation (7/1) 25,324,046
18,980,526	-	-	4,328,126	Transfers In 8,267,009
462,563	529,325	615,000	250,000	Investment Income 750,000
607,830	407,870	789,000	400,000	Forest Product Revenue 500,000
463,153	2,592,007	62,727	25,000	Grant Revenue 18,000
32,639,684	19,748,935	13,940,000	-	Debt Proceeds -
71,628,584	35,373,087	37,008,313	23,209,840	Total Non-Operating Resources 34,859,055
99,470,140	66,969,383	68,989,772	54,109,840	Total Resources 70,009,055
				REQUIREMENTS
				Operating:
3,356,262	4,013,205	4,973,575	5,101,207	Distribution 5,194,707
3,159,214	3,487,024	4,326,430	4,251,746	Purification 4,309,010
2,741,437	2,875,061	2,774,044	2,895,670	Customer Service, Collection & Meter Reading 2,953,049
1,535,968	1,247,492	1,578,416	1,627,676	Source of Supply 1,660,772
785,836	831,417	1,931,516	1,230,069	Administration & General 1,281,863
753,321	877,993	981,796	1,136,545	Supply Pumping 1,142,212
1,034,407	1,166,701	816,459	600,000	Work Order and Fee Expense 815,000
489,938	521,896	643,901	786,017	Distribution Pumping 787,468
297,616	381,202	546,919	491,958	Transmission 495,360
14,153,999	15,401,991	18,573,056	18,120,888	Total Operating Requirements 18,639,441
				Non-Operating:
71,395,929	5,221,313	8,642,559	20,721,987	Capital Expenditures 30,633,000
-	868,062	1,838,250	1,838,250	Debt Service 1,838,250
875,000	23,589,306	14,528,000	588,000	Transfers Out 600,000
-	-	-	250,000	Operating Contingency Reserve 250,000
6,583	14,975	18,500	20,000	Subsidy - Affordability Support 20,000
463,153	222,380	65,361	15,000	Grants 18,000
-	49,770	-	-	Investment Expense -
480,526	-	-	-	Special - One Time Payment -
73,221,191	29,965,806	25,092,670	23,433,238	Total Non-operating Requirements 33,359,250
87,375,190	45,367,797	43,665,726	41,554,126	Total before ending fund balance 51,998,691
12,094,950	21,601,586	25,324,046	12,555,715	Unappropriated ending fund balance (6/30) 18,010,364
99,470,140	66,969,383	68,989,772	54,109,840	Total Requirements 70,009,055

Resources & Requirements

Water Fund Budget Resources

The Water Fund Is The General Fund Of Medford Water.

Beginning Fund Balance

- ◆ Unappropriated ending fund balance of the previous year

Water Revenue

- ◆ Retail & wholesale water sales
- ◆ Estimated utilizing the Cost of Service Study rate model, historical trends & conservative approach

Work Order & Fee Revenue

- ◆ New service connections
- ◆ Private engineering projects
- ◆ Hydrants & air valves

Investment Income

- ◆ Interest & gains on investments
- ◆ Local Government Investment Pool rate

Systems Development Charges (SDCs)

- ◆ New customers in the Eastside & Southwest High-Level
- ◆ System-wide SDC supports the Water Treatment Plant & large transmission facilities

Forest Product Revenue

- ◆ Timber sales in the Big Butte Springs Watershed

Debt Proceeds

- ◆ Debt Proceeds from Water Infrastructure Finance and Innovation Act (WIFIA) loan

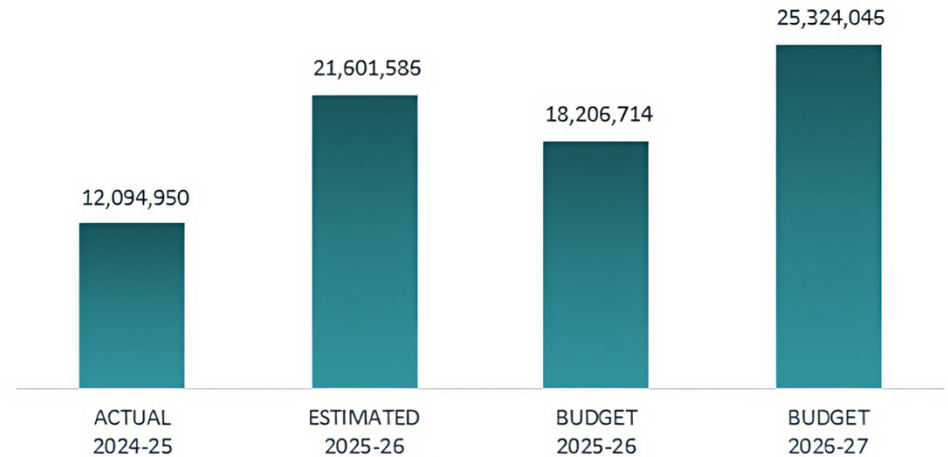
Grants

- ◆ Oregon Water Resources Department / Oregon Health Authority

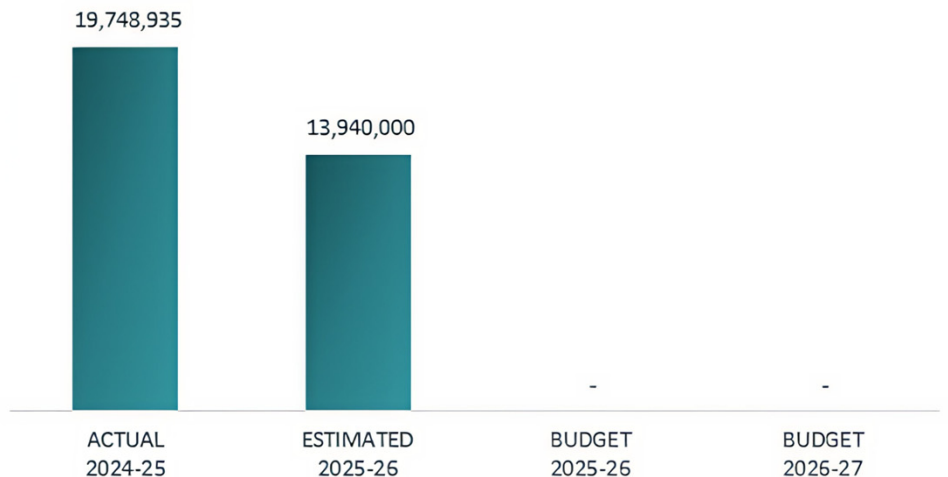
Miscellaneous Income

- ◆ Sale of scrap metal, meters, miscellaneous, etc.

BEGINNING FUND BALANCE



DEBT PROCEEDS



Resources & Requirements

Water Fund Budget Requirements

Requirements include operating needs, capital investments, franchise taxes, and maintaining an adequate ending fund balance. Operation and maintenance programs are flexible and adjust based on the number of customers and the level of service provided. While some preventative maintenance can be deferred, delaying it indefinitely will ultimately reduce service quality. Capital expenditures are where long-term goals become most impactful, making it essential to plan major capital projects years in advance to ensure proper project development and financing strategies.

Operating Requirements

- ◆ New customers, inflation on labor, materials, and equipment costs
- ◆ Affected by production at the Rogue River
- ◆ Regulations by the Safe Drinking Water Act
- ◆ Employee salary adjustments

Programs

- ◆ Big Butte Springs & Rogue River watershed management
- ◆ Timber management
- ◆ Emergency Payment Assistance

Franchise Tax

- ◆ Water service and fire protection provided to the City of Medford outlined through an IGA and offset by a franchise tax. This results in no charge to the city.
- ◆ Fire hydrants
- ◆ Oversizing water mains for fire flows in excess of normal system demands
- ◆ Water mains used exclusively for fire protection
- ◆ Reserve storage utilized for fire protection

Capital Expenditures

- ◆ Estimated capital expenditures

Transfer to Construction & Infrastructure Fund

Treatment and Supply, Main Replacement, & to bring fund balance to proper level

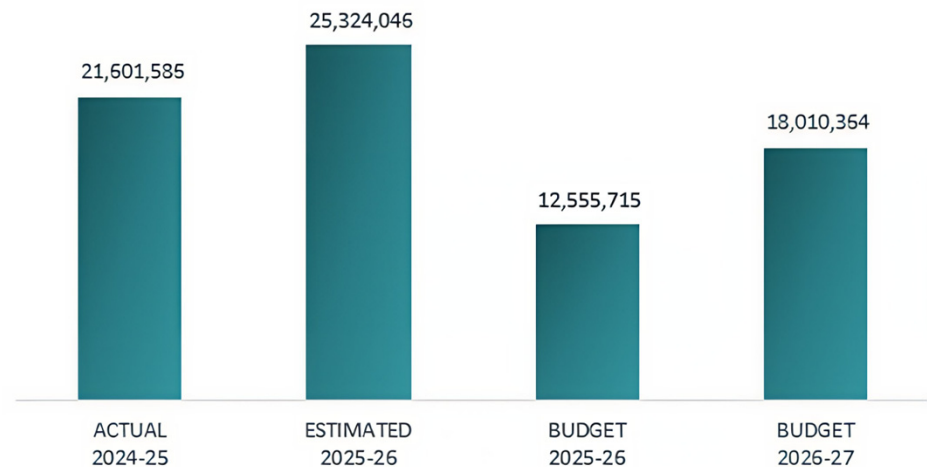
Operating Contingency Reserve

- ◆ \$250,000 set aside to cover emergencies and unforeseen expenses

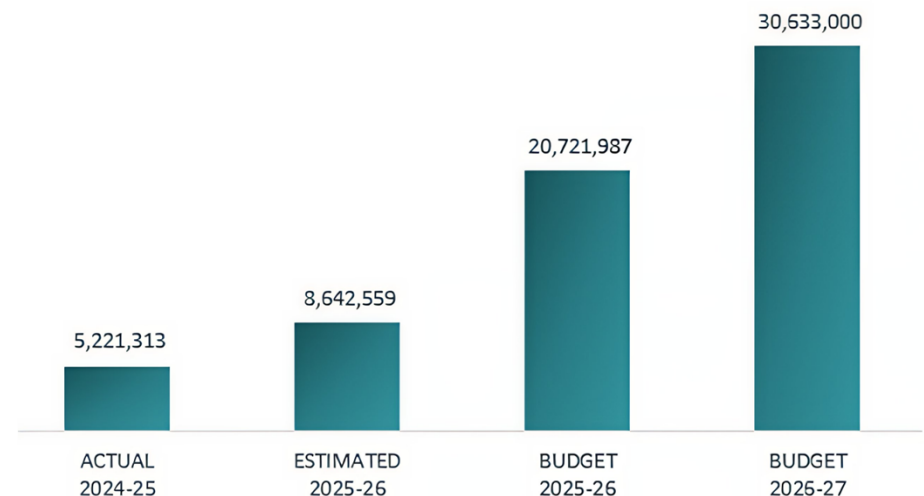
Unappropriated Ending Fund Balance

- ◆ Unappropriated ending fund balance of the previous year using resources less requirements

ENDING FUND BALANCE



CAPITAL EXPENDITURES



WATER FUND BY DEPARTMENT

The Water Fund supports all Departments (Single enterprise fund)

Division Department	Administration and General	Customer Service / Meter Reading	Distribution	Distribution Pumping	Purification	Source of Supply	Supply Pumping	Transmission	Work Order Fee Expense	Grand Total
Administration & General	1,281,863	2,049,772								3,331,635
Duff Operations	158,400									158,400
Engineering	843,691									843,691
Finance	(4,140,752)									(4,140,752)
Human Resources	2,191,696									2,191,696
Information Technology	889,455	7,200								896,655
Water Distribution Maintenance	883,289									883,289
Water Resources & Customer Service	456,084	2,042,572								2,498,656
Water Operations		903,277	5,194,707	787,468	4,309,010	1,660,772	1,142,212	495,360	815,000	15,307,806
BBS Operations					742,302	149,072	18,612			909,986
Duff Operations					3,069,538	26,495	837,736			3,933,769
Water Distribution Maintenance			2,829,894						815,000	3,644,894
Water Distribution Operations		903,277	2,364,813	787,468	497,170		285,864	495,360		5,333,952
Water Resources & Customer Service						1,485,205				1,485,205
Grand Total	1,281,863	2,953,049	5,194,707	787,468	4,309,010	1,660,772	1,142,212	495,360	815,000	18,639,441



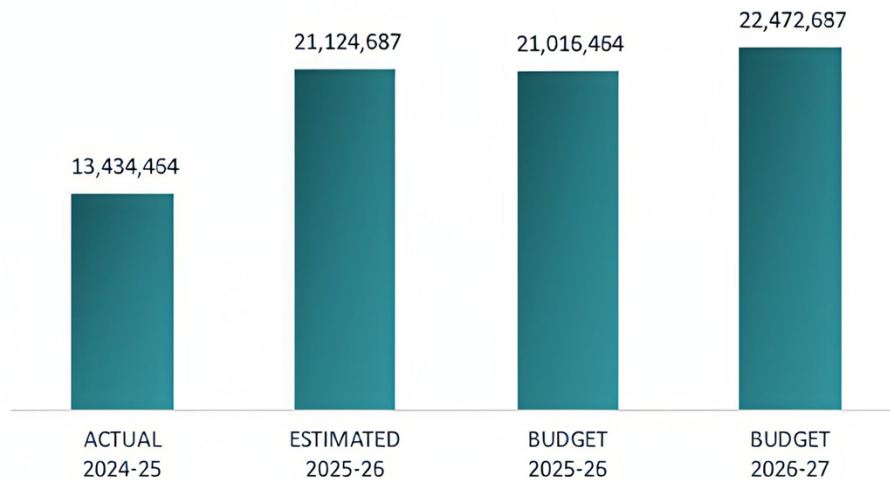
**MEDFORD WATER COMMISSION
CONSTRUCTION AND INFRASTRUCTURE REPLACEMENT FUND
SCHEDULE OF BUDGET AND ACTUAL RESOURCES AND REQUIREMENTS**

ACTUAL 2023 - 24	ACTUAL 2024 - 25	ESTIMATED 2025-26	BUDGET 2025-26		BUDGET 2026-27
RESOURCES					
Non-operating Resources:					
30,244,639	13,434,464	21,124,687	21,016,464	Beginning fund balance available for appropriation (7/1)	22,472,687
875,000	6,807,000	588,000	588,000	Transfer in from other funds	600,000
1,295,351	883,223	760,000	280,000	Investment income	365,000
\$ 32,414,990	21,124,687	\$ 22,472,687	\$ 21,884,464	Total resources	\$ 23,437,687
REQUIREMENTS					
Non-operating Requirements:					
18,980,526	-	-	4,328,126	Transfer out to Water Fund	8,267,009
13,434,464	21,124,687	22,472,687	17,556,338	Unappropriated ending fund balance (6/30)	15,170,678
\$ 32,414,990	21,124,687	\$ 22,472,687	\$ 21,884,464	Total requirements	\$ 23,437,687

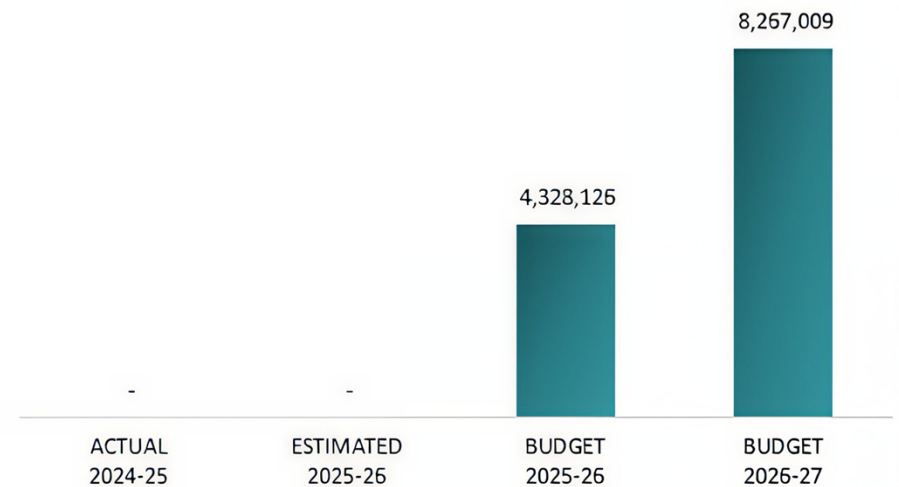
Resources & Requirements

The **Construction and Infrastructure Replacement Fund** supports capital projects that expand system capacity, meet regulatory requirements, or replace aging and obsolete assets. It also provides funding for water rights, future water supply and treatment needs, and the management of vernal pools.

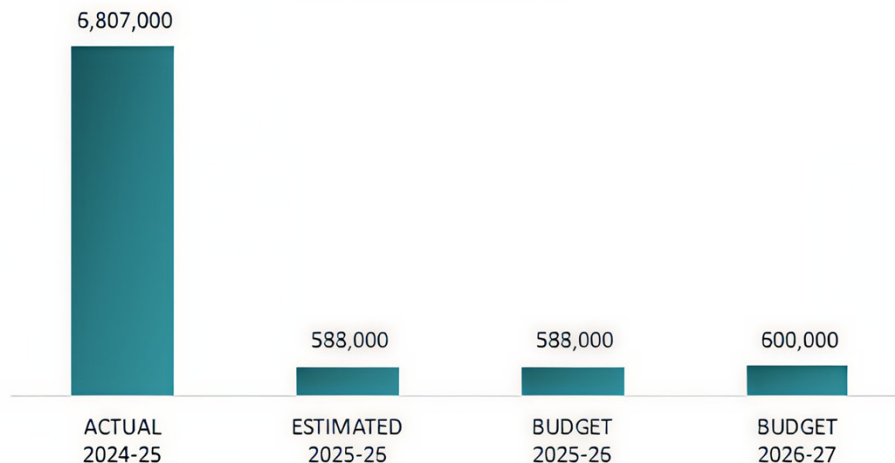
BEGINNING FUND BALANCE



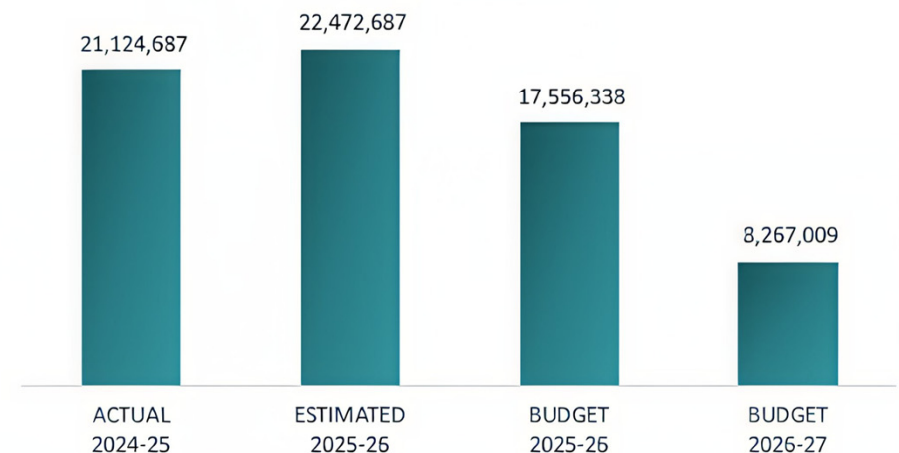
TRANSFERS OUT



TRANSFERS IN



ENDING FUND BALANCE



**MEDFORD WATER COMMISSION
BOND PROJECT FUND
SCHEDULE OF BUDGET AND ACTUAL RESOURCES AND REQUIREMENTS**

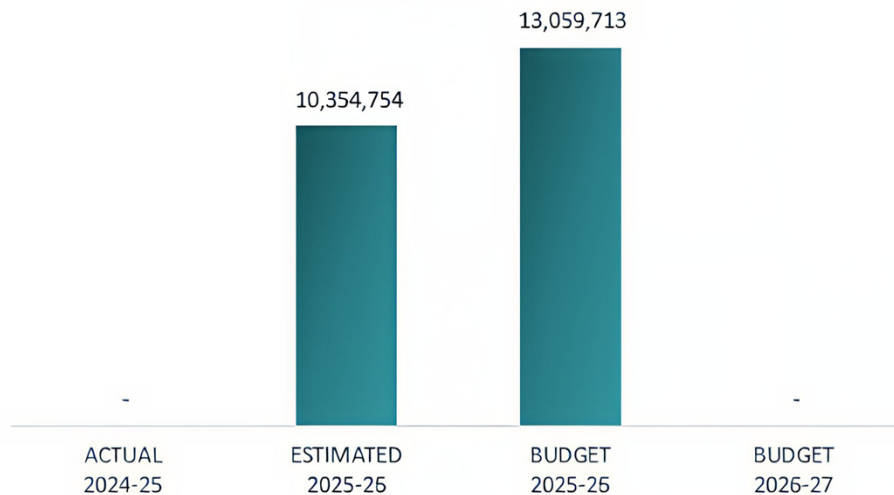
ACTUAL 2023 - 24	ACTUAL 2024 - 25	ESTIMATED 2025-26	BUDGET 2025-26				BUDGET 2026-27
				RESOURCES			
				Operating	Total Operating Resources		
-	-	-	-				-
				Non-Operating:			
-	40,260,856	-	-		Debt Proceeds		-
	1,221,103	430,000	125,500		Investment Income		-
	16,782,306	13,940,000			Transfers In		-
-	58,264,265	14,370,000	125,500		Total Non-Operating Resources		-
-	-	10,354,754	13,059,713		Beginning fund balance available for appropriation (7/1)		-
\$ -	\$ 58,264,265	\$ 24,724,754	\$ 13,185,213		Total resources		-
				REQUIREMENTS			
				Operating	Total Operating Requirements		
-	-	-	-				-
-	-	-	-				-
-	44,422,848	24,718,254	13,182,013	Non-Operating:			
	3,212,269	-	-		Capital Expenditures		-
	274,394	6,500	3,200		Contingency		-
					Administration & General		-
-	47,909,511	24,724,754	13,185,213		Total Non-Operating Requirements		-
-	47,909,511	24,724,754	13,185,213		Total before ending fund balance		-
-	10,354,754	-	-		Unappropriated ending fund balance (6/30)		-
\$ -	\$ 58,264,265	24,724,754	13,185,213		Total requirements		-

Resources & Requirements

The **Bond Project Fund** is to support major capital projects with restricted bond funds. All funds have been utilized, therefore the beginning and ending fund balances are both zero.

*FY25 Transfers In were \$16,782,306 and FY26 Transfers In were \$13,940,000

BEGINNING FUND BALANCE



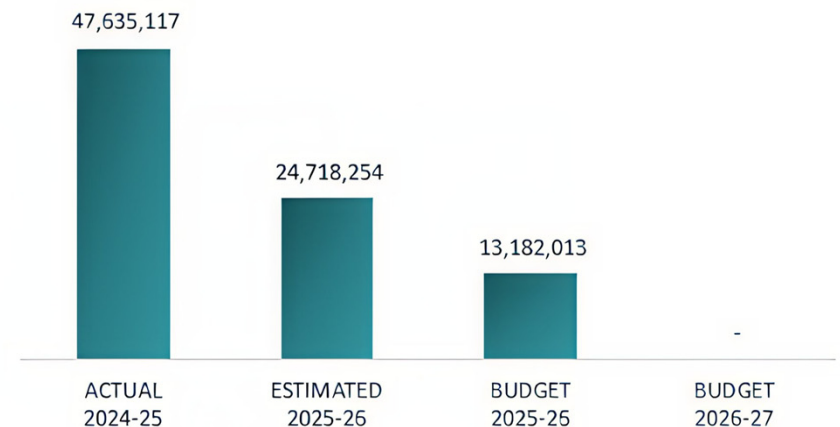
ENDING FUND BALANCE



DEBT PROCEEDS



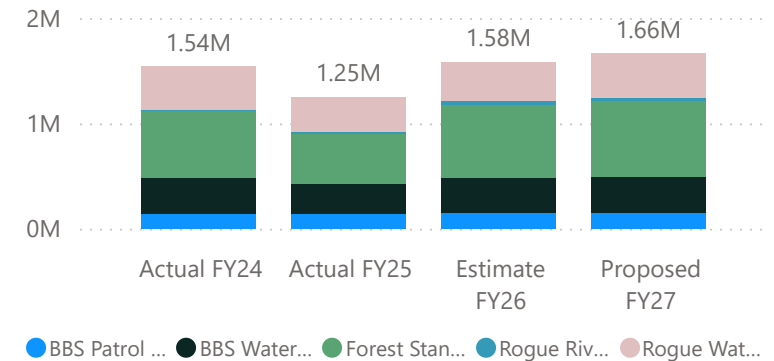
CAPITAL EXPENDITURES



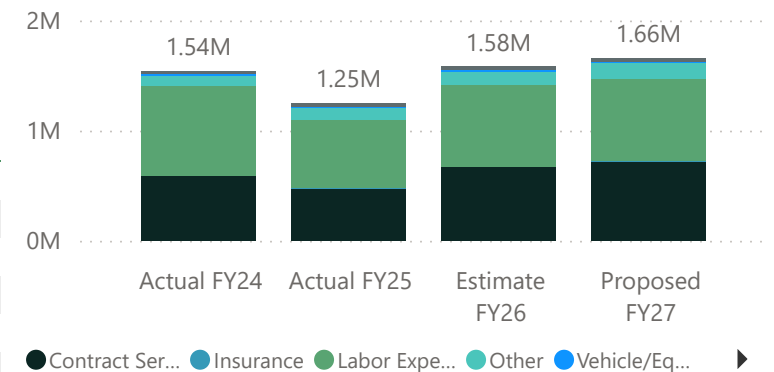
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

SOURCE OF SUPPLY

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Forest Stand Improvements	638,614	470,841	697,537	698,327	715,745
Rogue Watershed Management	408,561	331,028	409,734	361,329	421,263
BBS Watershed Management	339,132	285,595	336,208	330,693	348,197
BBS Patrol House and Grounds	143,868	144,139	150,215	150,012	149,072
Rogue River Intake	5,793	15,889	33,982	38,055	26,495
Total	1,535,968	1,247,492	1,627,676	1,578,416	1,660,772



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	810,455	622,367	742,493	735,679	749,598
Contract Services Expense	587,610	473,365	700,470	667,287	715,000
Other	94,122	99,928	127,166	124,708	139,600
Water Master Support	18,683	30,042	32,640	27,667	33,500
Vehicle/Equipment	18,511	14,102	14,449	15,360	16,284
Insurance	6,587	7,688	10,458	7,715	6,790
Total	1,535,968	1,247,492	1,627,676	1,578,416	1,660,772



Non-Operating Expenses	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Forest Stand Improvements	463,153	189,262	15,000	49,361	8,000
BBS Watershed Management	-	-	-	6,000	-
Rogue Watershed Management	-	24,360	-	-	-
Total	463,153	216,622	15,000	55,361	8,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Source of Supply - Rogue River Intake		5,793	15,889	33,982	38,055	26,495
Project: SS-27-110RR						
01-110-6200-00	Contract Services Expense	5,793	6,051	3,279	2,201	3,500
01-110-6420-00	Labor Expense	-	9,338	29,643	35,412	22,495
01-110-6490-00	Materials and Supplies	-	500	562	234	500
01-110-6810-00	Vehicle Expense	-	-	498	208	-
Source of Supply - Rogue Watershed Management		871,714	520,290	424,734	410,690	429,263
Project: SS-27-111WM						
01-111-6200-00	Contract Services Expense	506,862	153,375	75,949	60,000	77,500
01-111-6370-00	Grants/Partnerships/Donations	32,801	34,729	55,950	55,950	58,500
01-111-6420-00	Labor Expense	297,884	242,052	230,453	230,453	232,256
01-111-6490-00	Materials and Supplies	8,355	45,393	15,750	22,000	16,000
01-111-6540-00	Miscellaneous	-	578	-	-	-
01-111-6770-00	Temporary Labor	4,015	10,636	12,000	12,000	9,000
01-111-6810-00	Vehicle Expense	3,114	2,957	1,992	2,174	2,507
01-111-6860-00	Water Master Support	18,683	30,042	32,640	27,667	33,500
01-111-6421-00	Labor Expense - OT		528		446	-
Source of Supply - BBS Patrol House and Grounds		143,868	144,139	150,215	150,012	149,072
Project: SS-27-120PH						
01-120-6200-00	Contract Services Expense	135	7,831	6,242	7,086	6,500
01-120-6310-00	Equipment Expense	4,206	-	-	-	-
01-120-6320-00	Fire Protection	-	135	149	197	-
01-120-6385-00	Insurance - Property	1,048	1,223	1,541	1,415	1,246
01-120-6420-00	Labor Expense	129,449	124,856	127,914	130,391	130,575
01-120-6490-00	Materials and Supplies	4,450	5,010	8,820	4,922	5,000
01-120-6810-00	Vehicle Expense	4,580	5,084	5,549	6,001	5,751
Source of Supply - BBS Watershed Management		339,132	285,595	336,208	336,693	348,197
Project: SS-27-121WM						
01-121-6200-00	Contract Services Expense	-	-	15,000	10,000	15,500

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

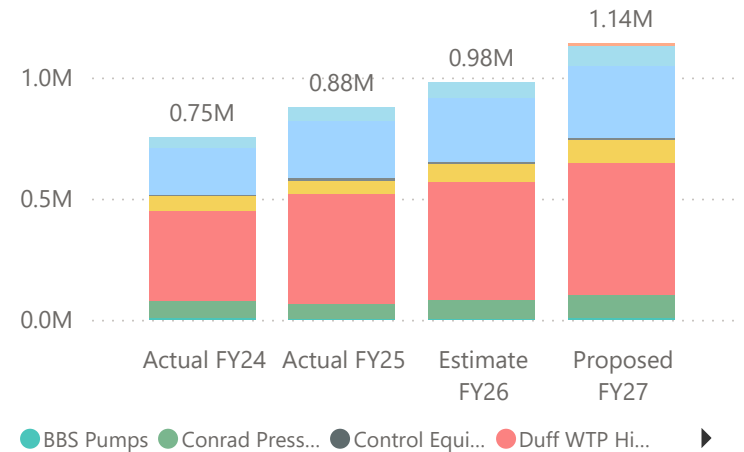
Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-121-6320-00	Fire Protection	28,515	27,145	29,870	33,124	37,600
01-121-6385-00	Insurance - Property	5,539	6,465	8,917	6,300	5,544
01-121-6420-00	Labor Expense	291,364	242,301	266,186	266,186	270,474
01-121-6421-00	Labor Expense - OT	140	-	-	223	-
01-121-6490-00	Materials and Supplies	1,823	668	5,250	9,600	8,000
01-121-6540-00	Miscellaneous	1,033	1,133	1,100	1,100	1,000
01-121-6660-00	Property Tax	-	-	-	-	-
01-121-6770-00	Temporary Labor	4,897	2,340	4,000	4,000	3,000
01-121-6810-00	Vehicle Expense	5,821	5,543	5,885	6,160	7,079
Source of Supply - Forest Stand Improvements		638,614	495,201	697,537	698,327	715,745
Project: SS-27-124FS						
01-124-6200-00	Contract Services Expense	537,973	451,071	600,000	600,000	612,000
01-124-6420-00	Labor Expense	91,618	41,040	88,297	88,297	93,798
01-124-6490-00	Materials and Supplies	-	438	2,100	2,100	2,000
01-124-6777-00	TimberTax Expense	8,233	2,134	6,615	7,113	7,000
01-124-6810-00	Vehicle Expense	790	518	525	817	947
		1,999,121	1,461,114	1,642,676	1,633,777	1,668,772

*Note: Budget Detail includes Non-Operating Expenses

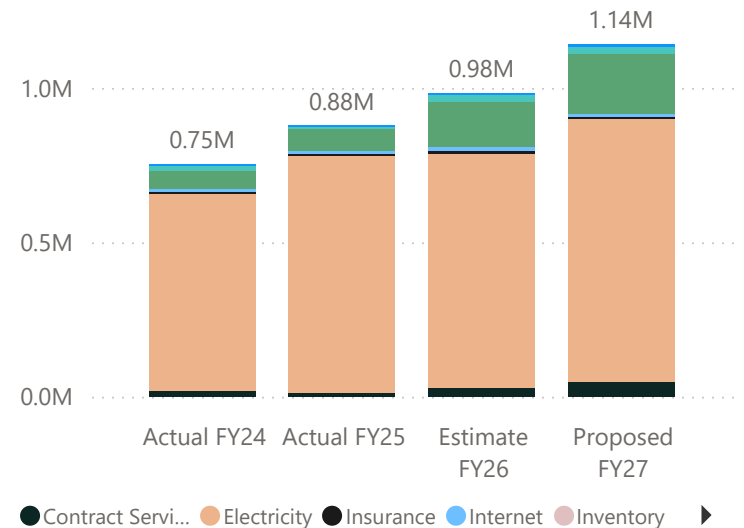
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES

SUPPLY PUMPING

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Duff WTP High Service Pumps	372,624	454,342	536,918	485,578	543,782
Rogue River Intake	194,412	235,308	292,964	266,123	293,954
Conrad Pressure Control Station	69,530	59,279	103,142	80,217	95,382
Martin Pressure Control Station	61,863	53,502	103,223	75,167	94,205
Rossanley Pressure Control Station	43,670	57,109	86,602	65,466	86,077
Rancheria Pumps	3,524	12,415	10,415	6,837	11,218
Roxy Ann Tower	0	0	0	0	10,200
BBS Pumps	7,698	6,038	3,281	2,408	7,394
Total	753,321	877,993	1,136,545	981,796	1,142,212



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Electricity	635,994	765,361	849,960	759,048	851,100
Labor Expense	57,869	69,532	199,497	147,230	191,812
Contract Services Expense	20,671	13,766	47,120	28,383	47,500
Other	18,096	5,659	14,908	21,135	24,200
Internet	9,060	11,388	12,576	11,806	11,388
Vehicle/Equipment	5,336	4,989	6,290	5,332	8,413
Insurance	6,295	7,298	6,194	8,862	7,799
Total	753,321	877,993	1,136,545	981,796	1,142,212



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Supply Pumping - Rogue River Intake		194,412	235,308	292,964	266,123	293,954
Project: SP-27-210RR						
01-210-6200-00	Contract Services Expense	11,354	4,183	15,300	8,533	15,500
01-210-6280-00	Electricity	178,454	219,746	239,760	218,979	244,500
01-210-6385-00	Insurance - Property	1,456	1,701	2,169	2,622	2,307
01-210-6420-00	Labor Expense	-	9,521	33,530	27,563	29,034
01-210-6490-00	Materials and Supplies	3,148	106	2,205	8,168	2,000
01-210-6810-00	Vehicle Expense	-	51	-	258	613
Supply Pumping - Duff WTP High Service Pumps		372,624	454,342	536,918	485,578	543,782
Project: SP-27-211PU						
01-211-6200-00	Contract Services Expense	9,017	7,109	23,970	16,026	24,500
01-211-6280-00	Electricity	358,263	441,412	479,520	439,164	489,000
01-211-6420-00	Labor Expense	-	5,821	31,223	23,734	28,143
01-211-6490-00	Materials and Supplies	5,344	-	2,205	6,654	2,000
01-211-6810-00	Vehicle Expense	-	-	-	-	139
Supply Pumping - BBS Pumps		7,698	6,038	3,281	2,408	7,394
Project: SP-27-220PU						
01-220-6385-00	Insurance - Property	2,569	2,944	477	2,264	1,993
01-220-6420-00	Labor Expense	3,592	2,008	2,591	130	5,279
01-220-6421-00	Labor Expense - OT	123	822	-	-	-
01-220-6490-00	Materials and Supplies	1,110	-	-	-	-
01-220-6810-00	Vehicle Expense	304	264	213	14	122
Supply Pumping - Rancheria Pumps		3,524	12,415	10,415	6,837	11,218
Project: SP-27-230RA						
01-230-6200-00	Contract Services Expense	-	-	1,020	686	1,000
01-230-6280-00	Electricity	3,290	5,775	6,480	4,925	6,500
01-230-6385-00	Insurance - Property	114	133	174	164	144
01-230-6490-00	Materials and Supplies	120	-	1,050	438	500
01-230-6650-00	Propane	-	987	1,050	144	1,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-230-6810-00	Vehicle Expense	-	575	641	480	221
01-230-6420-00	Labor Expense		4,730		-	1,853
01-230-6770-00	Temporary Labor		215		-	-
Supply Pumping - Conrad Pressure Control Station		69,530	59,279	103,142	80,217	95,382
Project: SP-27-240CO						
01-240-6200-00	Contract Services Expense	-	2,163	1,122	1,066	1,000
01-240-6280-00	Electricity	32,076	29,705	46,440	34,190	39,550
01-240-6385-00	Insurance - Property	763	893	1,205	1,369	1,205
01-240-6400-00	Internet	2,870	3,600	3,750	3,573	3,600
01-240-6420-00	Labor Expense	23,444	17,725	44,051	31,140	42,501
01-240-6421-00	Labor Expense - OT	3,092	958	-	4,086	-
01-240-6490-00	Materials and Supplies	3,570	1,405	3,150	1,745	3,000
01-240-6690-00	Small Tools	-	-	-	-	-
01-240-6730-00	Storm Drain	461	461	502	531	500
01-240-6810-00	Vehicle Expense	2,667	2,016	2,922	2,325	4,026
01-240-6820-00	Water Expense	587	353	-	192	-
Supply Pumping - Martin Pressure Control Station		61,863	53,502	103,223	75,167	94,205
Project: SP-27-241MA						
01-241-6200-00	Contract Services Expense	300	-	2,648	1,204	2,500
01-241-6280-00	Electricity	36,848	33,797	46,440	35,208	39,550
01-241-6385-00	Insurance - Property	690	806	1,103	1,153	1,015
01-241-6400-00	Internet	3,490	4,188	5,076	4,583	4,188
01-241-6420-00	Labor Expense	14,320	8,945	44,051	27,213	42,501
01-241-6421-00	Labor Expense - OT	2,927	3,286	-	2,403	-
01-241-6490-00	Materials and Supplies	498	56	1,103	750	1,000
01-241-6730-00	Storm Drain	1,173	1,219	1,318	1,306	1,500
01-241-6810-00	Vehicle Expense	1,528	824	1,163	990	1,451
01-241-6820-00	Water Expense	89	381	321	357	500
01-241-7000-00	Loss on Disposal of Assets	-	-	-	-	-

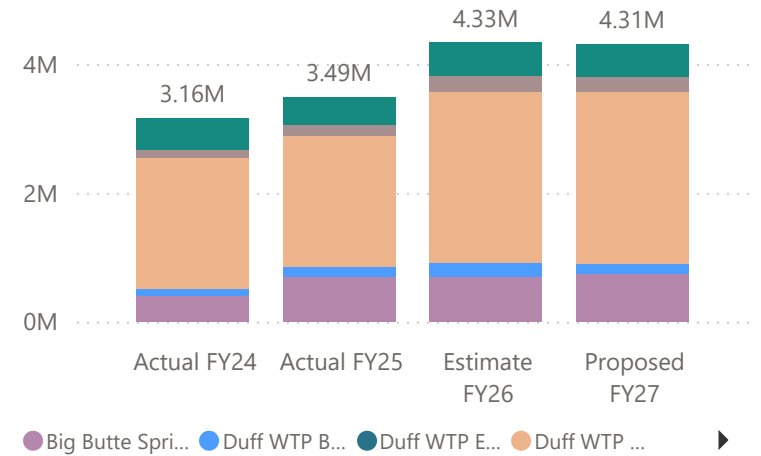
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Supply Pumping - Rossanley Pressure Control Station		43,670	57,109	86,602	65,466	86,077
Project: SP-27-242RO						
01-242-6200-00	Contract Services Expense	-	311	3,060	868	3,000
01-242-6280-00	Electricity	27,063	34,926	31,320	26,582	32,000
01-242-6385-00	Insurance - Property	703	821	1,066	1,290	1,135
01-242-6400-00	Internet	2,700	3,600	3,750	3,650	3,600
01-242-6420-00	Labor Expense	8,088	11,745	44,051	28,207	42,501
01-242-6421-00	Labor Expense - OT	2,283	3,971	-	2,754	-
01-242-6490-00	Materials and Supplies	1,744	201	1,654	548	1,500
01-242-6730-00	Storm Drain	-	-	350	151	500
01-242-6810-00	Vehicle Expense	837	1,259	1,351	1,265	1,841
01-242-6820-00	Water Expense	252	275	-	151	-
Supply Pumping - Roxy Ann Tower		-	-	-	-	10,200
Project: SP-27-243RX						
01-243-6400-00	Internet	-	-	-	-	10,200
		753,321	877,993	1,136,545	981,796	1,142,212

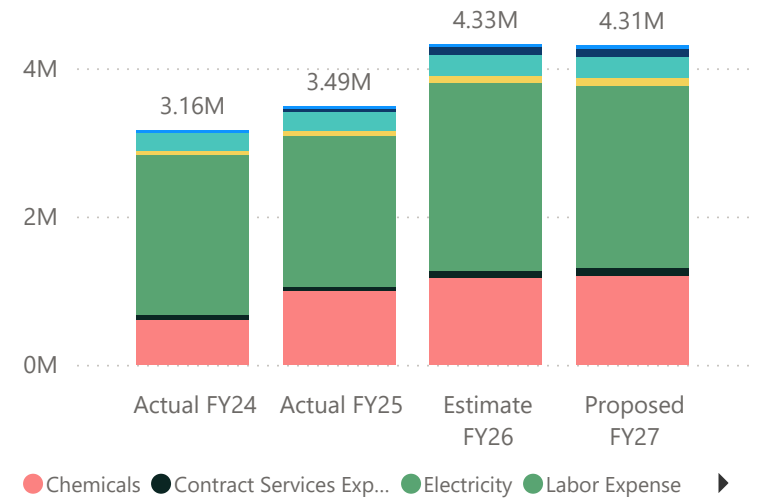
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

PURIFICATION

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Duff WTP Operations	2,040,698	2,035,204	2,618,941	2,652,970	2,680,787
Big Butte Springs	401,855	694,070	722,141	705,493	742,302
Water Quality and Compliance	481,389	421,630	486,450	512,761	497,170
Ozonation	124,903	175,657	250,982	246,997	234,230
Duff WTP Building and Grounds	110,369	160,463	173,232	208,209	154,521
Total	3,159,214	3,487,024	4,251,746	4,326,430	4,309,010



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	2,066,817	1,941,702	2,310,286	2,410,598	2,328,598
Chemicals	604,220	991,718	1,178,695	1,170,086	1,201,500
Other	234,065	255,693	341,931	286,418	295,237
Electricity	90,513	104,787	125,280	112,291	128,000
Software Maintenance	5,993	41,326	104,081	104,081	106,000
Materials and Supplies	65,869	65,897	71,305	104,897	102,500
Contract Services Expense	62,782	51,936	81,049	101,451	101,240
Vehicle/Equipment	28,955	33,965	39,119	36,608	45,935
Total	3,159,214	3,487,024	4,251,746	4,326,430	4,309,010



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Purification - Water Quality and Compliance		481,389	421,630	486,450	512,761	497,170
Project: PU-27-301WQ						
01-301-6200-00	Contract Services Expense	6,350	893	1,020	5,380	5,500
01-301-6310-00	Equipment Expense	5,897	766	5,513	2,087	5,500
01-301-6415-00	Lab and Testing Supplies	2,600	2,652	3,308	3,093	4,000
01-301-6420-00	Labor Expense	364,797	323,968	373,126	395,566	369,405
01-301-6421-00	Labor Expense - OT	668	-	1,696	2,297	1,765
01-301-6490-00	Materials and Supplies	2,475	3,541	2,205	2,017	2,500
01-301-6715-00	Software Maintenance	10,832	-	4,200	4,200	4,500
01-301-6770-00	Temporary Labor	-	103	-	-	-
01-301-6810-00	Vehicle Expense	14,518	17,815	21,917	22,467	25,000
01-301-6830-00	Water Analysis - Chemical	13,621	13,739	18,375	20,375	22,000
01-301-6840-00	Water Analysis - Investigative	29,312	27,943	26,250	26,634	27,500
01-301-6850-00	Water Analysis - Microbiological	30,319	30,210	28,840	28,645	29,500
01-301-7000-00	Loss on Disposal of Assets	-	-	-	-	-
Purification - Duff WTP Operations		2,040,698	2,035,204	2,618,941	2,652,970	2,680,787
Project: PU-27-310OP						
01-310-6090-00	Chemicals - Carbon Dioxide	26,237	53,920	56,000	60,962	57,000
01-310-6100-00	Chemicals - Chlorine	121,154	155,067	157,542	157,542	160,500
01-310-6110-00	Chemicals - Coagulants	167,970	165,369	216,090	216,090	220,500
01-310-6130-00	Chemicals - Other	12,412	-	-	-	-
01-310-6150-00	Chemicals - Polymers	17,184	-	27,563	28,041	28,000
01-310-6160-00	Chemicals - Sodium Hydroxide	12,711	86,587	157,500	157,500	160,500
01-310-6200-00	Contract Services Expense	17,460	8,676	37,740	52,740	52,740
01-310-6312-00	Fees and Permits	42,810	43,534	46,818	43,838	48,000
01-310-6330-00	Freight Expense	-	38	-	-	-
01-310-6385-00	Insurance - Property	20,353	23,797	27,763	45,562	40,095
01-310-6420-00	Labor Expense	1,492,031	1,337,593	1,643,759	1,629,768	1,661,849
01-310-6421-00	Labor Expense - OT	68,009	61,677	35,404	68,095	55,702

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-310-6490-00	Materials and Supplies	28,591	37,375	29,250	59,670	60,000
01-310-6680-00	Safety Equipment/Expense	-	5,566	-	-	-
01-310-6715-00	Software Maintenance	5,993	41,326	104,081	104,081	106,000
01-310-6770-00	Temporary Labor	-	7,226	70,200	23,279	23,350
01-310-6810-00	Vehicle Expense	7,783	7,453	9,231	5,802	6,551
01-310-7000-00	Loss on Disposal of Assets	-	-	-	-	-
Purification - Ozonation		124,903	175,657	250,982	246,997	234,230
Project: PU-27-3110Z						
01-311-6140-00	Chemicals - Oxygen	52,466	60,476	84,000	84,000	85,500
01-311-6200-00	Contract Services Expense	6,211	11,266	13,260	7,589	13,500
01-311-6280-00	Electricity	59,485	73,249	79,920	72,993	81,500
01-311-6420-00	Labor Expense	982	23,416	51,802	63,560	28,638
01-311-6490-00	Materials and Supplies	5,759	7,146	22,000	18,137	22,500
01-311-7000-00	Loss on Disposal of Assets	-	-	-	-	-
01-311-6810-00	Vehicle Expense		104		718	2,592
Purification - Duff WTP Building and Grounds		110,369	160,463	173,232	208,209	154,521
Project: PU-27-312BG						
01-312-6200-00	Contract Services Expense	28,018	26,421	23,929	30,976	24,500
01-312-6312-00	Fees and Permits	1,128	229	1,020	210	1,000
01-312-6345-00	Garbage	2,007	2,162	2,333	2,274	2,500
01-312-6385-00	Insurance - Property	44,349	56,385	64,501	45,804	40,307
01-312-6410-00	Janitorial	4,765	5,812	5,411	6,504	5,500
01-312-6420-00	Labor Expense	-	52,108	57,815	102,178	59,478
01-312-6490-00	Materials and Supplies	23,117	9,853	10,500	13,430	10,500
01-312-6684-00	Security	-	-	-	-	-
01-312-6688-00	Sewer	306	324	1,166	714	1,000
01-312-6750-00	Telephone	5,351	5,653	5,832	5,507	6,000
01-312-6810-00	Vehicle Expense	999	1,137	346	198	3,236
01-312-6820-00	Water Expense	329	379	379	414	500

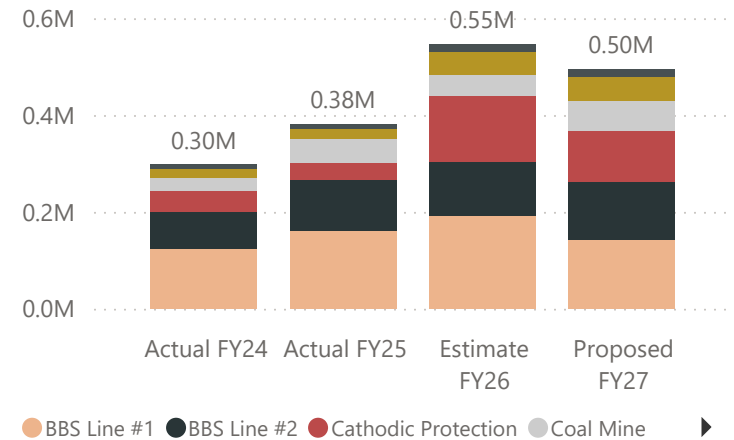
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Purification - Big Butte Springs		401,855	694,070	722,141	705,493	742,302
Project: PU-27-320BB						
01-320-6100-00	Chemicals - Chlorine	88,524	90,364	120,000	105,951	122,500
01-320-6130-00	Chemicals - Other	23,656	-	-	-	-
01-320-6160-00	Chemicals - Sodium Hydroxide	81,906	379,935	360,000	360,000	367,000
01-320-6200-00	Contract Services Expense	4,743	4,680	5,100	4,766	5,000
01-320-6280-00	Electricity	31,028	31,538	45,360	39,298	46,500
01-320-6310-00	Equipment Expense	-	-	1,654	689	6,500
01-320-6385-00	Insurance - Property	696	4,502	1,140	3,233	2,845
01-320-6400-00	Internet	14,413	14,372	16,200	15,702	13,140
01-320-6420-00	Labor Expense	136,562	137,761	146,684	146,992	149,106
01-320-6421-00	Labor Expense - OT	3,768	5,179	-	2,142	2,655
01-320-6490-00	Materials and Supplies	5,927	7,982	7,350	11,643	7,000
01-320-6540-00	Miscellaneous	544	1,795	-	1,223	-
01-320-6650-00	Propane	1,216	5,079	7,140	2,647	7,500
01-320-6750-00	Telephone	3,217	3,427	3,888	3,784	4,000
01-320-6810-00	Vehicle Expense	5,655	7,456	7,625	7,423	8,556
01-320-7000-00	Loss on Disposal of Assets	-	-	-	-	-
		3,159,214	3,487,024	4,251,746	4,326,430	4,309,010

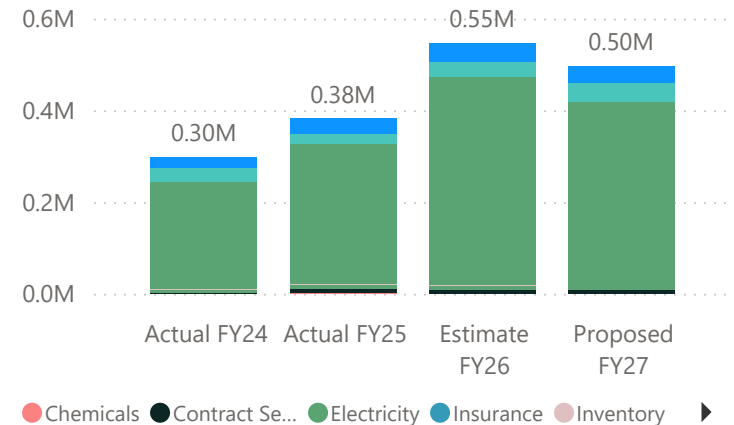
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

TRANSMISSION

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
BBS Line #1	123,460	161,133	129,444	191,870	142,573
BBS Line #2	75,264	104,679	116,937	111,093	119,403
Cathodic Protection	45,220	36,107	127,538	137,188	106,367
Coal Mine	26,876	48,881	53,413	42,471	60,895
Nichols Gap	16,870	20,538	48,510	47,805	49,674
Transmission - Roads	9,926	9,864	16,116	16,492	16,448
Total	297,616	381,202	491,958	546,919	495,360



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Chemicals		716	150	63	0
Inventory	1,100	706	0	190	0
Insurance	97	113	685	369	325
Contract Services Expense	1,957	10,290	7,763	9,124	7,500
Electricity	7,214	8,719	8,424	9,032	8,500
Vehicle/Equipment	22,122	32,868	28,626	40,597	36,274
Other	31,319	20,846	39,614	33,610	41,000
Labor Expense	233,807	306,944	406,696	453,934	401,761
Total	297,616	381,202	491,958	546,919	495,360



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Transmission - Transmission - Roads		9,926	9,864	16,116	16,492	16,448
Project: TR-27-401TR						
01-401-6310-00	Equipment Expense	9,926	9,342	11,000	11,000	11,000
01-401-6420-00	Labor Expense	-	-	1,808	1,808	1,948
01-401-6421-00	Labor Expense - OT	-	-	-	-	-
01-401-6490-00	Materials and Supplies	-	522	3,308	3,684	3,500
01-401-6810-00	Vehicle Expense	-	-	-	-	-
Transmission - BBS Line #1		123,460	161,133	129,444	191,870	142,573
Project: TR-27-421BB						
01-421-6200-00	Contract Services Expense	900	3,625	3,162	4,178	3,000
01-421-6403-00	Inventory	1,006	706	-	-	-
01-421-6420-00	Labor Expense	93,390	120,288	102,915	142,761	107,580
01-421-6421-00	Labor Expense - OT	10,417	10,307	2,572	13,062	4,493
01-421-6490-00	Materials and Supplies	5,962	4,384	7,718	6,113	8,000
01-421-6690-00	Small Tools Expense	2,092	-	-	-	-
01-421-6770-00	Temporary Labor	-	124	-	129	-
01-421-6810-00	Vehicle Expense	9,693	21,699	13,077	25,627	19,500
Transmission - BBS Line #2		75,264	104,679	116,937	111,093	119,403
Project: TR-27-422BB						
01-422-6200-00	Contract Services Expense	1,057	2,170	2,601	4,923	2,500
01-422-6403-00	Inventory	94	-	-	190	-
01-422-6420-00	Labor Expense	58,633	83,600	98,359	94,322	102,467
01-422-6421-00	Labor Expense - OT	1,519	10,949	-	683	-
01-422-6490-00	Materials and Supplies	5,194	1,704	7,718	3,205	8,000
01-422-6540-00	Miscellaneous	-	4	-	-	-
01-422-6690-00	Small Tools Expense	2,092	-	-	-	-
01-422-6810-00	Vehicle Expense	6,675	6,166	8,259	7,555	6,436
01-422-6770-00	Temporary Labor	-	86	-	215	-
Transmission - Cathodic Protection		45,220	36,107	127,538	137,188	106,367

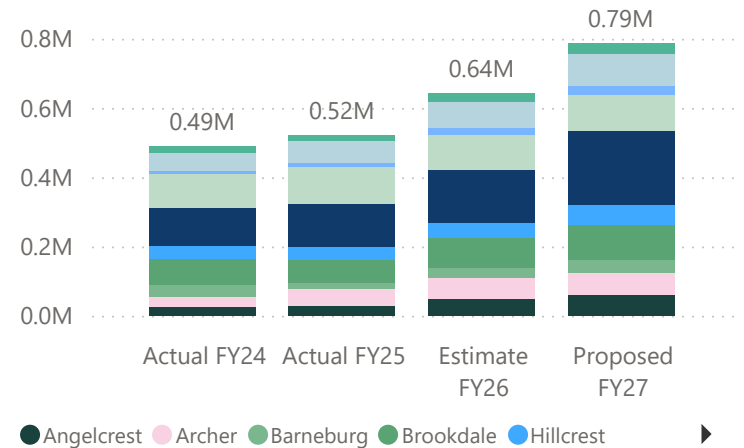
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Project: TR-27-423BB						
01-423-6280-00	Electricity	5,289	5,851	6,048	6,176	6,000
01-423-6420-00	Labor Expense	36,719	28,986	112,536	122,867	91,786
01-423-6421-00	Labor Expense - OT	237	-	1,286	530	1,389
01-423-6490-00	Materials and Supplies	320	143	4,200	3,828	4,500
01-423-6810-00	Vehicle Expense	2,655	1,127	3,468	3,615	2,692
01-423-6770-00	Temporary Labor	-	-	-	172	-
Transmission - Coal Mine		26,876	48,881	53,413	42,471	60,895
Project: TR-27-440CM						
01-440-6120-00	Chemicals - Dechlorination	-	716	150	63	-
01-440-6200-00	Contract Services Expense	-	4,495	1,500	19	1,500
01-440-6280-00	Electricity	1,925	2,868	2,376	2,856	2,500
01-440-6385-00	Insurance - Property	76	88	125	107	94
01-440-6420-00	Labor Expense	12,508	25,449	35,492	26,926	40,703
01-440-6421-00	Labor Expense - OT	6,140	8,420	6,430	6,016	6,947
01-440-6490-00	Materials and Supplies	4,466	4,326	5,250	4,959	5,500
01-440-6810-00	Vehicle Expense	1,761	2,519	2,090	1,525	3,651
01-440-7000-00	Loss on Disposal of Assets	-	-	-	-	-
Transmission - Nichols Gap		16,870	20,538	48,510	47,805	49,674
Project: TR-27-441NG						
01-441-6200-00	Contract Services Expense	-	-	500	4	500
01-441-6385-00	Insurance - Property	21	25	560	262	231
01-441-6420-00	Labor Expense	12,525	15,385	38,868	37,113	37,501
01-441-6421-00	Labor Expense - OT	1,719	3,560	6,430	7,846	6,947
01-441-6490-00	Materials and Supplies	947	82	420	305	500
01-441-6690-00	Small Tools Expense	320	-	-	-	-
01-441-6810-00	Vehicle Expense	1,338	1,357	1,732	2,275	3,995
01-441-6770-00	Temporary Labor	-	129	-	-	-
		297,616	381,202	491,958	546,919	495,360

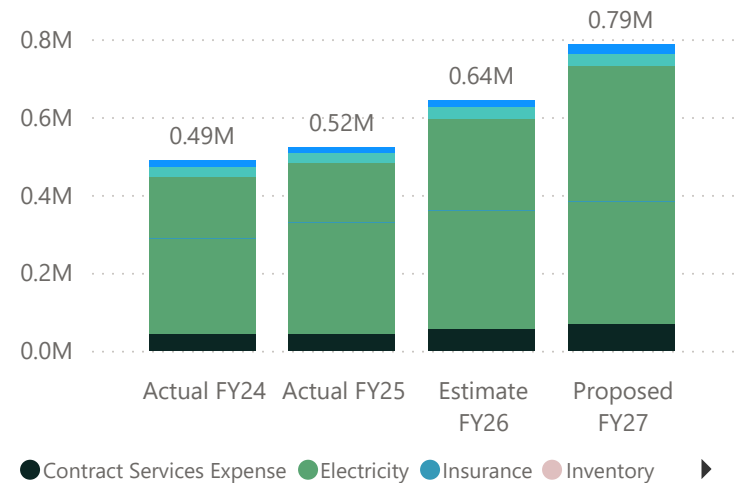
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

DISTRIBUTION PUMPING

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Inspections	110,520	125,696	176,103	153,426	213,150
Lone Pine	95,332	106,348	103,910	100,178	105,704
Brookdale	74,665	64,212	110,109	86,196	100,929
Stanford	52,812	64,676	93,771	75,047	92,502
Archer	28,291	49,424	69,788	63,255	64,968
Angelcrest	26,434	28,829	55,475	47,410	59,315
Hillcrest	39,703	37,350	57,416	44,569	57,704
Barneburg	33,776	17,986	36,346	27,416	37,083
Stardust	17,954	15,115	45,074	25,979	31,089
Pierce Heights	10,451	12,260	38,025	20,425	25,024
Total	489,938	521,896	786,017	643,901	787,468



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	154,672	152,166	351,841	231,785	345,109
Electricity	243,638	284,094	312,549	301,438	312,000
Contract Services Expense	42,946	43,657	66,651	56,486	69,000
Other	27,833	24,061	31,328	32,185	32,600
Vehicle/Equipment	17,040	14,397	18,873	16,984	24,338
Insurance	3,009	3,521	4,775	5,023	4,421
Inventory	800	0	0	0	0
Total	489,938	521,896	786,017	643,901	787,468



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Distribution Pumping - Inspections		110,520	125,696	176,103	153,426	213,150
Project: DP-27-500IN						
01-500-6200-00	Contract Services Expense	35,268	40,384	40,000	36,611	41,000
01-500-6420-00	Labor Expense	60,986	76,580	123,534	104,842	156,650
01-500-6421-00	Labor Expense - OT	-	-	-	-	-
01-500-6490-00	Materials and Supplies	6,710	1,107	5,250	3,659	5,500
01-500-6810-00	Vehicle Expense	7,556	7,625	7,319	8,314	10,000
Distribution Pumping - Angelcrest		26,434	28,829	55,475	47,410	59,315
Project: DP-27-570AN						
01-570-6200-00	Contract Services Expense	-	1,146	612	930	500
01-570-6280-00	Electricity	18,614	19,367	24,840	22,170	25,500
01-570-6385-00	Insurance - Property	98	114	168	151	133
01-570-6420-00	Labor Expense	4,305	5,255	23,967	17,044	26,255
01-570-6421-00	Labor Expense - OT	491	274	1,286	396	1,389
01-570-6490-00	Materials and Supplies	498	565	2,100	4,362	2,000
01-570-6730-00	Storm Drain	448	445	459	489	500
01-570-6810-00	Vehicle Expense	710	224	585	680	1,538
01-570-6820-00	Water Expense	1,270	1,439	1,458	1,188	1,500
Distribution Pumping - Archer		28,291	49,424	69,788	63,255	64,968
Project: DP-27-572AR						
01-572-6200-00	Contract Services Expense	-	618	1,887	2,102	2,000
01-572-6280-00	Electricity	18,392	26,064	24,840	27,438	25,500
01-572-6385-00	Insurance - Property	803	941	1,187	1,339	1,178
01-572-6403-00	Inventory	800	-	-	-	-
01-572-6420-00	Labor Expense	5,613	14,506	34,414	23,452	27,409
01-572-6421-00	Labor Expense - OT	319	822	1,286	672	1,389
01-572-6490-00	Materials and Supplies	432	4,712	4,500	6,707	4,500
01-572-6690-00	Small Tools	-	-	-	-	-
01-572-6730-00	Storm Drain	471	482	475	525	500

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-572-6810-00	Vehicle Expense	1,197	939	732	498	1,392
01-572-6820-00	Water Expense	264	340	467	522	500
01-572-7000-00	Loss on Disposal of Assets	-	-	-	-	-
01-572-6400-00	Internet	-	-	-	-	600
Distribution Pumping - Barneburg		33,776	17,986	36,346	27,416	37,083
Project: DP-27-574BA						
01-574-6200-00	Contract Services Expense	826	-	1,796	1,631	2,000
01-574-6280-00	Electricity	9,821	10,390	13,068	12,638	13,500
01-574-6312-00	Fees and Permits	-	-	-	-	-
01-574-6385-00	Insurance - Property	244	286	410	357	315
01-574-6420-00	Labor Expense	14,637	3,286	16,554	7,258	16,010
01-574-6421-00	Labor Expense - OT	1,965	-	-	1,332	1,389
01-574-6490-00	Materials and Supplies	2,376	-	1,050	746	1,000
01-574-6730-00	Storm Drain	867	809	864	914	1,000
01-574-6810-00	Vehicle Expense	1,363	198	1,846	1,167	869
01-574-6820-00	Water	1,677	3,017	758	1,373	1,000
Distribution Pumping - Brookdale		74,665	64,212	110,109	86,196	100,929
Project: DP-27-576BR						
01-576-6200-00	Contract Services Expense	6,637	-	4,320	4,586	4,500
01-576-6280-00	Electricity	50,721	58,251	72,897	59,300	67,000
01-576-6385-00	Insurance - Property	715	837	1,140	1,229	1,081
01-576-6403-00	Inventory	-	-	-	-	-
01-576-6420-00	Labor Expense	11,262	3,834	25,912	15,417	22,501
01-576-6421-00	Labor Expense - OT	737	-	1,286	1,228	1,389
01-576-6490-00	Materials and Supplies	2,122	-	1,575	2,093	1,500
01-576-6730-00	Storm Drain	469	464	467	514	500
01-576-6770-00	Temporary Labor	-	-	-	-	-
01-576-6810-00	Vehicle Expense	1,533	231	2,045	1,112	1,958
01-576-6820-00	Water Expense	469	595	467	717	500

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-576-7000-00	Loss of Disposal of Assets	-	-	-	-	-
Distribution Pumping - Hillcrest		39,703	37,350	57,416	44,569	57,704
Project: DP-27-578HC						
01-578-6200-00	Contract Services Expense	-	250	2,700	758	3,000
01-578-6280-00	Electricity	27,607	31,749	34,668	34,867	35,500
01-578-6385-00	Insurance - Property	113	132	186	166	146
01-578-6420-00	Labor Expense	7,204	3,225	16,195	7,085	15,625
01-578-6421-00	Labor Expense - OT	2,775	913	1,286	492	1,389
01-578-6490-00	Materials and Supplies	506	-	788	-	1,000
01-578-6730-00	Storm Drain	448	445	486	498	500
01-578-6810-00	Vehicle Expense	747	311	1,107	509	544
01-578-6820-00	Water Expense	303	325	-	194	-
Distribution Pumping - Lone Pine		95,332	106,348	103,910	100,178	105,704
Project: DP-27-580LP						
01-580-6200-00	Contract Services Expense	-	1,121	3,560	3,792	3,500
01-580-6280-00	Electricity	58,807	68,556	63,180	72,227	64,500
01-580-6385-00	Insurance - Property	543	634	869	1,005	884
01-580-6420-00	Labor Expense	26,115	26,287	29,151	17,294	26,251
01-580-6421-00	Labor Expense - OT	1,719	1,404	1,286	407	1,389
01-580-6490-00	Materials and Supplies	4,611	3,598	2,100	1,055	2,000
01-580-6730-00	Storm Drain	883	904	972	956	1,000
01-580-6810-00	Vehicle Expense	2,261	3,428	2,442	3,087	5,680
01-580-6820-00	Water Expense	393	416	350	355	500
Distribution Pumping - Pierce Heights		10,451	12,260	38,025	20,425	25,024
Project: DP-27-582PH						
01-582-6200-00	Contract Services Expense	-	-	933	397	1,000
01-582-6280-00	Electricity	8,025	9,308	11,880	9,789	12,000
01-582-6385-00	Insurance - Property	260	304	430	369	325
01-582-6420-00	Labor Expense	1,392	2,464	22,673	6,647	9,375

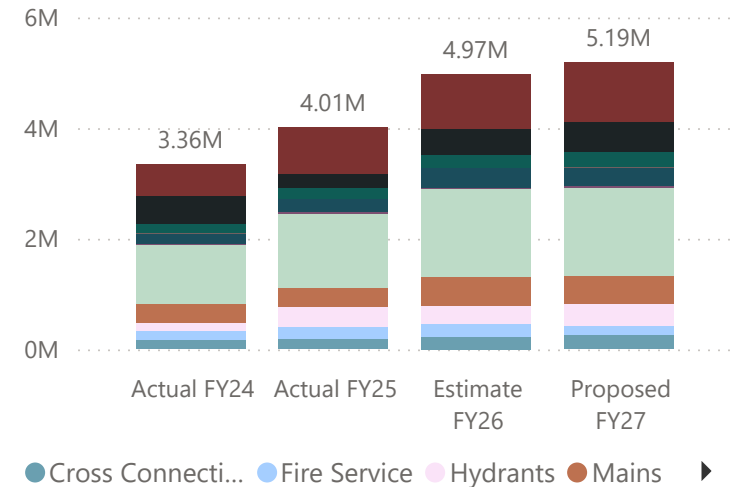
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-582-6421-00	Labor Expense - OT	614	-	1,286	2,604	1,389
01-582-6490-00	Materials and Supplies	-	-	630	483	500
01-582-6810-00	Vehicle Expense	160	184	193	136	435
Distribution Pumping - Stanford		52,812	64,676	93,771	75,047	92,502
Project: DP-27-584SF						
01-584-6200-00	Contract Services Expense	215	138	4,682	1,898	5,000
01-584-6280-00	Electricity	44,880	51,551	57,240	53,358	58,500
01-584-6385-00	Insurance - Property	136	159	224	193	170
01-584-6420-00	Labor Expense	4,977	7,211	26,480	15,314	23,157
01-584-6421-00	Labor Expense - OT	392	1,267	1,286	1,267	1,389
01-584-6490-00	Materials and Supplies	230	1,806	840	413	1,000
01-584-6730-00	Storm Drain	851	865	918	932	1,000
01-584-6810-00	Vehicle Expense	411	810	1,168	937	1,286
01-584-6820-00	Water	720	869	933	735	1,000
Distribution Pumping - Stardust		17,954	15,115	45,074	25,979	31,089
Project: DP-27-586SD						
01-586-6200-00	Contract Services Expense	-	-	6,161	3,781	6,500
01-586-6280-00	Electricity	6,771	8,858	9,936	9,651	10,000
01-586-6385-00	Insurance - Property	97	114	161	214	189
01-586-6420-00	Labor Expense	9,169	4,564	22,673	8,437	9,375
01-586-6421-00	Labor Expense - OT	-	274	1,286	597	1,389
01-586-6490-00	Materials and Supplies	-	-	2,625	1,884	2,500
01-586-6730-00	Storm Drain	566	568	621	630	500
01-586-6810-00	Vehicle Expense	1,102	447	1,436	544	636
01-586-6820-00	Water Expense	249	290	175	241	-
		489,938	521,896	786,017	643,901	787,468

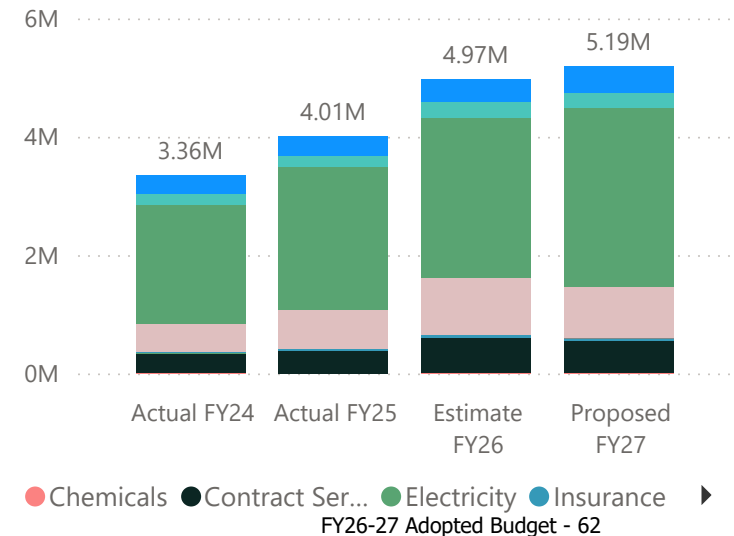
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES

DISTRIBUTION

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Meters	1,063,439	1,348,357	1,450,884	1,589,130	1,575,674
Valves	573,917	836,398	966,856	986,093	1,083,433
Service Lines	512,073	258,279	688,302	476,135	537,404
Mains	342,188	327,159	580,497	515,491	512,575
Hydrants	132,179	377,061	344,779	331,437	409,275
Reservoirs	187,345	250,781	297,034	347,105	340,089
Service Center Control Equipment	165,116	188,071	214,464	227,286	281,348
Cross Connection Control	175,881	193,400	246,173	235,264	265,671
Fire Service	166,509	208,252	234,970	227,151	151,563
Potholing	30,952	22,866	62,959	33,237	31,816
Sample Stations	6,663	2,581	14,289	5,246	5,859
Total	3,356,262	4,013,205	5,101,207	4,973,575	5,194,707



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Budget FY27
Labor Expense	1,998,402	2,417,012	2,943,999	2,719,299	3,014,977
Inventory	474,471	657,479	893,215	961,000	869,500
Contract Services Expense	335,838	375,283	540,415	597,268	543,000
Vehicle/Equipment	320,198	336,635	383,341	385,030	446,154
Other	192,946	188,514	286,143	263,018	260,850
Insurance	26,755	31,281	42,439	41,031	36,126
Internet				0	12,600
Chemicals	4,311	2,962	7,875	2,837	7,500
Electricity	3,341	4,039	3,780	4,092	4,000
Total	3,356,262	4,013,205	5,101,207	4,973,575	5,194,707



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Distribution - Potholing Expense		30,952	22,866	62,959	33,237	31,816
Project: DI-27-640PH						
01-640-6200-00	Contract Services Expense	-	-	20,400	8,500	10,000
01-640-6420-00	Labor Expense	21,256	13,311	25,000	13,469	11,371
01-640-6421-00	Labor Expense - OT	1,718	685	-	-	-
01-640-6490-00	Materials and Supplies	-	3,630	10,500	4,985	5,000
01-640-6810-00	Vehicle Expense	7,978	5,240	7,059	6,283	5,445
Distribution - Service Center Control Equipment		165,116	188,071	214,464	227,286	281,348
Project: DI-27-641CE						
01-641-6170-00	Computer Hardware Purchase	-	20	-	-	-
01-641-6200-00	Contract Services Expense	5,015	450	15,300	12,932	15,500
01-641-6420-00	Labor Expense	92,016	133,627	132,928	159,165	187,044
01-641-6421-00	Labor Expense - OT	47,793	37,283	41,798	33,713	54,380
01-641-6490-00	Materials and Supplies	7,674	2,021	6,300	4,940	6,500
01-641-6690-00	Small Tools	347	-	4,200	2,563	4,500
01-641-6715-00	Software Maintenance	6,773	7,865	7,350	7,350	7,500
01-641-6750-00	Telephone	1,721	4,656	2,274	4,242	4,000
01-641-6810-00	Vehicle Expense	3,777	2,149	4,314	2,381	1,924
Distribution - Service Lines		512,073	258,279	688,302	476,135	537,404
Project: DI-27-642SL						
01-642-6130-00	Chemicals - Other	-	-	525	213	500
01-642-6200-00	Contract Services Expense	23,522	15,555	53,040	38,647	40,000
01-642-6312-00	Fees and Permits	1,380	900	3,570	2,319	3,500
01-642-6403-00	Inventory	67,541	23,315	89,250	49,092	50,000
01-642-6420-00	Labor Expense	292,621	145,815	409,835	256,652	301,197
01-642-6421-00	Labor Expense - OT	33,349	22,238	35,457	43,059	51,811
01-642-6490-00	Materials and Supplies	19,918	16,439	26,250	24,008	27,000
01-642-6540-00	Miscellaneous	233	-	-	568	-
01-642-6690-00	Small Tools	4,299	-	2,100	2,902	2,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-642-6770-00	Temporary Labor	369	902	1,575	1,387	2,175
01-642-6810-00	Vehicle Expense	68,841	33,115	66,700	57,288	59,221
01-642-7000-00	Loss of Disposal of Assets	-	-	-	-	-
Distribution - Hydrants		132,179	377,061	344,779	331,437	409,275
Project: DI-27-643OP						
01-643-6120-00	Chemicals - Dechlorination	282	-	1,050	891	1,000
01-643-6200-00	Contract Services Expense	22,647	21,047	30,600	38,968	31,000
01-643-6312-00	Fees and Permits	66	-	510	162	500
01-643-6403-00	Inventory	4,628	2,714	9,975	6,393	10,000
01-643-6420-00	Labor Expense	83,634	299,277	250,763	243,342	309,242
01-643-6421-00	Labor Expense - OT	2,746	1,484	4,304	3,032	4,881
01-643-6490-00	Materials and Supplies	2,363	9,663	15,750	9,447	16,000
01-643-6540-00	Miscellaneous	-	25	-	-	-
01-643-6770-00	Temporary Labor	-	2,710	-	985	1,000
01-643-6810-00	Vehicle Expense	15,813	40,141	31,827	28,217	35,652
01-643-7000-00	Loss on Disposal of Assets	-	-	-	-	-
Distribution - Mains		342,188	327,159	580,497	515,491	512,575
Project: DI-27-644MA						
01-644-6100-00	Chemicals - Chlorine	1,937	701	2,625	717	2,500
01-644-6120-00	Chemicals - Dechlorination	1,795	2,261	3,150	806	3,000
01-644-6130-00	Chemicals - Other	297	-	525	210	500
01-644-6200-00	Contract Services Expense	53,196	57,591	66,300	126,300	67,500
01-644-6312-00	Fees and Permits	858	1,076	2,550	2,532	2,500
01-644-6403-00	Inventory	7,372	3,370	10,500	9,947	10,500
01-644-6420-00	Labor Expense	145,787	136,398	309,042	196,545	229,938
01-644-6421-00	Labor Expense - OT	50,087	47,509	72,249	65,361	86,070
01-644-6490-00	Materials and Supplies	24,530	19,601	33,600	40,353	34,500
01-644-6540-00	Miscellaneous	189	25	525	142	500
01-644-6690-00	Small Tools	727	2,473	3,675	6,260	3,500

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-644-6770-00	Temporary Labor	227	1,987	2,625	-	2,725
01-644-6810-00	Vehicle Expense	55,186	54,167	73,131	66,318	68,842
01-644-7000-00	Gain/Loss on Disposal of Fixed Assets	-	-	-	-	-
Distribution - Meters		1,063,439	1,348,357	1,450,884	1,589,130	1,575,674
Project: DI-27-645ME						
01-645-6200-00	Contract Services Expense	8,928	6,042	7,650	11,057	11,500
01-645-6312-00	Fees and Permits	-	140	-	-	-
01-645-6385-00	Insurance - Property	189	221	-	92	100
01-645-6403-00	Inventory	340,753	537,842	622,000	742,553	634,500
01-645-6420-00	Labor Expense	588,928	685,386	675,652	685,652	759,903
01-645-6421-00	Labor Expense - OT	4,659	21,692	6,693	27,626	33,453
01-645-6490-00	Materials and Supplies	6,376	10,424	30,870	19,661	31,500
01-645-6540-00	Miscellaneous	233	150	-	-	-
01-645-6560-00	Nonstock Material Expense	33,732	12,540	10,200	8,211	10,500
01-645-6690-00	Small Tools	328	-	750	678	1,000
01-645-6730-00	Storm Drain	260	271	-	155	-
01-645-6770-00	Temporary Labor	26,522	6,498	30,450	30,392	12,125
01-645-6810-00	Vehicle Expense	52,531	67,151	66,619	63,053	81,093
01-645-7000-00	Loss on Disposal of Assets	-	-	-	-	-
Distribution - Reservoirs		187,345	250,781	297,034	347,105	340,089
Project: DI-27-646RE						
01-646-6120-00	Chemicals - Dechlorination	17,688	17,107	18,900	21,341	19,500
01-646-6200-00	Contract Services Expense	47,803	79,192	65,000	84,270	80,000
01-646-6280-00	Electricity	3,341	4,039	3,780	4,092	4,000
01-646-6385-00	Insurance - Property	26,566	31,060	42,439	40,939	36,026
01-646-6420-00	Labor Expense	61,302	67,938	121,602	129,484	119,693
01-646-6421-00	Labor Expense - OT	2,822	17,658	11,957	22,376	23,617
01-646-6490-00	Materials and Supplies	2,714	8,146	10,474	8,413	10,500
01-646-6540-00	Miscellaneous	918	947	255	1,174	500

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-646-6690-00	Small Tools	1,128	-	-	11	-
01-646-6730-00	Storm Drain	8,709	9,099	10,368	9,816	10,500
01-646-6770-00	Temporary Labor	-	-	-	-	-
01-646-6810-00	Vehicle Expense	7,329	7,682	8,527	19,846	19,153
01-646-6820-00	Water Expense	7,025	7,913	3,732	5,343	4,000
01-646-6400-00	Internet		-		-	12,600
Distribution - Valves		573,917	836,398	966,856	986,093	1,083,433
Project: DI-27-647VA						
01-647-6200-00	Contract Services Expense	34,986	64,492	81,600	100,122	83,000
01-647-6312-00	Fees and Permits	480	1,908	1,530	2,487	1,500
01-647-6403-00	Inventory	21,861	43,988	87,150	79,165	89,000
01-647-6420-00	Labor Expense	395,337	540,525	638,955	585,515	675,878
01-647-6421-00	Labor Expense - OT	15,007	43,272	22,695	65,181	46,578
01-647-6490-00	Materials and Supplies	11,631	20,290	17,850	21,446	18,000
01-647-6540-00	Miscellaneous	-	-	510	-	500
01-647-6690-00	Small Tools	587	2,198	1,575	2,378	1,500
01-647-6770-00	Temporary Labor	1,984	14,434	8,400	6,074	5,325
01-647-6810-00	Vehicle Expense	92,044	105,291	106,591	123,725	162,152
Distribution - Sample Stations		6,663	2,581	14,289	5,246	5,859
Project: DI-27-648SS						
01-648-6200-00	Contract Services Expense	-	-	525	219	500
01-648-6403-00	Inventory	-	-	840	350	500
01-648-6420-00	Labor Expense	5,558	2,252	9,980	3,829	3,687
01-648-6490-00	Materials and Supplies	315	-	2,625	60	500
01-648-6810-00	Vehicle Expense	790	329	319	111	672
01-648-6421-00	Labor Expense - OT		-		677	-
Distribution - Cross Connection Control		175,881	193,400	246,173	235,264	265,671
Project: DI-27-650CC						
01-650-6000-00	Advertising	-	336	-	-	-

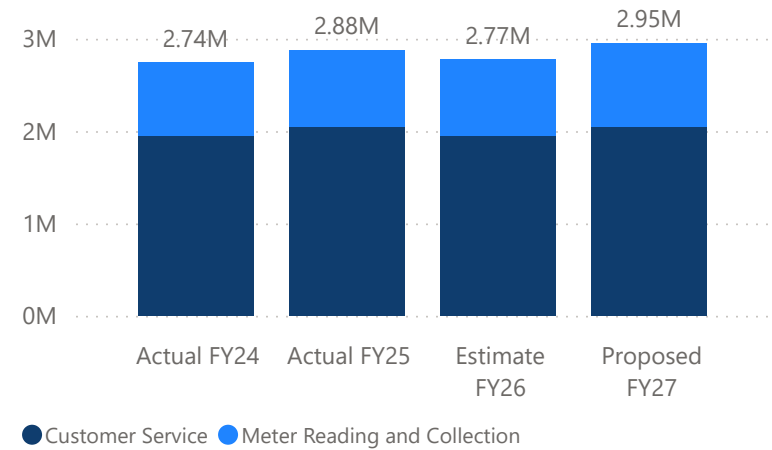
MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-650-6200-00	Contract Services Expense	139,741	130,914	200,000	176,253	204,000
01-650-6312-00	Fees and Permits	-	350	-	-	-
01-650-6420-00	Labor Expense	35,086	57,396	37,008	49,616	49,671
01-650-6421-00	Labor Expense - OT	162	1,483	-	-	-
01-650-6490-00	Materials and Supplies	342	1,519	8,000	8,250	8,000
01-650-6540-00	Miscellaneous	-	-	-	-	-
01-650-6810-00	Vehicle Expense	550	1,402	1,165	1,145	4,000
Distribution - Fire Service		166,509	208,252	234,970	227,151	151,563
Project: DI-27-651FS						
01-651-6403-00	Inventory	32,316	46,250	73,500	73,500	75,000
01-651-6420-00	Labor Expense	118,534	141,783	138,081	135,005	66,563
01-651-6490-00	Materials and Supplies	300	-	6,300	52	2,000
01-651-6770-00	Temporary Labor	-	251	-	1,931	-
01-651-6810-00	Vehicle Expense	15,359	19,968	17,089	16,663	8,000
		3,356,262	4,013,205	5,101,207	4,973,575	5,194,707

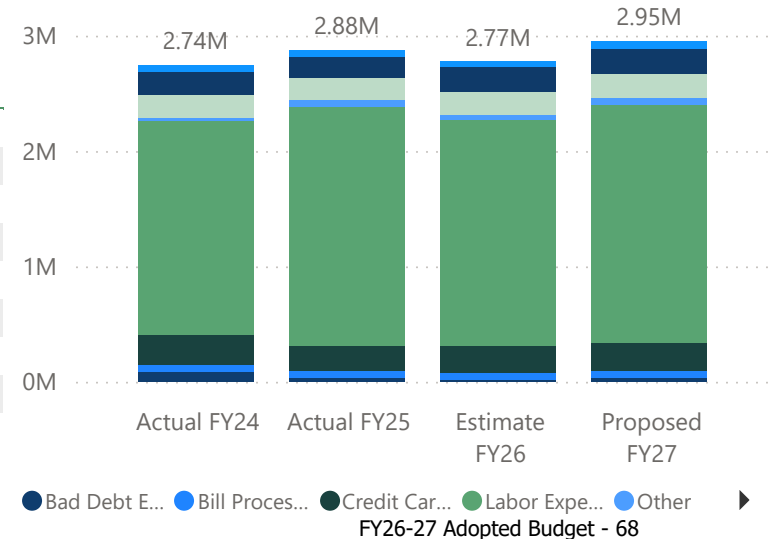
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

CUSTOMER SERVICE & METER READING

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Customer Service	1,946,685	2,043,838	2,011,104	1,946,758	2,049,772
Meter Reading and Collection	794,752	831,223	884,566	827,286	903,277
Total	2,741,437	2,875,061	2,895,670	2,774,044	2,953,049



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	1,848,466	2,074,416	1,997,262	1,958,823	2,059,512
Credit Card/Bank Fees	267,823	219,965	260,000	238,000	245,000
Software Maintenance	205,229	179,292	212,625	212,625	217,000
Postage	191,679	194,909	215,000	199,000	210,000
Other	32,000	54,847	52,559	43,931	66,700
Vehicle/Equipment	52,031	59,359	74,224	47,665	61,837
Bill Processing	54,247	55,484	64,000	54,000	58,000
Bad Debt Expense	89,962	36,789	20,000	20,000	35,000
Total	2,741,437	2,875,061	2,895,670	2,774,044	2,953,049



Non-Operating Expenses

Customer Service - Affordability Support	6,583	14,975	20,000	18,500	20,000
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MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Customer Service / Meter Reading - Customer Service		1,953,268	2,058,813	2,031,104	1,965,258	2,069,772
Project: MWC-27-761CS						
01-000-5999-00	AR Discounts	5,643	6,114	5,500	5,520	5,500
01-761-6010-00	Answering Service	3,805	6,321	5,500	6,112	5,500
01-761-6020-00	Bad Debt Expense	89,962	36,789	20,000	20,000	35,000
01-761-6030-00	Bank Fees	267,823	219,965	260,000	238,000	245,000
01-761-6040-00	Bill Processing/Outsource	41,163	42,027	48,000	42,000	44,000
01-761-6060-00	Cash Short	(7)	(25)	-	(30)	-
01-761-6070-00	Newsletter & Misc. Info	11,061	9,948	15,000	7,700	10,000
01-761-6170-00	Computer Hardware Purchase	1,078	-	-	-	-
01-761-6175-00	Computer Hardware Maintenance	-	679	2,126	2,126	2,000
01-761-6210-00	Courier Expense	5,703	6,070	6,444	6,301	6,500
01-761-6290-00	Emergency Payment Assistance	6,583	14,975	20,000	18,500	20,000
01-761-6300-00	Envelopes and Bill Insertion	13,084	13,457	16,000	12,000	14,000
01-761-6420-00	Labor Expense	1,107,202	1,307,770	1,192,209	1,182,909	1,223,072
01-761-6421-00	Labor Expense - OT	1,275	-	-	101	-
01-761-6480-00	Maintenance - Equipment	887	893	1,500	1,113	1,500
01-761-6490-00	Materials and Supplies	196	51	1,000	63	1,000
01-761-6540-00	Miscellaneous	160	16,602	500	2,525	500
01-761-6620-00	Postage	191,679	194,909	215,000	199,000	210,000
01-761-6630-00	Printing	122	226	1,200	1,151	1,000
01-761-6715-00	Software Maintenance	205,229	179,292	212,625	212,625	217,000
01-761-6750-00	Telephone	-	2,750	5,500	6,292	7,200
01-761-6770-00	Temporary Labor	-	-	-	-	18,000
01-761-6810-00	Vehicle Expense	620	-	-	-	-
01-761-6870-00	Website Expense	-	-	3,000	1,250	3,000
Customer Service / Meter Reading - Meter Reading and Collection		794,752	831,223	884,566	827,286	903,277
Project: MWC-27-762MR						
01-762-6420-00	Labor Expense	716,621	733,669	798,838	750,771	820,803

**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES**

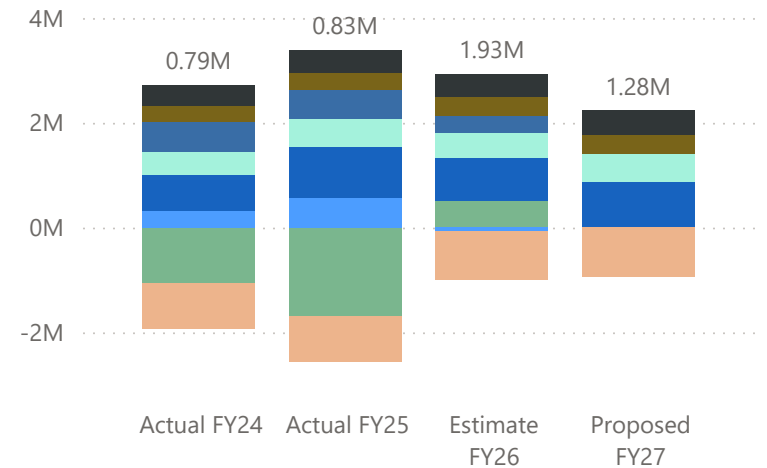
Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-762-6421-00	Labor Expense - OT	23,368	32,977	6,215	25,042	15,637
01-762-6490-00	Materials and Supplies	541	3,583	4,500	1,603	4,500
01-762-6660-00	Property Tax	607	646	624	640	500
01-762-6690-00	Small Tools	-	-	165	69	-
01-762-6770-00	Temporary Labor	2,204	989	-	1,496	-
01-762-6810-00	Vehicle Expense	51,411	59,359	74,224	47,665	61,837
		2,748,020	2,890,036	2,915,670	2,792,544	2,973,049

*Note: Budget Detail includes Non-Operating Expenses

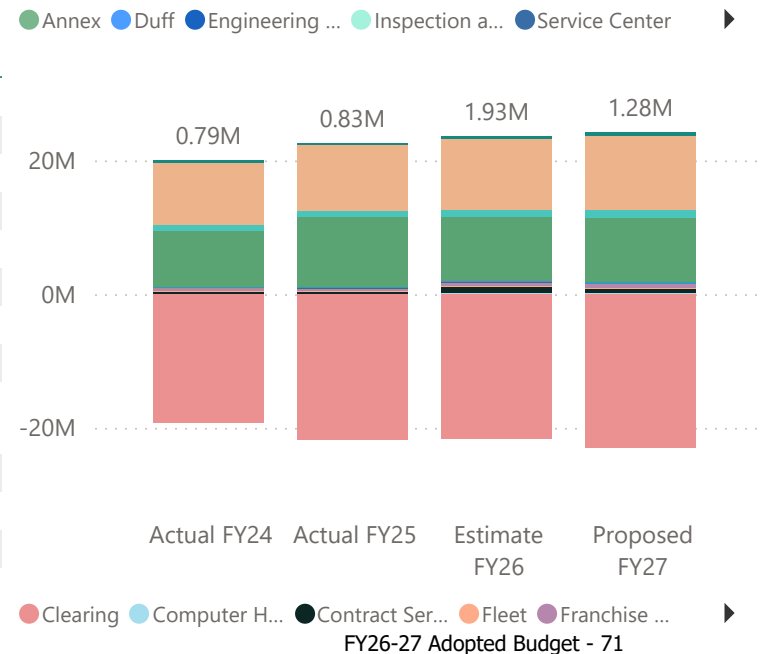
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

ADMINISTRATION & GENERAL

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Engineering Support	690,452	980,087	809,370	803,085	860,191
Inspection and Patrolling	441,799	515,765	511,584	495,582	551,537
Water Efficiency	398,782	427,720	425,440	427,957	462,084
Transportation/Equipment	292,671	325,105	388,904	365,801	358,752
Annex	-1,060,070	-1,683,309	0	515,012	0
Duff	316,891	569,684	0	-78,362	0
Service Center	575,256	571,633	0	322,892	0
Transportation/Equipment/Fleet	-869,945	-875,268	-905,229	-920,451	-950,701
Total	785,836	831,417	1,230,069	1,931,516	1,281,863



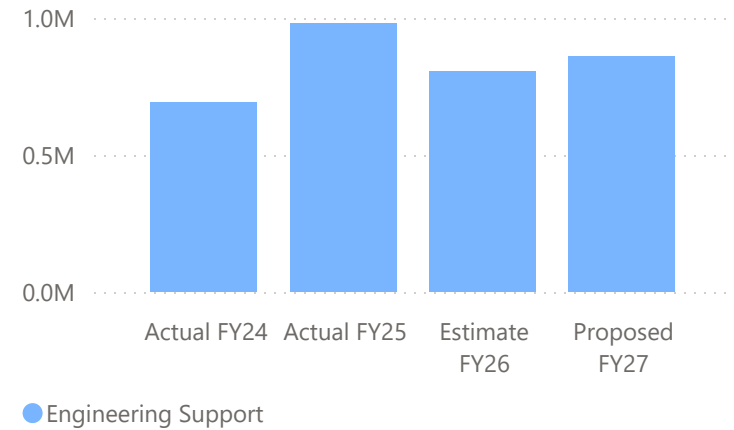
Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	8,274,055	10,331,443	8,700,887	9,504,044	9,454,545
Payroll Taxes and Benefits	9,363,411	9,733,236	10,707,499	10,505,855	11,103,941
Other	948,072	982,649	1,194,956	1,095,311	1,283,224
Franchise Tax	373,044	402,252	473,790	471,390	539,000
Software Expense	349,278	295,135	452,605	442,244	505,500
Contract Services Expense	255,475	219,194	549,981	982,456	697,500
Insurance	150,780	167,198	176,946	153,172	185,100
Fleet	94,577	134,094	117,082	134,618	119,942
Computer Hardware Maintenance	77,117	93,665	134,821	119,509	138,000
Fuel	89,317	78,913	105,000	104,255	107,000
Internet	74,438	69,641	87,140	77,420	86,187
Grants & Incentives	17,074	17,355	25,000	20,000	25,000
Clearing	-19,280,802	-21,693,358	-21,495,638	-21,678,758	-22,963,076
Total	785,836	831,417	1,230,069	1,931,516	1,281,863



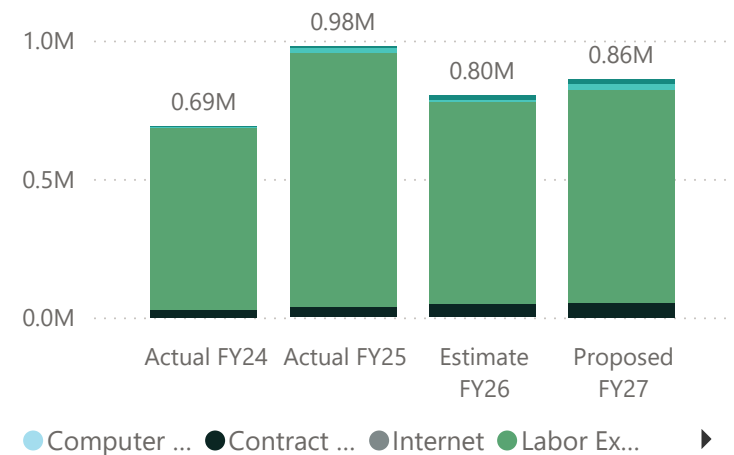
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

ENGINEERING

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Engineering Support	690,452	980,087	809,370	803,085	860,191
Total	690,452	980,087	809,370	803,085	860,191



Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Labor Expense	657,152	917,831	736,164	726,374	770,156
Contract Services Expense	25,614	38,877	50,000	50,000	51,000
Software Expense	1,197	5,057	15,883	15,883	16,000
Other	6,338	18,322	7,011	10,828	22,535
Computer Hardware	151	0	312	0	500
Maintenance					
Total	690,452	980,087	809,370	803,085	860,191



MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Administration and General - Duff		316,891	569,684	-	(78,362)	-
Project: MWC-27-710RR						
01-710-6000-00	Advertising & Communication	4,547	1,781	6,836	3,481	7,100
01-710-6005-00	Amortization Expense	-	-	-	-	-
01-710-6015-00	Audits and Accounting	3,717	12,949	11,550	19,729	17,600
01-710-6030-00	Bank Fees	-	-	1,000	417	1,000
01-710-6050-00	Board/Commissioner Expense	1,993	2,667	3,218	3,463	3,400
01-710-6065-00	Cafeteria Expense	577	510	342	457	400
01-710-6080-00	Cell Phone Expense	-	-	2,136	890	2,136
01-710-6170-00	Computer Hardware Purchase	8,708	5,384	17,035	8,130	17,500
01-710-6175-00	Computer Hardware Maintenance	16,137	19,632	28,456	23,456	29,000
01-710-6200-00	Contract Services Expense	39,816	28,401	42,656	51,735	122,000
01-710-6215-00	Damages	-	110	3,000	1,250	3,100
01-710-6225-00	Deferred Compensation	-	-	-	-	-
01-710-6230-00	Dental Insurance	21,982	20,038	22,691	20,696	22,512
01-710-6245-00	Disability Expense	4,169	4,592	5,312	4,957	5,600
01-710-6250-00	Dues and Subscriptions	4,224	4,078	6,000	5,696	6,000
01-710-6325-00	Franchise Fee	70,878	80,450	94,758	93,958	107,800
01-710-6390-00	Insurance - Workers Comp	7,708	9,288	18,000	13,906	18,000
01-710-6395-00	Insurance - General Liability	22,788	25,451	28,222	24,053	25,600
01-710-6397-00	Insurance - Paid Leave Oregon	4,416	4,334	6,600	6,141	6,600
01-710-6400-00	Internet	35,413	32,865	45,000	36,397	37,399
01-710-6405-00	Investment Expense	5,133	4,344	4,080	4,699	4,100
01-710-6410-00	Janitorial	1,824	2,084	1,323	2,039	2,000
01-710-6420-00	Labor Expense	1,246,634	1,311,531	1,355,240	1,330,626	1,310,044
01-710-6421-00	Labor Expense - OT	6,828	43,378	3,884	34,441	35,448
01-710-6455-00	Legal	7,723	7,884	8,619	8,458	10,000
01-710-6460-00	Life Insurance	1,205	1,290	2,224	2,176	4,100
01-710-6490-00	Materials and Supplies	-	6,839	1,124	3,220	1,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-710-6520-00	Medical Insurance	299,063	274,559	300,500	270,022	316,644
01-710-6530-00	Medicare	16,556	18,221	19,563	19,186	21,140
01-710-6535-00	Meeting Expense	1,227	815	1,000	875	1,000
01-710-6540-00	Miscellaneous	65	6,124	2,080	1,323	2,080
01-710-6555-00	Network	5,152	5,458	8,000	-	-
01-710-6568-00	Occupational Health	3,136	1,497	4,255	2,706	3,500
01-710-6570-00	Office Equipment	4,697	2,682	407	1,998	2,000
01-710-6580-00	Office Supplies	3,079	1,433	1,654	1,926	1,500
01-710-6595-00	Payroll Expense	1,105,533	1,239,649	1,382,539	1,436,217	1,471,645
01-710-6600-00	PERS Retirement	184,704	204,471	255,179	250,990	291,277
01-710-6620-00	Postage	3	-	15	7	-
01-710-6630-00	Printing	313	336	525	110	500
01-710-6640-00	Professional License	2,810	918	2,652	3,160	3,500
01-710-6680-00	Safety Equipment/Expense	4,081	10,643	5,775	2,311	6,000
01-710-6685-00	Safety Program	2,039	3,167	3,500	2,709	3,500
01-710-6690-00	Small Tools	499	430	1,050	1,378	1,000
01-710-6700-00	Social Security	70,790	77,148	83,649	82,531	90,394
01-710-6710-00	Software Purchase	1,406	677	3,308	1,290	3,500
01-710-6715-00	Software Maintenance	57,427	59,696	89,149	89,149	100,000
01-710-6720-00	Special Events	8,494	8,205	7,000	9,485	7,100
01-710-6750-00	Telephone	972	1,995	10,886	5,808	2,000
01-710-6770-00	Temporary Labor	30,340	270	-	-	-
01-710-6780-00	Training	13,945	8,939	13,629	19,086	17,000
01-710-6783-00	Travel	-	5	1,020	1,020	1,000
01-710-6785-00	Unemployment Expense	1,921	1,485	-	-	-
01-710-6790-00	Uniforms	2,661	2,766	3,800	7,075	4,000
01-710-6795-00	Vacation / Comp Time	26,571	(50,333)	8,349	23,342	16,000
01-710-6805-00	Veba	33,591	31,216	37,415	34,508	34,909
01-710-6810-00	Vehicle Expense	2,260	3,104	3,633	3,994	3,223

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-710-6870-00	Website	410	1,642	2,320	1,973	2,380
01-710-6890-00	Wellness Program	855	848	992	992	1,000
01-710-8000-00	Labor Clearing	(864,504)	(912,062)	(1,154,590)	(1,174,697)	(1,262,655)
01-710-8001-00	Overhead Clearing	(2,219,625)	(2,066,200)	(2,818,560)	(2,883,307)	(2,945,576)
01-710-6376-00	Human Resources Events		-		-	1,000
Administration and General - Service Center		575,256	571,633	-	322,892	-
Project: MWC-27-730SC						
01-730-6000-00	Advertising & Communication	8,137	2,850	10,937	5,715	12,070
01-730-6015-00	Audits and Accounting	6,651	20,718	18,480	28,351	29,920
01-730-6030-00	Bank Fees	-	-	1,000	417	1,000
01-730-6050-00	Board/Commissioner Expense	3,567	4,268	5,149	5,582	5,780
01-730-6065-00	Cafeteria Expense	1,033	816	548	750	680
01-730-6080-00	Cell Phone Expense	2,660	13,676	14,800	15,403	14,800
01-730-6170-00	Computer Hardware Purchase	15,294	7,640	27,062	14,861	27,500
01-730-6175-00	Computer Hardware Maintenance	25,085	30,769	44,301	39,301	45,000
01-730-6200-00	Contract Services Expense	71,399	45,464	68,250	91,550	207,400
01-730-6215-00	Damages	-	176	4,800	2,120	5,270
01-730-6225-00	Deferred Compensation	-	-	-	-	-
01-730-6230-00	Dental Insurance	33,434	34,512	45,185	42,295	44,098
01-730-6245-00	Disability Expense	7,460	7,347	8,499	7,828	9,520
01-730-6250-00	Dues and Subscriptions	6,514	6,468	10,000	8,113	10,500
01-730-6280-00	Electricity	16,257	16,820	20,061	18,584	34,740
01-730-6325-00	Franchise Fee	126,835	128,721	151,613	150,813	183,260
01-730-6330-00	Freight Expense	-	-	200	69	200
01-730-6345-00	Garbage	4,012	4,152	4,045	4,261	4,400
01-730-6385-00	Insurance - Property	2,277	2,664	4,346	4,227	16,800
01-730-6390-00	Insurance - Workers Comp	16,714	16,090	40,000	30,231	37,000
01-730-6395-00	Insurance - General Liability	40,779	40,722	45,155	38,485	43,520
01-730-6397-00	Insurance - Paid Leave Oregon	4,928	4,729	13,000	9,057	13,400

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-730-6400-00	Internet	9,609	10,296	16,000	13,712	30,368
01-730-6403-00	Inventory	-	-	20,000	-	-
01-730-6404-00	Inventory Adjustments	16,868	35,381	-	20,000	20,000
01-730-6405-00	Investment Expense	9,185	6,951	6,528	7,526	6,970
01-730-6410-00	Janitorial	31,038	31,643	44,100	40,100	41,750
01-730-6420-00	Labor Expense	3,210,008	3,678,364	3,022,321	3,401,152	3,738,623
01-730-6421-00	Labor Expense - OT	7,001	12,433	3,676	4,925	-
01-730-6450-00	Landscaping Expense	3,096	3,224	4,012	3,959	5,000
01-730-6455-00	Legal	13,819	12,615	13,791	13,466	17,000
01-730-6460-00	Life Insurance	2,156	2,064	4,244	3,774	6,970
01-730-6490-00	Materials and Supplies	29,615	25,814	23,326	32,897	24,000
01-730-6520-00	Medical Insurance	449,944	466,852	551,789	528,775	583,186
01-730-6530-00	Medicare	27,212	26,741	29,801	29,590	33,600
01-730-6535-00	Meeting Expense	72	558	1,500	899	1,500
01-730-6540-00	Miscellaneous	205	500	780	1,449	880
01-730-6550-00	Natural Gas	7,242	6,351	9,000	8,114	9,000
01-730-6555-00	Network	9,219	8,732	12,800	-	-
01-730-6565-00	Obsolescence	1,859	361	1,500	741	1,500
01-730-6568-00	Occupational Health	4,297	3,470	5,930	4,265	5,500
01-730-6570-00	Office Equipment	1,925	3,948	2,473	2,547	2,000
01-730-6580-00	Office Supplies	735	829	3,528	2,590	3,500
01-730-6595-00	Payroll Expense	2,032,000	2,002,554	2,158,269	2,080,062	2,201,500
01-730-6600-00	PERS Retirement	363,892	331,968	425,879	420,728	494,786
01-730-6620-00	Postage	542	189	300	305	500
01-730-6630-00	Printing	560	728	1,575	501	1,500
01-730-6640-00	Professional License	325	3,770	1,081	3,716	3,700
01-730-6680-00	Safety Equipment/Expense	13,459	17,232	15,000	14,525	15,500
01-730-6685-00	Safety Program	2,899	3,957	3,500	3,839	3,500
01-730-6690-00	Small Tools	10,197	14,672	16,800	14,145	17,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-730-6700-00	Social Security	116,356	114,341	127,424	126,811	143,668
01-730-6710-00	Software Purchase	2,516	1,083	5,198	2,345	7,500
01-730-6715-00	Software Maintenance	106,574	87,764	142,221	142,221	176,000
01-730-6720-00	Special Events	15,366	13,128	11,200	13,631	12,070
01-730-6730-00	Storm Drain	6,824	7,186	5,017	6,395	5,000
01-730-6750-00	Telephone	16,954	6,788	17,107	13,169	3,400
01-730-6770-00	Temporary Labor	3,262	9,294	6,825	4,132	-
01-730-6780-00	Training	15,354	16,827	25,552	27,839	33,000
01-730-6783-00	Travel	-	8	1,020	1,020	1,000
01-730-6785-00	Unemployment Expense	3,438	2,376	-	-	-
01-730-6790-00	Uniforms	26,443	31,053	31,200	35,267	37,000
01-730-6795-00	Vacation / Comp Time	26,698	(25,437)	18,592	58,208	42,500
01-730-6805-00	Veba	46,468	45,636	66,515	59,813	55,219
01-730-6810-00	Vehicle Expense	16,616	16,361	18,480	13,390	18,612
01-730-6870-00	Website	734	2,627	3,712	3,217	4,046
01-730-6890-00	Wellness Program	3,857	4,637	1,587	1,587	1,700
01-730-8000-00	Labor Clearing	(1,709,107)	(1,613,685)	(1,753,637)	(1,769,295)	(1,976,934)
01-730-8001-00	Overhead Clearing	(4,775,112)	(5,249,153)	(5,664,947)	(5,593,173)	(6,581,672)
01-730-6376-00	Human Resources Events	-	-	-	-	1,700
Administration and General - Annex		(1,060,070)	(1,633,539)	-	515,012	-
Project: MWC-27-760AX						
01-760-6000-00	Advertising & Communication	13,086	4,618	16,405	10,839	16,330
01-760-6015-00	Audits and Accounting	9,194	31,077	27,720	40,367	40,480
01-760-6020-00	Bad Debt Expense	2,935	2,459	-	-	-
01-760-6030-00	Bank Fees	6,659	11,416	7,500	8,779	7,500
01-760-6050-00	Board/Commissioner Expense	4,930	6,402	7,724	8,328	7,820
01-760-6065-00	Cafeteria Expense	1,428	1,224	822	1,410	920
01-760-6080-00	Cell Phone Expense	484	2,487	2,000	2,466	2,064
01-760-6170-00	Computer Hardware Purchase	23,535	12,529	39,453	47,464	40,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-760-6175-00	Computer Hardware Maintenance	35,744	43,264	61,752	56,752	63,500
01-760-6200-00	Contract Services Expense	98,551	71,535	353,375	753,375	280,600
01-760-6213-00	Credit Card Processing Fees	200	-	418	80	500
01-760-6215-00	Damages	-	264	7,200	1,353	7,130
01-760-6225-00	Deferred Compensation	11,933	14,231	14,500	15,580	15,000
01-760-6230-00	Dental Insurance	43,753	46,877	53,171	52,414	52,769
01-760-6245-00	Disability Expense	10,312	11,020	12,749	11,650	12,880
01-760-6250-00	Dues and Subscriptions	20,582	21,119	25,000	20,737	26,000
01-760-6280-00	Electricity	22,985	25,969	29,743	28,879	44,740
01-760-6325-00	Franchise Fee	175,331	193,081	227,419	226,619	247,940
01-760-6330-00	Freight Expense	253	-	600	118	300
01-760-6385-00	Insurance - Property	462	539	890	703	13,300
01-760-6390-00	Insurance - Workers Comp	19,122	23,038	15,000	21,593	20,000
01-760-6395-00	Insurance - General Liability	56,370	61,082	67,733	57,728	58,880
01-760-6397-00	Insurance - Paid Leave Oregon	11,004	12,192	17,000	17,389	18,000
01-760-6400-00	Internet	39,025	36,776	42,140	41,023	48,788
01-760-6402-00	Interest Expense	-	49,770	-	-	-
01-760-6405-00	Investment Expense	12,697	10,426	9,792	11,216	9,430
01-760-6410-00	Janitorial	43,130	44,878	39,690	33,690	45,750
01-760-6420-00	Labor Expense	2,328,670	3,487,831	2,679,407	3,109,269	2,636,381
01-760-6421-00	Labor Expense - OT	2,897	2,701	-	4,554	-
01-760-6450-00	Landscaping Expense	5,052	5,260	4,455	5,319	5,000
01-760-6455-00	Legal	49,927	22,653	20,687	24,496	23,000
01-760-6460-00	Life Insurance	2,982	3,097	5,264	5,057	9,430
01-760-6490-00	Materials and Supplies	1,558	-	1,134	408	1,000
01-760-6500-00	Meals	1,216	1,078	945	909	1,000
01-760-6520-00	Medical Insurance	601,622	640,739	685,854	672,470	723,259
01-760-6530-00	Medicare	42,585	46,356	47,666	46,955	47,513
01-760-6535-00	Meeting Expense	1,174	2,433	5,000	2,789	5,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-760-6540-00	Miscellaneous	2,062	1,315	1,040	1,760	1,040
01-760-6550-00	Natural Gas	8,946	6,667	10,000	8,098	10,000
01-760-6555-00	Network	12,837	13,111	19,200	-	-
01-760-6568-00	Occupational Health	5,091	3,894	-	4,250	3,500
01-760-6570-00	Office Equipment	11,949	9,112	7,308	6,526	3,500
01-760-6580-00	Office Supplies	7,782	6,199	11,025	10,008	11,000
01-760-6595-00	Payroll Expense	2,978,363	3,203,824	3,295,648	3,210,648	3,347,742
01-760-6600-00	PERS Retirement	454,478	535,350	665,345	650,345	647,522
01-760-6620-00	Postage	389	610	885	579	1,000
01-760-6630-00	Printing	3,825	3,048	2,413	3,030	2,500
01-760-6640-00	Professional License	780	440	2,550	1,786	2,500
01-760-6680-00	Safety Equipment/Expense	276	878	1,575	1,060	1,500
01-760-6685-00	Safety Program	4,790	5,681	2,500	5,171	2,500
01-760-6700-00	Social Security	178,615	197,488	203,813	198,638	203,158
01-760-6710-00	Software Purchase	21,929	1,624	7,245	1,755	5,500
01-760-6715-00	Software Maintenance	158,229	139,234	189,601	189,601	197,000
01-760-6720-00	Special Events	22,478	17,588	16,800	23,137	16,330
01-760-6730-00	Storm Drain	4,470	4,813	8,105	6,457	8,500
01-760-6750-00	Telephone	3,864	4,305	23,846	16,651	5,100
01-760-6770-00	Temporary Labor	15,882	273	11,025	4,127	18,500
01-760-6780-00	Training	25,478	38,303	34,750	41,021	40,000
01-760-6783-00	Travel	-	320	3,433	1,070	3,500
01-760-6785-00	Unemployment Expense	4,753	3,564	6,500	3,829	7,000
01-760-6790-00	Uniforms	1,511	2,047	3,000	2,785	3,000
01-760-6795-00	Vacation / Comp Time	68,928	104,807	27,629	17,490	36,000
01-760-6805-00	Veba	76,670	78,213	103,930	86,895	79,400
01-760-6810-00	Vehicle Expense	281	2,234	774	5,537	468
01-760-6820-00	Water	676	543	578	492	500
01-760-6870-00	Website	1,015	3,949	5,568	4,942	5,474

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-760-6890-00	Wellness Program	4,704	3,596	2,381	2,381	2,300
01-760-8000-00	Labor Clearing	(2,688,448)	(2,964,042)	(2,866,211)	(2,871,130)	(2,851,903)
01-760-8001-00	Overhead Clearing	(6,154,061)	(8,012,948)	(6,332,464)	(6,466,705)	(6,393,635)
01-760-6376-00	Human Resources Events	-	-	-	-	2,300
01-760-6729-00	State and Federal Relations	-	-	-	-	45,000
Administration and General - Engineering Support		690,452	980,087	809,370	803,085	860,191
Project: MWC-27-766ES						
01-766-6175-00	Computer Hardware Maintenance	151	-	312	-	500
01-766-6200-00	Contract Services Expense	25,614	38,877	50,000	50,000	51,000
01-766-6420-00	Labor Expense	649,969	892,472	736,164	723,292	770,156
01-766-6421-00	Labor Expense - OT	7,183	25,359	-	3,082	-
01-766-6490-00	Materials and Supplies	2,383	2,642	3,150	4,500	3,000
01-766-6665-00	Recording Fees	328	195	525	550	500
01-766-6710-00	Software Purchase	-	7,367	-	2,456	-
01-766-6715-00	Software Maintenance	1,197	5,057	15,883	15,883	16,000
01-766-6810-00	Vehicle Expense	3,627	8,118	3,336	3,322	5,535
01-766-7000-00	Loss on Disposal of Assets	-	-	-	-	-
01-766-6770-00	Temporary Labor	-	-	-	-	13,500
Administration and General - Water Efficiency		398,782	436,478	425,440	437,957	472,084
Project: MWC-27-769WE						
01-769-6180-00	Water Efficiency Grants	-	-	10,000	5,000	10,000
01-769-6190-00	Water Efficiency Incentives	17,074	26,113	25,000	30,000	35,000
01-769-6250-00	Dues and Subscriptions	1,355	1,430	2,000	1,412	2,000
01-769-6420-00	Labor Expense	361,456	378,995	354,456	371,506	394,997
01-769-6421-00	Labor Expense - OT	-	-	-	-	-
01-769-6490-00	Materials and Supplies	1,793	4,949	3,200	3,200	3,500
01-769-6630-00	Printing	1,383	1,392	2,150	1,440	2,000
01-769-6720-00	Special Events	2,532	2,885	3,120	2,710	3,000
01-769-6770-00	Temporary Labor	7,660	9,755	14,000	14,000	14,000

MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES

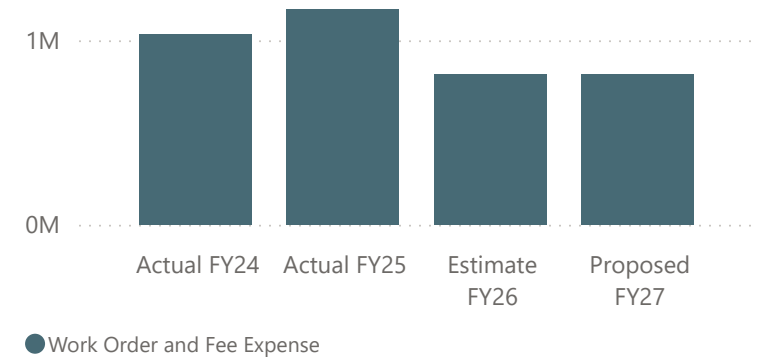
Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
01-769-6810-00	Vehicle Expense	4,443	9,959	8,514	7,692	4,587
01-769-6870-00	Website	1,086	1,000	3,000	997	3,000
Administration and General - Inspection and Patrolling		441,799	515,765	511,584	495,582	551,537
Project: MWC-27-770IP						
01-770-6420-00	Labor Expense	377,824	443,903	441,773	439,005	486,883
01-770-6421-00	Labor Expense - OT	15,007	14,035	3,444	19,036	13,703
01-770-6465-00	Locate Expense	10,609	11,304	15,965	17,054	16,500
01-770-6490-00	Materials and Supplies	5,338	7,191	6,300	5,675	6,500
01-770-6690-00	Small Tools	340	3,710	2,625	358	2,500
01-770-6770-00	Temporary Labor	-	124	-	-	-
01-770-6810-00	Vehicle Expense	32,681	35,498	41,477	14,454	25,451
Administration and General - Transportation/Equipment		(577,274)	(550,163)	(516,325)	(554,650)	(591,949)
Project: FL-27-"VARIOUS"						
01-800-6200-00	Contract Services Expense	20,095	34,917	35,700	35,796	36,500
01-800-6350-00	Gas/Fuel - Equipment	2,566	1,498	5,000	3,348	5,000
01-800-6360-00	Gas/Fuel - Fleet	86,751	77,415	100,000	100,907	102,000
01-800-6380-00	Insurance - Auto & Equipment	28,104	36,740	30,600	27,976	27,000
01-800-6420-00	Labor Expense	60,480	39,660	100,522	63,156	68,310
01-800-6421-00	Labor Expense - OT/CTE	98	425	-	-	-
01-800-6490-00	Materials and Supplies	53,088	69,096	78,750	96,703	80,500
01-800-6770-00	Temporary Labor	-	356	-	-	-
01-800-6810-00	Vehicle Expense	1,609	2,364	1,582	1,165	1,942
01-800-6815-00	Vehicle Maintenance	39,880	62,634	36,750	36,750	37,500
01-800-8002-00	Transportation Clearing	(869,945)	(875,268)	(905,229)	(920,451)	(950,701)
		785,836	889,945	1,230,069	1,941,516	1,291,863

*Note: Budget Detail includes Non-Operating Expenses

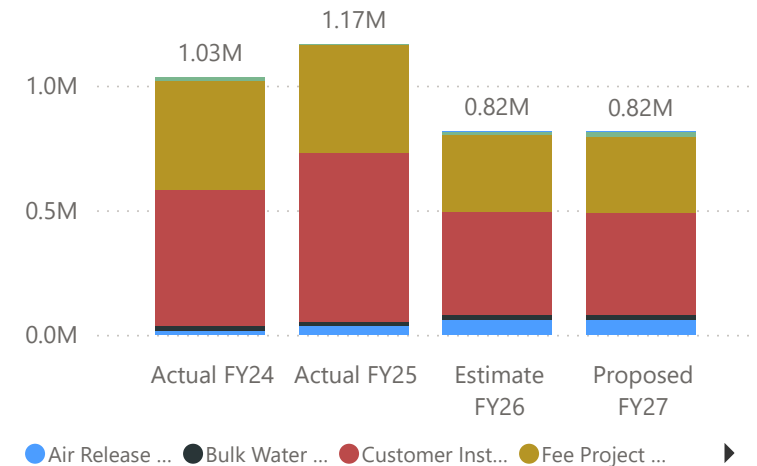
**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENSES**

WORK ORDER & FEE EXPENSE

Project Name	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Work Order and Fee Expense	1,034,407	1,166,701	600,000	816,459	815,000
Total	1,034,407	1,166,701	600,000	816,459	815,000



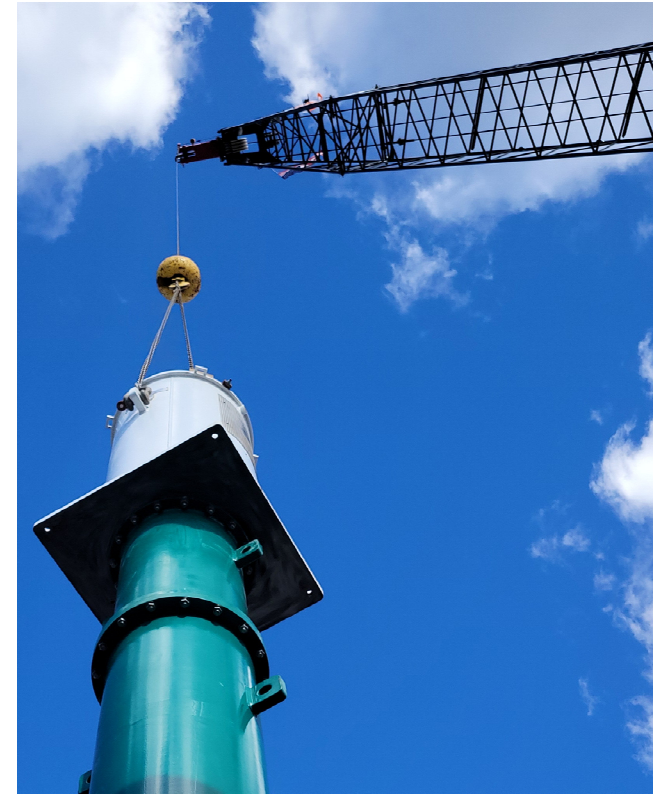
Category	Actual FY24	Actual FY25	Budget FY26	Estimate FY26	Proposed FY27
Customer Installations Expense	545,067	677,445	325,000	414,703	412,000
Fee Project Expense	439,655	434,401	150,000	308,200	305,000
Air Release Valve Expense	16,490	36,334	100,000	60,515	60,000
Bulk Water Sales Expense	18,253	15,570	13,000	18,971	18,000
Hydrant Device Expense	14,942	2,951	9,000	12,820	17,000
Large SVC Con Expense		0	3,000	1,250	3,000
Total	1,034,407	1,166,701	600,000	816,459	815,000



**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
DETAIL BUDGET - OPERATING EXPENDITURES**

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Estimate 2025-2026	Budget 2026-2027
Work Order and Fee Expense - Work Order and Fee Expense		1,034,407	1,166,701	600,000	816,459	815,000
Project: Work Order and Fee Expense						
01-000-5805-00	Hydrant Device Expense	14,942	2,951	9,000	12,820	17,000
01-000-5900-00	Fee Project Expense	438,494	434,285	150,000	308,200	305,000
01-000-5910-00	Customer Installations Expense	545,067	677,445	325,000	414,703	412,000
01-000-5920-00	Air Release Valve Expense	16,490	36,334	100,000	60,515	60,000
01-000-5930-00	Large SVC Con Expense	-	-	3,000	1,250	3,000
01-000-5955-00	Bulk Water Sales Expense	18,253	15,570	13,000	18,971	18,000
01-000-5965-00	Stock (Inventory) Sales Cost of Goods Sold	1,161	116	-	-	-
		1,034,407	1,166,701	600,000	816,459	815,000
		14,623,735	15,689,116	18,155,888	18,656,917	18,677,441

*Note: Budget Detail includes Non-Operating Expenses



Financial Structure

Overhead Allocation



**MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT**

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Advertising & Communication	MWC-27-780SH	Shared	35,500	7,100	12,070	16,330
Audits and Accounting	MWC-27-780SH	Shared	88,000	17,600	29,920	40,480
Bank Fees	Various	Direct	9,500	1,000	1,000	7,500
Board/Commissioner Expense	MWC-27-780SH	Shared	17,000	3,400	5,780	7,820
Cafeteria Expense	MWC-27-780SH	Shared	2,000	400	680	920
Cell Phone Expense	Various	Direct	19,000	2,136	14,800	2,064
Computer Hardware Maintenance	Various	Direct	137,500	29,000	45,000	63,500
Computer Hardware Purchase	Various	Direct	85,000	17,500	27,500	40,000
Contract Services Expense	MWC-27-780SH	Shared	610,000	122,000	207,400	280,600
Credit Card Processing Fees	MWC-27-780SH	Shared	500	-	-	500
Damages	MWC-27-780SH	Shared	15,500	3,100	5,270	7,130
Deferred Compensation	Various	Direct	15,000	-	-	15,000
Dental Insurance	Various	Direct	119,379	22,512	44,098	52,769
Disability Expense	MWC-27-780SH	Shared	28,000	5,600	9,520	12,880
Dues and Subscriptions	Various	Direct	42,500	6,000	10,500	26,000
Electricity	Various	Direct	79,480	-	34,740	44,740
Franchise Fee	MWC-27-780SH	Shared	539,000	107,800	183,260	247,940
Freight Expense	Various	Direct	500	-	200	300
Garbage	Various	Direct	4,400	-	4,400	-
Human Resources Events	MWC-27-780SH	Shared	5,000	1,000	1,700	2,300
Insurance - General Liability	MWC-27-780SH	Shared	128,000	25,600	43,520	58,880
Insurance - Paid Leave Oregon	Various	Direct	38,000	6,600	13,400	18,000
Insurance - Property	Various	Direct	30,100	-	16,800	13,300
Insurance - Workers Comp	Various	Direct	75,000	18,000	37,000	20,000
Internet	MWC-27-780SH	Shared	116,555	37,399	30,368	48,788
Inventory	Various	Direct	20,000	-	20,000	-
Investment Expense	MWC-27-780SH	Shared	20,500	4,100	6,970	9,430
Janitorial	Various	Direct	89,500	2,000	41,750	45,750
Labor Expense	Various	Direct	7,685,048	1,310,044	3,738,623	2,636,381
Labor Expense - OT	Various	Direct	35,448	35,448	-	-
Landscaping Expense	Various	Direct	10,000	-	5,000	5,000

**MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT**

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Legal	MWC-27-780SH	Shared	50,000	10,000	17,000	23,000
Life Insurance	MWC-27-780SH	Shared	20,500	4,100	6,970	9,430
Materials and Supplies	Various	Direct	26,000	1,000	24,000	1,000
Meals	Various	Direct	1,000	-	-	1,000
Medical Insurance	Various	Direct	1,623,088	316,644	583,186	723,259
Medicare	Various	Direct	102,253	21,140	33,600	47,513
Meeting Expense	Various	Direct	7,500	1,000	1,500	5,000
Miscellaneous	Various	Direct	4,000	2,080	880	1,040
Natural Gas	Various	Direct	19,000	-	9,000	10,000
Obsolescence	Various	Direct	1,500	-	1,500	-
Occupational Health	Various	Direct	12,500	3,500	5,500	3,500
Office Equipment	Various	Direct	7,500	2,000	2,000	3,500
Office Supplies	Various	Direct	16,000	1,500	3,500	11,000
Payroll Expense	Various	Direct	7,196,287	1,471,645	2,376,900	3,347,742
PERS Retirement	Various	Direct	1,433,586	291,277	494,786	647,522
Postage	Various	Direct	1,500	-	500	1,000
Printing	Various	Both	4,500	500	1,500	2,500
Professional License	Various	Direct	9,700	3,500	3,700	2,500
Safety Equipment/Expense	Various	Direct	23,000	6,000	15,500	1,500
Safety Program	Various	Direct	9,500	3,500	3,500	2,500
Small Tools	Various	Direct	18,000	1,000	17,000	-
Social Security	Various	Direct	437,220	90,394	143,668	203,158
Software Maintenance	Various	Both	473,000	100,000	176,000	197,000
Software Purchase	Various	Both	16,500	3,500	7,500	5,500
Special Events	MWC-27-780SH	Shared	35,500	7,100	12,070	16,330
State and Federal Relations	Various	Direct	45,000	-	-	45,000
Storm Drain	Various	Direct	13,500	-	5,000	8,500
Telephone	Various	Direct	10,500	2,000	3,400	5,100
Temporary Labor	Various	Direct	18,500	-	-	18,500
Training	Various	Direct	90,000	17,000	33,000	40,000
Travel	Various	Direct	5,500	1,000	1,000	3,500

**MEDFORD WATER COMMISSION
OVERHEAD EXPENSE ALLOCATION
BY CLEARING/HOME ACCOUNT**

Overhead Expense Type	Project	Allocation	Total	Duff	Service Center	Annex
Uniforms	Various	Direct	44,000	4,000	37,000	3,000
Unemployment Expense	Various	Direct	7,000	-	-	7,000
Vacation / Comp Time	Various	Direct	94,500	16,000	42,500	36,000
Veba	Various	Direct	169,528	34,909	55,219	79,400
Vehicle Expense	Various	Direct	22,303	3,223	18,612	468
Water	Various	Direct	500	-	-	500
Website	MWC-27-780SH	Shared	11,900	2,380	4,046	5,474
Wellness Program	MWC-27-780SH	Shared	5,000	1,000	1,700	2,300
			22,187,776	4,208,231	8,734,007	9,245,538
			Total	Duff	Service Center	Annex
Number of Employees by Location			73	15	25	33
% by Location using % Employees and % Salaries			100%	20%	34%	46%

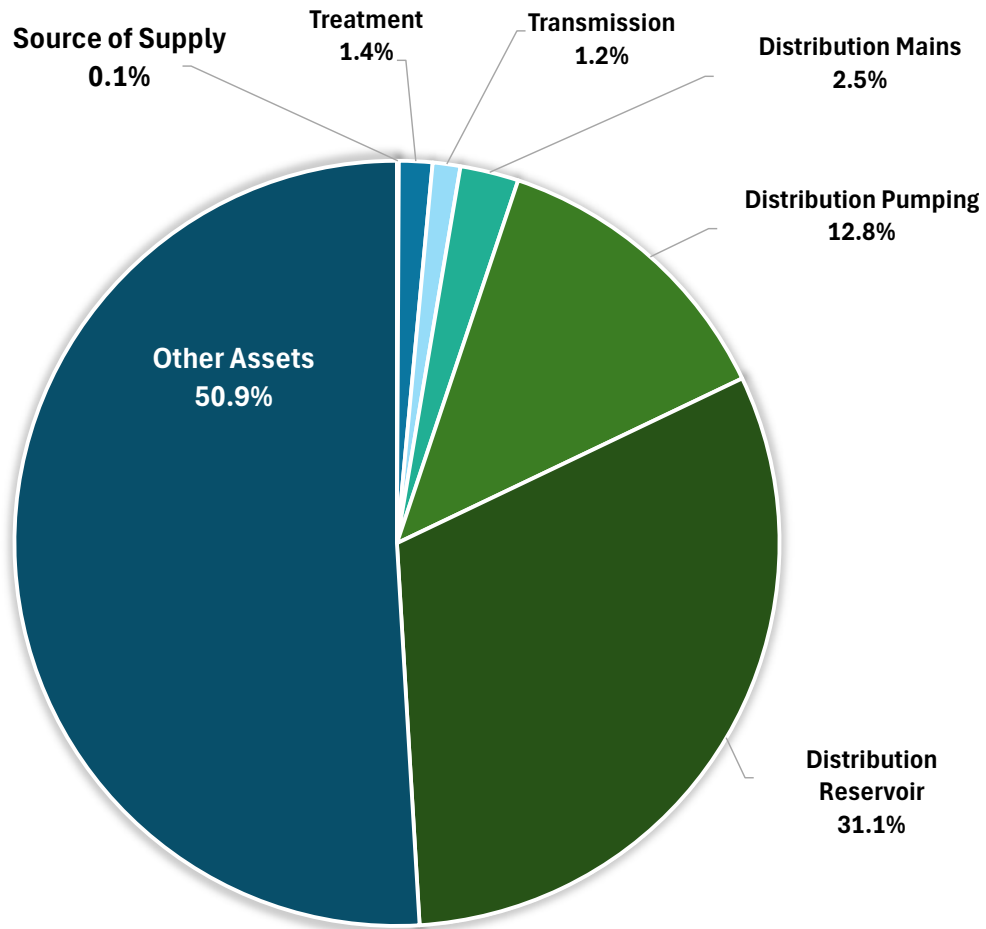


Capital

*FY27 Capital Improvement Plan
CIP Budget Summary
CIP Budget Detail
10-Year Capital Improvement Plan*



FY 2027 Capital Improvement Plan



Category	Amount
Source of Supply	26,000
Treatment	431,000
Transmission	360,000
Distribution Mains	755,000
Distribution Pumping	3,915,000
Distribution Reservoir	9,540,000
Other Assets	15,606,000
CIP Total	\$ 30,633,000

CIP Budget

Asset Group	Project Name	Budget 2026-27	Asset Group	Project Name	Budget 2026-27
Source of Supply		\$ 26,000	Distribution Pumping		\$ 3,915,000
	Misc. Source of Supply Projects	26,000		Martin CS 7MGD Expansion	1,300,000
Treatment		\$ 431,000		Pump Motors - Rebuild	75,000
	Dechlorination Equipment	70,000		Pump Station Maintenance	20,000
	Hydroxide Panel Rebuild	45,000		Zone 1 Pump Station (Pierce Heights)	1,120,000
	Ozone Sanitary Sump Pumps	25,000		Zone 2 Pump Station (Barnett PS #1)	1,400,000
	Replace Duff Membrane Roofs	100,000	Distribution Reservoirs		\$ 9,540,000
	Replace Filters 1-12 Electric Actuator	131,000		Capital Hill Reservoir A & B	9,500,000
	Replace Front Door & Closers	10,000		Reservoir Maintenance	20,000
	Reservoir Sump Pumps	10,000		Stanford Reservoir Expansion Joint Repair	20,000
	Shop Expansion	40,000	Other Assets		\$15,606,000
Transmission		\$ 360,000		#860 4x4 F550	122,000
	JCO Foothill Widening Dry Crk to Corey Rd	15,000		#861 4x4 F350	68,000
	Little Butte Blow off Valve Replacement	345,000		#862 Compact Valve Skid	45,000
Distribution Mains		\$ 755,000		#863 Skid Steer	86,000
	Aloha Street Meter Replacements	50,000		#865 Trailer (for Concrete Saw #851)	14,500
	Misc. COM Waterline Relocations	250,000		Compactor Attachment for Mini-X #852	9,500
	Misc. ODOT Relocations	75,000		Document Management	100,000
	Oversizing	80,000		Finance System Upgrade	300,000
	Replace Hydrants	60,000		Hose Monster 4"	10,000
	Replace Service Connections	240,000		MW Operation Center	11,500,000
				MW Operation Center Maintenance	20,000
				Network Switch Upgrade	15,000
				SCADA OT Network Switch Upgrades	10,000
				SCADA Upgrade	3,100,000
				Server Upgrades (Annex/Ops)	200,000
				Tapping Machine (8101 0.5" - 2.5")	6,000
Totals					\$30,633,000

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Source of Supply					\$ 51,722	\$ 89,107	\$ 369,000	\$ 539,622	\$ 26,000
	BBS Pump Motor Rebuilds	CIP-25-00509	335.0		-	33,817	-	-	-
	BBS Spring #1	CIP-25-00506	355.0		-	5,395	-	-	-
	Big Butte Springs Modernization	CIP-21-00313	315.0		27,320	4,258	-	-	-
	Misc. Source of Supply Projects	Various - SS	317.0		-	12,616	25,000	25,000	26,000
	Raw Water Pump #1 Repair	CIP-24-00471	335.0		18,985	-	-	-	-
	Rossanley PS Soft Starter	CIP-24-00469	335.0		5,417	-	-	-	-
	Willow Creek Spillway Repairs	CIP-21-00318	319.0		-	33,021	344,000	514,622	-
Treatment					\$35,704,875	\$27,602,771	\$ 3,023,000	\$ 3,844,609	\$ 431,000
	BBS Equipment	CIP-20-00246	340.0		(14,751)	-	-	-	-
	BBS Paving	CIP-24-00472	323.0		12,741	331,949	-	-	-
	Dechlorination Equipment	CIP-27-00580	340.0		-	-	-	-	70,000
	Design Corrosion Control Sys (WQIP)	CIPW-22-00202	340.0		1,970,585	-	-	-	-
	Duff 65 MGD Expansion	CIPW-22-00198	323.2	38%	33,574,916	27,218,171	2,700,000	3,181,469	-
	Duff Calibration Equipment	CIP-24-00440	340.0		25,555	-	-	-	-
	Duff Electrical Upgrades	CIP-25-00519	323.0		-	6,233	-	516,779	-
	Duff Equipment	CIP-24-00291	340.0		42,617	-	-	-	-
	Duff Ozone Analyzer Replacement	CIP-26-00559	340.0		-	-	-	40,742	-
	Hydroxide Panel Rebuild	CIP-27-00581	340.0		-	-	-	-	45,000
	Ozone Monitoring Equipment	CIP-24-00463	340.0		19,162	-	-	-	-
	Ozone Sanitary Sump Pumps	CIP-26-00528	340.0		-	-	25,000	-	25,000
	Pilot Skid Modification	CIP-26-00529	340.0		-	-	35,000	-	-
	Plant PPE	CIP-26-00530	340.0		-	-	5,000	-	-
	Rehab Chemical Tanks CL2/Coagulant	CIP-24-00442	340.0		8,470	-	-	-	-
	Replace CL2 Pumps Influent/Effluent	CIP-24-00441	340.0		57,845	-	-	-	-
	Replace Emergency Lighting with LEP Units	CIP-25-00476	323.0		-	-	-	-	-
	Replace Filter Skylights	CIP-25-00477	323.0		-	28,663	-	-	-

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Treatment (Continued...)									
	Replace Duff Membrane Roofs	CIP-27-00582	323.0		-	-	-	-	100,000
	Replace Filters 1-12 Electric Actuator	CIP-26-00526	340.0		-	-	127,000	62,500	131,000
	Replace Front Door & Closers	CIP-26-00527	340.0		-	-	25,000	-	10,000
	Replace SCS Valves	CIP-25-00480	335.0		-	17,755	-	-	-
	Replace Surface Scatter Raw Turbidity Unit	CIP-24-00444	340.0		7,736	-	-	-	-
	Reservoir Sump Pumps	CIP-26-00531	340.0		-	-	20,000	20,000	10,000
	Shop Expansion	CIP-27-00583	323.0		-	-	-	-	40,000
	Spare Floc Motors	CIP-26-00532	340.0		-	-	6,000	-	-
	Spare Lab/Analyzer Equipment	CIP-26-00533	340.0		-	-	35,000	18,119	-
	Spare Sample Pumps	CIP-26-00534	340.0		-	-	5,000	5,000	-
	West Intake 4" Drain Valve	CIP-26-00535	317.0		-	-	40,000	-	-
Transmission					\$22,226,335	\$12,093,515	\$ 285,000	\$ 1,334,187	\$ 360,000
	401 BBS Air Stack Road Repair	CIP-23-00425	346.0		817	-	-	-	-
	BBS1 Standpipe 858+51 Repair	CIP-23-00426	345.0		266,905	69,277	-	-	-
	Conrad CS 24" Transmission PL	CIP-25-00510	348.2	100%	-	310,654	100,000	178,878	-
	Crater Lake Ave. Transmission	CIP-23-00396	348.2	100%	27,745	62,282	-	-	-
	Duff 42" Valve Replacement	CIP-26-00562	348.0		-	-	-	52,000	-
	Foothill Road	CIP-17-00171	348.2	Varies	2,976,567	2,569,780	-	57,972	-
	Jackson County Foothill Relocations	CIP-21-00302	345.0		119,521	-	-	-	-
	JCO Foothill Widening Dry Crk to Corey Rd	CIP-25-00516	345.0		-	747	85,000	90,392	15,000
	Little Butte Blow off Valve Replacement	CIP-26-00553	345.0		-	-	60,000	58,636	345,000
	McAndrews Intersection Repair	CIP-23-00421	348.0		5,948	(6,713)	-	-	-
	Nichols Gap PRV Modifications & Rebuild	CIP-25-00488	345.0		-	43,569	-	-	-
	Nichols Gap Vault Replacement BBS 1 & 2	CIP-26-00557	347.0		-	-	40,000	38,086	-
	Table Rock Road Transmission Main (PL-1)	CIPW-22-00363	348.2	38%	18,828,833	9,043,919	-	702,693	-
	TRR DeZurik Valve Repair	CIP-26-00560	348.0		-	-	-	155,529	-

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Distribution Mains					\$ 2,306,892	\$ 2,776,782	\$ 497,500	\$ 729,470	\$ 755,000
	1324 Vawter Service Line Replacement	CIP-26-00561	363.0		-	-	-	46,091	-
	1503 E Main St Main Repair	CIP-26-00566	355.0		-	-	-	24,315	-
	Academy Street Main Replacement	CIP-21-00311	355.0		1,326,661	-	-	-	-
	Aloha Street Meter Replacements	CIP-27-00584	355.0		-	-	-	-	50,000
	BBS Transmission Backflow Upgrade	CIP-26-00568	363.0		-	-	-	140,000	
	Misc. COM Waterline Relocations	*CIP-27-00466	355.0		61,136	89,683	75,000	148,961	250,000
	Misc. ODOT Relocations	*CIP-27-00408	356.0		26,030	-	20,500	12,299	75,000
	ODOT K23480 Hwy 99 Non-Reimb	CIP-26-00565	355.0		-	-	-	21,229	
	Orchard Home	BILL-23-87345	355.0		329,500	-	-	-	
	Oversizing	Various	355.X	Varies	9,533	59,556	77,000	26,026	80,000
	Replace Hydrants	*CIP-27-00023	366.0		55,661	76,033	60,000	57,075	60,000
	Replace Large Meters	*CIP-27-00022	365.0		24,800	62,852	25,000	-	-
	Replace Service Connections	*CIP-27-00021	363.0		311,321	196,585	240,000	199,670	240,000
	SW Pressure Zone Rezoning	CIP-23-00407	355.0		162,250	2,292,073	-	53,804	-
* Rolling Project - only Fiscal Year numbers change annually.									
Distribution Pumping					\$ 578,922	\$ 678,170	\$ 3,876,000	\$ 3,607,309	\$ 3,915,000
	Archer Pump Station Cylinder for 24" Valve	CIP-25-00483	336.0		-	12,496	-	-	-
	Archer Pump Station Design	CIP-23-00429	336.0		740	-	-	-	-
	Archer Pump Station Transfer Switch	CIP-23-00416	336.0		33,901	-	-	-	-
	Barneburg Pump Station Pigtail	CIP-25-00485	336.0		-	21,748	-	-	-
	Barnett PS Land Acquisition	CIP-23-00428	304.3	100%	77,161	-	-	-	-
	Brookdale Pump #1 Control Valve	CIP-25-00486	336.0		-	-	-	22,088	-
	Brookdale Pump Station Pigtail	CIP-24-00438	336.0		38,498	-	-	-	-
	Conrad Control Station Land	CIP-23-00422	304.0			(2,163)			
	Conrad Control Station Pump Upgrade	CIP-23-00389	321.0		43,815	1,840	-	-	-
	Hillcrest #2 Pump/Motor Rebuild	CIP-25-00512	336.0			19,495			
	Hillcrest Pump Station HVAC	CIP-24-00437	321.0		10,822	-	-	-	-
	Lone Pine Pump Station Transfer Switch	CIP-25-00487	336.0		-	17,278	-	-	-

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Distribution Pumping (Continued...)									
	Martin CS 7MGD Expansion	CIP-22-00341	336.2	25%	17,674	142,455	-	27,305	1,300,000
	Motor Testing/Winding Analyzer	CIP-26-00554	336.0		-	-	41,000	41,310	-
	Motor Vibration Alignment Equipment	CIP-26-00555	336.0		-	-	25,000	19,158	-
	Pump Motors - Rebuild	Various - P	336.0		94,775	(374)	50,000	-	75,000
	Pump Station Maintenance	Various - PS	336.0		-	-	20,000	-	20,000
	Replace Surge Tank Air Receiver	CIP-24-00470	336.0		21,116	-	-	-	-
	Rossanley #1 Pump/Motor Rebuild	CIP-25-00513	336.0			24,198			
	Zone 1 Pump Station (Pierce Heights)	CIP-25-00520	321.3	100%	-	1,106	300,000	139,649	1,120,000
	Zone 2 Pump Station (Barnett PS #1)	CIP-22-00342	336.3	100%	240,420	440,092	3,440,000	3,357,799	1,400,000
Distribution Reservoirs					\$ 587,162	\$ 1,624,231	\$ 155,000	\$ 359,618	\$ 9,540,000
	Bullis Reservoir Roof Rest	CIP-23-00394	324.0		78,869	-	-	-	-
	Capital Hill Res Overflow Duckbill	CIP-24-00464	324.0		5,625	457	-	3,009	-
	Capital Hill Reservoir A & B	CIPW-22-00347	324.0		474,983	1,026,169	135,000	329,043	9,500,000
	Cherry Lane Reservoir Design	CIP-13/14-00012	324.0			(6,782)			
	Gravity Zone Reservoir - Land	CIP-23-00423	307.0		1,359	-	-	-	-
	Hillcrest #1 Res Hatch Replace	CIP-26-00564	324.0		-	-	-	16,775	
	Replaced Hillcrest #3 Reservoir Hatch	CIP-25-00515	324.0			16,801			
	Replaced Stardust Reservoir Hatch	CIP-25-00514	324.0			18,533			
	Reservoir Maintenance	Various - R	324.0		-	-	20,000	3,225	20,000
	River Zone Reservoir - Design & Build	CIPW-23-00420	324.2	17%	7,319	50,453	-	(34,186)	-
	River Zone Reservoir Land Acquisition	CIPW-22-00272	307.2	17%	19,007	545,516	-	41,752	-
	Stanford Reservoir Expansion Joint Repair	CIP-27-00585	324.0		-	-	-	-	20,000
	SW Res Site Stabilization	CIP-22-00367	324.0			(26,917)			

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Other Assets					\$ 9,940,022	\$ 7,991,853	\$25,698,500	\$22,945,999	\$15,606,000
	#825 2023 Ford Ranger	CIP-23-00400	371.0		(2,505)	-	-	-	-
	#829 2022 Chevy Silverado 4WD	CIP-24-00446	371.0		83,909	-	-	-	-
	#830 2022 Chevy Silverado 4WD	CIP-24-00447	371.0		54,149	-	-	-	-
	#831 2023 Mid Size Colorado	CIP-24-00448	371.0		38,395	-	-	-	-
	#832 Front Loader w/ Forks	CIP-24-00449	371.0		75,487	-	-	-	-
	#833 Pressure Testing Trailer	CIP-24-00451	371.0		17,363	-	-	-	-
	#834 Dump Bed F550	CIP-24-00452	371.0		51,427	-	-	-	-
	#835 2023 Mid Size Colorado	CIP-24-00453	371.0		39,326	-	-	-	-
	#836 2023 Mid Size Colorado	CIP-24-00454	371.0		38,395	-	-	-	-
	#837 Equipment Transport Trailer	CIP-25-00496	371.0		-	18,555	-	-	-
	#838 Valve RX	CIP-25-00497	371.0		-	9,960	-	-	-
	#841 Power Head	CIP-25-00500	371.0		-	12,227	-	-	-
	#842 Power Head	CIP-25-00501	371.0		-	9,315	-	-	-
	#843 4x4 Half Ton Full Size	CIP-25-00502	371.0		-	48,349	-	-	-
	#844 4x4 Half Ton Full Size	CIP-25-00503	371.0		-	54,620	-	-	-
	#845 4x4 Half Ton Full Size	CIP-25-00504	371.0		-	56,515	-	-	-
	#847 Plant Forklift	CIP-25-00473	371.0		-	21,995	-	-	-
	#851 Concrete Saw 26"	CIP-26-00539	378.0		-	-	26,000	26,159	-
	#852 Mini-X	CIP-26-00540	371.0		-	-	112,000	117,465	-
	#853 4x4 Half Ton Full Size	CIP-26-00541	371.0		-	-	50,000	50,234	-
	#854 4x4 Half Ton Full Size	CIP-26-00542	371.0		-	-	52,000	52,000	-
	#855 4x4 Half Ton Full Size	CIP-26-00543	371.0		-	-	55,000	51,300	-
	#856 4x4 Half Ton Full Size	CIP-26-00544	371.0		-	-	58,000	54,808	-
	#857 Quad ATV	CIP-26-00545	371.0		-	-	11,000	10,740	-
	#858 Tow Behind Air Compressor	CIP-26-00546	378.0		-	-	25,000	26,003	-
	#859 44K Heavy Equipment Trailer	CIP-26-00547	371.0		-	-	40,000	42,112	-
	#860 4x4 F550	CIP-27-00586	371.0		-	-	-	-	122,000
	#861 4x4 F350	CIP-27-00587	371.0		-	-	-	-	68,000
	#862 Compact Valve Skid	CIP-27-00588	371.0		-	-	-	-	45,000

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Other Assets (Continued...)									
	#863 Skid Steer	CIP-27-00589	371.0		-	-	-	-	86,000
	#864 Forklift (Toyota)	CIP-26-00569	371.0		-	-	-	47,725	-
	#865 Trailer (for Concrete Saw #851)	CIP-27-00595	371.0		-	-	-	-	14,500
	Asset Management	CIP-21-00297	378.0		629,147	-	-	-	-
	Compactor Attachment for Mini-X #852	CIP-27-00590	378.0		-	-	-	-	9,500
	Conrad SCADA Upgrade	CIP-24-00461	369.0		253,846	-	-	-	-
	Customer Service Website	CIP-23-00405	378.0		(64,729)	-	-	-	-
	Document Management	CIP-26-00536	378.0		-	-	50,000	-	100,000
	Duff Security/Camera System Upgrade	CIP-22-00352	369.0		(245)	-	-	-	-
	Duff Server Upgrade	CIP-25-00490	370.0		-	-	150,000	150,000	-
	Finance System Upgrade	CIP-27-00591	378.0		-	-	-	-	300,000
	Fire Flow Testing Equip 4.5"	CIP-26-00563	376.0		-	-	-	8,856	-
	Heated Pressure Washer	CIP-26-00548	378.0		-	-	5,000	5,634	-
	Hose Monster 4"	CIP-27-00592	376.0		-	-	-	-	10,000
	Martin SCADA Upgrade	CIP-24-00459	369.0		249,918	-	-	-	-
	Motorola Voice Radio System Upgrade	CIP-26-00556	377.0		-	-	200,000	88,847	-
	MW Operation Center	CIPW-22-00280	327.0		2,111,461	5,751,942	21,049,500	17,982,272	11,500,000
	MW Operation Center Maintenance	Various - MWO	327.0		-	-	20,000	-	20,000
	MW Operation Center Property Acquisition	CIPW-22-00314	310.0		4,685,888	63,939	-	-	-
	Network Switch Upgrade	CIP-25-00494	370.0		-	10,271	15,000	15,000	15,000
	Portable Generator	CIP-24-00450	371.0		67,043	4,519	-	-	-
	Portable Water Quality Analyzer	CIP-25-00474	374.0		-	7,252	-	(7,252)	-
	Portable Welder/Generator	CIP-26-00549	378.0		-	-	8,000	11,691	-
	Rossanley SCADA Upgrade	CIP-24-00460	369.0		240,637	-	-	-	-
	SCADA OT Network Switch Upgrades	CIP-26-00537	369.0		-	-	5,000	11,557	10,000
	SCADA Upgrade	CIP-22-00353	369.0		1,301,189	1,793,013	3,665,000	4,104,760	3,100,000
	Secondary Data Storage	CIP-25-00511	378.0		-	119,631	-	-	-
	Server Upgrades (Annex/Ops)	CIP-27-00593	378.0		-	-	-	-	200,000
	SQL Enterprise Database Replication	CIP-26-00538	378.0		-	-	60,000	54,966	-

MEDFORD WATER COMMISSION
Fiscal Year 2026-27
CIP BUDGET

Asset Group	Project Name	Project #	Primary Asset Class	SDC	Actual Expenditures 2023-24	Actual Expenditures 2024-25	Budget 2025-26	Estimated Total 2025-26	Budget 2026-27
Other Assets (Continued...)									
	Subsurface Leak Detector	CIP-26-00550	378.0		-	-	6,000	6,824	-
	Tapping Machine (B101 0.5" - 2.5")	CIP-27-00594	371.0		-	-	-	-	6,000
	Valve Box Repair Tool	CIP-26-00551	378.0		-	-	26,000	26,000	-
	Website Portal	CIP-20-00261	378.0		69,923	9,750	-	-	-
	Zero Turn Mower	CIP-26-00552	371.0		-	-	10,000	8,300	-
Totals					\$71,395,929	\$52,856,430	\$33,904,000	\$33,360,813	\$30,633,000

**MEDFORD WATER COMMISSION
10-YEAR CAPITAL IMPROVEMENT PLAN**

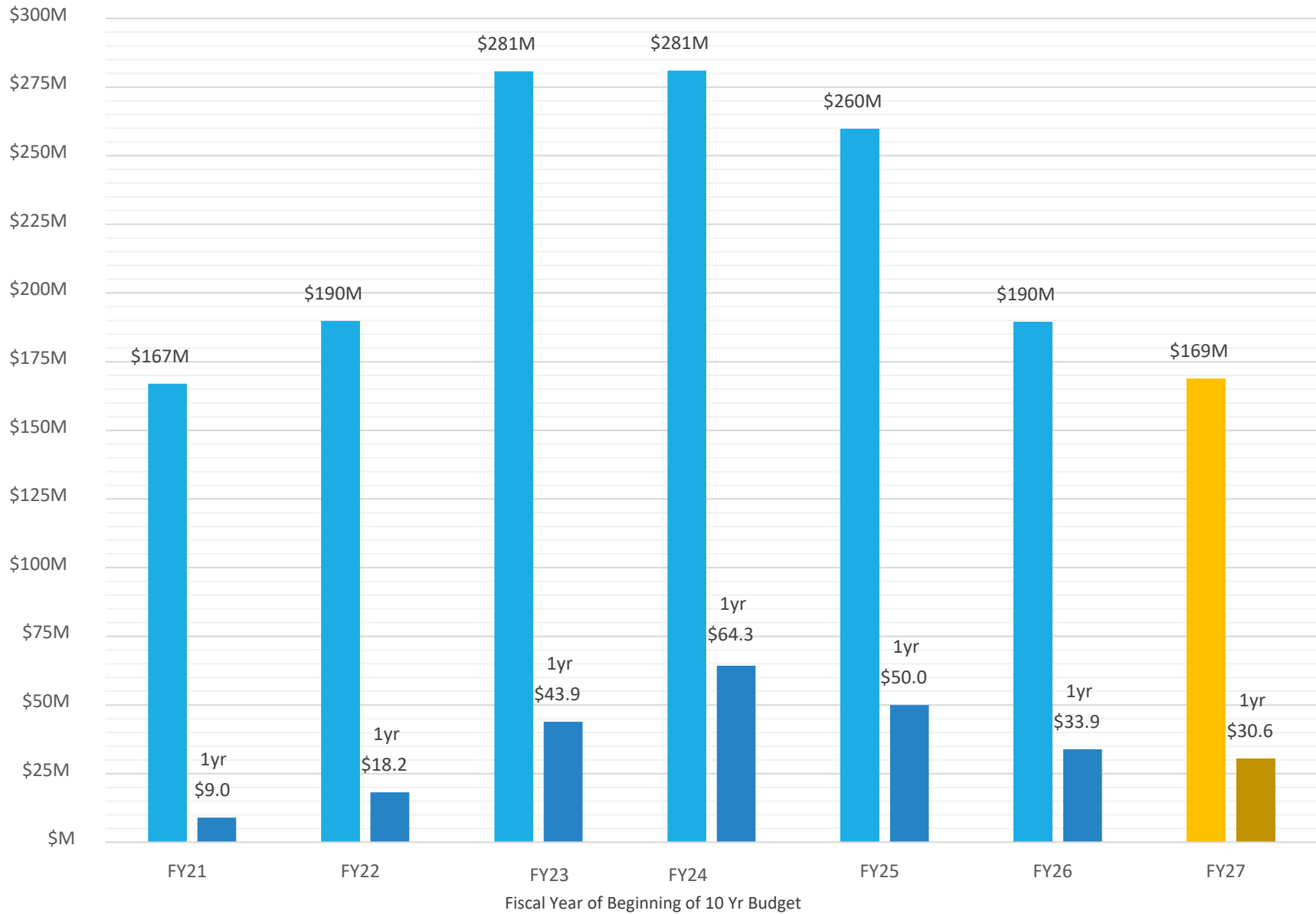
<i>Figures in \$1,000s</i>	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Source of Supply	26	26	26	1,272	1,043	2,328	1,120	9,255	6,596	30	21,722
Treatment	431	494	308	212	216	1,621	7,825	230	234	239	11,810
Transmission	360	77	364	1,053	8,325	7,500	56	345	711	3,337	22,128
Distribution Mains	755	410	419	1,829	1,189	1,272	1,142	2,046	2,351	2,359	13,772
Distribution Pumping	3,915	4,597	5,199	3,501	103	1,248	3,358	109	111	114	22,255
Distribution Reservoir	9,540	18,020	6,957	1,521	4,622	2,322	23	23	23	3,952	47,003
Other Assets	15,606	4,291	3,650	1,142	813	833	992	1,371	801	562	30,061
Total	30,633	27,915	16,923	10,530	16,311	17,124	14,516	13,379	10,827	10,593	168,751

(1) Amounts rounded to nearest \$1,000

Estimated Source and Use of Funds											
<i>Figures in \$1,000s</i>	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Sources											
Rates/Reserves	29,883	27,165	16,173	9,780	15,561	16,374	13,766	12,629	10,077	9,843	161,251
SDC	750	750	750	750	750	750	750	750	750	750	7,500
Total Sources	30,633	27,915	16,923	10,530	16,311	17,124	14,516	13,379	10,827	10,593	168,751
Uses											
Capital Projects	30,633	27,915	16,923	10,530	16,311	17,124	14,516	13,379	10,827	10,593	168,751
Total Uses	30,633	27,915	16,923	10,530	16,311	17,124	14,516	13,379	10,827	10,593	168,751

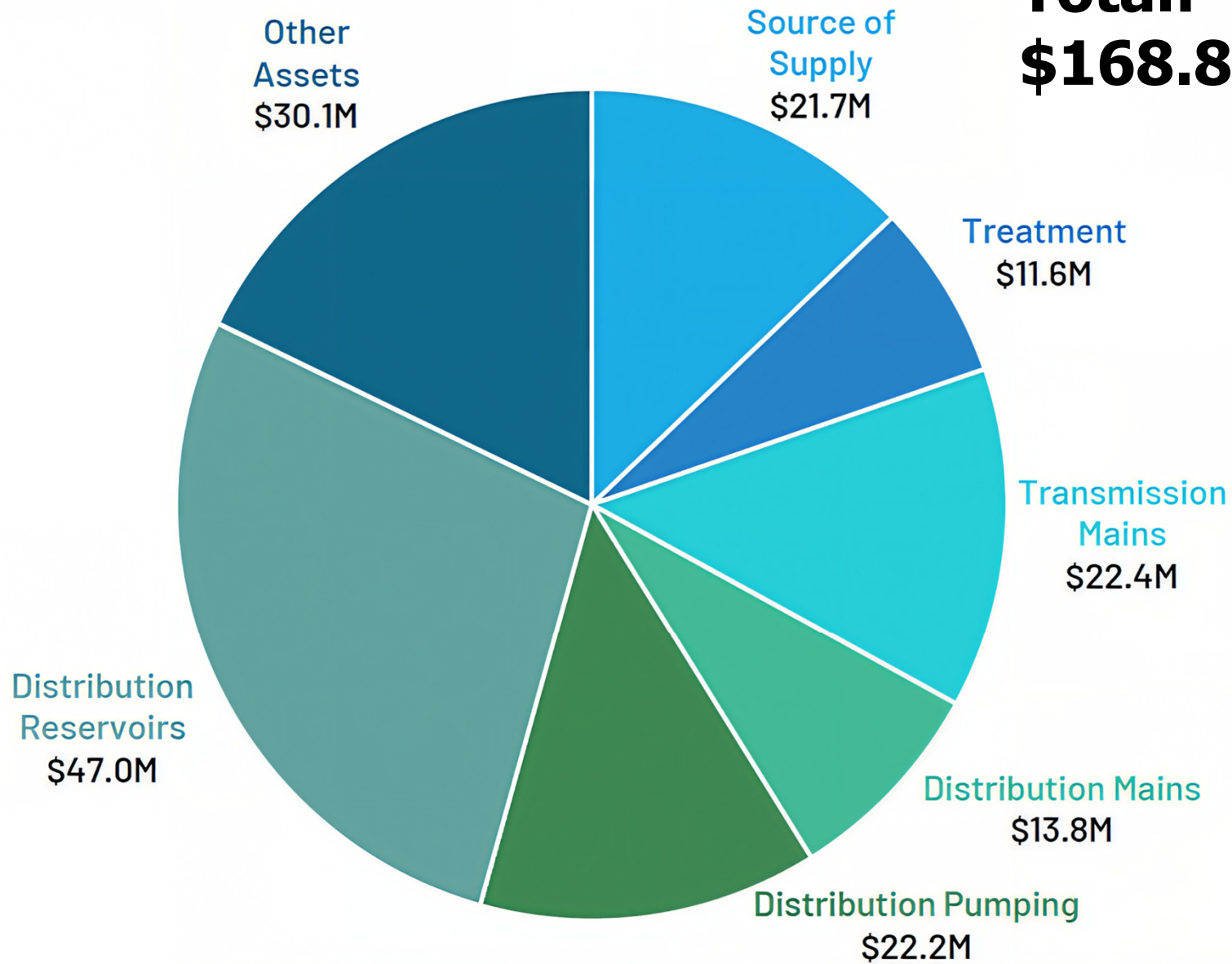
(1) Totals may not sum due to rounding.

10 YR (& 1 YR) BUDGET BY FISCAL YEAR



CIP Budget Trends

Total:
\$168.8 Million



10-Year CIP Plan



Debt

Debt Service



Outstanding Debt

	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding
2022A Bonds ⁽¹⁾	1/19/2022	1/15/2052 ⁽²⁾	27,381,175 ⁽³⁾	27,381,175 ⁽³⁾⁽⁴⁾
2022B Bonds ⁽⁵⁾	5/5/2022	7/15/2046 ⁽⁶⁾	69,407,135 ⁽³⁾	69,407,135 ⁽³⁾⁽⁷⁾
2024 Bonds ⁽⁸⁾	7/25/2024	7/15/2054 ⁽⁹⁾	36,765,000	36,765,000
			133,553,310	133,553,310

(1) The 2022A Bond is a draw-down bond issued pursuant to the WIFIA Loan Agreement to finance a Portion of the Rogue Valley Water Supply Resiliency Program and in a maximum principal amount of \$27,381,175 (excluding compounded interest).

(2) The 2022A Bond is scheduled to mature on January 15, 2052.

(3) Does not include compound interest.

(4) The 2022A Bond has been fully drawn.

(5) The 2022B Bond is a draw-down bond issued pursuant to the WIFIA Loan Agreement to finance a Portion of the Rogue Valley Water Supply Resiliency Program and in a maximum principal amount of \$69,407,135 (excluding compounded interest).

(6) The 2022B Bond is scheduled to mature on July 15, 2046.

(7) The 2022B Bond has been fully drawn.

(8) The 2024 Water Revenue Bonds were issued to finance projects related to the Water System.

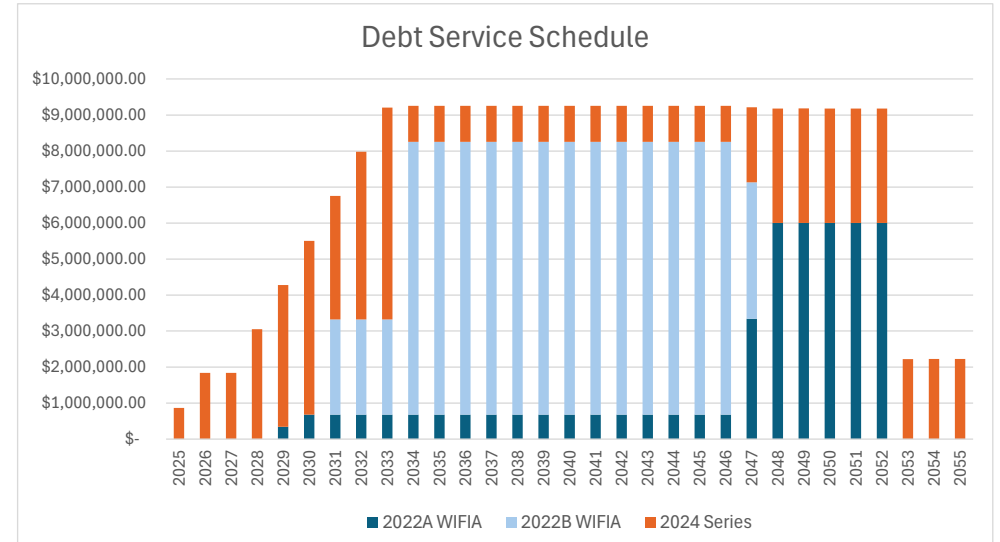
(9) The 2024 Bond is scheduled to mature on July 15, 2054.



S&P Global Ratings
has assigned a
rating of "AA"

Debt Service

Fiscal Year	2022A WIFIA Debt Service	2022B WIFIA Debt Service	2024 Series Debt Service	Total
2025	\$ -	\$ -	\$ 868,062.50	\$ 868,062.50
2026	\$ -	\$ -	\$ 1,838,250.00	\$ 1,838,250.00
2027	\$ -	\$ -	\$ 1,838,250.00	\$ 1,838,250.00
2028	\$ -	\$ -	\$ 3,052,125.00	\$ 3,052,125.00
2029	\$ 340,425.93	\$ -	\$ 3,940,500.00	\$ 4,280,925.93
2030	\$ 680,851.86	\$ -	\$ 4,824,000.00	\$ 5,504,851.86
2031	\$ 680,851.86	\$ 2,647,061.78	\$ 3,428,625.00	\$ 6,756,538.64
2032	\$ 680,851.86	\$ 2,647,061.78	\$ 4,651,000.00	\$ 7,978,913.64
2033	\$ 680,851.86	\$ 2,647,061.78	\$ 5,878,750.00	\$ 9,206,663.64
2034	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2035	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2036	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2037	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2038	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2039	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2040	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2041	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2042	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2043	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2044	\$ 680,851.86	\$ 7,575,331.81	\$ 999,750.00	\$ 9,255,933.67
2045	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2046	\$ 680,851.86	\$ 7,575,331.82	\$ 999,750.00	\$ 9,255,933.68
2047	\$ 3,342,935.08	\$ 3,787,665.77	\$ 2,086,875.00	\$ 9,217,475.85
2048	\$ 6,005,018.32	\$ -	\$ 3,176,750.00	\$ 9,181,768.32
2049	\$ 6,005,018.32	\$ -	\$ 3,179,250.00	\$ 9,184,268.32
2050	\$ 6,005,018.32	\$ -	\$ 3,175,750.00	\$ 9,180,768.32
2051	\$ 6,005,018.32	\$ -	\$ 3,176,000.00	\$ 9,181,018.32
2052	\$ 6,005,018.26	\$ -	\$ 3,174,625.00	\$ 9,179,643.26
2053	\$ -	\$ -	\$ 2,220,750.00	\$ 2,220,750.00
2054	\$ -	\$ -	\$ 2,225,125.00	\$ 2,225,125.00
2055	\$ -	\$ -	\$ 2,224,250.00	\$ 2,224,250.00
Total	\$ 45,282,934.17	\$ 110,208,164.70	\$ 67,955,687.50	\$ 223,446,786.37





Long Term Plan

*Strategic Outcomes
Ten Year Financial Plan
Fund Balance Analysis*



Strategic Outcomes

Strategic Planning

As a municipal water utility, Medford Water approaches the management of water resources and infrastructure in the region by working strategically with partners in various avenues of water source protection and management. Anticipating and solving the complex water and distribution challenges of a large region is dependent upon careful planning and protection of the land surrounding the water sources. Six key Strategic Outcomes drive and focus Medford Water's efforts to achieve its Mission, Vision, and Values. These set the overall direction for Medford Water both in the short term and long-term ranges as they guide the development of the departments and their roadmaps that are used to set annual goals. Statistical information from the tracking of these goals are reviewed and analyzed quarterly along with Policy Benchmarks.



Maintain a reliable and excellent quality drinking water supply for the Citizens of Medford pursuant to the City Charter.

Medford Water's primary responsibility is to the citizens of Medford who have made continuous, significant investments since 1925 in the installation and operation of one of the nation's finest water systems.

Water Operations

Water Quality Group Function - Develop Water Quality Tech and grow program to align with mission statement and safeguard public health



Engineering

Complete ERP (Emergency Response Plan) update as required by EPA



Water Operations

Backflow Program



Water Resources & Customer Service

Customer Service and Meters Coordination



Participate with other water users in oversight efforts regarding long range water resource planning and legislative activities.

Medford Water will stay actively involved in statewide water resource issues, whether directly or indirectly related to our policies.

Administration and General

EPID Annual Agreement Update

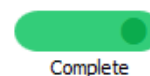
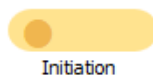


Promote Conservation awareness and program development for encouraging the wise use of water.

Outcomes of the Water Management and Conservation Plan and the Water Rights extension process require new and expanded conservation programs, customer education, and outreach to key stakeholders, including government entities, to maximize water resources for the future.

Water Resources & Customer Service

Regional Collaboration on Water Efficiency



Strategic Outcomes



Plan adequate financial and physical resources to sustain existing infrastructure and construct new infrastructure to meet the growing needs of the community.

The Medford Water Commission's primary responsibility is to the citizens of Medford who have made continuous, significant investments since 1925 in the installation and operation of one of the nation's finest water systems.

Information Technology	ERP Upgrade Panning	
Information Technology	Document Management	
Water Operations	Transmission Line Repairs - Air Stacks	
Water Operations	65 MGD Duff WTP Expansion Completion	
Water Operations	Backflow Program	
Water Operations	Fire Service Radio Reads	
Information Technology	Asset Management System Development	
Water Operations	Radio Communications Strategic Plan	
Water Resources & Customer Service	InfoSend Bill Printing and Mailing Services Conversion	
Water Resources & Customer Service	WaterSmart Portal Stats	
Water Resources & Customer Service	Landlord Tenant	
Engineering	Complete Updates to Design Standards, Specifications & Details	
Engineering	Update WMCP and WSMP	
Engineering	Update CIP Standard Bid Documents	
Water Operations	Fire Hydrants	



Strategic Outcomes



Advocate for best forest management practices to sustain healthy watersheds.

Through planning and educational outreach, Medford Water, in partnership with our stakeholders, will continuously strive for improvements in managing publicly-owned forest resources.

Water Resources & Customer Service

Source Water Protection Activities



Water Resources & Customer Service

Forest Service MOU



Water Resources & Customer Service

Watershed Signs



Foster a cohesive culture of employee engagement, employee learning, teamwork, and workplace safety.

Medford Water's most important resources are its employees. We strive to have a transparent relationship between our Customers, The Board of Commissioners, our management, and our employees.

Information Technology

SQL System Resiliency / Disaster Recovery



Information Technology

System Resiliency / Disaster Recovery Planning



Human Resources

Employee Engagement & Satisfaction Survey



Human Resources

ERP/Payroll/ HRIS



Human Resources

Fall & Spring Job Fairs



Human Resources

Engineering & IT Internship(s) Program (Future Succession Planning)



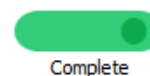
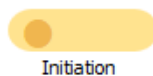
Administration and General

Develop Framework to Organize Business Process Documentation and to make accessible across the organization



Water Resources & Customer Service

History Book



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, Medford Water continuously plans ahead and makes adjustments to the budget as needed.

The Ten-Year Financial Plan is within Medford Water's Comprehensive Financial Management Policy and outlined below.

Ten-Year Financial Plan

- I. Medford Water 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, Medford Water 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.
- 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 Medford Water Management Team, General Manager, and the Board of Water Commissioners.

The Ten-Year Financial 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.

Medford Water Commission

Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Water Fund													
Fiscal Year	Year	Adjusted Beginning Fund Balance	Water Revenue *	SDC Revenue	Other Revenue	Transfers In	Debt Proceeds	Requirements	Transfers Out	Debt Payments	Capital Outlay	Adjusted Ending Fund Balance	Projected Rate Increase
Actual 24-25		12,094,950	27,614,705	1,767,967	5,742,826	-	19,748,935	(15,689,116)	(23,589,306)	(868,062)	(5,221,313)	21,601,586	
Estimated 25-26		21,601,586	30,150,000	700,000	2,598,186	-	13,940,000	(18,656,917)	(14,528,000)	(1,838,250)	(8,642,559)	25,324,046	
Budgeted 26-27	1	25,324,046	33,500,000	750,000	2,168,000	8,267,009	-	(18,927,441)	(600,000)	(1,838,250)	(30,633,000)	18,010,364	5%
27-28	2	18,010,364	36,807,785	668,379	970,000	4,859,000	-	(19,730,556)	(1,756,000)	(3,052,125)	(27,915,000)	8,861,846	4.5%
28-29	3	8,861,846	39,228,076	693,277	970,000	-	-	(20,435,393)	-	(4,280,925)	(16,923,000)	8,113,882	4%
29-30	4	8,113,882	41,581,467	719,103	970,000	-	-	(21,170,684)	(6,500,000)	(5,504,851)	(10,530,000)	7,678,918	4%
30-31	5	7,678,918	44,071,605	745,891	970,000	250,000	-	(21,937,848)	(725,000)	(6,756,538)	(16,311,000)	7,986,029	4%
31-32	6	7,986,029	46,243,731	773,677	970,000	1,200,000	-	(22,738,405)	(1,000,000)	(7,978,913)	(17,124,200)	8,331,919	4%
32-33	7	8,331,919	48,522,845	802,498	970,000	540,000	-	(23,573,900)	(2,975,000)	(9,206,663)	(14,515,500)	8,896,200	4%
33-34	8	8,896,200	50,405,452	832,393	970,000	600,000	-	(24,446,005)	(1,500,000)	(9,255,933)	(13,379,000)	13,123,107	4%
34-35	9	13,123,107	52,355,704	863,401	970,000	-	-	(25,356,419)	-	(9,255,933)	(10,827,000)	21,872,860	4%
35-36	10	21,872,860	54,629,544	895,565	970,000	800,000	-	(26,320,590)	(1,900,000)	(9,255,933)	(10,593,000)	31,098,445	4%

* Projected rate increases require Commission approval and are not guaranteed. Medford Water prefers small, annual rate hikes to keep up with rising costs. Expected rate increases are not included in the adopted budget to be conservative. Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.

Medford Water Commission

Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Construction and Infrastructure Fund						
Fiscal Year	Year	Beginning Balance	Resources	Transfers In	Transfers Out	Adjusted Ending Fund Balance
Actual 24-25		13,434,464	883,223	6,807,000	-	21,124,687
Estimated 25-26		21,124,687	760,000	588,000	-	22,472,687
Budgeted 26-27	1	22,472,687	365,000	600,000	(8,267,009)	15,170,678
27-28	2	15,170,678	275,000	1,756,000	(4,859,000)	12,342,678
28-29	3	12,342,678	275,000	-	-	12,617,678
29-30	4	12,617,678	275,000	4,500,000	-	17,392,678
30-31	5	17,392,678	275,000	725,000	(250,000)	18,142,678
31-32	6	18,142,678	275,000	1,000,000	(1,200,000)	18,217,678
32-33	7	18,217,678	275,000	975,000	(540,000)	18,927,678
33-34	8	18,927,678	275,000	1,000,000	(600,000)	19,602,678
34-35	9	19,602,678	275,000	-	-	19,877,678
35-36	10	19,877,678	275,000	1,900,000	(800,000)	21,252,678

Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.

Medford Water Commission

Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Bond Project Fund							
Fiscal Year	Year	Beginning Balance	Resources	Transfers In	Requirements	Capital Outlay	Adjusted Ending Fund Balance
Actual 24-25		-	41,481,959	16,782,306	(274,394)	(47,635,117)	10,354,754
Estimated 25-26		10,354,754	430,000	13,940,000	(6,500)	(24,718,254)	-
Budgeted 26-27	1	-	-	-	-	-	-
27-28	2	-	-	-	-	-	-
28-29	3	-	-	-	-	-	-
29-30	4	-	-	-	-	-	-
30-31	5	-	-	-	-	-	-
31-32	6	-	-	-	-	-	-
32-33	7	-	-	-	-	-	-
33-34	8	-	-	-	-	-	-
34-35	9	-	-	-	-	-	-
35-36	10	-	-	-	-	-	-

Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.

Medford Water Commission

Fund Balance Analysis

Projections are based on various assumptions and are not guaranteed.

Rate Stabilization Fund							
Fiscal Year	Year	Beginning Balance	Resources	Transfers In	Requirements	Capital Outlay	Adjusted Ending Fund Balance
Actual 24-25		-	-	-	-	-	-
Estimated 25-26		-	-	-	-	-	-
Budgeted 26-27	1	-	-	-	-	-	-
27-28	2	-	-	-	-	-	-
28-29	3	-	-	-	-	-	-
29-30	4	-	-	2,000,000	-	-	2,000,000
30-31	5	2,000,000	15,000	-	-	-	2,015,000
31-32	6	2,015,000	30,000	-	-	-	2,045,000
32-33	7	2,045,000	50,000	2,000,000	-	-	4,095,000
33-34	8	4,095,000	65,000	500,000	-	-	4,660,000
34-35	9	4,660,000	70,000	-	-	-	4,730,000
35-36	10	4,730,000	75,000	-	-	-	4,805,000

Medford Water conducts a cost-of-service analysis and a 10-year financial plan each year. The COSA calibrates operating, capital, and projected funding targets and informs the 10-year financial plan.



Supplemental

Account Structure

Project Number Descriptions

Account Numbers

Chargeout Rates – Labor

Chargeout Rates – Equipment

Fee Chart

Fixed Asset Class Codes

Glossary



2026 - 2027 Account Structure

Introduction

Medford Water Commission has two ways of tracking revenues and expenditures within the Microsoft Great Plains (GP) finance software package. The traditional way is through the Financial Module and the other way is through the Project Module.

The Financial Module utilizes a General Ledger Account (GL) number, and the Project Module utilizes a Project Number and Cost Category. A Project is a combination of the Project Number and the Cost Category. Please bear in mind that not all accounts have projects associated with it. Projects are used to track costs associated with operating expenditures, capital expenditures, bills and fees. Generally, Project Numbers and Cost Categories have a one-to-one relationship with GL account numbers.

General Ledger Account Structure - The GL Account number string is separated into 4 distinct segments. Fund, Cost Center, Account Number and Location Code.

Fund	Cost Center	Account	Location Code
XX	XXX	XXXX	XX
2 digits	3 digits	4 digits	2 digits

Fund Overview - Funds are the first set of 2 digits on the GL Account number string. Medford Water Commission currently operates 3 distinct funds.

Fund	Description
01	Water Fund
02	Construction and Infrastructure Replacement Fund
07	Bond Project Fund

Cost Center Overview - Cost Centers are the second set of 3 digits on the GL Account number string. They are tied with, and have a one-to-one relationship to, the Operating Requirement's Major Categories and Projects. Shown below are high level groupings of the Cost Centers.

Account Number Overview - Account Numbers are the third set of 4 digits in the GL Account number string. The Account Number attempts to follow the numbering convention for generally accepted accounting principles. Major groupings of Account Numbers are as follows:

Account Number	Account Type
1000 - 1999	Assets
2000 - 2999	Liabilities
3000 - 3999	Not Used
4000 - 4999	Revenues
5000 - 5999	Cost of Goods Sold
6000 - 6999	Expenses
7000 - 7999	Not Used
8000 - 8999	Clearing / Transfer
9000 - 9999	Error

2026 - 2027 Account Structure

Revenue Account Components

All revenues use a "4000" account number

1. Revenue types are easily identifiable by the second digit in account number.
2. Service types are identifiable by the third digit in the account number.
3. Customer groups are identified by the fourth digit of the account number, respectfully.

Revenue Type		Service Type		Customer Group	
GL Rate Type	GL Digit 4_XX	GL Service Types	GL Digit 4_XX	GL Revenue Customer Groups	GL Digit 4_XX
Consumption (Gallorage)	0	Single Family Residential	0	A - Inside	0
Water Efficiency (Gallorage)	1	Multi-Family Residential	1	B - Outside	1
Future Water Treatment Plant (Gallorage)	2	Commercial	2	Future	2
Summer Differential (Gallorage)	3	Industrial	3	Future	3
Monthly Meter Charge	4	Intermittent Users	4	WD - Water District Whlse	4
Miscellaneous Water Revenue	5	Fire Service	5	OC - Other Cities Whlse	5
Backflow	6	Future	6	Future	6
Miscellaneous Field Collections	7	WD - Water District Whlse	7	Future	7
Miscellaneous	8	OC - Other Cities Whlse	8	Future	8
Work Order Revenues	9	Future	9	Future	9

Location Code Overview - The Location Code is the last set of two digits on the GL Account number string. Location Codes are used specifically to identify revenues associated with a customer location within the water utility. Each location is unique and is tied to a pump station and reservoir(s). Location Codes also serve to separate retail and water district customers within the billing system. Location Codes are the "link" for both revenues and distribution pumping and distribution expenses associated with customer types within the water system.

Location Codes	Description	Pump Station	Reservoir	Service Elevation
00	N/A	N/A	N/A	N/A
01	River Zone	N/A	Duff	1251 - 1352
02	Gravity	N/A	Capital	1352 - 1500
02	Gravity	N/A	Bullis	1584 - 1650
03	Zone B (Barneburg)	Barneburg	Barneburg	1500 - 1602
04	Zone C (Southwest)	Archer	Southwest	1484 - 1650
05	Zone 1	Brookdale	Stanford & Barnett	1500 - 1650
05	Zone 1	Lone Pine 1	Stanford & Barnett	1500 - 1650
06	Zone 2	Stanford	Hillcrest 1 & Lone Pine 2	1650 - 1800
07	Zone 3	Hillcrest	Hillcrest 2 & Lone Pine 3	1950 - 2100
08	Zone 4	Angelcrest	Stardust & Cherry Lane	1950 - 2100
09	Zone 5	Stardust	Highlands	2100 - 2250
10	Charlotte Ann	N/A	Capital	1352 - 1500
11	Elk City	N/A	Duff	1251 - 1352

2026 - 2027 Account Structure

Project Number Structure - Project Numbers within GP are tied to GL Account Numbers by the Cost Center and GL Account Number Description. Project Numbers and Cost Centers are the methods for posting time, equipment, materials and other expenses to the GL's without Medford Water staff having to memorize or lookup GL Account numbers. Project Number strings are created using a combination of Customer ID, Contract ID and a Project ID. Expenses posted to a Project are collected in buckets called Cost Categories. Cost Categories generally have a one-to-one relationship with GL Account Numbers.

Projects Numbers are made up of 3 components. Customer ID, Contract ID, and Project ID. For example, "SS-27-120PH" is known as Source of Supply – Big Butte Watershed and Grounds. "SS" is the Customer ID, "27-" is the Contract ID and "120PH" is the Project ID. All three components make up the Project Number in GP.

Customer ID Overview - Customer ID is the first set of up to 5 digits on the Project Number string. The Customer ID helps identify Project types. A single dash is added to the end of the Customer ID to help with the concatenation in GP.

Customer ID	Project Types
BIC-	Bond Issuance Costs
BILL-	Billable Work Orders
CIP-	Capital Improvement Projects
DI-	Distribution
DP-	Distribution Pumping
FEE-	Fees
FL-	Transportation and Fleet
MWC-	General & Admin, Home Clearing Accounts
PFC-	Project Fund - Admin Expenses
PU-	Purification
SP-	Supply Pumping
SS-	Source of Supply
TR-	Transmission

Contract ID Overview - Contract ID is the second set of 3 digits on the Project Number string. The Contract ID helps determine the fiscal year in which the project was created. A single dash is added to the end of the Contract ID to help with the concatenation in GP.

Contract ID	Fiscal Year
27 -	2026 - 2027

Project ID Overview - Project ID is the third set of up to 8 digits in the Project number string. Project ID's help determine the types of projects in GP. Project IDs' are generally related to the Cost Center portion in the GL Account number string and are followed by two letters to better identify the project.

Project ID	Major Category Description
110RR - 124FS	Source of Supply
202CE - 242RO	Supply Pumping
301WQ - 320BB	Purification
401TR - 441NG	Transmission
500IN - 586SD	Distribution Pumping
640PH - 651FS	Distribution Pumping
710RR - 760AX	General & Administration / Clearing Accounts
761CS - 762MR	Customer Service & Meter Reading
766MR - 770IP	Engineering & Water Efficiency
790PF	Bond Issuance Costs
791PF	Project Fund - Admin Expenses

Project Number Descriptions

Source of Supply

The Source of Supply cost center categories are for the accounting of operation and maintenance of the Big Butte Springs water supply, including management of the watershed, Willow Creek Dam, intake facilities, and maintenance of the operator's residence and related improvements. The maintenance of the Rogue supply intake on the Rogue River is also included in this cost center category.

SS-27-110RR - Rogue River Intake

Costs directly associated with the operation and maintenance of the intake structure on the Rogue River. Labor, contract services (diver services), material, equipment, vehicle expense, etc.

SS-27-111WM - Rogue Watershed Management

Costs directly associated with the management of the Rogue River Watershed. Labor, vehicle, contract services for diver/inspection services, educational programs, grants/partnerships/donations, materials and supplies, studies, and miscellaneous other items.

SS-27-120PH - BBS Patrol House and Grounds

Costs directly associated with the operation and maintenance of the Big Butte Springs intakes. Labor, vehicle, equipment, contract services, materials, telephone, repair expense, and other miscellaneous items.

SS-27-121WM - BBS Watershed Management

Costs directly associated with the management of the Big Butte Springs Watershed and Willow Creek Dam. Fuel reduction expense, labor, temporary labor, vehicle, contract services, educational programs, fire protection, property taxes, repair expense, materials, water measuring equipment, water rights and other miscellaneous items.

SS-27-124FS - Forest Stand Improvements

Costs directly associated with the maintenance of the forest within the Big Butte Springs Watershed. May include but not limited to labor, materials and supplies, contract services and other miscellaneous items.

Supply Pumping

The Supply Pumping cost categories are for accounting of expenses that are attributable to pumping water at Big Butte Springs, the Rogue River Intake, and the Robert A. Duff Water Treatment Plant. The Rossanley, Martin and Conrad Stations transfer water from the Rogue River source to the main gravity distribution system. 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. Electric energy is the largest expense in this category.

SP-27-210RR - Rogue River Intake

Costs directly associated with the operation and maintenance of the pumping equipment at the Rogue River Intake. Labor, materials and supplies, vehicle expense, electrical power, contract services and miscellaneous other items.

SP-27-211PU - Duff High Service Pumps

Costs directly associated with the operation and maintenance of the High Service Pumps at the Duff Water Treatment Plant. Electricity is the main expense within this cost center. Other expenses may be possible.

Project Number Descriptions

SP-27-220PU - Big Butte Springs Pumps

Costs directly associated with the operation and maintenance of the BBS Intake Pumping Equipment. Expenses may include labor, electricity, material and supplies, contract services, vehicle, and miscellaneous other items.

SP-27-230RA - Rancheria Pumps

Costs directly associated with the operation and maintenance of the Rancheria Pumps. Expenses include electricity and property insurance.

SP-27-240CO - Conrad Pressure Control Station

Costs directly associated with the operation and maintenance of the Conrad Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

SP-27-241MA - Martin Pressure Control Station

Costs directly associated with the operation and maintenance of the Martin Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

SP-27-242RO - Rossanley Pressure Control Station

Costs directly associated with the operation and maintenance of the Rossanley Control Station. Expenses include but not limited to labor, material and supplies, vehicle expense and miscellaneous other items.

SP-27-243RX - Roxy Ann Tower

Costs directly associated with Roxy Ann Tower. The only anticipated expenses are related to Internet.

Purification

The Purification cost categories are for accounting the expenses that are primarily for the operation and maintenance of the Duff Treatment Plant and the disinfection facilities at the Big Butte Springs supply. The objective is to provide for purification of the water supplies 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.

PU-27-301WQ - Water Quality and Compliance

Costs directly associated for water quality and compliance include but are not limited to labor, water testing and analysis (microbiological, chemical, and investigative), material and supplies, contract services, vehicle expense and other miscellaneous items.

PU-27-310OP - Duff WTP Operations

Purification costs for the Duff (Rogue River Treatment Plant) include but are not limited to labor, vehicle expense, contract labor, materials and supplies, chemicals (coagulants, polymers, chlorine, and carbon dioxide) and other miscellaneous items.

PU-27-311OZ - Purification - Ozonation

Ozone Purification costs include but not limited to electricity, chemicals (liquid oxygen), labor, material and supplies, operation and maintenance expense, and other miscellaneous items.

Project Number Descriptions

PU-27-312BG - Duff WTP Building/Grounds

Costs directly associated with the Duff WTP Building and Grounds. Includes items such as labor, contract services, security, and materials and supplies.

PU-27-320BB - Big Butte Springs

Big Butte Springs Purification Costs include but not limited to operation supplies and expense such as chemicals, electricity, telephone, internet, labor, vehicle, materials and supplies, chemicals (chlorine) and other miscellaneous items.

Transmission

The Transmission cost categories are to account for the operation and maintenance of the two 36" transmission mains from the Big Butte Springs to the Capital Hill Reservoirs including Nichols Gap, Coal Mine Station and the Rogue Supply transmission mains.

TR-27-401TR - Transmission Roads

Costs directly associate for maintenance of the Big Butte Springs Transmission Roads and structures. Maintenance activities include adding rock, brushing and mowing, and bridges. Labor, vehicle expense, equipment rental, contract services, material and supplies, and miscellaneous other items are included in this cost center.

TR-27-421BB - BBS Line #1

Costs directly associated with the maintenance of Big Butte Springs Pipeline #1 include labor, material and supplies, vehicle expense and other miscellaneous items.

TR-27-422BB - BBS Line #2

Costs directly associated with the maintenance of Big Butte Springs Pipeline #2 include labor, material and supplies, vehicle expense and other miscellaneous items.

TR-27-423BB - Cathodic Protection

Costs directly associated with the maintenance and operation of the Cathodic Protection system on both BBS #1 and BBS #2 transmission lines. Expenses include but are not limited to electrical power, labor, material and supplies, vehicle expense and other miscellaneous items.

TR-27-440CM - Coal Mine

Costs associated with the operation and maintenance of the Coal Mine Pressure Control Station on the Big Butte Springs Transmission lines. Expenses include labor, vehicle expense, material and supplies, chemicals (dechlorination) and other miscellaneous items.

TR-27-441NG - Nichols Gap

Costs associated with the operation and maintenance of the Nichols Gap Pressure Control Station on the Big Butte Springs Transmission lines. Expenses include labor, vehicle expense, material and supplies, chemicals (dechlorination) and other miscellaneous items.

Distribution Pumping

The Distribution Pumping cost categories are for accounting the expenses that are incurred for the operation and maintenance of the distribution pumping stations utilized to pump water to higher elevations. Reliability of service through booster stations is extremely important for fire protection, as well as customer satisfaction. In addition, the Commission must maintain its pumping station and property in a manner compatible with the surrounding areas. The largest single item in this group of expenses is for electric power.

DP-27-500IN - Inspections

Costs directly associated with the inspections of the Distribution Pump Stations. Expenses include but are not limited to labor, material and supplies, contract services, vehicle expense and miscellaneous other expenses.

Project Number Descriptions

DP-27-570AN - Angelcrest Pump Station

DP-27-572AR - Archer Pump Station

DP-27-574BA - Barneburg Pump Station

DP-27-576BR - Brookdale Pump Station

DP-27-578HC - Hillcrest Pump Station

DP-27-580LP - Lone Pine Pump Station

DP-27-582PH - Pierce Heights Pump Station

DP-27-584SF - Stanford Pump Station

DP-27-586SD - Stardust Pump Station

Costs directly associated with the operation and maintenance of the Medford Water Pump Stations. Expenses include but are not limited to labor, material and supplies, electricity, contract services, weed control, storm drain fee, vehicle expense and miscellaneous other expenses.

Distribution

The Distribution cost category consists of reservoirs, standpipes, water mains, valves, fire hydrants, service lines, 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.

DI-27-640PH - Potholing Expense

Costs directly associated with potholing. Expense items may include labor, materials and supplies, contract services, and vehicle expense.

DI-27-641CE - Control Equipment Service Center

Costs directly associated with the operation and maintenance of the control equipment at the Service Center. Expense items may include labor, electricity, material and supplies, telephone, contract services, software purchase, software maintenance and vehicle expense.

DI-27-642SL - Service Lines

Costs directly associated with the repair of service lines. Expense items may include labor, material and supplies, chemicals (other), contract services for plumbing, saw cutting or patching, and vehicle expense.

DI-27-643OP - Hydrants - Operations

Costs directly associated with the operation and maintenance of fire hydrants. Includes costs for testing hydrants for flow capacity and breakdown and repair. Expense items include labor, material and supplies, contract services, and vehicle expense.

Project Number Descriptions

DI-27-644MA - Mains

Costs directly associated with the maintenance and repair of distribution water mains. Expense items include but not limited to labor, contract services for saw cutting, patching and rock, material and supplies, vehicle expense and equipment expense.

DI-27-645ME - Meters

Costs directly associated with the meter change outs, repair, and testing. Expense items include but are not limited to labor, contract services, material and supplies, and vehicle expense.

DI-27-646RE - Reservoirs

Costs directly associated with maintenance of reservoir sites, operation and maintenance of reservoirs and maintenance of overflow lines and ditches. Expense items include but are not limited to labor, contract services for items such as consultants, landscaping expense, chemicals (dechlorination), storm drain fees, material and supplies, and vehicle expense.

DI-27-647VA - Valves

Costs directly associated with valve maintenance and repair. Expense items may include labor, contract services, material and supplies, and vehicle expense.

DI-27-648SS - Sample Stations

Costs directly associated with the maintenance, breakdown and repair of sampling stations. Expense items may include labor, materials and supplies, and vehicle expense.

DI-27-650CC - Cross Connection Control

Costs directly associated with the cross-connection control program. Expense items may include labor, materials and supplies, water analysis (chemical, investigative or microbiological) and vehicle expense. Also includes contract services for residential backflow testing.

DI-27-651FS - Fire Services

Costs directly associated with the fire service program. Expense items may include labor, materials and supplies, water analysis (chemical, investigative or microbiological) and vehicle expense.

Customer Service, Meter Reading, & Collections

MWC-27-761CS - Customer Service and Collections

Direct costs associated with Customer Service, Collection and Billing. Expenses may include labor, credit card fees, a portion of bank fees, temporary labor, computer expenses, envelopes, postage, bill insertion, contract services and numerous other items related to customer service, CCR's, newsletters, collection, and billing.

MWC-27-762MR - Meter Reading, Turn on/off

Direct costs associated with Meter Reading. Expenses generally included labor, vehicle and miscellaneous other items.

Administration - Annex, Duff, and Service Center

MWC-27-710RR - Rogue River/Duff WTP (Clearing/Home)

Administrative (non-operating) costs associated with the Rogue River/Duff Plant. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, disability, uniforms, material and supplies, office supplies and other miscellaneous expenses. The Rogue River/Duff Water Treatment Plant cost center is relieved of expense as labor is posted to operations, billable work orders, CIP's and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

Project Number Descriptions

MWC-27-730SC - Service Center (Clearing Home)

Administrative (non-operating) costs associated with running the Service Center. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, disability, uniforms, material and supplies, office supplies, a portion of utilities and other miscellaneous expenses. The Service Center cost center is relieved of expense as labor is posted to operations, billable work orders, CIPs, and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

MWC-27-760AX - Annex (Clearing/Home)

Administrative (non-operating) costs associated with the Annex. Expense items include but are not limited to salaries and wages, health insurance, dental insurance, vision, PERS, workers compensation, dental insurance, legal, disability, material and supplies, office supplies, a portion of utilities, special events, website, and other miscellaneous expenses. The Annex cost center is relieved of expense as labor is posted to operations, billable work orders, CIPs, and other cost centers. In theory, what remains in this account by year end is unanticipated expenses or clearing.

MWC-27-766ES - Engineering Support

Expenses associated with Engineering – maps and records. Labor Expense, vehicle, and items such as materials and supplies.

MWC-27-769WE - Water Efficiency

Direct costs associated with the Water Efficiency Program. Labor, vehicle, water efficiency incentives, water efficiency grants, printing, materials and supplies, special events, and Customer Outreach miscellaneous other expenses.

MWC-27-770IP - Inspection and Patrolling

Direct costs associated with Inspection and Patrolling. Labor expense, vehicles, contract services, materials and supplies.

FL-27- "Various" - Transportation and Fleet Clearing

Direct costs associated with transportation and Medford Water vehicles. Contract services, fuel, auto insurance, labor, materials and supplies.

Fee Projects

The Fee cost categories are to account for costs directly associated with any fee amounts charged to contractors for installing a new service.

FEE-27-AFTER – After Hours

Costs directly associated with restoring or shutting off a service outside our regular business hours. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-BULK - Bulk Water

Costs directly associated with the operation and maintenance of our bulk water station. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-CV - Customer Control Valve

Costs directly associated with customer control valves. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-DTAV - Dry Tap Air Valve

Costs directly associated with dry tap air valves. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-ENS - Meter Upgrade

Costs directly associated with meter upgrades. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

Project Number Descriptions

FEE-27-EXSP - Extra Service Paved

Costs directly associated with extra services paved. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-EXSUP - Extra Service Unpaved

Costs directly associated with extra services unpaved. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-FFLOW - Fire Flow Test

Costs directly associated with fire flow tests. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-FSBP - Fire Service Bypass Meter

Costs directly associated with providing a fire service to a customer where we are bypassing the meter. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-HYD - Hydrant Device Installation

Costs directly associated with installing a hydrant device. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-HYDP - Hydrant Painting

Costs directly associated with painting a hydrant. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-MR - Meter Setting

Costs directly associated with setting a meter. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-PLAN - Plan Review

Costs directly associated with a plan review. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-RECORDS - Recording Fees

Costs directly associated with recording fees. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-SERMW - Wet Tap Service Installations

Costs directly associated with wet tap service installations where Medford Water does all the work. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-SERCO - Wet Tap Service Installations

Costs directly associated with wet tap service installations where the contractor provides excavation, backfill, and re-surfacing, and where Medford Water provides all the materials. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-WTAV - Air Valve Wet Tap

Costs directly associated with air valve wet taps where the contractor assists. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

FEE-27-WTS - Wet Tap Service Installations

Costs directly associated with wet tap service installations where the contractor provides excavation, backfill, and re-surfacing, and where the contractor provides all the materials. Expense items may include labor, contract services, materials and supplies, and vehicle expense.

DETAILED LISTING OF ACCOUNT NUMBERS

BILL Projects

01-000-1550-00	Inventory
01-000-1560-00	Labor
01-000-1570-00	Equipment
01-000-1580-00	Purchases
01-000-1590-00	Contract

IIP Projects

01-000-1555-00	Inventory
01-000-1565-00	Labor
01-000-1575-00	Equipment
01-000-1585-00	Purchases
01-000-1595-00	Contract

CIP Projects

01-000-1950-00	Inventory
01-000-1960-00	Labor
01-000-1970-00	Equipment
01-000-1980-00	Purchases
01-000-1990-00	Contract

CIPW Projects

01-000-1951-00	Inventory
01-000-1961-00	Labor
01-000-1971-00	Equipment
01-000-1981-00	Purchases
01-000-1991-00	Contract

Liabilities

01-000-2040-00	Retainage
07-000-2040-00	Retainage (Project Fund)

Revenues

01-000-4000-XX	SFR Gal Inside
01-000-4001-XX	SFR Gal Outside
01-000-4010-XX	MFR Gal Inside
01-000-4011-XX	MFR Gal Outside

Revenues (Continued...)

01-000-4020-XX	COM Gal Inside
01-000-4021-XX	COM Gal Outside
01-000-4030-XX	IND Gal Inside
01-000-4031-XX	IND Gal Outside
01-000-4040-XX	Intermittent Users Gal Inside
01-000-4085-00	CITIES Gal Wholesale
01-000-4400-XX	Meter Inside
01-000-4401-XX	Meter Outside
01-000-4450-XX	FS Meter Inside
01-000-4451-XX	FS Meter Outside
01-000-4454-11	FS Meter Elk City
01-000-4485-XX	Cities Meter Wholesale
01-000-4510-XX	High Elevation Surcharge
01-000-4530-XX	High Elevation Gallonage
01-000-4550-00	High Use Penalty
01-000-4600-00	Residential Backflow
01-000-4700-00	Turn On Fees
01-000-4710-00	Turn Off Fees
01-000-4720-00	Field Collections
01-000-4730-00	After Hours Fees
01-000-4735-00	Collection Damage Fees
01-000-4740-00	Tampering Fee
01-000-4745-00	Late Fee
01-000-4750-00	Cut Lock
01-000-4800-00	NSF Charge Revenue
01-000-4805-00	Hydrant Device Revenue
01-000-4810-00	Scrap Revenue
01-000-4815-00	Miscellaneous Revenue
01-000-4817-00	Collection Agency Revenue
01-000-4818-00	Debt Proceeds
01-000-4820-00	Gain on Disposal of Assets
01-000-4825-00	Grant Revenue
01-000-4830-00	Investment Revenue
01-000-4835-00	Forest Product Revenue
01-000-4845-00	Duff SDC
01-000-4850-00	ESHL SDC
01-000-4855-00	SWHL SDC
01-000-4860-00	Charges in Lieu of Assessment
01-000-4865-00	Developer Donations
01-000-4900-00	Fee Project Revenue
01-000-4910-00	Customer Installations Revenue
01-000-4920-00	Air Release Valve Revenue

Revenues (Continued...)

01-000-4930-00	Large Svc Con Revenue
01-000-4935-00	Note Principal Revenue
01-000-4940-00	Water Districts Install Revenue
01-000-4950-00	Meter Abandonment Revenue
01-000-4955-00	Bulk Water Revenue
01-000-4960-00	Water Sales Discounts
01-000-4965-00	Inventory Sales Revenue

Cost of Goods

01-000-5300-00	Water Adjustments
01-000-5400-00	Debt Service
01-000-5700-00	FWRD Expense
01-000-5805-00	Hydrant Device Expense
01-000-5900-00	Customer Service Connections
01-000-5910-00	Customer Installations Expense
01-000-5920-00	Air Release Valve Expense
01-000-5930-00	Large Service Connections
01-000-5940-00	Water Districts Installation Expense
01-000-5950-00	Meter Abandonment Expense
01-000-5955-00	Bulk Water Vending Expense
01-000-5960-00	Purchase Price Variance
01-000-5960-00	Stock (Inventory) Sales
01-000-5999-00	AR Discounts

Expense Accounts

6000	Advertising
6005	Amortization Expense
6010	Answering Service
6015	Audits and Accounting
6020	Bad Debt Expense
6030	Bank Fees
6040	Bill Processing/Outsource Expense
6050	Board/Commissioner Expense
6060	Cash Short
6065	Cafeteria Expense
6070	CCR, Newsletter & Misc Info
6080	Cell Phone Expense
6090	Chemicals - Carbon Dioxide
6100	Chemicals - Chlorine
6110	Chemicals - Coagulants

DETAILED LISTING OF ACCOUNT NUMBERS

Expense Accounts (Continued...)

6120	Chemicals – Dechlorination
6130	Chemicals - Other
6140	Chemicals - Oxygen
6150	Chemicals - Polymers
6155	City Recorder
6160	Collection Agency Fee - Expense
6165	Commissioner's Expense
6170	Computer Hardware Purchase
6175	Computer Hardware Maintenance
6180	Water Efficiency Grants
6190	Water Efficiency Incentives
6200	Contract Services Expense
6210	Courier Expense
6213	Credit Card Processing Fees
6215	Damages
6220	Data Processing Supplies
6225	Deferred Compensation
6230	Dental Insurance
6240	Depreciation Expense
6245	Disability Expense
6250	Dues and Subscriptions Expense
6260	Education Expense - Staff
6270	Education Programs
6280	Electricity
6290	Emergency Payment Assistance
6300	Envelopes and Bill Insertion Expense
6310	Equipment Expense
6312	Fees and Permits
6315	Filter Media Expense
6320	Fire Protection
6325	Franchise Fee to City of Medford
6330	Freight Expense
6340	Fuel Reduction
6345	Garbage
6350	Gas/Fuel - Equipment
6360	Gas/Fuel - Fleet
6370	Grants/Partnerships/Donations
6375	Housing Expense
6376	Human Resources Events
6380	Insurance - Automobile/Vehicle/Equipment
6385	Insurance - Property
6390	Insurance - Workers Compensation

Expense Accounts (Continued...)

6395	Insurance - General Liability
6397	Insurance - Paid Leave Oregon
6400	Internet
6402	Interest Expense
6403	Inventory
6404	Inventory Adjustments
6405	Investment Expense
6410	Janitorial
6415	Lab and Testing Supplies
6420	Labor Expense
6421	Labor Expense (OT/CTE)
6430	Labor Overhead Applied
6450	Landscaping
6455	Legal
6460	Life Insurance
6465	Locate Expense
6480	Maintenance - Equipment
6485	Management Expense
6490	Materials and Supplies
6500	Meals
6510	Measuring Equipment
6520	Medical Insurance
6530	Medicare
6535	Meeting Expense
6540	Miscellaneous
6545	Moving Expense
6550	Natural Gas
6555	Network
6560	Non-Stock Materials
6565	Obsolescence Expense
6568	Occupational Health
6570	Office Equipment
6580	Office Supplies
6590	Pagers
6595	Payroll
6600	PERS Retirement
6610	Personnel Equipment
6620	Postage
6630	Printing
6640	Professional License
6650	Propane
6660	Property Tax

Expense Accounts (Continued...)

6665	Recording Fees
6675	Repair Expense
6680	Safety Equipment/Expense
6684	Security
6685	Safety Program
6688	Sewer
6690	Small Tools Expense
6700	Social Security
6710	Software Purchase
6715	Software Maintenance
6720	Special Events
6729	State and Federal Relations
6730	Storm Drain
6740	Studies
6750	Telephone
6770	Temporary Labor
6777	Timber Tax Expense
6780	Training
6783	Travel Expense
6785	Unemployment Expense
6790	Uniforms
6795	Vacation/Comp Time
6805	Veba
6810	Vehicle Expense
6815	Vehicle Maintenance
6820	Water
6830	Water Analysis - Chemical
6840	Water Analysis - Investigative
6850	Water Analysis - Microbiological
6860	Water Master Support
6870	Website
6880	Weed Control Expense
6890	Wellness Program
6999	Bond Issuance Cost



Supplemental

Chargeout Rates - Labor



**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
LABOR CHARGEOUT RATES**

Location	Department	Position	Hourly Rate - Regular	Hourly Rate - Overtime
ANNEX	Administration	Communications Coordinator	\$146.55	\$219.83
ANNEX	Administration	Executive Admin Assistant	\$120.52	\$180.78
DUFFWTP	BBS Operations	BBS Supervisor	\$165.42	\$248.13
DUFFWTP	BBS Operations	Water System Operator II	\$136.14	\$204.21
DUFFWTP	Duff Operations	Water Operations Manager	\$214.84	\$322.26
DUFFWTP	Duff Operations	Water Treatment Plant Lead	\$194.04	\$291.06
DUFFWTP	Duff Operations	Water Treatment Plant Op I-A	\$121.57	\$182.36
DUFFWTP	Duff Operations	Water Treatment Plant Op I-B	\$129.69	\$194.54
DUFFWTP	Duff Operations	Water Treatment Plant Op II-A	\$142.96	\$214.44
DUFFWTP	Duff Operations	Water Treatment Plant Op IV-B	\$166.21	\$249.32
DUFFWTP	Duff Operations	Water Treatment Plant Supervisor	\$200.03	\$300.05
ANNEX	Engineering	Engineering Admin Specialist	\$122.84	\$184.26
ANNEX	Engineering	Engineering Manager	\$237.68	\$356.52
ANNEX	Engineering	Engineering Technician II - Inspector	\$139.62	\$209.43
ANNEX	Engineering	Sen Capital & Special Proj Mgr	\$229.03	\$343.55
ANNEX	Engineering	Senior Engineer	\$180.49	\$270.74
ANNEX	Engineering	Staff Engineer	\$155.14	\$232.71
ANNEX	Engineering	System Development Engineering Tech	\$145.82	\$218.73
ANNEX	Finance	Finance Assistant	\$112.21	\$168.32
ANNEX	Finance	Finance Manager	\$239.90	\$359.85
ANNEX	Finance	Intermediate Accountant	\$137.09	\$205.64
ANNEX	Finance	Payroll Technician	\$117.47	\$176.21
ANNEX	Finance	Purchasing Specialist	\$107.64	\$161.46
ANNEX	Finance	Senior Accountant	\$168.71	\$253.07
ANNEX	Human Resources	Human Resources Manager	\$227.32	\$340.98
ANNEX	Information Technology	Enterprise Applications Admin	\$148.92	\$223.38
ANNEX	Information Technology	GIS Application Specialist	\$144.61	\$216.92
ANNEX	Information Technology	GIS/EAM Administrator	\$173.13	\$259.70
ANNEX	Information Technology	IT Manager	\$228.92	\$343.38

**MEDFORD WATER COMMISSION
FISCAL YEAR 2026-27
LABOR CHARGEOUT RATES**

Location	Department	Position	Hourly Rate - Regular	Hourly Rate - Overtime
ANNEX	Information Technology	IT Technician II	\$134.01	\$201.02
DUFFWTP	Information Technology	Principal SCADA Systems Administrator	\$204.13	\$306.20
ANNEX	Information Technology	Senior IT Administrator	\$189.26	\$283.89
SERVCNTR	Water Distribution Maintenance	Warehouse & Fleet Coordinator	\$171.08	\$256.62
SERVCNTR	Water Distribution Maintenance	Water Distribution Maintenance Supervisor	\$242.59	\$363.89
SERVCNTR	Water Distribution Maintenance/Operations	Utility Person	\$169.15	\$253.72
SERVCNTR	Water Distribution Operations	Field Tech III	\$210.33	\$315.50
SERVCNTR	Water Distribution Operations	Field Tech Lead	\$252.80	\$379.20
SERVCNTR	Water Distribution Operations	Metering Specialist	\$194.82	\$292.23
SERVCNTR	Water Distribution Operations	Metering Technology Coordinator	\$177.74	\$266.61
SERVCNTR	Water Distribution Operations	Water Distribution Operations Supervisor	\$255.26	\$382.89
DUFFWTP	Water Distribution Operations	Water Quality Technician I	\$112.11	\$168.17
DUFFWTP	Water Distribution Operations	Water Quality Technician II	\$123.18	\$184.77
SERVCNTR	Water Distribution Operations	SCADA Tech	\$161.88	\$242.82
SERVCNTR	Water Distribution Operations	Facilities	\$181.04	\$271.56
ANNEX	Water Resources & Customer Service	Billing Tech II	\$114.46	\$171.69
ANNEX	Water Resources & Customer Service	Customer Service & Billing Supervisor	\$139.26	\$208.89
ANNEX	Water Resources & Customer Service	Customer Service Tech I	\$85.60	\$128.41
ANNEX	Water Resources & Customer Service	Customer Service Tech II	\$106.49	\$159.73
ANNEX	Water Resources & Customer Service	Water Efficiency Coordinator	\$134.65	\$201.98
ANNEX	Water Resources & Customer Service	Water Efficiency Technician	\$102.62	\$153.93
ANNEX	Water Resources & Customer Service	Water Res. & Cust. Serv. Manager	\$225.58	\$338.37
DUFFWTP	Water Resources & Customer Service	Watershed Coordinator	\$153.74	\$230.61
DUFFWTP	Water Resources & Customer Service	Watershed Specialist I	\$116.51	\$174.77



Supplemental

Chargeout Rates - Equipment



**MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES**

Equip #	Description	Assigned Location	Year	Chargeout by Miles/Hrs/Ea	Class ID	2026-27 Project #	2026-27 Chargeout Rate
504	4" TAP MACHINE	Operations	N/A	EA	Taps	FL-27-500	190.00
506	6" TAP MACHINE	Operations	N/A	EA	Taps	FL-27-500	205.00
508	8" TAP MACHINE	Operations	N/A	EA	Taps	FL-27-500	220.00
510	10" TAP MACHINE	Operations	N/A	EA	Taps	FL-27-500	250.00
512	12" TAP MACHINE	Operations	N/A	EA	Taps	FL-27-500	280.00
728	2001 Ford F-450 Dump Truck	Operations	2001	HOURS	Dump Trucks	FL-27-728	55.28
729	1997 Ford F-800 Truck W/Crane	Operations	1997	HOURS	Other	FL-27-729	91.09
734	1999 590 SL 4WD Loader/Backhoe	BBS	1999	HOURS	Backhoes	FL-27-734	110.03
737	1990 Trailmax Trailer	Operations	1990	HOURS	Trailer	FL-27-737	9.00
739	1979 Mueller Tap Machine	Operations	N/A	EA	Taps	FL-27-739	100.00
740	1994 Chlorinating Machine/Trlr	Operations	1994	HOURS	Other	FL-27-740	36.00
741	Compressor 1991 Portable Air	Operations	1991	HOURS	Other	FL-27-741	26.29
742	1994 Hyster Fork Lift	Operations	1994	HOURS	Other	FL-27-742	21.18
743	Air Mole 1995	Operations	1995	HOURS	Other	FL-27-743	90.00
744	ATV 2001 Honda	BBS	2001	HOURS	Other	FL-27-744	18.22
746	2006 Ziemer Trailer	Operations	2006	HOURS	Trailer	FL-27-746	13.61
747	2002 Ford F-350 Service Truck	Operations	2002	HOURS	Service Trucks	FL-27-747	33.03
748	2003 Volvo 10 YD Dump Truck	Operations	2003	HOURS	Dump Trucks	FL-27-748	100.63
756	2004 Vac-Con Vacuum Truck	Operations	2004	HOURS	Vacuum Trucks	FL-27-756	250.00
759	2005 Genie Lighthouse Trailer	Operations	2005	HOURS	Other	FL-27-759	8.71
760	Compressor 2004 Air	Operations	2004	HOURS	Other	FL-27-760	26.29
766	2008 Ford Escape Hybrid	Duff	2008	HOURS	SUV	FL-27-766	15.29
770	2007 Case 580 Loader	Operations	2007	HOURS	Backhoes	FL-27-770	92.56
774	2010 Ford F150 4x4 Crew Cab	Operations	2010	HOURS	Pickup Trucks	FL-27-774	15.29
777	2011 Ford Transit Van	Duff	2011	HOURS	Vans/SUVs	FL-27-777	23.42
781	2013 Ford F-450 Dump Body	Operations	2013	HOURS	Dump Trucks	FL-27-781	55.28
782	2014 FORD F150 PICKUP TRUCK	Operations	2014	HOURS	Pickup Trucks	FL-27-782	17.51
785	2014 Vac-Con Vacuum Truck	Operations	2014	HOURS	Vacuum Trucks	FL-27-785	250.00
786	2000 150 KW Gen Set Generator	Operations	2014	HOURS	Generator	FL-27-786	70.76
787	2000 151 KW Gen Set Generator	Operations	N/A	HOURS	Generator	FL-27-787	70.76
790	2015 Chevy Malibu	Annex	2015	MILES	Cars	FL-27-790	0.70
792	2016 Ford F-450 Chassis Cab	Operations	2016	HOURS	Service Trucks	FL-27-792	101.13
793	2013 Volvo Dump Truck VHD64	Operations	2013	HOURS	Dump Trucks	FL-27-793	120.74

**MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES**

Equip #	Description	Assigned Location	Year	Chargeout by Miles/Hrs/Ea	Class ID	2026-27 Project #	2026-27 Chargeout Rate
794	2017 Ford F-550 Super-Duty	Operations	2017	HOURS	Service Trucks	FL-27-794	46.29
795	2018 Ford F-250 w/ Service Body	Operations	2018	HOURS	Service Trucks	FL-27-795	17.45
796	2017 Ford F150 Super Crew	Service Center	2017	MILES	Pickup Trucks	FL-27-796	0.70
797	2018 Ford Explorer	Duff	2018	MILES	Vans/SUVs	FL-27-797	0.70
798	2017 Ford F150 Super-Cab 4x4	Annex	2018	HOURS	Pickup Trucks	FL-27-798	15.29
799	2017 Ford F150 Super Cab 4x4	Duff	2018	HOURS	Pickup Trucks	FL-27-799	15.29
801	2019 Ford Transit-250 Van	Operations	2019	HOURS	Vans/SUVs	FL-27-801	35.13
802	2019 Ford F-150 4x2	Operations	2019	HOURS	Pickup Trucks	FL-27-802	17.51
803	2018 John Deere 310SL HL Backhoe	Operations	2019	HOURS	Backhoes	FL-27-803	110.03
804	2019 Kabota Mini-Excavator	Operations	2019	HOURS	Excavator	FL-27-804	57.14
805	2019 Ford F-750 Dump Truck	Operations	2019	HOURS	Dump Trucks	FL-27-805	100.63
806	Saw Cutting w/Trailer	Operations	2019	HOURS	Saw cutter	FL-27-806	18.00
807	Wachs Valve Exercising Machine	Operations	2019	HOURS	Other	FL-27-807	N/A - Use 792
808	Trailer Big Tex 16TL Tilt	Operations	2019	HOURS	Excavator trailer	FL-27-808	7.00
809	2020 Ford F-550 Super-Duty	Operations	2019	HOURS	Service Trucks	FL-27-809	46.29
810	2020 F150	Duff	2019	MILES	Pickup Trucks	FL-27-810	0.70
811	2020 F150	Annex	2019	HOURS	Pickup Trucks	FL-27-811	15.29
812	SUV 2020 Ford Escape	Annex	2020	HOURS	Vans/SUVs	FL-27-812	15.29
813	2020 Ford F-550 Super-Duty	Operations	2020	HOURS	Pickup Trucks	FL-27-813	46.29
814	Shoring Box and Trailer	Operations	2020/2023	EACH	Other	FL-27-814	250.00
815	2021 Ford F-150 Pickup	BBS	2021	MILES	Pickup Trucks	FL-27-815	0.70
816	SUV Ford Escape Hybrid	Annex	2020	HOURS	Vans/SUVs	FL-27-816	15.29
817	Service Ford F-250	Operations	2020	HOURS	Pickup Trucks	FL-27-817	17.45
818	2020 Ford F-550 Super-Duty	Operations	2020	HOURS	Pickup Trucks	FL-27-818	46.29
819	2022 Vac-Con Hydro Excavator	Operations	2022	HOURS	Vacuum Trucks	FL-27-819	250.00
820	2022 Kubota Tractor	Duff	2022	HOURS	Tractors	FL-27-820	64.66
821	2022 Ford Ranger	Operations	2022	HOURS	Pickup Trucks	FL-27-821	17.51
823	2023 Ford Ranger	Operations	2023	HOURS	Pickup Trucks	FL-27-823	17.51
824	2023 Ford Ranger	Operations	2023	HOURS	Pickup Trucks	FL-27-824	17.51
825	2023 Ford Ranger	Operations	2023	HOURS	Pickup Trucks	FL-27-825	17.51
826	2023 Ford Ranger	Operations	2023	HOURS	Pickup Trucks	FL-27-826	17.51
827	2023 John Deere Gator	Duff	2023	MILES	Other	FL-27-827	34.47
828	Chevrolet 1500 Silverado 1500	Duff	2023	MILES	Pickup Trucks	FL-27-828	0.70

**MEDFORD WATER COMMISSION
FLEET/EQUIPMENT
DETAILS / CHARGEOUT RATES**

Equip #	Description	Assigned Location	Year	Chargeout by Miles/Hrs/Ea	Class ID	2026-27 Project #	2026-27 Chargeout Rate
829	Chevrolet 1500 Silverado	Annex	2022	HOURS	Pickup Trucks	FL-27-829	15.29
830	Chevrolet 1500 Silverado	Operations	2022	Miles	Pickup Trucks	FL-27-830	0.70
831	2024 Chevy Colorado	Operations	2024	HOURS	Pickup Trucks	FL-27-831	17.51
832	Caterpillar 930k Wheel Loader	Operations	2012	HOURS	Loader	FL-27-832	116.74
833	Pressure Test Chlorinating Machine	Operations	N/A	HOURS	Other	FL-27-833	36.00
834	2023 Ford F-450	Operations	2023	HOURS	Dump Trucks	FL-27-834	55.28
835	2024 Chevy Colorado	Operations	2023	HOURS	Pickup Trucks	FL-27-835	17.51
836	2024 Chevy Colorado	Annex	2023	HOURS	Pickup Trucks	FL-27-836	15.29
837	24' Great Northern Tilt Trailer	Operations	2025	HOURS	Trailer	FL-27-837	13.61
838	Valve RX (In-Ground Valve Repair)	Operations	N/A	HOURS	Other	FL-27-838	10.00
843	4X4 Half Ton Full Size	Operations	2025	MILES	Pickup Trucks	FL-27-843	0.70
844	F150 4X4 X-Cab 6.5Bed	Operations	2025	HOURS	Pickup Trucks	FL-27-844	17.51
845	Ford F-150 4WD	BBS	2024	MILES	Pickup Trucks	FL-27-845	0.70
847	Hyster H50FT Forklift	Duff	2019	HOURS	Other	FL-27-847	21.18
848	Haulmark Utility Trailer	Duff	2006	HOURS	Trailer	FL-27-848	6.29
850	2013 CAT 150KW Generator	Operations	2013	HOURS	Generator	FL-27-850	70.76
851	30" Concrete Saw	Operations	N/A	HOURS	Other	FL-27-851	27.60
852	Kubota KX057 Mini Excavator	Operations	N/A	HOURS	Excavator	FL-27-852	57.14
853	Ford F-150 Half-Ton Full-Size	Duff	2026	MILES	Pickup Trucks	FL-27-853	0.70
854	Ford F-150 Half-Ton Full-Size	Annex	2026	HOURS	Pickup Trucks	FL-27-854	15.29
855	Ford F-150 Half-Ton Full-Size	Operations	2026	HOURS	Pickup Trucks	FL-27-855	17.51
856	Ford F-150 Half-Ton Full-Size	BBS	2026	MILES	Pickup Trucks	FL-27-856	0.70
857	2026 Yamaha Kodiak ATV	BBS	2026	HOURS	Other	FL-27-857	18.22
858	Towable Air Compressor	Operations	N/A	HOURS	Other	FL-27-858	26.29
859	Great Northern Split Deck Trailer	Operations	N/A	HOURS	Trailer	FL-27-859	15.80
860	2027 Ford F-550 Super-Duty	Operations	2026	HOURS	Pickup Trucks	FL-27-860	46.29
861	2027 Ford F-450	Operations	2026	HOURS	Service Trucks	FL-27-861	66.13
862	Valve Machine	Operations	N/A	HOURS	Other	FL-27-862	35.00
863	Skid Steer Loader	Operations	N/A	HOURS	Excavator	FL-27-863	31.06
864	Toyota Forklift	Operations	N/A	MILES	Other	FL-27-864	21.18
865	Saw-Cutter Trailer	Operations	N/A	HOURS	Trailer	FL-27-865	13.61

7/1/26 FEE CHART

(Detail for staff of Charges for Special Services and SDCs from MW Regulations, Exhibits B and D)

SERVICE CONNECTIONS							
Category	Matierals Provided By	Service Size	Meter Size	Item Number	Project Number	Unit Price	Unit Measure
Wet Tap Service Installations by MEDFORD WATER (Meter Set Fee and SDC Fee must be added)							
MEDFORD WATER does all work.	Medford Water	1"	5/8" x 3/4"	SERVICE MW .75	FEE-27-SERMW.75	\$ 5,360	ea
		1"	1"	SERVICE MW 1.0	FEE-27-SERMW1.0	\$ 5,280	ea
		1-1/2"	1-1/2"	SERVICE MW 1.5	FEE-27-SERMW1.5	\$ 6,305	ea
		2"	2"	SERVICE MW 2.0	FEE-27-SERMW2.0	\$ 7,130	ea
		- Costs for Paving, Sidewalk Repair & Traffic Control must be added to above costs (include in T&M ESTIMATE).					
CONTRACTOR DIG provides excavation, backfill, resurfacing, etc.	Medford Water	1"	5/8" x 3/4"	SERVICE CONTR .75	FEE-27-SERCO.75	\$ 1,790	ea
		1"	1"	SERVICE CONTR 1.0	FEE-27-SERCO1.0	\$ 1,705	ea
		1-1/2"	1-1/2"	SERVICE CONTR 1.5	FEE-27-SERCO1.5	\$ 2,730	ea
		2"	2"	SERVICE CONTR 2.0	FEE-27-SERCO2.0	\$ 3,555	ea
	Contractor	1"	5/8" x 3/4"	WET TAP SER .75	FEE-27-WTS.75	\$ 780	ea
1"		1"	WET TAP SER 1.0	FEE-27-WTS1.0	\$ 780	ea	
Service Installation Fee Adjustments							
Extra Service Length > 30' Unpaved				EXTRA SERVICE UNPAVED	FEE-27-EXSUP	\$ 40	ft
Extra Service Length > 30' Paved				EXTRA SERVICE PAVED	FEE-27-EXSP	\$ 100	ft
Multi Service Credit (1 Trench, 2 Svcs)				MULT 1T - 2SER	N/A	\$ (630)	ea
Multi Service Credit (1 Trench, 3-4 Svcs)				MULT 1T - 3SER	N/A	\$ (950)	ea
- 1st service paved condition; 2nd, 3rd & 4th service unpaved condition. (Multi Service Credit only when MW digs.)							
Dry Tap Service Installations by PREQUALIFIED CONTRACTOR (Meter Set fee and SDC fee must be added)							
CONTRACTOR does all work.	Contractor	1"	5/8" x 3/4"	No Fees Associated		\$ -	ea
		1"	1"	No Fees Associated		\$ -	ea

METER SETS						
Item	Service Size	Meter Size	Item Number	Project Number	Unit Price	Unit Measure
Meter Set (includes new meter)	1"	5/8" x 3/4"	MTR SET .75	FEE-27-MR.75	\$ 485	ea
Meter Set (includes new meter)	1"	1"	MTR SET 1.0	FEE-27-MR1.0	\$ 620	ea
Meter Set (includes new meter)	1-1/2"	1-1/2"	MTR SET 1.5	FEE-27-MR1.5	\$ 915	ea
Meter Set (includes new meter)	2"	2"	MTR SET 2.0	FEE-27-MR2.0	\$ 1,025	ea
Fire Service Bypass Meter	Various	5/8" x 3/4"	FIRE SER BYPASS	FEE-27-FSBP	\$ 660	ea

MISC ENGINEERING FEES				
Item	Item Number	Project Number	Unit Price	Unit Measure
Air Valve Dry Tap 1" materials only (contractor install)	DRY TAP AV 1.0	FEE-27-DTAV1.0	\$ 1,950	ea
Air Valve Wet Tap 1" materials & install (contractor assist)	WET TAP AV 1.0	FEE-27-WTAV1.0	\$ 2,170	ea
Fire Flow Test - Field	FIRE FLOW TEST FIELD	FEE-27-FFLOW	\$ 300	ea
Fire Flow Test - Data	FIRE FLOW TEST DATA	FEE-27-FFLOW	\$ 100	ea
Hydrant Painting	HYD PAINT	FEE-27-HYDP	\$ 60	ea
Enlarge Service to 1" Line (¾" to 1") w/ existing 1" Svc	ENLRG SVC TO 1.0	FEE-27-ENS1.0	\$ 595	ea
- Meter Set Fee and SDC Fee must be added to Meter Upgrade fee above.				
Recording Fee (Contractor/Developer - 1st 3 pages)	RECORD LEGAL DOC	FEE-27-RECORDS	\$ 142	3pgs
Recording Fee (Contractor/Developer - each added pg)	RECORD LEGAL DOC	FEE-27-RECORDS	\$ 5	pg
Recording Fee (Medford Water Projects)	RECORD LEGAL DOC	MWC-27-766ES	At Cost	ea
Plan Reviews				
Single Service(s)	SERVICE INST COORD	FEE-27-PLAN	\$ 700	ea
Plan Review (Site Plan - Base Fee)	PLAN REVIEW SP	FEE-27-PLAN	\$ 1,350	ea
Plan Review (Subdivision/Partition ≤4 lots)	PLAN REVIEW SUB 4	FEE-27-PLAN	\$ 1,350	ea
Plan Review (Subdivision 5-25 lots)	PLAN REVIEW SUB 25	FEE-27-PLAN	\$ 1,800	ea
Plan Review (Subdivision 25 - 50 lots)	PLAN REVIEW SUB 50	FEE-27-PLAN	\$ 2,250	ea
Additional Reviews (> 3)	PLAN REVIEW ADD	FEE-27-PLAN	\$ 250	ea
Resubmittal (after 6 months from final review)	PLAN REVIEW RESUB	FEE-27-PLAN	\$ 300	ea
System Extension Analysis	SYSTEM EXT ANALYSIS	FEE-27-PLAN	\$ 500	ea
- For projects not listed above or that are unique in scope or size, a review fee estimate will be provided.				

7/1/26 FEE CHART

(Detail for staff of Charges for Special Services and SDCs from MW Regulations, Exhibits B and D)

MISC CUSTOMER CHARGES					
Item	Item Number	Project Number	Meter Size	Unit Price	Unit Measure
Customer Control Valve ¾"	CTRL VALVE .75	FEE-27-CV.75	5/8" x ¾"	\$ 270	ea
Customer Control Valve 1"	CTRL VALVE 1.0	FEE-27-CV1.0	1"	At Cost	ea
Customer Control Valve 2"	CTRL VALVE 2.0	FEE-27-CV2.0	2"	At Cost	ea
Customer Deposit	N/A (CIS)			\$ 90	ea
Finance Charge - Billings not paid within 30 days	N/A (GP)			1%	mo
Hydrant Device Install	HYD DEV INSTALL	FEE-27-HYD		\$ 60	hr
Hydrant Device Deposit	N/A (CIS)			\$ 1,500	ea
Hydrant Device Day Use	N/A (CIS)			\$ 10	day
Meter Tampering - no damages	N/A (CIS)			\$ 100	ea
Meter Tampering - with damages billed at cost	BILL PROJECT			\$ 100	minimum
NSF or ACH Returned Item	N/A (Invoice Cloud)			\$ 25	ea
Restore Service - Business Hours	N/A (CIS)			\$ 20	ea
Restore Service - After Hours	N/A (CIS)	FEE-27-AFTER		\$ 110	ea
Shut off Notice - Late Fee	N/A (CIS)			\$ 15	ea
Shut off Service - Due to non-payment	N/A (CIS)			\$ 20	ea
Shut off Service - After Hours	N/A (CIS)	FEE-27-AFTER		\$ 110	ea
Purchases					
Records Requests, See Regulations, Exhibit D	PUBLIC RECORDS REQ		No charge first 30 minutes or 10 pgs		
Regulations (Purchase printed copy)	REGULATIONS			\$ 10	ea

SYSTEMS DEVELOPMENT CHARGES (SDC Fees Effective 9/1/25)					
Pressure Zone	Item Number	Wt. Factor	Meter Size	Unit Price	Unit Measure
System-Wide SDC					
All Zones	SDC SYSTEM .75	1	5/8" x ¾"	\$ 2,393.37	ea
All Zones	SDC SYSTEM 1.0	1.6	1"	\$ 3,829.39	ea
All Zones	SDC SYSTEM 1.5	4.3	1-½"	\$ 10,291.49	ea
All Zones	SDC SYSTEM 2.0	5.7	2"	\$ 13,642.21	ea
All Zones	SDC SYSTEM 3.0	18.6	3"	\$ 44,516.68	ea
East Side High Level SDC					
Zones 1 - 5, Barneburg	SDC ESHL			\$ 16,147.55	acre
- Services incurring a High Level SDC must also be charged a System-Wide SDC.					
Southwest High Level SDC					
Southwest	SDC SWHL			\$ 10,603.97	acre
- Services incurring a High Level SDC must also be charged a System-Wide SDC.					

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Land Account Classification			
	300.0	Water Rights	Indefinite
	301.0	Collecting and Impounding Reservoir Land	Indefinite
	302.0	Watershed Land	Indefinite
	304.0	Pumping Land	Indefinite
	304.2	Pumping Land -Duff SDC	Indefinite
	304.3	Pumping Land - ESHL SDC	Indefinite
	305.0	Purification Land	Indefinite
	306.0	Right of Ways	Indefinite
	307.0	Distribution Reservoir Land	Indefinite
	307.1	Distribution Reservoir Land - DONATED	Indefinite
	307.2	Distribution Reservoir Land - DUFF SDC	Indefinite
	307.3	Distribution Reservoir Land - ESHL SDC	Indefinite
	307.4	Distribution Reservoir Land - SWHL SDC	Indefinite
	308.0	Distribution Right of Way	Indefinite
	309.0	Service Center/ Warehouse	Indefinite
	310.0	Office and Parking Lot Land	Indefinite
	311.0	Operations Center Land	Indefinite
Structures & Improvement Account Classifications			
	315.0	Source of Supply Structures	
		Willow Creek Dam and Appurtenances	100
		Concrete Spillways	75
		BBS Water Surface Water Diversion	25
	317.0	River, Spring and Other Intakes	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10
	317.1	River, Spring and Other Intakes - DONATED	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10
	317.2	River, Spring and Other Intakes - DUFF SDC	
		Big Butte Springs Intakes	100
		Rogue River Intake	50
		Other Intakes	10

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Structures & Improvement Account Classifications (Continued...)			
	318.0	Intake Patrol House and Out-Buildings	
		BBS Irrigation System	75
		BBS Restroom, BBS House/Shop, BBS Pavilion	25
		Heat Pump System BBS	10
	319.0	Improvements to Watershed Land	
		Planting of Trees	Indefinite
		Cattle Guards	50
		Fencing, Roads, Guardrails	25
		Equipment Monitoring, Watershed Signs	10
	320.0	Supply Pumping Buildings	
		Masonry Buildings	50
		Steel Buildings	20
	321.0	Distribution Pumping Buildings	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.1	Distribution Pumping Buildings - DONATED	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.2	Distribution Pumping Buildings - DUFF SDC	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	321.3	Distribution Pumping Buildings - ESHL SDC	
		Masonry Buildings	50
		Roofing	20
		Irrigation/Landscaping	10
	322.0	Supply Pumping Buildings - DONATED	
		Masonry Buildings	50
	323.0	Purification Buildings	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Bldgs / BBS Chlor Bldgs, Aux Power Supply	25
		Skylights	15

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Structures & Improvement Account Classifications (Continued...)			
	323.1	Purification Buildings - DONATED	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Buildings / BBS Chlorination Bldgs, Auxiliary Power Supply	25
	323.2	Purification Buildings - DUFF SDC	
		Masonry Buildings - Duff Water Treatment Plant	50
		Steel Buildings / BBS Chlorination Bldgs, Auxiliary Power Supply	25
	324.0	Distribution Reservoir and Standpipe	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
		Reservoir Hatch Improvements	25
		Mag Meters	20
	324.2	Distribution Reservoir and Standpipe - DUFF SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	324.3	Distribution Reservoir and Standpipe - ESHL SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	324.4	Distribution Reservoir and Standpipe - SWHL SDC	
		Masonry Structures	100
		Steel Structures, Wood and Metal Structures	50
		Relining	30
	325.1	Distribution Reservoir and Standpipe - DONATED	
		Masonry Structures	100
		Steel Structures	50
	326.0	Reservoir Patrol House and Outbuildings	
		Wood Frame Building	40
	327.0	Service Center Building and Warehouse	
		Masonry and Metal Structures	50
		Fencing	25
		Roofing	20

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Structures & Improvement Account Classifications (Continued...)			
	328.0	Miscellaneous Structures and Improvements	
		City Hall Annex	50
		Fencing, Driveways, Landscaping/Irrigation Systems	25
		Service Center Building Parking Lot	15
		City Hall Annex Office - Carpet	5
Purification Equipment Account Classification			
	334.0	Supply Pumping Equipment - DONATED	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	334.2	Supply Pumping Equipment - DUFF SDC	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	335.0	Supply Pumping Equipment	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
		Pump/Motor Rebuilds	25
		Mag Meters	20
		Intake Improvements	15
	335.2	Supply Pumping Equipment - DUFF SDC	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
	336.0	Distribution Pumping Equipment	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
		Gas Engine Equipment	25
		Pump Station Design Projects	10
	336.3	Distribution Pumping Equipment - ESHL SDC	
		Pumps, Motors, Electrical, Pipes, Valves,	40
		Gas Engine Equipment	25
	337.1	Distribution Pumping Equipment - DONATED	
		Pumps, Motors, Electrical, Pipes, Valves, etc	40
		Gas Engine Equipment	25
	340.0	Purification Equipment	
		Filter Media, Piping, Valves,	40
		Mechanical Equipment including Chemical Feeds	25
		SCADA Equipment	20
		SCS Valves	10
		HazMat Vacuum	4
	340.2	Purification Equipment - DUFF SDC	
		Filter Media, Piping, Valves,	40
		Mechanical Equipment including Chemical Feeds	25
		SCADA Equipment	20
		HazMat Vacuum	4

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Purification Equipment Account Classification (Continued...)			
	341.0	Purification Equipment - DONATED	
		Filter Media, Piping, Valves,	40
		Mechanical Equipment including Chemical Feeds	25
		HazMat Vacuum	4
Transmission Main Account Classification			
	345.0	BBS Transmission Mains	
		Ductile Iron	75
		Steel Transmission Pipes	50
		Cathodic Protection Equipment	25
	346.0	Transmission Main Access Roads	
		Private Access Roads	50
	347.0	Transmission Main Access Rds. Structures	
		Masonry Bridges	40
		Treated Timber Bridges	25
	348.0	Rogue Supply Transmission Mains	
		Ductile Iron	75
	348.1	Rogue Supply Transmission Mains - DONATED	
		Ductile Iron	75
	348.2	Rogue Supply Transmission Mains - DUFF SDC	
		Ductile Iron	75
Distribution System Account Classification			
	355.0	Distribution Mains - MWC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	355.2	Distribution Mains - DUFF SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Distribution System Account Classification (Continued...)			
	355.3	Distribution Mains - ESHL SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	355.4	Distribution Mains - SWHL SDC	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.1	Distribution Mains - DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.3	Distribution Mains - ESHL DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	356.4	Distribution Mains - SWHL DONATED	
		Ductile, Cast Iron and PVC	75
		Steel Mains - Asphalt, Concrete and Tar Coatings	50
		Mortar Lining of Steel Mains	40
		Steel Mains - Galvanized	25
	362.0	Sample Stations	
		Design and fabricate Sample Stations	40
	363.0	Service Connections Installed - MWC	
		All Sizes	50
		All Sizes	25
	364.0	Service Connections - DONATED	
		All Sizes	50
	365.0	Meters	
		Customer Meters	30

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Distribution System Account Classification (Continued...)			
	366.0	Fire Hydrants - MWC	
		All Types	50
	368.0	Hydraulic Control Equipment	
		Control Valves and Related Equipment	40
		PRV Improvements	20
	369.0	Supervisory Control Equipment	
		Recorders and Electronic Equipment	20
	369.2	Supervisory Control Equipment - Duff SDC	
		Recorders and Electronic Equipment	20
	379.0	Fire Hydrants - DONATED	
		All Types	50
	379.3	Fire Hydrants - ESHL Donated	
		All Types	50
	379.4	Fire Hydrants - SWHL Donated	
Other Miscellaneous Assets			
	370.0	Office Furniture and Equipment	
		Furniture	20
		Equipment - Mechanical, Jet Color Plotter	10
		Equipment - Data Processing	6
		Calculators	5
		Computer Bundles	4
	371.0	Transportation Construction Equipment	
		Chlorinating, Trailers and Drilling Equipment	20
		Truck Crane	15
		Forklift, Tractor, Welding Machine, Pumps, Shoring Box	10
		Dump Trucks, Service Trucks and Automobiles	8
		Off Road Vehicles	5
	371.1	Transportation Construction Equipment - Donated	
		Forklift, Tractor, Welding Machine, Pumps, Shoring Box	10
	372.0	Stores Equipment	
		Storage Racks	20
	373.0	Service Center Equipment	
		Mechanical Equipment	20
		Jet Color Plotter	10
		Fax Machine	6
	374.0	Laboratory Equipment	
		Water Analyzer, Lab Fume Hood, Spectrophotometer	10

2026 - 2027 Fixed Asset Class Codes

CIP Classifications	Account	Description	Years of Life
Other Miscellaneous Assets (Continued...)			
	375.0	Engineering Equipment	
		Surveying Equipment	20
		Miscellaneous Engineering Equipment	10
		Computer/Data Processing Equipment	4
	376.0	Tools - Equipment	
		Portable Welders, Heated Pressure Washers	10
		Leak Detectors, Shoring Boxes, Ring Saws	5
	377.0	Communication Equipment	
		Base Station Equipment - Roxy Ann	25
		Radio and Telephone Equipment	10
	378.0	Information Technology Assets	
		Aerial Mapping and GIS Data Base	15
		Software	7
		Secondary Data Storage Servers	5
	380.0	SBITA Assets	
		All Types	Indefinite

Glossary

Accrual Basis: The recording of the financial transactions, and other events and circumstances that have cash consequences, in the periods in which those transactions, events and circumstances occur, rather than only in the period in which cash is received. Revenues are earned and expenses are recognized when they are incurred.

Adopted Budget: Financial plan adopted by the governing body, forming the basis for appropriations.

Annual Financial Report: The official Annual financial Report of Medford Water. It includes management discussion and analysis of the financial activities for the year, financial statements and supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions, required supplementary information, and a statistical section.

Appropriations: Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARPA (American Rescue Plan Act): A U.S. Law enacted in 2021 to provide economic relief from the COVID-19 pandemic.

Audit: A review of Medford Water's operations by an independent accounting firm to verify that the financial statements accurately reflect Medford Water's financial position.

Balanced Budget: Revenues + Fund Balance + Transfers $\geq$ Expenses.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Benchmarking: A method of comparing the performance of Medford Water to other utilities.

Board: A body of elected or appointed members who jointly oversee the activities of an organization.

Bond: A means for long-term borrowing of funds to finance capital projects.

Budget: The plan of financial operation for each calendar or fiscal year estimating proposed expenditures and the proposed means of financing them. Upon approval by the Commissioners, the budget appropriation ordinance is the legal basis for expenditures during the budget year.

Budget Message: Written explanation of the budget and the local government's financial priorities prepared and presented by the executive officer or chairperson of the governing body.

Capital Improvement (Capital Expenditure): A permanent major addition to Medford Water's real property assets, including the design, construction, or purchase of land, buildings or facilities, water infrastructure or major renovations of the same. Capital improvements have a cost of \$5,000 or more and are budgeted in the Capital Expenditure budget category.

Capital Improvement Budget: A financial plan of proposed capital improvement projects and the means of financing them for a given period. Medford Water annually updates the next year's Capital Improvement Budget and the ten-year Capital Improvement Plan.

Glossary

Cash Flow: Amount of cash generated and used in a given period.

Contingency: An appropriation category to cover unforeseen events that occur during the budget year.

COSA (Cost of Service Analysis): A study completed to determine the allocation of costs to the various customer classes served.

Debt Financing: When a government raises money for capital expenditures by selling bonds, bills, or notes to individual and/or institutional investors. In return for lending the money, the individuals or institutions become creditors and receive a promise to repay principal and interest on the debt.

Department: The largest organizational unit of Medford Water.

Depreciation: An allowance made for loss in value of property because of age, wear, or market conditions.

Expenditures: The cost of goods received, or services rendered regardless of when payment is made. Expenditures decrease a fund's assets. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, entitlements, and shared revenue.

Expense: The act of expending; expenditure.

Fiscal Year: A 12-month period of time to which the annual budget applies. Medford Water's fiscal year is July 1 through June 30.

Fixed Assets: Long-lived tangible assets obtained or controlled because of past transactions, events, or circumstances. Fixed assets, also referred to as capital assets, include land, right-of-way, buildings, improvements, infrastructure and equipment costing over \$5,000 with an estimated life of one year or more.

Fund: A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Balance: The excess of a fund's assets over its liabilities. For accounting purposes, fund balance is identified as non-spendable, restricted, committed, assigned, or unassigned.

General Fund: The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Water Fund is the main operating fund of Medford Water.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. The primary authoritative body on the application of GAAP to governments is the Government Accounting Standards Board.

Goal: A long-term, attainable target for an organization. Its vision of the future.

Government Finance Officers Association (GFOA): An association of public finance professionals which develops and promotes Generally Accepted Accounting Principles (GAAP) for state and local governments, and sponsors a Certificate of Achievement for Excellence in Financial Reporting Program.

Glossary

Grant: A contribution of cash or other assets by one governmental unit to another, usually for a specified purpose or activity.

Interest: A fee paid for using other people's money. To the borrower it is the cost of using money, to the lender interest is the income from lending money.

Liabilities: Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date.

Medford Water: A brand used to represent Medford Water Commission.

Mission Statement: Provides a clear presentation of a department's function or mandate. A good mission statement answers who the stakeholders are, why the program is needed, and what services are provided.

Objective: The expected result or achievement of a budget activity.

Operating Budget: Annual appropriation of funds for ongoing program costs, including employee services, supplies, equipment and debt service.

Operating Revenue: Revenue of a fund, excluding Beginning Fund Balance (Fund Balance). Trends in current year resources are evaluated by focusing on Operating Revenue.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its objectives.

Proposed Budget: Financial and operating plan prepared by the Finance Manager and submitted to the public and the board of commissioners to review.

Resolution: A formal order of a governing body; lower legal status than an ordinance.

Resources: Total amount available for appropriation during the fiscal year, including beginning fund balances, revenue, and fund transfers.

Restricted Resources: Assets, funds, or other items that are subject to limitations on their use. These restrictions mean the resource can only be used for a specific purpose, time, or location.

Revenue: Financial resources received from tax payments, fees for service, licenses and permits, fines, costs and forfeitures, grants, rents, and interest. Revenues increase a fund's assets.

Revenue Bonds: Bonds issued to construct capital facilities, repaid from revenue produced by the operation of those facilities.

SDC: A System Development Charge (SDC) is imposed on new development to mitigate the impact of growth on Medford Water infrastructure. These fees are used to fund improvements that increase capacity of the utility.

Unappropriated Ending Fund Balance: Net resources in excess of what is properly categorized in one of the four categories.

WIFIA (Water Infrastructure Finance & Innovation Act): A federal credit program administered by EPA for eligible water and wastewater infrastructure projects.

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