



REGIONAL UTILITY BOARD

Regular Meeting: Wednesday, November 8, 2023
11:00 AM

Location
Castle Rock City Hall
141 A Street SW
Castle Rock, WA 98611

AGENDA

To join this meeting from your computer, tablet or smartphone:

<https://meet.goto.com/CityofCastleRock/regional-utility-board>

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1. CALL TO ORDER

a. Introductions

b. Public Sector Representative position

1. This position was previously held by Ken Campbell. Mr. Campbell resigned at the close of the meeting held on November 2, 2022. Introducing Greg Drew as the new Public Sector Representative. Mr. Drew is a longtime resident and business owner located in Toutle, WA, and has utilized the Regional Water system.

2. APPROVAL OF MINUTES

a. Approval of Minutes (page 3-4)

3. REVIEW PROPOSED BUDGET

a. Review and Approval of the Proposed Budget for Fiscal Year 2024 pertaining to the Regional Water Utility Service.

- Budget Message (page 5-7)
- Cash Activity Comparison Report (page 8)
- Water Production & Distribution Report (page 9)
- Regional Water Fund 410 (page 10-12)
- Regional Water Capital Improvement Fund 430 (page 13)
- Water Bond Reserve Fund 440 (page 14)
- Short Lived Asset Reserve Fund 463 (page 15)

4. OLD BUSINESS

5. NEW BUSINESS

6. ADJOURNMENT

Non-Discrimination Statement: This institution is an equal opportunity provider and employer. If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at https://www.ascr.usda.gov/sites/default/files/Complain_combined_6_8_12_508_0.pdf or at any USDA office, or call 866.632.9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to USDA, Office of the Assistant Secretary for Civil Rights, 1400 Independence Ave, SW, Stop 9410, Washington, DC 20250-9410 or email to program.intake@usda.gov or by fax (202) 690-7442.

Title VI: The City of Castle Rock ensures compliance with Title VI of the Civil Rights Act of 1964 and American Disabilities Act of 1990 by prohibiting discrimination against any person on the basis of race, color, national origin, sex or disabilities in the provision of

benefits and services from its federal assisted programs and activities. If you need special accommodations to participate in this meeting, please contact Carie Cuttonaro at 360.274.8181 by 9:00 a.m. three days prior to the meeting. Regional Utility Board may add and take action on other items not listed on this Agenda.

1. CALL TO ORDER

Mayor Paul Helenberg called the Regional Water Utility Board Meeting to order at 3:13 PM.

a. Introductions

Board Members Present: Cowlitz County Director of Public Works Mike Moss, Cowlitz County Utilities Manager Patrick Harbison, City of Castle Rock Mayor Paul Helenberg, and City of Castle Rock Public Works Director Dave Vorse. Public Sector Representative Ken Campbell arrived at 3:16pm.

City Staff Present: Clerk-Treasurer Carie Cuttonaro and Public Works Senior Operator Tyler Stone.

2. APPROVAL OF MINUTES

a. Approval of Minutes - November 4, 2021 (page 2)

Board Member Harbison made a motion, seconded by Moss, to approve the November 4, 2021 minutes as presented. Motion carried by roll call vote. Board Members Moss, Harbison, Helenberg, and Vorse voted 'Aye'.

3. REVIEW PROPOSED BUDGET

a. Review and Approve Proposed Budget for Fiscal Year 2023 pertaining to the Regional Water Utility Service.

- Budget Message (page 3-5)
- Cash Activity Comparison Report (page 6)
- Regional Water Fund 410 (page 7-17)
- Regional Water Capital Improvement Fund 430 (page 18-25)
- Water Bond Reserve Fund 440 (page 26-30)
- Short Lived Asset Reserve Fund 463 (page 31-36)
- Water Production & Distribution Report (page 37)

Vorse stated that the cost of chemicals increased significantly this year.

Vorse presented the proposed budget for fiscal year 2023, which includes the 410 Regional System Fund, the 430 Regional Water Capital Improvement Fund, the 440 Water Bond Reserve Fund and the 463 Short Lived Asset Reserve Fund.

Cuttonaro presented the Cash Activity Comparison Report.

Vorse presented the line items associated with the previous budget year and the proposed budget for 2023 and reported on projects that were completed in 2022.

Helenberg and Vorse stated that money should start being set aside for future rehabilitation of the water plant structure as it is nearly fifty years old. The general consensus of the board was to state in the records that it is a good idea to incorporate preliminary engineering costs and an overall

assessment of the plant and site into the next year's budget.

Vorse and Cuttonaro presented the Water Production and Distribution Report.

Board Member Campbell made a motion, seconded by Moss, to approve the Proposed Budget for all funds as presented for Fiscal Year 2023. Motion carried by roll call vote. Board Members Moss, Harbison, Helenberg, Vorse, and Campbell voted 'Aye'.

4. OLD BUSINESS

5. NEW BUSINESS

a. Request to adjust time period from November 1 - October 31 to October 1 - September 30 for purposes of calculating the consumption percentage used in the formula for the budgeted monthly payments due from the City and the County.

Board Member Patrick Harbison made a motion, seconded by Campbell, to approve the request to adjust the time period from November 1-October 31 to October 1 - September 30. Motion carried by roll call vote. Board Members Moss, Harbison, Helenberg, Vorse, and Campbell voted 'Aye'.

b. Board Member Ken Campbell announced he is resigning from the Regional Water Board but is willing to serve until a replacement is found.

6. ADJOURNMENT

There being no further business, Mayor Helenberg adjourned the meeting at 3:50 PM.

Carie Cuttonaro, Clerk-Treasurer

Budget Message

November 3, 2023

To: Regional Water Board
 From: Mayor Paul Helenberg
 Subject: Budget Request; Fiscal Year Ending December 31, 2024

I am pleased to submit for your consideration the 2024 proposed Annual Budget for the Regional Water Fund and Capital Fund. Copies of the proposed expenditure and revenue reports for 2024 are included with this summary.

The Regional Water Fund includes two customers: Cowlitz County and the City of Castle Rock. Rates for those two customers are adopted by the Regional Water Board and were previously charged based on a consumption percentage from October 1 through September 30 and applied to the budgetary needs of the system. Usage is metered at the Regional Water Treatment Plant, 4 well systems, Toutle main line and Westside main. The two entities are billed each month for their usage. The formula for the monthly billing is:

- $10/01/21 - 09/30/22$ Total Water Produced, less $10/01/21 - 09/30/22$ Metered County (Toutle) = City Total
- $\text{Metered County Consumption} / \text{Total Water Produced} = \text{County \%}$
- $\text{City Total} / \text{Total Water Produced} = \text{City \%}$
- $\text{Budgetary Needs} * \text{County \%} = \text{County Annual} / 12 = \text{County's Monthly Payment}$
- $\text{Budgetary Needs} * \text{City \%} = \text{City Annual} / 12 = \text{City's Monthly Payment}$

The revenue source for the Regional Water Capital Improvement Fund (Fund 430) comes from interfund transfers from the Regional Water Fund (Fund 410). This has increased from \$10,000 in 2023 to \$17,225 in 2024. Additionally, \$10,000 will be transferred for the Raw Water Line Easement.

Comparison of all revenue sources available is as follows (Funds 410 and 430):

	Actual 2022	Actual 2023	Estimated 2024
Beginning Fund Balance	500,733	601,035	648,123
Customer Revenue		Year To Date Jan-Sep	
City of Castle Rock	349,945	258,031	344,439
Cowlitz County	268,261	231,309	324,375
Grant/Loans	-	-	-
System Development Charges	32,000	10,800	5,000
Investment Interest	7,282	18,181	-
Miscellaneous Revenue	19	719	-
Compensation Insurance Claim	-	4,860	-
Total Interfund Transfers	20,000	10,000	27,225
Total Revenue Sources (excluding Beginning Fund Balance)	677,507	533,900	701,039

Comparison of expenditures for Funds 410 and 430 follows:

	Actual 2022	Estimated 2023	Estimated 2024
Ending Fund Balance	601,035	591,327	608,123
		Year to Date Jan-Sep Actuals	
Wages/Benefits	247,177	210,900	270,968
Training	641	489	2,200
DOC Workers/Mileage	-	-	225
Liability Insurance	31,682	31,546	43,400
External Taxes	869	34	200
Professional Services	5,251	1,820	19,000
State Examiner Audit	-	-	1,000
Public Utilities	35,492	32,882	45,201
O/M Costs	63,054	53,614	85,860
Operating Permits	459	509	200
Building Rental	-	-	900
Mosquito Control District	14	17	100
Capital Projects	13,156	9,503	72,000
Subtotal	397,794	341,313	541,254
Debt – Principal	127,439	124,284	141,930
Debt - Interest	18,185	15,641	15,560
Subtotal	145,624	139,925	157,490
Interfund Transfers	33,787	28,682	42,295
Total Expenses (excluding Ending Fund Balance)	577,205	509,921	741,039

Personnel

Included in the budget is to add two additional seasonal part-time positions.

Employee Medical Coverage

Medical, Dental and Vision coverage provided through OTET is budgeted to increase by 8% in 2024. Coverage includes both bargaining and full-time non-bargaining employees. Actual premium rate information has not been released.

Cost of Living Increases

Collective Bargaining Contract	Percentage
Clerical	2.50%
Public Works	3.00%

Employment Agreement	Percentage
Clerk-Treasurer	4.00%
Public Works Director	4.00%

2024 Percentage Cost Allocation Between Funds

Position	EE	Finance	Regional Water	Water	Sewer	Executive
Clerk-Treasurer	CC	60	4	16	16	
Deputy Clerk II	KA	20		25	25	
Deputy Clerk II	CH	31	8	29	29	
Deputy Clerk I	CC		35	20	40	

Position	EE	Finance	Regional Water	Water	Sewer	Executive
Public Works Director	DV		20	15	35	10
Senior Plant Operator	TS		40	35	25	
Treatment Plant Operator	MS		35	15	40	
PW Maintenance	PM		20	30	35	
PW Maintenance	BA		10	30	20	
PW Maintenance	AK		15	30	25	
PW Maintenance	LR		25	15	60	
PW Maintenance	NE		20	40	20	
PT Heavy Equip. Op	WK			50	30	
PT Summer Help						
PT Summer Help						
PT Summer Help				50	50	
PT Summer Help				50	50	

Annual assessment of worker hours between funds was completed earlier in the year with minimal changes. Budget reflects changes in percentage allocation of salary/benefits to reflect personnel service time between funds. This table reflects the assessment results, effective 2024 fiscal year budget.

Liability Insurance:

The City’s liability insurance provider AWC RMSA, has notified the City there is an 18% rate increase to worker hours and a 24% rate increase to properties. This is an overall increase of more than \$51,000 to the City.

Long Term Debt (as of 09/30/2023):

Description	Term/Date	Beginning Balance As of 1/1/2023	Additions In 2023	Reductions In 2023	Ending Balance As of 9/30/2023
USDA RD Loan, 2009	1/1/2049	240,284	0	5,638	234,646
PWB Loan #PC13-961-041	6/1/2032	242,734	0	10,923	231,811
Rural Communities Assistance Corp	12/31/2025	57,464	0	12,109	45,355
DWSRF Loan #06-96300-003	10/1/2027	478,070	0	95,614	382,456
TOTAL		1,018,552	0	124,284	894,268

The following projects are included in the 2024 budget (includes non-capitalized projects):

- \$ 10,000 Intake Building Siding
- \$ 17,000 Rehab Pizza Well
- \$ 8,000 System-Wide Leak Detection (1/2 Cost)
- \$ 15,000 Clean Tube Settler
- \$ 10,000 Raw Water Line Easement (Transfer-Out from Regional Water Fund 410 to be held as a reserve in Regional Water Capital Improvements Fund 430) (cumulative total = \$40,000)
- Additionally, it is intended to pay off the 2015 RCAC Loan in 2024. This increases the 2024 principal and interest payment \$12,540.

Sincerely,

Mayor Paul Helenberg

Cash Activity Comparison Report

Period: 2023 - January - September Totals

Fund	Beginning Cash & Investments	Activity In	Activity Out	Ending Cash & Investments
410 Regional Water System Fund	523,439	645,123	634,859	533,703
430 Regional Water Capital Improvement	77,596	38,904	25,189	91,312
440 Water Bond Reserve Fund	200,252	51,102	38,857	212,497
463 Short Lived Asset Reserve Fund	43,997	12,905	8,238	48,664
	845,284	748,035	707,143	886,176

Period: 2022 - January - September Totals

Fund	Beginning Cash & Investments	Activity In	Activity Out	Ending Cash & Investments
410 Regional Water System Fund	462,034	539,393	527,599	473,829
430 Regional Water Capital Improvement	38,699	73,271	100,382	11,588
440 Water Bond Reserve Fund	86,231	123,042	95,859	113,413
463 Short Lived Asset Reserve Fund	40,121	8,083	6,233	41,971
	627,085	743,788	730,073	640,800

Period: 2021 - January - September Totals

Fund	Beginning Cash & Investments	Activity In	Activity Out	Ending Cash & Investments
410 Regional Water System Fund	348,838	517,722	448,907	417,653
430 Regional Water Capital Improvement	44,785	100,224	135,273	9,736
440 Water Bond Reserve Fund	79,793	6,418	-	86,210
463 Short Lived Asset Reserve Fund	36,760	3,352	-	40,112
	510,175	627,715	584,180	553,711

Castle Rock / Toutle Regional Water System
Water Production and Distribution
(In Gallons)

2023

	Produced			Usage				Percentages		
	Treatment Plant	Well Water	Total	Toutle (Cowlitz County)	City	Sold	Unaccounted	Toutle (Cowlitz County)	City	Unaccounted
	A	B	A + B = C	D	C - D = E	F	E - F = G	D / C	E / C	G / E
Jan-23	8,760,480	1,117,054	9,877,534	4,555,000	5,322,534	4,757,667	564,867	46.1%	53.9%	10.6%
Feb-23	9,983,670	(42)	9,983,628	4,827,000	5,156,628	4,277,659	878,969	48.3%	51.7%	17.0%
Mar-23	10,855,960	-	10,855,960	5,106,000	5,749,960	3,705,629	2,044,331	47.0%	53.0%	35.6%
Apr-23	7,280,150	1,982,451	9,262,601	4,202,000	5,060,601	3,910,866	1,149,735	45.4%	54.6%	22.7%
May-23	7,406,890	5,603,933	13,010,823	6,381,000	6,629,823	4,356,075	2,273,748	49.0%	51.0%	34.3%
Jun-23	15,233,330	10	15,233,340	7,640,000	7,593,340	6,698,669	894,671	50.2%	49.8%	11.8%
Jul-23	16,277,530	-	16,277,530	8,587,000	7,690,530	6,358,601	1,331,929	52.8%	47.2%	17.3%
Aug-23	16,024,150	4,863	16,029,013	8,198,000	7,831,013	6,896,394	934,619	51.1%	48.9%	11.9%
Sep-23	12,702,190	211,213	12,913,403	6,099,000	6,814,403	5,135,911	1,678,492	47.2%	52.8%	24.6%
Oct-23										
Nov-23										
Dec-23										
Total	104,524,350	8,919,482	113,443,832	55,595,000	57,848,832	46,097,471	11,751,361	49.0%	51.0%	20.3%

Year End Totals

2023	104,524,350	8,919,482	113,443,832	55,595,000	57,848,832	46,097,471	11,751,361	49.0%	51.0%	20.3%
2022	111,940,590	25,770,403	137,710,993	64,037,000	73,673,993	56,660,173	17,013,820	46.5%	53.5%	23.1%
2021	63,102,160	78,887,038	141,989,198	64,629,000	77,360,198	57,111,827	20,248,371	45.5%	54.5%	26.2%
2020	99,105,974	36,435,774	133,952,254	61,520,000	74,073,254	54,156,918	19,510,016	44.7%	55.3%	26.3%
2019	118,707,566	15,381,562	134,089,128	60,738,000	73,351,128	55,620,437	17,730,691	45.3%	54.7%	24.2%
2018	76,618,700	65,267,895	141,886,595	67,747,000	74,139,595	52,807,256	21,332,340	47.7%	52.3%	28.8%
2017	115,917,200	43,957,994	159,875,194	64,904,600	94,970,594	53,206,424	41,764,170	40.6%	59.4%	44.0%
2016	70,421,460	74,925,848	145,347,308	59,632,000	85,715,308	53,542,055	32,173,253	41.0%	59.0%	37.5%
2015	108,229,074	28,759,195	136,988,269	59,153,000	77,835,269	54,563,384	23,271,885	43.2%	56.8%	29.9%
2014	113,339,120	28,161,983	141,501,103	63,389,000	78,112,103	54,898,768	23,213,335	44.8%	55.2%	29.7%
2013	99,083,420	24,529,883	123,613,303	55,965,000	67,648,303	52,416,920	15,231,383	45.3%	54.7%	22.5%

Oct 1 - Sep 30 Totals

Oct-22	9,921,670	577,570	10,499,240	3,211,000	7,288,240	4,925,909	2,362,331	30.6%	69.4%	32.4%
Nov-22	7,190,030	2,969,367	10,159,397	6,228,000	3,931,397	4,587,991	(656,594)	61.3%	38.7%	-16.7%
Dec-22	8,790,130	2,296,526	11,086,656	5,343,000	5,743,656	3,692,204	2,051,452	48.2%	51.8%	35.7%
Jan-23	8,760,480	1,117,054	9,877,534	4,555,000	5,322,534	4,757,667	564,867	46.1%	53.9%	10.6%
Feb-23	9,983,670	(42)	9,983,628	4,827,000	5,156,628	4,277,659	878,969	48.3%	51.7%	17.0%
Mar-23	10,855,960	-	10,855,960	5,106,000	5,749,960	3,705,629	2,044,331	47.0%	53.0%	35.6%
Apr-23	7,280,150	1,982,451	9,262,601	4,202,000	5,060,601	3,910,866	1,149,735	45.4%	54.6%	22.7%
May-23	7,406,890	5,603,933	13,010,823	6,381,000	6,629,823	4,356,075	2,273,748	49.0%	51.0%	34.3%
Jun-23	15,233,330	10	15,233,340	7,640,000	7,593,340	6,698,669	894,671	50.2%	49.8%	11.8%
Jul-23	16,277,530	-	16,277,530	8,587,000	7,690,530	6,358,601	1,331,929	52.8%	47.2%	17.3%
Aug-23	16,024,150	4,863	16,029,013	8,198,000	7,831,013	6,896,394	934,619	51.1%	48.9%	11.9%
Sep-23	12,702,190	211,213	12,913,403	6,099,000	6,814,403	5,135,911	1,678,492	47.2%	52.8%	24.6%
Totals	130,426,180	14,762,945	145,189,125	70,377,000	74,812,125	59,303,575	15,508,550	48.5%	51.5%	20.7%

Fund **Regional Water Fund**
Fund # **410**

Fund Balance As of
523,438.94 **1/1/2023**

Updated #'s
Last Year #'s
Formulated #'s

Revenue Month - 9 75.0%

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410 000 000 334 01 80 22	2022 Disaster 4650-DR-WA State	134.80	134.80	-		-			(134.80)		
410 000 000 337 00 00 00	Stay At Work Program - Labor	-	-	-		-	27702 per month		-		Monthly
410 000 000 343 40 01 00	City of Castle Rock	258,031.47	341,136.45	332,420.00		332,420.00	54.4%; 0% Rate Increase	77.62%	74,388.53	344,439.00	51.5%; 0% Rate Increase 28,703.00
410 000 000 343 40 02 00	Cowlitz County - Toutle Water	231,308.57	277,749.59	278,646.00		278,646.00	45.6%; 0% Rate Increase	83.01%	47,337.43	324,375.00	48.5%; 0% Rate Increase 27,031.00
410 000 000 345 29 00 02	PUD CEEP Plus Pgm/LED Light Upgrade	-	-	-		-	23221 per month		-		
410 000 000 361 11 00 00	Investment Interest	15,729.22	15,729.22	-		-			(15,729.22)	-	
410 000 000 369 91 00 99	Miscellaneous Other	584.00	584.00	-		-			(584.00)		
410 000 000 395 20 00 00	Comp/Loss/Fixed Assets	4,860.00	4,860.00	-		-			(4,860.00)		
	Subtotal Revenue	510,648.06	640,194.06	611,066.00	-	611,066.00		83.57%	(29,128.06)	668,814.00	
		523,438.94	523,438.94	611,066.00	-	611,066.00				556,939.00	
		1,034,087.00	1,163,633.00	-	-	-			Balance Ck s/b -0-	1,225,753.00	

Expense

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410 000 000 534 10 11 00	Regular Salaries	107,157.49	147,004.37	139,805.00		139,805.00		76.65%	32,647.51	164,555.00	261,646.00 Current Year Salaries
410 000 000 534 10 12 00	PT Salaries	16,917.77	17,826.32	18,364.00		18,364.00		92.12%	1,446.23	-	270,468.00 Proposed Year Salaries
410 000 000 534 10 13 00	Overtime	19,923.99	24,627.05	14,000.00		14,000.00		142.31%	(5,923.99)	13,744.00	8,822.00 Increase in Salaries
410 000 000 534 10 21 00	Pension - WA State DRS	13,610.29	18,015.52	17,371.00		17,371.00		78.35%	3,760.71	16,750.00	
410 000 000 534 10 21 01	Pension - Western Conference Teamsters Pension	488.14	653.67	559.00		559.00		87.32%	70.86	698.00	
410 000 000 534 10 22 00	Medical, Life & Dental	34,839.89	46,453.19	51,730.00		51,730.00		67.35%	16,890.11	51,323.00	
410 000 000 534 10 22 01	HRA	727.52	847.53						(727.52)	495.00	
410 000 000 534 10 23 00	Short Term Disability	502.32	667.40	591.00		591.00		84.99%	88.68	535.00	
410 000 000 534 10 23 01	Life Flight	129.00	129.00	104.00		104.00		124.04%	(25.00)	154.00	
410 000 000 534 10 24 00	Industrial Insurance	3,841.16	4,699.75	4,844.00		4,844.00		79.30%	1,002.84	6,998.00	
410 000 000 534 10 24 01	L&I WA DOC Workers	-	-	100.00		100.00		0.00%	100.00	100.00	
410 000 000 534 10 25 00	Social Security	11,090.96	14,690.02	13,177.00		13,177.00		84.17%	2,086.04	13,647.00	
410 000 000 534 10 26 00	Unemployment Insurance	288.03	373.82	352.00		352.00		81.83%	63.97	365.00	
410 000 000 534 10 28 00	Clothing Allowance	1,074.25	1,106.75	749.00		749.00		143.42%	(325.25)	1,204.00	
410 000 000 534 10 29 00	CDL, Drug/Alcohol Testing	308.95	718.15	500.00		500.00		61.79%	191.05	500.00	
410 000 000 534 10 41 00	Professional Service	1,820.35	4,346.06	5,000.00		5,000.00		36.41%	3,179.65	5,000.00	
410 000 000 534 10 41 01	State Examiner - Audit Costs	-	-	3,500.00		3,500.00	2023 Audit	0.00%	3,500.00	1,000.00	2023 Audit
410 000 000 534 10 43 01	Travel WA DOC Mileage	-	-	100.00		100.00		0.00%	100.00	100.00	
410 000 000 534 10 46 00	Insurance	31,545.54	31,545.54	31,550.00		31,550.00	Email from RMSA toward end of	99.99%	4.46	43,400.00	Email from RMSA toward end of September
410 000 000 534 10 47 00	Public Utility Service - Electric	31,798.82	39,904.92	36,000.00		36,000.00		88.33%	4,201.18	42,000.00	
410 000 000 534 10 47 01	Public Utility Service - Water/Sewer	1,071.99	1,418.88	3,000.00		3,000.00		35.73%	1,928.01	3,000.00	

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410 000 000 534 10 47 02	Public Utility Service - Gas	11.04	15.18	201.00		201.00		5.49%	189.96	201.00	
410 000 000 534 40 43 00	Training Travel	-	-	1,100.00		1,100.00		0.00%	1,100.00	1,100.00	
410 000 000 534 40 49 00	Tuition & Registration	489.40	1,088.40	1,100.00		1,100.00		44.49%	610.60	1,100.00	
410 000 000 534 50 48 00	Equipment Repair & Maintenance	8,244.15	8,244.15	10,000.00		10,000.00		82.44%	1,755.85	20,000.00	Clean tube settler basin
410 000 000 534 50 48 01	Computer Equipment	22.49	22.49	360.00		360.00		6.25%	337.51	360.00	
410 000 000 534 51 48 00	Vehicle Repairs & Maintenance	1,204.08	1,204.08	1,000.00		1,000.00		120.41%	(204.08)	1,000.00	
410 000 000 534 52 48 00	Building Repairs & Maintenance	-	-	3,000.00		3,000.00		0.00%	3,000.00	3,000.00	
410 000 000 534 52 48 01	Backwash System	-	-	5,000.00		5,000.00		0.00%	5,000.00	5,000.00	
410 000 000 534 63 41 00	Discharge Permit Fee	-	-	-		-		-	-	-	
410 000 000 534 66 41 00	SWAPCA Air Contaminant Reg Fee	508.69	508.69	170.00		170.00		299.23%	(338.69)	200.00	
410 000 000 534 90 31 00	Office & Operating Supplies	29,263.87	33,313.11	27,000.00		27,000.00		108.38%	(2,263.87)	30,000.00	
410 000 000 534 90 32 00	Fuel/Gas	-	1,088.51	1,300.00		1,300.00		0.00%	1,300.00	1,300.00	
410 000 000 534 90 35 00	Small Tools & Minor Equipment	8,405.06	11,951.38	6,500.00		6,500.00	transducer, ext insulation, hatch res. Hatch sensor, cl2 injector pumps for wells \$1400	129.31%	(1,905.06)	10,000.00	intake transducer, ext insulation, hatch res. Hatch sensor, cl2 injector pumps for wells \$1400, 1/4 cost \$10k tablets
410 000 000 534 90 36 00	Bldg Repairs / Maint Supplies	-	-	8,000.00		8,000.00	CAPITAL OUTLAY: \$7,000 intake bldg siding & roof repairs	0.00%	8,000.00	7,000.00	Intake building siding and replace door locks at WTP, intake and wells
410 000 000 534 90 36 01	Vehicle Repair / Maintenance Supplies	1,766.17	1,939.26	1,000.00		1,000.00		176.62%	(766.17)	1,500.00	
410 000 000 534 90 41 00	Professional Service	-	-	5,000.00		5,000.00		0.00%	5,000.00	14,000.00	city wide leak detection 1/2 cost, intake property line & creek GPS
410 000 000 534 90 42 00	Telephone & Postage	3,402.65	4,425.62	4,200.00		4,200.00		81.02%	797.35	4,200.00	
410 000 000 534 90 43 00	Travel	-	-	100.00		100.00		0.00%	100.00	100.00	
410 000 000 534 90 44 00	Advertising	154.00	413.00	200.00		200.00		77.00%	46.00	200.00	
410 000 000 534 90 45 00	Short-Term - Operating Rentals & Leases	227.08	304.96	1,000.00		1,000.00		22.71%	772.92	1,000.00	
410 000 000 534 90 49 00	Miscellaneous	924.61	1,331.67	1,200.00		1,200.00		77.05%	275.39	1,200.00	
410 000 000 543 50 45 02	Building Rental	-	-	900.00		900.00		0.00%	900.00	900.00	
410 000 000 554 20 41 00	Mosquito Control District Tax	16.50	16.50	100.00		100.00		16.50%	83.50	100.00	
410 000 000 591 34 72 02	DWSRF - 2006 - Principal	95,613.83	95,613.83	95,614.00		95,614.00		100.00%	0.17	96,000.00	
410 000 000 591 34 72 03	USDA RDA 2009 Loan - Principal	5,638.05	5,638.05	5,640.00		5,640.00		99.97%	1.95	5,900.00	
410 000 000 591 34 78 00	2015 RCAC Loan - Principal	12,109.13	28,228.13	28,750.00		28,750.00	early payoff 2024	42.12%	16,640.87	29,000.00	early payoff 2024
410 000 000 591 34 78 04	PWB 2013 Loan - Principal	10,923.10	10,923.10	10,940.00		10,940.00		99.85%	16.90	11,030.00	
410 000 000 592 34 81 00	2015 RCAC Loan - Interest	1,954.45	2,629.45	2,550.00		2,550.00	early payoff 2024	76.65%	595.55	2,500.00	early payoff 2024
410 000 000 592 34 83 04	PWB 2013 Loan - Interest	546.16	546.16	550.00		550.00		99.30%	3.84	560.00	
410 000 000 592 34 89 03	DWSRF - 2006 - Interest	4,780.69	4,780.69	4,800.00		4,800.00		99.60%	19.31	4,000.00	
410 000 000 592 34 89 04	USDA RDA 2009 Loan - Interest	8,359.95	8,359.95	8,400.00		8,400.00		99.52%	40.05	8,500.00	
410 000 000 597 01 00 00	Transfer Out to General Fund 010	6,849.43	7,246.03	12,162.00		12,162.00	IT Costs	56.32%	5,312.57	10,070.00	IT Costs

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410 000 000 597 18 00 00	Transfer Out to PW Veh. Replacement	5,000.00	5,000.00	5,000.00		5,000.00		100.00%	-	5,000.00	
410 000 000 597 43 00 00	Transfer Out to Regional Water Cap Improvement	10,000.00	10,000.00	10,000.00		10,000.00	Includes 10,000 for Raw Water Line Easement Savings	100.00%	-	27,225.00	Includes 10,000 for Raw Water Line Easement Savings
410 000 000 597 44 00 00	Transfer Out to Water Bond Reserve	3,500.00	3,500.00	3,500.00		3,500.00		100.00%	-	-	Stop in 2024 (See Loans - Reserve Tracking)
410 000 000 597 46 00 30	Transfer Out to Short Lived Asset Acct	3,333.00	3,333.00	3,333.00		3,333.00		100.00%	-	-	Stop in 2024 (See Loans - Reserve Tracking)
	Total Expense	500,384.04	606,693.33	611,066.00	-	611,066.00		81.89%	4,372.67	668,814.00	
	Estimated Ending Fund Balance as of 12/31/2023	533,702.96	556,939.67	611,066.00		611,066.00				556,939.00	
				-	-	-	Balance Ck s/b -0-				

15% of Expenses	100,322.10
Is Estimated EFB greater than 15% of Expenses (SAO Requirement)?	Yes
Is Desired EFT greater than 15%?	Yes
Is Estimated EFB greater than Desired EFT?	Yes
Desired EFB	450,000.00
Balance over Desired EFT	106,939.00
Budget Status = Good	
Assigned BFB	556,939.00
Revenue	668,814.00
Expenditures	668,814.00
Assigned EFB	556,939.00

Fund Regional Water Capital Improvements

Fund Balance As of
Fund # 430 77,596.40 **1/1/2023**

Updated #'s
 Last Year #'s
 Formulated #'s

Revenue		Month - 9					Month 9				
		75.0%									
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430 000 000 361 11 00 00	Investment Interest	2,452.15	2,452.15	-		-			(2,452.15)	-	
430 000 000 367 12 00 00	System Development Charges	10,800.00	10,800.00	5,000.00		5,000.00		216.00%	(5,800.00)	5,000.00	
430 000 000 397 00 41 00	Transfer In from Regional Water	10,000.00	10,000.00	10,000.00		10,000.00	Transfer 10,000 per year for Raw Water Line Easement Project - Starting 2021	100.00%	-	27,225.00	Transfer 10,000 per year for Raw Water Line Easement Project - Started 2021
Subtotal Revenue		23,252.15	23,252.15	15,000.00	-	15,000.00		155.01%	(8,252.15)	32,225.00	
		77,596.40	77,596.40	15,000.00		15,000.00				91,184.00	
		100,848.55	100,848.55	-	-	-			Balance Ck s/b -0-	123,409.00	

Expense		Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430 000 000 534 00 41 01	Water System Plan	-	-	1,000.00		1,000.00		0.00%	1,000.00	5,000.00	Update Bacti Sampling Plan
430 000 000 534 10 24 01	L&I WA DOC Workers	-	-	25.00		25.00		0.00%	25.00	25.00	
430 000 000 534 10 41 00	External Taxes - DOR	34.08	161.84	200.00		200.00		17.04%	165.92	200.00	
430 000 000 594 34 62 00	Buildings & Structures	-	-	15,000.00		15,000.00	rehab pizza well	0.00%	15,000.00	17,000.00	rehab pizza well
430 000 000 594 34 63 00	Improvements Other than Buildings	9,502.52	9,502.52	-		-			(9,502.52)	10,000.00	SR 504 WMP - abandon and fill main behind shell station
430 000 000 594 34 63 01	Raw Water Line Easement	-	-	-	-	-	Track accumulations of revenue specific for this project. 2023 = 30,000		-	40,000.00	Track accumulations of revenue specific for this project. 2024 = 40,000
Total Expense		9,536.60	9,664.36	16,225.00	-	16,225.00		58.78%	6,560.64	72,225.00	
Estimated Ending Fund Balance as of 12/31/2023		91,311.95	91,184.19	16,225.00		16,225.00				51,184.00	
				-	-	-			Balance Ck s/b -0-		

Year	Amount	Cumulative	Assigned	Raw Water Line Easement - BFB	2023
2021	10,000.00	10,000.00	Assigned	BFB	61,184.19
2022	10,000.00	20,000.00		Total - BFB	91,184.00
2023	10,000.00	30,000.00		Revenue	32,225.00
2024	10,000.00	40,000.00		Expenditures	72,225.00
Expenditures > Revenue					
			Assigned	Raw Water Line Easement - EFB	40,000.00
			Assigned	EFB	11,184.00
				Total - EFB	51,184.00

Fund **Water Bond Reserve** Fund Balance As of
Fund # **440** 200,251.97 1/1/2023

Month
9
75.0%

Updated #'s
Last Year #'s
Formulated #'s

Revenue		Month - 9					75.0%				
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
440 000 000 367 11 00 00	Investment Interest	5,868.98	5,868.98	-		-			(5,868.98)	-	
440 000 000 397 00 40 00	Transfer In from Water Fund	2,876.00	2,876.00	2,876.00		2,876.00	2023 - 2,876 for USDA; Balance in here is all for USDA, except for \$105,250 is HB	100.00%	-	-	2024 - Stopped transfer - Balance sufficient. Balance includes 105,250 for HB & 107,246 for USDA
440 000 000 397 00 41 00	Transfer In from Regional Water	3,500.00	3,500.00	3,500.00		3,500.00		100.00%	-	-	
Subtotal Revenue		12,244.98	12,244.98	6,376.00	-	6,376.00		192.05%	(5,868.98)	-	
		200,251.97	200,251.97	6,376.00	-	6,376.00				212,496.00	
		212,496.95	212,496.95	-	-	-			Balance Ck s/b -0-	212,496.00	

Expense											
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
Total Expense		-	-	-	-	-			-	-	
Estimated Ending Fund Balance as of 12/31/2023		212,496.95	212,496.95	-	-	-			Balance Ck s/b -0-		

Assigned BFB 212,496.00
Revenue - -
Expenditures - -
Assigned EFB 212,496.00

Short Lived Asset Reserve

Fund Fund Balance As of
 Fund # 463 43,996.94 1/1/2023

Updated #'s
 Last Year #'s
 Formulated #'s

Revenue		Month - 9						Month			
								9			
								75.0%			
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
463 000 000 361 11 00 00	Investment Interest	1,333.85	1,333.85	-		-			(1,333.85)	-	
463 000 000 397 00 41 00	Transfer In from Regional Water	3,333.00	3,333.00	3,333.00		3,333.00		100.00%	-	-	Stopped Transfer for 2024; Balance Sufficient
Subtotal Revenue		4,666.85	4,666.85	3,333.00	-	3,333.00		140.02%	(1,333.85)	-	
		43,996.94	43,996.94	3,333.00	-	3,333.00				48,663.00	
		48,663.79	48,663.79	-	-	-		Balance Ck s/b -0-		48,663.00	

Expense		Total (Current Year Actuals Only)	Total (Includes Estimates)	Original Budget	Budget Amendment	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
Total Expense		-	-	-	-	-			-	-	
Estimated Ending Fund Balance as of 12/31/2023		48,663.79	48,663.79	-	-	-				48,663.00	
				-	-	-		Balance Ck s/b -0-			

Assigned BFB 48,663.00
 Revenue -
 Expenditures -
 Assigned EFB 48,663.00