



**REGIONAL UTILITY BOARD**  
Regular Meeting: Wednesday, October 23, 2024  
3:30 PM

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

## AGENDA

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### 1. CALL TO ORDER

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- a. Introductions

### 2. APPROVAL OF MINUTES

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- a. Approval of Minutes - November 8, 2023 (page 2-3)

### 3. REVIEW PROPOSED BUDGET

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### 4. OLD BUSINESS

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- a. Increase contribution to the Raw Water Main Easement reserve from \$10,000 to \$20,000 per year. Current easement expires in 2035 and there is approximately 1.25 miles (66,000 feet) with approximately 20 property owners.

### 5. NEW BUSINESS

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- a. Propose increasing the contribution from all water connection fees from \$500 to \$750 per ERU (Equivalent Residential Unit). This fee has not been adjusted in the last 10 years.

- b. Review and Approval of the Proposed Budget for Fiscal Year 2025 pertaining to the Regional Water Utility Service.

- Budget Message (page 4-7)
- 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 13-14)
- Water Bond Reserve Fund 440 (page 15)
- Short Lived Asset Reserve Fund 463 (page 16)

### 6. ADJOURNMENT

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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 Carrie 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**

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Mayor Paul Helenberg called the Regional Water Utility Board Meeting to order at 11:06 AM.

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, and Public Sector Representative Greg Drew.

City Staff Present: City of Castle Rock Senior Operator Tyler Stone and Public Works Senior Operator Tyler Stone.

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.

Harbison made a motion, seconded by Vorse, to appoint Greg Drew as the Public Sector Representative. Motion carried by roll call vote. Moss, Harbison, Helenberg and Vorse voted 'Aye'.

**2. APPROVAL OF MINUTES**

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a. Approval of Minutes (page 3-4)

Moss made a motion, seconded by Harbison, to approve the November 2, 2022 minutes as presented. Motion carried by roll call vote. Board Members Moss, Harbison, Helenberg, and Vorse voted 'Aye'. Board Member Drew abstained.

**3. REVIEW PROPOSED BUDGET**

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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)

Vorse gave an overall review of the system that is covered by the Regional Water Utility Board.

Vorse and Cuttonaro presented the proposed budget for fiscal year 2024, which includes the 410 Regional Water Fund, 430 Regional Water Capital Improvement Fund, 440 Water Bond Reserve Fund, and 463 Short Lived Asset Reserve Fund.

Harbison recommended increasing the annual transfer for reserves from \$10,000 to \$20,000 related to the Raw Water Line project, beginning in 2025.

Moss made a motion, seconded by Vorse, to approve the Proposed Budget for all funds as presented for Fiscal Year 2024. Motion carried by roll call vote. Board Members Moss, Harbison, Helenberg, Vorse, and Drew voted, 'Aye'.

**4. OLD BUSINESS**

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**5. NEW BUSINESS**

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**6. ADJOURNMENT**

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There being no further business, Mayor Helenberg adjourned the meeting at 12:15 PM.

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Carie Cuttonaro, Clerk-Treasurer

# Budget Message

## October 22, 2024

To: Regional Water Board  
 From: Mayor Paul Helenberg  
 Subject: Budget Request; Fiscal Year Ending December 31, 2025

I am pleased to submit for your consideration the 2025 proposed Annual Budget for the Regional Water Fund and Capital Fund. Copies of the proposed expenditure and revenue reports for 2025 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:

- $10/01/23 - 09/30/24$  Total Water Produced, less  $10/01/23 - 09/30/24$  Metered County (Toutle) = City Total
- Metered County Consumption / Total Water Produced = County %
- City Total / Total Water Produced = City %
- Budgetary Needs \* County % = County Annual / 12 = County's Monthly Payment
- Budgetary Needs \* City % = City Annual / 12 = 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 \$17,225 in 2023 to \$18,225 in 2024. Additionally, \$20,000 will be transferred for the Raw Water Line Easement.

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

	Actual 2023	Actual 2024	Estimated 2025
Beginning Fund Balance	601,035	681,628	795,772
Customer Revenue		Year To Date Jan-Sep	
City of Castle Rock	343,191	261,438	377,420
Cowlitz County	300,970	270,312	330,686
Grant/Loans	135	-	-
System Development Charges	11,850	10,100	5,000
Investment Interest	24,598	18,903	-
Miscellaneous Revenue	604	280	-
Compensation Insurance Claim	4,860	-	-
Total Interfund Transfers	10,000	27,225	38,225
<b>Total Revenue Sources (excluding Beginning Fund Balance)</b>	<b>696,208</b>	<b>588,258</b>	<b>751,331</b>

Comparison of expenditures for Funds 410 and 430 follows:

	<b>Actual 2023</b>	<b>Estimated 2024</b>	<b>Estimated 2025</b>
Ending Fund Balance	681,628	607,678	608,123
	<b>Actual 2023</b>	<b>Jan-Sep 2024 Actuals</b>	<b>Estimated 2025</b>
Wages/Benefits	275,124	188,065	307,265
Training	910	1,553	2,500
DOC Workers/Mileage	-	-	225
Liability Insurance	31,546	40,712	45,680
External Taxes	34	186	200
Professional Services	2,766	7,531	12,000
State Examiner Audit	2,961	-	4,515
Public Utilities	42,066	29,611	48,201
O/M Costs	69,556	53,463	106,160
Operating Permits	509	540	200
Building Rental	-	-	900
Mosquito Control District	17	41	100
Capital Projects	9,503	-	75,000
Reserves for Raw Water Line Easement		-	60,000
<b>Subtotal</b>	<b>434,991</b>	<b>371,702</b>	<b>662,946</b>
Debt – Principal	134,922	138,411	113,130
Debt – Interest	16,191	13,242	11,460
<b>Subtotal</b>	<b>151,113</b>	<b>151,653</b>	<b>124,590</b>
Interfund Transfers	29,511	37,411	55,795
<b>Total Expenses (excluding Ending Fund Balance)</b>	<b>615,616</b>	<b>510,766</b>	<b>843,331</b>

**Personnel**

**Employee Medical Coverage**

Medical, Dental and Vision coverage provided through OTET is budgeted to increase by 8% in 2025. 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	2.89%
Public Works	(currently in negotiations)

Employment Agreement	Percentage
Clerk-Treasurer	8.00%
Public Works Director	3.00%

**2025 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	
Lead Deputy Clerk	CH	31	8	29	29	
Deputy Clerk I	MS		35	20	40	
Public Works Director	DV		20	15	25	10
Senior Plant Operator	TS		40	35	20	
Treatment Plant Operator	MS		40	15	35	
PW Maintenance	PM		20	25	30	
PW Maintenance	BA		15	30	25	
PW Maintenance	AK		15	30	25	
PW Maintenance	LR		20	10	70	
PW Maintenance	NE		25	30	25	
PT Heavy Equip. Op	WK			50	40	
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 2025 fiscal year budget.

**Liability Insurance:**

The City’s liability insurance provider AWC RMSA, has notified the City there is a 2.8% overall rate increase from 2024. This is an overall increase of approximately \$7,500 to the City.

**Long Term Debt (as of 09/30/2024):**

Description	Term/Date	Beginning Balance As of 1/1/2024	Additions	Reductions	Ending Balance As of 9/30/2024
USDA RD Loan, 2009	1/1/2049	234,646	0	5,837	228,809
PWB Loan #PC13-961-041 (split between 3 funds; 45% to 410)	6/1/2032	218,461	0	24,274	194,188
Rural Communities Assistance Corp (loan paid off in October 2024)	12/31/2025	34,717	0	26,037	8,680
DWSRF Loan #06-96300-003	10/1/2027	382,456	0	95,614	286,842
<b>TOTAL</b>		<b>870,280</b>	<b>0</b>	<b>151,762</b>	<b>718,519</b>

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

- \$ 10,000 Water Treatment Plan Clearwell Alarm
- \$ 6,000 Pressure Transducer/Ultrasonic at Intake
- \$ 10,000 Flow Meter at Intake
- \$ 4,000 Intake Siding
- \$ 18,000 Pizza Well Rebuild

- \$ 47,000 Add Cathodic Protection to 504 Reservoir
- \$ 5,000 GPS Intake Property Line and Creek
- \$ 20,000 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 = \$60,000)

Sincerely,

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Mayor Paul Helenberg

# Cash Activity Comparison Report

**Period: 2024 - January - September Totals**

Fund	Beginning Cash & Investments	Activity In	Activity Out	Ending Cash & Investments
410 Regional Water System Fund	588,359	669,441	631,695	626,105
430 Regional Water Capital Improvement	93,269	59,227	19,481	133,015
440 Water Bond Reserve Fund	214,616	50,352	44,781	220,188
463 Short Lived Asset Reserve Fund	49,142	11,776	10,508	50,410
	<b>945,386</b>	<b>790,795</b>	<b>706,464</b>	<b>1,029,717</b>

**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
	<b>845,284</b>	<b>748,035</b>	<b>707,143</b>	<b>886,176</b>

**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
	<b>627,085</b>	<b>743,788</b>	<b>730,073</b>	<b>640,800</b>

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

**2024**

	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-24		12,274,891	12,274,891	6,265,000	6,009,891	4,022,391	1,987,500	51.0%	49.0%	33.1%
Feb-24	5,454,140	6,061,027	11,515,167	5,748,000	5,767,167	4,788,699	978,468	49.9%	50.1%	17.0%
Mar-24	5,087,410	6,158,227	11,245,637	4,876,000	6,369,637	3,842,421	2,527,216	43.4%	56.6%	39.7%
Apr-24	9,308,070	1,214,286	10,522,356	4,459,000	6,063,356	4,748,144	1,315,212	42.4%	57.6%	21.7%
May-24	12,383,200	-	12,383,200	5,384,600	6,998,600	4,750,631	2,247,969	43.5%	56.5%	32.1%
Jun-24	11,691,200	-	11,691,200	5,450,600	6,240,600	4,731,715	1,508,885	46.6%	53.4%	24.2%
Jul-24	11,566,260	136,070	11,702,330	6,131,500	5,570,830	6,340,288	(769,458)	52.4%	47.6%	-13.8%
Aug-24	13,866,400	357,348	14,223,748	7,097,100	7,126,648	5,615,862	1,510,786	49.9%	50.1%	21.2%
Sep-24	12,068,910	1,244,323	13,313,233	6,517,900	6,795,333	4,955,447	1,839,886	49.0%	51.0%	27.1%
		-								
		-								
		-								
<b>Total</b>	<b>81,425,590</b>	<b>27,446,172</b>	<b>108,871,762</b>	<b>51,929,700</b>	<b>56,942,062</b>	<b>43,795,598</b>	<b>13,146,464</b>	<b>47.7%</b>	<b>52.3%</b>	<b>23.1%</b>

**Year End Totals**

2024	81,425,590	27,446,172	108,871,762	51,929,700	56,942,062	43,795,598	13,146,464	47.7%	52.3%	23.1%
2023	122,853,820	21,864,949	144,718,769	69,167,000	75,551,769	58,421,656	17,130,113	47.8%	52.2%	22.7%
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%

**Oct 1 - Sep 30 Totals**

Oct-23	10,072,580	1,189	10,073,769	4,252,000	5,821,769	4,150,159	1,671,610	42.2%	57.8%	28.7%
Nov-23	7,113,030	2,812,254	9,925,284	4,131,000	5,794,284	4,238,400	1,555,884	41.6%	58.4%	26.9%
Dec-23	1,143,860	10,132,024	11,275,884	5,189,000	6,086,884	3,935,625	2,151,259	46.0%	54.0%	35.3%
Jan-24		12,274,891	12,274,891	6,265,000	6,009,891	4,022,391	1,987,500	51.0%	49.0%	33.1%
Feb-24	5,454,140	6,061,027	11,515,167	5,748,000	5,767,167	4,788,699	978,468	49.9%	50.1%	17.0%
Mar-24	5,087,410	6,158,227	11,245,637	4,876,000	6,369,637	3,842,421	2,527,216	43.4%	56.6%	39.7%
Apr-24	9,308,070	1,214,286	10,522,356	4,459,000	6,063,356	4,748,144	1,315,212	42.4%	57.6%	21.7%
May-24	12,383,200	-	12,383,200	5,384,600	6,998,600	4,750,631	2,247,969	43.5%	56.5%	32.1%
Jun-24	11,691,200	-	11,691,200	5,450,600	6,240,600	4,731,715	1,508,885	46.6%	53.4%	24.2%
Jul-24	11,566,260	136,070	11,702,330	6,131,500	5,570,830	6,340,288	(769,458)	52.4%	47.6%	-13.8%
Aug-24	13,866,400	357,348	14,223,748	7,097,100	7,126,648	5,615,862	1,510,786	49.9%	50.1%	21.2%
Sep-24	12,068,910	1,244,323	13,313,233	6,517,900	6,795,333	4,955,447	1,839,886	49.0%	51.0%	27.1%
<b>Totals</b>	<b>99,755,060</b>	<b>40,391,639</b>	<b>140,146,699</b>	<b>65,501,700</b>	<b>74,644,999</b>	<b>56,119,782</b>	<b>18,525,217</b>	<b>46.7%</b>	<b>53.3%</b>	<b>24.8%</b>

<b>Fund</b>	<b>Regional Water Fund</b>	Beginning Fund Balance	As of					Updated #'s	
<b>Fund #</b>	<b>410</b>	588,359.08	<b>1/1/2024</b>			<b>Month</b>		Last Year #'s	
						9		Formulated #'s	
<b>Revenue</b>		Month - 9				75.0%			
<b>BARS</b>	<b>Description</b>	<b>Total (Current Year Actuals Only)</b>	<b>Total (Includes Estimates)</b>	<b>Total Budget</b>	<b>Notes</b>	<b>% of Total</b>	<b>Difference</b>	<b>Proposed Budget</b>	<b>Notes</b>
410-000-000-334-01-80-22	2022 Disaster 4650-DR-WA State	-	-	-			-		
410-000-000-343-40-01-00	City of Castle Rock	261,437.82	346,597.80	344,439.00	51.5%; 0% Rate Increase	75.90%	83,001.18	377,420.00	53.5%; 0% Rate Increase 31,451.67
410-000-000-343-40-02-00	Cowlitz County - Toutle Water	270,312.30	324,374.76	324,375.00	48.5%; 0% Rate Increase	83.33%	54,062.70	330,686.00	46.5%; 0% Rate Increase 27,557.17
410-000-000-361-11-00-00	Investment Interest	15,795.44	21,304.96	-			(15,795.44)	-	
410-000-000-369-91-00-99	Miscellaneous Other	280.00	300.00	-			(280.00)		
410-000-000-395-20-00-00	Comp/Loss/Fixed Assets	-	-	-			-		
	Subtotal Revenue	547,825.56	692,577.52	668,814.00		81.91%	(23,763.52)	708,106.00	
		588,359.08	588,359.08	668,814.00				660,801.00	
		1,136,184.64	1,280,936.60	-		Balance Ck s/b -0-		1,368,907.00	

<b>Expense</b>									
<b>BARS</b>	<b>Description</b>	<b>Total (Current Year Actuals Only)</b>	<b>Total (Includes Estimates)</b>	<b>Total Budget</b>	<b>Notes</b>	<b>% of Total</b>	<b>Difference</b>	<b>Proposed Budget</b>	<b>Notes</b>
410-000-000-534-10-11-00	Regular Salaries	113,190.98	155,190.98	164,555.00		68.79%	51,364.02	186,900.00	270,468.00 Current Year Salaries
410-000-000-534-10-12-00	PT Salaries	-	1,524.96	-			-	-	306,764.00 Proposed Year Salaries
410-000-000-534-10-13-00	Overtime	13,690.34	18,797.84	13,744.00		99.61%	53.66	14,640.00	36,296.00 Increase in Salaries
410-000-000-534-10-21-00	Pension - WA State DRS	11,682.94	15,714.76	16,750.00		69.75%	5,067.06	18,410.00	
410-000-000-534-10-21-01	Pension - Western Conference Teamsters Pension	467.23	559.68	698.00		66.94%	230.77	1,650.00	
410-000-000-534-10-22-00	Medical, Life & Dental	31,261.29	42,275.09	51,323.00		60.91%	20,061.71	57,910.00	
410-000-000-534-10-22-01	HRA	359.99	480.00	495.00		72.73%	135.01	540.00	
410-000-000-534-10-23-00	Short Term Disability	476.26	628.11	535.00		89.02%	58.74	810.00	
410-000-000-534-10-23-01	Life Flight	175.25	175.25	154.00		113.80%	(21.25)	210.00	
410-000-000-534-10-24-00	Industrial Insurance	4,482.59	5,570.67	6,998.00		64.06%	2,515.41	8,270.00	
410-000-000-534-10-24-01	L&I WA DOC Workers	-	-	100.00		0.00%	100.00	100.00	
410-000-000-534-10-25-00	Social Security	9,795.94	13,169.23	13,647.00		71.78%	3,851.06	15,470.00	
410-000-000-534-10-26-00	Unemployment Insurance	253.84	342.04	365.00		69.55%	111.16	490.00	
410-000-000-534-10-28-00	Clothing Allowance	1,169.97	1,169.97	1,204.00		97.17%	34.03	1,464.00	
410-000-000-534-10-29-00	CDL, Drug/Alcohol Testing	1,058.10	1,227.60	500.00		211.62%	(558.10)	500.00	
410-000-000-534-10-41-00	Professional Service	7,531.00	8,476.67	5,000.00		150.62%	(2,531.00)	5,000.00	
410-000-000-534-10-41-01	State Examiner - Audit Costs	-	2,960.78	1,000.00	2023 Audit	0.00%	1,000.00	4,515.00	2025 Audit
410-000-000-534-10-43-01	Travel WA DOC Mileage	-	-	100.00		0.00%	100.00	100.00	
410-000-000-534-10-46-00	Insurance	40,712.18	40,712.18	43,400.00	Email from RMSA toward end of September	93.81%	2,687.82	45,680.00	Email from RMSA toward end of September

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-534-10-47-00	Public Utility Service - Electric	28,461.99	37,283.12	42,000.00		67.77%	13,538.01	45,000.00	Projected 5% PUD rate increase
410-000-000-534-10-47-01	Public Utility Service - Water/Sewer	1,135.71	1,493.04	3,000.00		37.86%	1,864.29	3,000.00	
410-000-000-534-10-47-02	Public Utility Service - Gas	13.36	18.88	201.00		6.65%	187.64	201.00	
410-000-000-534-40-43-00	Training Travel	191.77	191.77	1,100.00		17.43%	908.23	1,100.00	
410-000-000-534-40-49-00	Tuition & Registration	881.67	1,302.67	1,100.00		80.15%	218.33	1,300.00	
410-000-000-534-50-48-00	Equipment Repair & Maintenance	18,588.06	26,331.05	20,000.00		92.94%	1,411.94	20,000.00	Clean tube settler basin
410-000-000-534-50-48-01	Computer Equipment	-	51.64	360.00		0.00%	360.00	360.00	
410-000-000-534-51-48-00	Vehicle Repairs & Maintenance	2,716.82	2,716.82	1,000.00		271.68%	(1,716.82)	1,400.00	Tires 06 D
410-000-000-534-52-48-00	Building Repairs & Maintenance	-	-	3,000.00		0.00%	3,000.00	3,000.00	
410-000-000-534-52-48-01	Backwash System	-	-	5,000.00		0.00%	5,000.00	5,000.00	
410-000-000-534-66-41-00	SWAPCA Air Contaminant Reg Fee	539.52	539.52	200.00		269.76%	(339.52)	200.00	
410-000-000-534-90-31-00	Office & Operating Supplies	18,081.05	19,960.59	30,000.00		60.27%	11,918.95	30,000.00	
410-000-000-534-90-32-00	Fuel/Gas	-	1,284.92	1,300.00		0.00%	1,300.00	1,300.00	
410-000-000-534-90-35-00	Small Tools & Minor Equipment	5,198.94	8,009.87	10,000.00	intake transducer, ext insulation, hatch res. Hatch sensor, cl2 injector pumps for wells \$1400, 1/4 cost \$10k tablets	51.99%	4,801.06	31,000.00	\$6k intake transducer, \$10k WTP clearwell alarm, \$10k flow meter at intake, \$5k for other including cl2 injector pumps
410-000-000-534-90-36-00	Building Repair & Maintenance Supplies	1,825.09	1,825.09	7,000.00	Intake building siding and replace door locks at WTP, intake and wells	26.07%	5,174.91	4,000.00	Intake building siding
410-000-000-534-90-36-01	Vehicle Repair & Maintenance Supplies	219.96	313.92	1,500.00		14.66%	1,280.04	1,500.00	
410-000-000-534-90-36-02	Equipment Repair & Maintenance Supplies	662.88	662.88				(662.88)	2,000.00	
410-000-000-534-90-41-00	Professional Service	918.00	918.00	14,000.00	city wide leak detection 1/2 cost, intake property line & creek GPS	6.56%	13,082.00	7,000.00	5K intake property line & creek GPS (2k other)
410-000-000-534-90-42-00	Telephone & Postage	4,326.04	6,126.04	4,200.00		103.00%	(126.04)	4,200.00	
410-000-000-534-90-43-00	Travel	-	-	100.00		0.00%	100.00	100.00	
410-000-000-534-90-44-00	Advertising	226.25	516.15	200.00		113.13%	(26.25)	200.00	
410-000-000-534-90-45-00	Short-Term - Operating Rentals & Leases	199.27	309.60	1,000.00		19.93%	800.73	1,000.00	
410-000-000-534-90-49-00	Miscellaneous	451.63	870.55	1,200.00		37.64%	748.37	1,200.00	
410-000-000-543-50-45-02	Building Rental	-	-	900.00		0.00%	900.00	900.00	
410-000-000-553-60-41-00	Noxious Weed Control District Tax	24.34	24.34	-			(24.34)		

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
410-000-000-554-20-41-00	Mosquito Control District Tax	16.50	16.50	100.00		16.50%	83.50	100.00	
410-000-000-591-34-72-02	DWSRF - 2006 - Principal	95,613.82	95,613.82	96,000.00		99.60%	386.18	96,000.00	
410-000-000-591-34-72-03	USDA RDA 2009 Loan - Principal	5,837.11	5,837.11	5,900.00		98.93%	62.89	6,100.00	
410-000-000-591-34-78-00	2015 RCAC Loan - Principal	25,874.76	35,874.76	29,000.00	early payoff 2024	89.22%	3,125.24	-	early payoff 2024
410-000-000-591-34-78-04	PWB 2013 Loan - Principal	10,923.10	10,923.10	11,030.00		99.03%	106.90	11,030.00	
410-000-000-592-34-81-00	2015 RCAC Loan - Interest	927.38	1,427.38	2,500.00	early payoff 2024	37.10%	1,572.62	-	early payoff 2024
410-000-000-592-34-83-04	PWB 2013 Loan - Interest	491.54	491.54	560.00		87.78%	68.46	560.00	
410-000-000-592-34-89-03	DWSRF - 2006 - Interest	3,824.55	3,824.55	4,000.00		95.61%	175.45	2,900.00	
410-000-000-592-34-89-04	USDA RDA 2009 Loan - Interest	8,160.89	8,160.89	8,500.00		96.01%	339.11	8,000.00	
410-000-000-597-01-00-00	Transfer Out to General Fund 010	5,185.93	6,014.65	10,070.00	IT Costs	51.50%	4,884.07	10,070.00	IT Costs
410-000-000-597-18-00-00	Transfer Out to PW Veh. Replacement Fund 180	5,000.00	5,000.00	5,000.00		100.00%	-	7,500.00	
410-000-000-597-43-00-00	Transfer Out to Regional Water Cap Improvement Fund 430	27,225.00	27,225.00	27,225.00	Includes 10,000 for Raw Water Line Easement Savings	100.00%	-	38,225.00	Includes 20,000 for Raw Water Line Easement Savings
410-000-000-597-44-00-00	Transfer Out to Water Bond Reserve Fund 440	-	-	-	Stop in 2024 (See Loans - Reserve Tracking)		-	-	Stop in 2024 (See Loans - Reserve Tracking)
410-000-000-597-46-00-30	Transfer Out to Short Lived Asset Acct Fund 463	-	-	-	Stop in 2024 (See Loans - Reserve Tracking)		-	-	Stop in 2024 (See Loans - Reserve Tracking)

Total Expense	510,050.83	620,135.57	668,814.00	76.26%	48,678.43	708,106.00
<b>Estimated Ending Fund Balance as of 12/31/2023</b>	<b>626,133.81</b>	<b>660,801.03</b>	<b>668,814.00</b>		<b>Estimated Ending Fund Balance</b>	660,801.00

- Balance Ck s/b -0-

15% of Expenses	106,215.90
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	210,801.00
Budget Status = Good	

Assigned - BFB	660,801.00
Revenue	708,106.00
Expenditures	708,106.00
Assigned - EFB	660,801.00

**Fund** **Regional Water Capital Improvements**  
**Fund #** **430**

Beginning Fund Balance As of  
 93,268.70 1/1/2024

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

Revenue		Month - 9			Month	9			
		75.0%							
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430-000-000-361-11-00-00	Investment Interest	3,107.32	4,014.07	-			(3,107.32)	-	
430-000-000-367-12-00-00	System Development Charges	10,100.00	11,150.00	5,000.00		202.00%	(5,100.00)	5,000.00	
430-000-000-397-00-41-00	Transfer In from Regional Water	27,225.00	27,225.00	27,225.00	Transfer 10,000 per year for Raw Water Line Easement Project - Starting 2021	100.00%	-	38,225.00	Transfer 20,000 for Raw Water Line Easement Project - Started 2021
Subtotal Revenue		40,432.32	42,389.07	32,225.00		125.47%	(10,164.07)	43,225.00	
		93,268.70	93,268.70	32,225.00				134,971.00	
		133,701.02	135,657.77	-		Balance Ck s/b -0-		178,196.00	

Expense		Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
430-000-000-534-00-41-01	Water System Plan	-	-	5,000.00	Update Bacti Sampling Plan	0.00%	5,000.00	-	In 2026 and 2027, need to reserve \$25,000 each for 2029 plan. 2028 will need additional \$15,000 for a total of \$65,000 (may change)
430-000-000-534-10-24-01	L&I WA DOC Workers	-	-	25.00		0.00%	25.00	25.00	
430-000-000-534-10-41-00	External Taxes - DOR	186.39	186.39	200.00		93.20%	13.61	200.00	
430-000-000-589-00-89-00	Refunds	500.00	500.00				(500.00)		
430-000-000-594-34-62-00	Buildings & Structures	-	-	17,000.00	rehab pizza well	0.00%	17,000.00	18,000.00	rehab pizza well
430-000-000-594-34-63-00	Improvements Other than Buildings	-	-	10,000.00	SR 504 WMP - abandon and fill main behind shell station/res. Hatch sensor	0.00%	10,000.00	57,000.00	SR 504 WMP - abandon and fill main behind shell station,\$47k Cathodic prot 504 res
430-000-000-594-34-63-01	Raw Water Line Easement	-	-	40,000.00	Track accumulations of revenue specific for this project. 2024 = 40,000	0.00%	40,000.00	60,000.00	Track accumulations of revenue specific for this project. 2024 = 60,000
Total Expense		686.39	686.39	72,225.00		0.95%	71,538.61	135,225.00	
Estimated Ending Fund Balance as of 12/31/2023		133,014.63	134,971.38	72,225.00		Estimated Ending Fund Balance		42,971.00	
				-		Balance Ck s/b -0-			

Amount	Cumulative	15% of Expenses	20,283.75
10,000.00	10,000.00	Is Estimated EFB greater than 15% of Expenses (SAO Requirement)?	Yes
10,000.00	20,000.00	Is Desired EFT greater than 15%?	Yes
10,000.00	30,000.00	Is Estimated EFB greater than Desired EFT?	No - Make Cuts to Proposed Expenses

BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
		10,000.00	40,000.00			Balance over Desired EFT	(7,029.00)		
		20,000.00	60,000.00			Desired EFB	50,000.00		
							Budget Status = Bad		
					Assigned	Raw Water Line Easement - BFB	40,000.00	2024	
						Additional - BFB	94,971.00		
						Assigned - BFB	134,971.00		
						Revenue	43,225.00	(92,000.00)	
						Expenditures	135,225.00	92,000.00	Expenditures > Revenue
						Raw Water Line Easement - EFB	50,000.00	2025	
						Additional - EFB	(7,029.00)		
						Assigned - EFB	42,971.00		

Fund	Water Bond Reserve	Beginning Fund Balance	As of					Updated #'s	
Fund #	440	214,616.11	1/1/2024	Month	9	75.0%		Last Year #'s	
Revenue		Month - 9						Formulated #'s	
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
440-000-000-367-11-00-00	Investment Interest	5,571.86	7,691.02	-			(5,571.86)	-	
440-000-000-397-00-40-00	Transfer In from Water Fund	-	-	-	2024 - Stopped transfer - Balance sufficient. Balance includes \$105,250 for HB & 107,497 for USDA		-	-	2024 - Stopped transfer - Balance sufficient. Balance includes \$105,250 for HB & 107,497 for USDA
440-000-000-397-00-41-00	Transfer In from Regional Water	-	-	-			-	-	
	Subtotal Revenue	5,571.86	7,691.02	-			(7,691.02)	-	
		214,616.11	214,616.11	-				222,307.00	
		220,187.97	222,307.13	-		Balance Ck s/b -0-		222,307.00	
Expense									
BARS	Description	Total (Current Year Actuals Only)	Total (Includes Estimates)	Total Budget	Notes	% of Total	Difference	Proposed Budget	Notes
	Total Expense	-	-	-			-	-	
	Estimated Ending Fund Balance as of 12/31/2023	220,187.97	222,307.13	-		Estimated Ending Fund Balance		222,307.00	
				-	Balance Ck s/b -0-				

Is Estimated EFB greater than Desired EFT? **Yes**  
*Desired EFB* 50,000.00  
 Balance over Desired EFT 310,000.00  
*Budget Status = Good*

Assigned - BFB 222,307.00  
 Revenue -  
 Expenditures -  
 Assigned - EFB 222,307.00

<b>Fund</b>	<b>Short Lived Asset Reserve</b>	Beginning Fund Balance	As of					Updated #'s	
<b>Fund #</b>	<b>463</b>	49,142.09	<b>1/1/2024</b>			<b>Month</b>		Last Year #'s	
<b>Revenue</b>		Month - 9				9		Formulated #'s	
						75.0%			
<b>BARS</b>	<b>Description</b>	<b>Total (Current Year Actuals Only)</b>	<b>Total (Includes Estimates)</b>	<b>Total Budget</b>	<b>Notes</b>	<b>% of Total</b>	<b>Difference</b>	<b>Proposed Budget</b>	<b>Notes</b>
463-000-000-361-11-00-00	Investment Interest	1,267.68	1,745.98	-			(1,267.68)	-	
463-000-000-397-00-41-00	Transfer In from Regional Water	-	-	-			-	-	Stopped Transfer for 2024; Balance Sufficient
	Subtotal Revenue	1,267.68	1,745.98	-			(1,745.98)	-	
		49,142.09	49,142.09	-				50,888.00	
		50,409.77	50,888.07	-		Balance Ck s/b -0-		50,888.00	

<b>Expense</b>	<b>Description</b>	<b>Total (Current Year Actuals Only)</b>	<b>Total (Includes Estimates)</b>	<b>Total Budget</b>	<b>Notes</b>	<b>% of Total</b>	<b>Difference</b>	<b>Proposed Budget</b>	<b>Notes</b>
	Total Expense	-	-	-			-	-	
	<b>Estimated Ending Fund Balance as of 12/31/2023</b>	<b>50,409.77</b>	<b>50,888.07</b>	<b>-</b>		<b>Estimated Ending Fund Balance</b>		<b>50,888.00</b>	
				-		Balance Ck s/b -0-			

15% of Expenses -

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 46,500.00

Balance over Desired EFT 4,388.00

Budget Status = Good

Assigned - BFB 50,888.00

Revenue - -

Expenditures - -

Assigned - EFB 50,888.00