

Account	FY 25-26	Description
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**GF Resources**

**Grant Revenue** **\$957,580**

ASR Feasibility Study Grant	\$97,880	OWRD provides 50/50 grant match for Aquifer Storage and Recovery well (ASR) Feasibility Studies - CWD is currently applying for these funds. This amount reflects approx 50% of the cost of the current Scope of Work provided by Summit.
Biz OR Emergency Infrastructure Funding	\$250,000	If we are awarded the HMGP funds we will receive 500,000 from Business Oregon for emergency infrastructure repairs.
Bureau of Reclamation SOR Grant	\$40,000	In 2024 we were awarded a grant through the Bureau of Reclamation for 50,000. We will receive 10,000 in FY 2025.
Grant U.P.	\$7,200	We have a balance in this account that reflects the funds that are still available for our toilet rebate program. There is a matching line item in the Expenses section.
HGMP Funds	\$562,500	We are currently in the Pre-application period for this grant, we have asked for 3 million (75/25 match) to build 2 new tanks near Tank #4 - its hard to know if we will receive these funds - or less or any at all. This budget makes the assumption that we are receiving the funds. Period of performance ends 4/2029.

**Other Revenue** **\$285,482**

Interest	\$28,000	This interest is based on our LGIP savings account - this is a conservative estimate - based on the budget and how much we will keep in the account all year.
Miscellaneous Income	\$55,000	A catch-all account that includes insurance checks for damage minus deductible. We expect to receive FEMA funds for the 2024 January storm. (40,000).
Miscellaneous Income:Credit Card Fee	\$982	Fee charge to customer for credit card transactions on credit card machine in office.
Reimbursements	\$1,500	When we are reimbursed for overpayment or if a customer pays for parts.
Taxes	\$200,000	Property Taxes collected in FY 24 totaled 200,727.48.

**Rate Revenue** **\$929,044**

Base Rate	\$337,000	On track to make this amount FY 25 (about 20,000 less than FY 24).
Service Connections	\$2,500	The price for one new 3/4" connection to our system.

Water Sales	\$583,844	Water sales vary widely based on weather patterns. See Table 1 for forecast calculation.
Water Sales:Deposits	\$1,200	New customers pay a \$120 deposit - they are tracked here. (approx 10 a year). Deposits are refundable to the customer when they leave the District. The refunds are subtracted from this account.
Water Sales:Variable Base Rate	\$4,500	A few of our customers live outside of the District and do not pay property taxes to CWD. When that is the case the Board oversees their connection to the District and instructs the staff how to compensate based on Property Value.

Table 1 Rate Rev. Forecast	
FY 24 Rate Rev	649,142
FY 24 Jan 14	427,773
FY 25 Jan 14	362,475
Difference:	65,298
Forecast FY26:	583,844

**GF Personnel Services**

**Benefits**

**\$265,233**

Cost of Living	\$8,460	This number comes from adding the inflation index assigned in our policy to the total wages. As of January the index rate is 2.4%. CWD hourly employees would receive a Cost of Living Adjustment raise to their pay on July 1st.
Health Insurance	\$121,800	We have not received the FY 26 estimate for health insurance, this amount is based on FY25 prices. The employees pay \$50/mth for individual and \$100/mth for family for health insurance. The current level of coverage and insurance package will be assessed depending on the annual review and new costs.
Life Insurance	\$1,008	Each employee is provided with life insurance.
Pension	\$123,885	PERS charges CWD 24.46% of wages paid. This rate is based on past and current employees ages and tenure.
VEBA Health Account	\$10,080	We provide our employees with a 120/mth for out of pocket medical spending. We may increase this amount if we need to change the benefit level.

**Field Crew** **\$252,000**

On Call Pay	\$13,000	On call pay is 250 a week. During bad weather we may have two employees on call.
Overtime	\$13,500	Overtime is by and large made up of call out pay. (3 hour minimum)
Utility Worker II	\$225,500	We have 3 Utility II workers, all of them have been given extra responsibility which has necessitated extra pay. One day the district may have a Utility III position with requirements to be DRC etc.

**Office Crew** **\$125,400**

District Clerk	\$102,000	We have 2 District Clerks.
Temporary Office Worker	\$23,400	We have hired our semi-retired Assistant Clerk to help with training the clerks and assisting with communication plan implementation.

**Salaried Positions** **\$123,976**

District Manager	\$123,976	CWD hired a consultant to facilitate the District Manager's annual evaluation this year. Part of the presentation was market research of this area and the average amount that District Managers are paid doing similar work to CWD DM. This amount comes from that report.
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**Taxes & Insurance** **\$60,451**

Social Security & Medicare	\$36,451	7.65% of total wages.
Unemployment	\$17,800	CWD pays out of pocket for unemployment claims. This amount represents the cost of one employee taking unemployment for the max allowable weeks.
Workers Comp	\$6,200	Annual Worker's Compensation Insurance payment as well as tax to Oregon Workers Benefit Fund.

**GF- Materials & Services****Customer** **\$10,300**

Bank Fees	\$4,000	All Bank fees: monthly fee, stop payment fee, ACH fee, merchant services, any late fees, money order costs, etc.
Communicatons	\$2,000	Kind of like advertising this fund supports us in our endeavor to connect with the community. For instance we purchased candy for the 4th of July parade this year.

Cross Connections	\$2,500	We pay for customers who neglect to test their own backflows and then charge them on their bill for reimbursement. The reimbursement is recorded as miscellaneous income. We also pay Oregon Health Authority an annual fee to regulate the testing of Backflows.
Customer Deposit Refund	\$600	Account Created for Fiscal Year 24-25. Previously accounted for against Revenue. This is the refund of customer deposits after their last bill.
Elections	\$1,200	Multnomah County Fee for printing, distributing, counting, and reporting elections.

**Facilities & Vehicles** **\$68,500**

Building & Grounds	\$2,500	Repair and Maintenance of Office Building, Shop, Grounds.
Fuel (Gas, Propane)	\$18,000	Gasoline, oil, diesel, and propane for our generator.
Security	\$500	Continue to update and maintain our security system, cyber security, and alarms.
Tools & Shop Supplies	\$4,500	As we continue to diversify what we are able to do on our own - we need to buy tools to get the job done.
Utilities	\$23,000	PGE, Phone, Cell Phone, and Garbage. (FY 24: 20,250)
Vehicles Repair & Maintenance	\$20,000	All our vehicles are getting older and will continue to need preventative maintenance as well as repairs - they often need body repairs because of driving in the watershed.

**Infrastructure Maintenance** **\$139,800**

Dead End Flushing	\$1,000	It may require some funding to enact a dead end flushing program.
Expense Reimbursable by Cust.	\$1,500	Customers reimburse us for parts on projects like reducing the size of their water meter. We use this account to cross reference how much we pay out versus collect.
Fire Hydrant Repairs	\$5,400	We plan on doing an overhaul of the Hydrants at some point and will continue to "save" in this account every year.
Fire Line	\$1,500	Occasionally we need to help public customers (ie. Corbett School District) to bring their fire lines up to code.
Flagging	\$3,500	This account is used to pay for flagging supplies and flagging for jobs. We won't have summer help this year and may need to hire more in FY 25.
Hydro Generator Repair & Mtnc.	\$100	Annual fee for hydro generator at the treatment plant - the generator is not in use.

Mains Repairs & Maintenance	\$42,300	Parts to repair main lines: repair bands, romac couplers, pipe, gravel etc. (sometimes we hire contractors to assist with emergency repairs)
Meter Repairs	\$4,500	Curb stops, registers, meter boxes - all the parts for hooking a meter to the main.
Pressure Reducing Valves (PRV)	\$45,000	We pay contractors to rebuild our Pressure Reducing Valves. They usually cost between 5,000 - 10,000 to rebuild. We may move some of these funds to capital improvement if a repair turns into a complete redo.
Service Lines	\$35,000	Quite often a leaky curbstop moves from a small meter repair to a full service line repair. Many of our service lines are leaking. This is a 2-3 day job, costs about 5,000 per line (including staff etc). I'd like to make this amount stretch to 10 replaced lines this year. We use copper pipe, which is rated for higher pressures; it's also more expensive. Depending on the environment copper lasts a minimum of 50 years, if we want to replace every service line every 50 years we need to replace at least 21 a year.

**Office & Staff**

**\$56,000**

Computer	\$3,500	Computer hardware, software, online support, 2,000 for an owl directional camera/microphone for public hybrid meetings.
Office Supplies	\$28,000	This account is where we expense everything from printer paper to toilet paper to paper plates for the break room.
Postage	\$5,000	We plan on issuing more than one newsletter this year and I'm moving this account from 3,500 to 5,000.
Safety Gear & Uniforms	\$4,500	We are proud to have uniforms and safety gear with our logo on it.
Staff Appreciation	\$4,000	Birthday cards, flowers for grieving workers, annual holiday party and other anniversary celebrations.
Staff Reimbursable Expenses	\$2,000	This account is primarily used to reimburse for mileage on personal vehicles.
Training & Education	\$9,000	Staff training, travel expenses, conferences. We usually don't spend all of this amount - but if the money is there its easier to say yes to opportunities as they arise.

**Professional Services**

**\$118,250**

Auditor	\$7,750	Annual Audit and other accounting costs.
Consulting	\$25,000	Communication plan assistance.

Easements	\$5,000	We pay for attorney to arrange easements as well as other small costs not captured in labor.
Engineering	\$25,000	We rely on engineers to create plans for us to follow for projects like complicated meter replacements.
HR Advice	\$4,500	Human Resources Consulting and annual Manager Evaluation.
Insurance & Bonds	\$35,000	Annual costs go up as all Special Districts in Oregon have more claims.
Legal	\$10,000	Legal counsel - primarily managing RPF and contract negotiations.
Membership Fees	\$6,000	SDAO, OAWU, OHA Annual Water System Fee, Web Hosting.

**Treatment**

**\$171,065**

Chemicals	\$18,000	Chemicals used to treat water and the tests that we use to ensure proper treatment levels.
Filter/Treatment Plant Repairs	\$100,000	Sand replacement project - if we do one pond this year we can cut this in half.
Lab Samples	\$5,000	Testing water for pathogens and other required tests, as mandated by Oregon Health Authority.
Lease Fee	\$10,000	Right of Way to access BLM land.
Reservoir Repairs	\$18,000	This account takes care of maintenance for the yards, inspections, and repairs. Divers to inspect all metal tanks: 8,200
Taxes & Interest	\$65	We were deeded a small property, and this is the property tax.
Telemetry System	\$20,000	All of our telemetry is outdated. This amount will swing between capital improvement and maintenance depending on what is done.

**GF Capital Outlay**

**Facility & Vehicle**

**\$95,000**

Buildings	\$60,000	In preparation for the FY 22 budget cycle the District retained a building inspector to help prioritize the District's needs for the building. Upon reading the list the Board considered moving the office to a separate location. However the building permitting requirements and the cashflow needs deterred them from moving forward with the plan. We are purposely investing in the building year upon year. This 60,000 will move us closer to the remodel and safety upgrades, including lights for the yard and asphalt for the parking lot.
Equipment & Machinery	\$10,000	One winch for main work truck.
Vehicles	\$25,000	We would like to purchase an NV200 vehicle and sell the Chevy.

**Infrastructure****\$883,500**

Fire Hydrants	\$6,000	We do not currently plan on installing any new fire hydrants, but want to start building a reserve towards future installations or fire suppression support: 6,000.
GIS & Mapping	\$110,000	While the District has a staff member who has been working on building a GIS in-house, we have also hired an engineering firm to use what we have and build a GIS map on Arch GIS software that can be used by other engineers and for grants and planning. We will use the GIS map to help us determine pressure zones and how many hydrants we can support etc. The total cost of the project is 197,000. The conclusions will be posted to the report - see SOR in Plans & Assessments.
Main Upgrade	\$0	
Meters	\$0	
PRV Stations	\$10,000	Many of our PRVs need to be replaced as well as the vaults. This total may be larger - but the maintenance line item would also be smaller. (total between the two lines: 55,000)
Reservoirs	\$0	
Reservoirs: Tank 7 & 8	\$750,000	Building new reservoirs to replace the Larch Mountain Reservoir.
System Conformity	\$5,000	Sometimes we have to take action to make our system conform to our own policy (ie move a meter to the same side of the road as the customer).
System Improvement	\$2,500	Occasionally we make a permanent change that does not fit anywhere else. We don't have any specific plans for this line item.

**Plans & Assessments****\$209,080**

ASR Feasibility Study	\$121,880	We are applying for a grant to help with the funding to do a new feasibility study on an Aquifer Storage and Recovery well as a secondary water source.
Larch Mountain	\$0	While we will most likely have a plan written for the build of the new Larch Mountain Reservoir tank - we don't know how much it will cost. As the budget cycle unfolds we will update this amount.
Master Plan	\$0	
System Optimization Review	\$80,000	A report to help prioritize projects that need to be done.
Toilet Rebates U.P. Grant	\$7,200	A matching expense for the money that has to be spent from this grant.

**Source/Watershed****\$15,000**

Ground Water	\$0	
North Fork	\$0	
South Fork (ODFW)	\$15,000	We need to change our intake at South Fork - although there is a lot of water in the creek year round, we aren't able to get more than 20 gpm during the dry season (Aug-Oct)

**Treatment Plant****\$45,000**

Treatment Plant	\$0	
Treatment Plant Computer System	\$45,000	All the instruments need to be changed and upgraded as well as the PLC. This amount is most likely only part of the cost. We have started the process this year = 22,000.

**GF Debt Service****\$76,153**

Loan Interest	\$2,575	The final interest payment on our loan.
Loan Principal	\$73,578	The final payment on our loan. Woohoo!

**Unappropriated ending fund balance****\$183,638**

The amount left at the end of the 2025-26 Fiscal Year to have money to begin the new 2026-27 Fiscal Year.