

Account **FY 26-27 Description**

GF Resources

Net Working Capital	\$950,000	The estimated amount of money in our bank accounts at the beginning of the fiscal year.
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Grant Revenue **\$158,200**

ASR Feasibility Study Grant	\$97,000	This is a grant to do a study about placing an Aquifer Storage and Recovery (ASR) well as a secondary water source. It must be completed by 6/1/2027, so we anticipate requesting most of the grant money in FY 2026-2027.
Biz OR Emergency Infrastructure Funding	\$0	This will be a grant to complement the HMGP grant from FEMA. It is currently on hold because the FEMA HMGP grant funding is not guaranteed at this time.
Bureau of Reclamation SOR Grant	\$0	This grant helped us fund our System Optimization Review which will produce a prioritized Capital Improvement Plan. We received the funds in FY 2024-2025 and FY 2025-2026.
DWSPF (Watershed) Grant	\$55,000	A Drinking Water Source Protection Fund grant to help us protect Gordon Creek, where we get our water. It must be completed by 12/31/2027, so we anticipate requesting all of the grant money in FY 2026-2027.
Grant U.P.	\$6,200	This is a grant from Union Pacific to encourage customers to switch to high efficiency toilets. Customers receive an account credit when they fulfill the requirements.
Grant-Intern	\$0	A grant from Special Districts Association of Oregon to hire an intern. We will not be applying for the grant this year.
HMGP Funds	\$0	This grant is part of the Hazard Mitigation Grant Program from FEMA and will help us build two reservoir tanks to replace the Larch Mountain reservoir. The funding is not guaranteed at this time.

Other Revenue **\$257,000**

Interest	\$40,000	Interest income principally comes from our Local Government Investment Pool (LGIP) savings account, with a small portion from our MAPS Credit Union checking account.
Miscellaneous Income	\$5,000	Miscellaneous income is primarily from customers paying us to test their backflow assemblies, and insurance or tax credits.
Credit Card Fee	\$500	We charge a \$3 fee to any customer who pays with a credit card through our office.

Reimbursements	\$1,500	Customers reimburse us for parts on projects like reducing the size of their water meter.
Taxes	\$210,000	Property taxes paid by each property within our District, based on the assessed value of the property.

Rate Revenue **\$1,102,500**

Base Rate	\$413,500	The rate customers pay each billing cycle to connect to our water system.
Deposits	\$3,500	New customers pay a deposit on their account which is refundable if they move out of the District.
Service Connections	\$4,000	The cost to set up a new connection to our water service. This number is based on the cost of connecting one 3/4" meter.
Variable Base Rate	\$1,000	The additional base rate paid by customers who live outside of our property tax boundary. The amount they are charged is the amount their property tax would have been.
Water Sales	\$680,500	The price customers pay per unit of water used. One unit is 748 gallons.

GF Personnel Services

Benefits **\$259,554**

Cost of Living	\$20,000	4.7%, based upon the inflation percent used in our rate increase.
Health Insurance	\$120,828	The cost of our health insurance decreased this year, due to a younger workforce.
Life, AD&D Insurance	\$936	Life and Accidental Death & Dismemberment insurance.
Pension	\$109,150	This is the District's contribution to the PERS fund. It is equal to 24.5% of each employee's salary.
VEBA Health Account	\$8,640	We provide each employee with \$120 per month in a health expense account to help with out of pocket medical expenses.

Field Crew **\$196,960**

DRC	\$11,960	Our Direct Responsible Charge (DRC) for Treatment is Alivia Pence, one of our utility workers.
On Call Pay	\$14,000	On call pay is \$250 a week. We have added a buffer in case there is a need for both utility workers to be on call at the same time, for instance a winter storm like January 2024.
Overtime	\$8,000	Overtime is by and large made up of call out pay. (3 hour minimum)
Temporary Field Worker	\$10,000	We would like to hire temporary summer help.
Utility Worker I	\$0	We have no Utility Worker I.

Utility Worker II	\$153,000	Salaries for our two Utility Worker IIs with distribution and treatment certifications.
Utility Worker III	\$0	We have no Utility Worker III.

Office Crew \$152,500

District Clerk	\$124,000	Salary for our two District Clerks.
Assistant District Clerk	\$28,500	Salary for our part time Clerk.
Temporary Office Worker	\$0	We have no plans to hire temporary office help.

Salaried Positions \$120,000

District Manager	\$120,000	Salary for our District Manager. He is also the DRC for Distribution.
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Taxes & Insurance \$59,100

Social Security & Medicare	\$34,100	What CWD pays for Social Security and Medicare payroll taxes. It equals 7.65% of total wages for all employees.
Unemployment	\$20,000	CWD pays out of pocket for unemployment claims.
Workers Comp	\$5,000	This includes the annual Worker's Compensation insurance payment and payroll tax to Oregon Workers Benefit Fund.

GF- Materials & Services

Customer \$8,000

Bank Fees	\$4,000	All Bank fees: monthly fee, stop payment fee, merchant services, money order costs, etc.
Communications	\$0	We don't currently have any plans to spend money for communications.
Cross Connections	\$1,500	We pay Oregon Health Authority an annual fee to regulate the testing of Backflows. Also used for yearly calibration of our test instruments.
Customer Deposit Refund	\$2,500	This is the refund of customer deposits after their last bill. We subtract the final amount due from the deposit and refund the difference, if needed.
Elections	\$0	Multnomah County Fee for printing, distributing, counting, and reporting elections. There is no election for FY2026-27.

Facilities & Vehicles \$82,500

Building & Grounds Maintenance	\$4,000	Repair and maintenance of office building, shop, and grounds.
Fuel (Gas, Propane)	\$20,000	Gasoline, diesel, and propane for our generator.
Security	\$500	Fees for our alarms.
Tools & Shop Supplies	\$5,000	Buying new tools and small power tools.

Utilities	\$33,000	PGE, phone, cell phone, portable toilets at treatment plant and office, garbage, etc.
Vehicles Repair & Maintenance	\$20,000	Repairs and add-ons to vehicles.

Infrastructure Maintenance \$107,100

Dead-end Flushing & Maintenance	\$0	We have no plans to start a dead-end flushing program.
Expenses Reimbursable by Customer	\$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	\$5,000	Budgeted for damaged fire hydrants.
Fire Line	\$0	We have no plans to spend money on fire lines.
Flagging	\$5,500	This account is used to pay for flagging supplies and flagging for jobs.
Hydro Generator Repair & Maintenance	\$100	The annual fee for the hydro generator at the treatment plant - the generator is not in use.
Mains Repairs & Maintenance	\$45,000	Parts to repair main lines: repair bands, romac couplers, pipe, gravel etc. (sometimes we hire contractors to assist with emergency repairs).
Meter Repairs	\$0	Included this funding in "Service Lines" line item.
Pressure Reducing Valves (PRV)	\$15,000	Funding for normal maintenance of our Pressure Reducing Valves.
Service Lines	\$35,000	Maintenance of service lines between the main line and the customer, including meter repairs.

Office & Staff \$80,500

Computer	\$3,500	Computer hardware.
Cyber Security	\$2,000	Software and hardware to protect systems, networks, programs, and data from digital attacks, unauthorized access, or damage.
Office Supplies & Equipment	\$25,000	This account is where we expense everything purchased for the office.
Payroll Expenses	\$1,500	The monthly fee for our payroll software, and the annual fee for our Premium Only Plan (POP).
Postage	\$5,000	Postage costs for bills, late fees, newsletters, checks to vendors, etc.
Safety Gear & Uniforms	\$4,500	Rain gear, shirts, boots, hard hats, safety vests, and workpants.
Software	\$23,000	Fees for software subscriptions like UB4 (our new billing software) and Microsoft Office, Google Workspace, etc.
Staff Appreciation	\$4,000	Funds to recognize our employees' contributions and boost morale.
Staff Reimbursable Expenses	\$2,000	Used primarily to reimburse for mileage on personal vehicles used for business purposes.
Training & Education	\$10,000	Staff training, travel expenses, conferences, etc.

Professional Services**\$132,500**

Auditor	\$9,000	Annual audit and other accounting costs.
Consulting	\$0	We don't currently have any plans to spend money for consultants.
DRC Charges	\$0	DRC responsibilities are now covered by employees of the District, so we no longer need to pay for outside services.
Easements	\$5,000	Attorney fees to arrange easements, and recording or application fees.
Engineering	\$25,000	On-Call engineering services.
HR Advice	\$4,500	Human Resources consulting.
Insurance & Bonds	\$38,000	Property/Casualty insurance.
IT Services	\$35,000	Our IT service provides technical support and remote monitoring of SCADA at the treatment plant.
Legal	\$10,000	Legal counsel - primarily managing Requests for Proposals and contract negotiations.
Membership Fees	\$6,000	SDAO, OAWU, OHA Annual Water System Fee.

Treatment**\$123,065**

Chemicals	\$20,000	Chemicals used to treat water and the tests that we use to ensure proper treatment levels.
Filter Pond/Treatment Plant Repairs	\$50,000	Emergency repairs and/or sand replacement for a filter pond.
Lab Samples	\$5,000	Lab 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	Regular maintenance.
Taxes & Interest	\$65	We were deeded a small property, and this is the property tax.
Telemetry System	\$20,000	Regular maintenance.

GF Capital Outlay**Facilities and Vehicles****\$175,000**

Buildings	\$20,000	Continuing updates to the office/shop building, including windows, a new sign for the building, washing machine, and cosmetic fixes.
Equipment & Machinery	\$5,000	We'd like to purchase a jumping jack.
Vehicles	\$150,000	New Utility Vehicle/Vehicles to avoid costly repairs in aging vehicles and to increase reliability.

Infrastructure**\$200,000**

Fire Hydrants	\$0	Combined with Main Upgrade.
GIS & Mapping	\$0	This project has been completed.

Main Upgrade	\$100,000	Selected smaller projects to be completed by contractors.
Meters	\$0	No meter change out projects planned.
PRV Stations	\$0	Combined with Main Upgrade.
Larch Mountain Overflow	\$100,000	This will be a permanent fix for the overflow problem at the Larch Mountain reservoir, if we don't get funding for building new tanks with the FEMA HMGP grant.
Reservoirs	\$0	We have no plans to spend money for this line item.
Reservoirs: Tank 7 & 8	\$0	We want to replace the Larch Mountain reservoir with two smaller tanks. This project is on pause until funding from the FEMA HMGP is guaranteed.
System Conformity	\$0	Combined with Main Upgrade.
System Improvement	\$0	Combined with Main Upgrade.

Plans & Assessments \$326,200

ASR Feasibility Study	\$195,000	We are doing a study about placing an Aquifer Storage and Recovery (ASR) well as a secondary water source. Some of the information can be gleaned from the 2019-21 attempt to drill an ASR well. Work must be completed by 6/1/2027.
DWSPF (Watershed) Grant	\$110,000	We are working on a plan to protect Gordon Creek, where we get our water. It must be completed by 12/31/2027.
Larch Mountain Overflow	\$0	Permanent fix during slope rehabilitation.
System Optimization Review	\$15,000	A report to help prioritize capital improvement projects that need to be done.
Toilet Rebates U.P. Grant	\$6,200	A matching expense for the money that has to be spent from this grant.

Source/Watershed \$0

Ground Water	\$0	We have no plans to spend money for this line item.
North Fork	\$0	We have no plans to spend money for this line item.
South Fork	\$0	We have no plans to spend money for this line item.

Treatment Plant \$110,000

Treatment Plant	\$10,000	Regular maintenance.
Treatment Plant Computer System	\$100,000	Upgrade SCADA, PLC, and alarm software.

GF Debt Service \$0

Loan Interest	\$0	Our loan was paid off in FY2025-26.
Loan Principal	\$0	Our loan was paid off in FY2025-26.

<u>Unappropriated ending fund balance</u>	\$334,721	The amount we want to set aside so we have resources to begin the next fiscal year.
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Resources \$2,467,700

Expenditures \$2,467,700

Difference \$0

The budget must balance (\$0 difference between resources and expenditures).