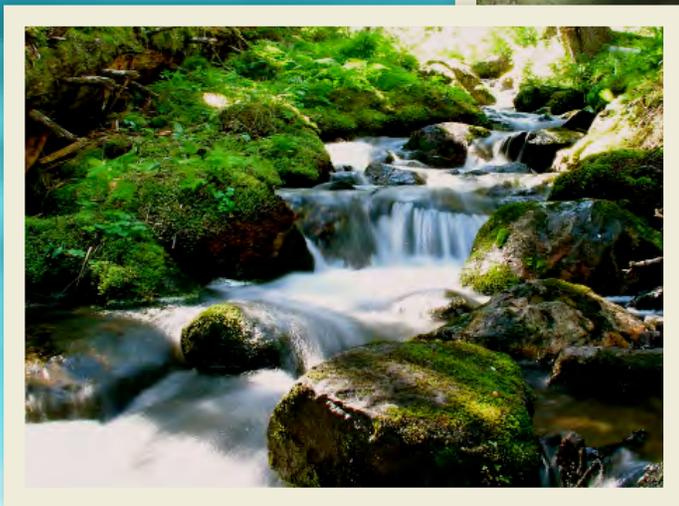




2013 - 2014 FISCAL YEAR
Budget Reports

Clackamas County Service District No. 1
Tri-City Service District
Surface Water Management
Agency of Clackamas County



www.RiverHealth.org
www.Tri-CityServiceDistrict.org
www.clackamas.us/wes

**Clackamas County Service District No. 1
Tri-City Service District
Surface Water Management Agency of Clackamas County**

**FISCAL YEAR 2013-2014
BUDGETS**

BOARD of DIRECTORS
Chairperson John Ludlow
Commissioner Jim Bernard
Commissioner Paul Savas
Commissioner Martha Schrader
Commissioner Tootie Smith

BUDGET COMMITTEE CITIZEN MEMBERS

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

Michael Bays
Steve Gaschler
Stephen Hawkins

TRI-CITY SERVICE DISTRICT

Werner Langley
Damon Mabee
Michael Monical
Alice Richmond

SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS COUNTY

Richard Attanasio
Chris Eber
Larry Talbert

Prepared by:

Steve Wheeler, District Administrator
Michael S. Kuenzi, P. E., Water Environment Services Director
Douglas Waugh, Capital Program Manager
Elizabeth Garcia, Business and Financial Services Manager

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Clackamas County Board of County Commissioners;

Members of the Budget Committees for Clackamas County Service District No. 1, Tri-City Service District, Surface Water Management Agency of Clackamas County, Citizens and Customers

Budget Message

Fiscal Year 2013-2014

I am pleased to present the proposed budgets for Clackamas County Service District No. 1 (CCSD #1), Tri-City Service District (TCSD), and the Surface Water Management Agency of Clackamas County (SWMACC) for FY 2013-14. These balanced budgets enable each of the Districts to meet their current obligations while laying the foundation for a more innovative and sustainable future. Water Environment Services' staff, supported by our community advisory committees, has aggressively managed district assets and costs in order to actively manage rate increases.

Our three service districts provide sanitary sewer and/or surface water management services to some 150,000 Clackamas County residents. The Clackamas County Board of County Commissioners (BCC) serves as the governing body for each District; establishing policy and guiding efforts to meet the service demands of the community. The County provides contractual services to the Districts through Water Environment Services, which manages the day-to-day activities of the Districts.

Water Environment Services' (WES) Management Team focused on implementing four major initiatives this past year:

- completion of the CCSD #1 Capacity Management Phase I construction project;
- successful acquisition of the Blue Heron property and outfall in West Linn to ensure that the District can meet future heat load and mixing zone limitations on our effluent discharges;
- implementing our new strategic plan for the Districts' programs; and
- initiating the solids handling planning efforts to prepare for future facilities expansion.

Our challenges

The Districts continue to face many financial and regulatory challenges. Our near term response to these challenges will determine how well we meet ratepayer expectations for a clean environment at the most economical cost for years to come. These include:

- funding appropriate levels of reinvestment in aging infrastructure;
- pre-financing sufficient treatment and conveyance capacity to meet the anticipated demand for new services;
- attracting and retaining professional talent while controlling operating expenses;
- identifying and implementing potential productivity gains; and
- complying with an ambitious state and federal water quality agenda in a fiscal environment of shrinking federal and state financial support, and heightened ratepayer concerns about costs.

In response to these challenges the WES management team has shifted from its historical management approach to one which employs integrated program techniques. This fundamental shift integrates more sophisticated financial forecasting with strategic decision-making tools to anticipate and influence shifts in the regulatory environment. Our goal is to develop creative solutions to meet management and technical challenges, and to forge new partnerships and collaborations. We believe this approach will save ratepayer resources while decreasing our impact on the environment.

In addition, staff continues to respond to many new and complex public policies on behalf of our three Districts. These include intensifying public interest in watershed-scale management practices, shifting attitudes about the costs of urbanization inside the urban growth boundary and more intense legislative and regulatory attention to the presence of persistent chemical pollutants in our wastewater streams. Customer surveys confirm continuing rate sensitivity among our customers. This trend demands we meet these and other challenges by finding new ways to engage customers and regulatory agencies while considering alternative business models to help stabilize rates.

The FY 2013-14 budgets are designed to balance the delivery of quality services with the pressing need for continued capital investment. In total, the combined budgets of the service districts will support 106 full time positions; a decrease of 3 FTEs approved in the FY 2012-13 budgets. Several external dynamics continue to negatively impact all of our Districts. These include sharply rising costs of electrical and petrochemical supplies, labor and benefit expenses, a tighter regulatory environment, and increased efforts associated with servicing an aging infrastructure. We are committed to finding innovative ways to address and control the risk created by these dynamics.

The following is a summary of the principal functions of each service district, and the changes in the proposed budgets, programs, and/or activities for FY 2013-14.

Clackamas County Service District No. 1

Clackamas County Service District No. 1 provides retail sanitary sewer and surface water management services to unincorporated portions of North Clackamas County as well as the Cities of Happy Valley, Damascus, Boring, the communities of the Hoodland corridor, Fischer's Forest Park near Redland, and wholesale wastewater treatment services to the Cities of Milwaukie and Johnson City. These services are largely funded by revenues derived from rates and fees for development.

Direction and Impacts

Wastewater Collection/Treatment Services – FY 2013-14 marks the end of the Phase I construction effort for the District. This four-year design/construction effort enabled CCSD #1 to address its immediate capacity shortages in a timely fashion, meet its commitments to the Department of Environmental Quality (DEQ) to mitigate its permit excursions at the Kellogg Creek Water Pollution Control Plant (WPCP) and still pursue a separate long-term strategic path. We accomplished this by completing all capital construction on time and on budget.

Growth within the District continues to be moderately slow. For the FY 2013-14 budget staff projected 1% growth in new customers. This rate is consistent with what the district experienced in FY 2012-13. The resulting impact on System Development Charge (SDC) revenue continues to weaken the District's financial picture. However, staff does not anticipate any significant growth related investments over the next five years.

District staff has worked hard to control the operating budget for the last five fiscal years for those items where staff has control. This has primarily been achieved through reductions in non-essential operating expenses and redeployment of staff where appropriate. The FY 2013-14 budget somewhat relaxes previous efforts, restoring some of the discretionary budgets. This is because the District is now accounting for increased revenues from the new agreement with the City of Milwaukie. The total proposed O&M budget increased 5.6% over FY 2012-13 and is primarily driven by four items: a new labor contract, monies set aside for the "good neighbor" fund for future capital improvements near the Kellogg plant, funding for newly contracted County services, and engineering planning efforts.

The District and the City of Milwaukie signed a 25-year wholesale service agreement during FY 2012-13. The District FY 2013-14 budget reflects full payment by the City according to the terms of the agreement. In addition, the FY 2013-14 budget expenditures reflect a \$132,000 set aside to the "good neighbor" fund and \$1 million in capital funds for odor control work at the Kellogg Treatment plant per the terms of the agreement.

The "Other County Services" category displays an increase due to the District's leadership team decision to contract with the County's facilities group to manage our treatment plant buildings and grounds. These functions have historically been performed by internal staff sacrificing time that could otherwise be spent on the District's core wastewater functions. Given that three FTEs were eliminated from the FY 2013-14 budget to lower long term costs

to the District, the management team felt it important to focus the smaller workforce on high value work aimed at accomplishing the District's mission.

In addition, the engineering expenses identified in FY 2013-14 reflect an effort to refocus on several planning activities that have been delayed for several years in order to manage rate spikes during the Phase I program. These engineering activities include initiating efforts to identify Infiltration/Inflow (leakage) problems in our collection systems, complete our solids handling planning efforts started in FY 2012-13, continue with condition assessments of our 1970's era assets and defining our future system control strategy for future capital investments.

The proposed budget proposes a rate increase of 1.9% to cover accelerating costs of commodities and labor and continues to build construction reserves for future asset replacement and capacity management investments. As noted in last year's budget message, further operational cuts are no longer feasible without significantly impacting the District's service levels.

Surface Water Management Services – The FY 2013-14 budget also reflects an “across the board” reduction in storm water expenses in an effort to align program expenditures with revenues generated by monthly storm water fees. The program had been drawing down reserves over the last four fiscal cycles, and staff felt it was best to scale back the program efforts to support a more sustainable effort. Ongoing efforts will continue to concentrate on the implementation of watershed action plans developed for the Rock Creek and Mt. Scott basins. These plans build on a watershed management philosophy by expanding our surface water maintenance practices, improving system management efficiency, and promoting resource stewardship. This year's efforts focus on the maintenance of existing assets, public education and forging partnerships with local watershed enhancement groups to leverage the District's investments.

Staff is proposing an inflation-related adjustment of 2.4% to the CCSD #1 surface water rate for FY 2013-14.

Capital Improvements - The total capital budget for FY 2013-14 is \$9.0 million with the largest share of these capital expenditures supporting the replacement of assets at the Kellogg Creek WPCP, finding a permanent solution to the outfall placement at the Hoodland Treatment plant, and the wetland restoration in Echo Valley.

Budget

The total proposed budget to fund the services, projects, project-related debt service, and reserves of the District as discussed above totals \$66.4 million. Of this total, \$12.4 million is allocated to operation of the sanitary sewer program, \$4.2 million to the operation of the surface water management program, \$9.1 million to debt service, \$9.0 million to capital projects, and \$31.7 million set aside as contingencies, reserves for future construction, and long-term debt service reserves. Service charges provide the majority of revenue to support the programs with new development fees and interest income providing the balance.

Staff recommends a sanitary sewer rate increase of 1.9% for FY 2013-14 to cover the increasing cost of electricity, fuels, and labor; resulting in a rate increase of \$0.75 from \$39.25 to \$40.00 for the sanitary sewer fee. Staff recommends a surface water rate increase of 2.4% for FY 2013-14 to provide a marginal increase in resources to fund future capital needs; resulting in a rate increase of \$0.15 from \$6.20 to \$6.35 for the surface water fee.

<i>Program</i>	<i>Operations</i>	<i>Capital</i>	<i>Debt Service</i>	<i>Contingencies & Reserves</i>
<i>Sanitary Sewer</i>	<i>\$12.4 million</i>	<i>\$6.8 million</i>	<i>\$8.7 million</i>	<i>\$25.1 million</i>
<i>Surface Water Management</i>	<i>\$4.2 million</i>	<i>\$2.2 million</i>	<i>\$.4 million</i>	<i>\$6.6 million</i>

Tri-City Service District

The Tri-City Service District (TCSD) provides wholesale wastewater treatment services for the Cities of Gladstone, Oregon City and West Linn, as well as services to a small retail population outside of these three cities. Currently, Tri-City is also serving some of the Clackamas industrial area under contract with Clackamas County Service District No. 1.

Direction and Impacts

Wastewater Treatment Services – The Tri-City Service District continues to face four fundamental financial challenges:

- For the last several years revenues generated from wholesale rates have not covered operating expenses. Several years ago, the District advisory committee recommended increasing the wholesale rate over a three year period (FY 2011-12 to FY 2013-14). Staff anticipates that total revenues generated with the proposed FY 2013-14 rate increase will be sufficient to cover all District operating expenses without continuing to draw down its operating reserves.
- The District will, for the near term, continue to draw down its capital reserves for asset replacements until rates generate enough surplus cash to replenish the capital construction fund.
- The District will not be in a position to borrow money to fund capital investments until it establishes a track record of providing sufficient resources to cover the annual O&M expenses while also providing sufficient revenues to pay the annual debt service associated with any borrowings.
- The District anticipates the need for significant capital investment in its solids handling capabilities by 2025 unless staff can identify alternative options that delay or mitigate those needs.

Staff has developed the FY 2013-14 budget with previous rate discussions and recommendations in mind. Discretionary items were, for the most part, kept flat for the third straight year. However, some items within the proposed budget reflect increases over FY 2012-13. This is a result of increasing costs associated with required commodities like chemicals, electricity and water, a new labor contract negotiated by the County, increases in state permit fees, and on-going capital planning efforts. Overall, staff was able to develop and produce a flat operations and maintenance budget for FY 2013-14 supported by annual fee-based revenues.

Capital Improvements - The five-year Capital Improvement Plan developed for Tri-City identified \$28.9 million in improvements needed at the Tri-City WPCP. The largest area of expense is in asset replacements and upgrades over the five year period. This year's proposed budget funds \$2.3 million in capital expenditures. It will remain at a low level of expenditure until the District is in the position to build up its capital reserves to fund re-investment in the system or until it is in the position to issue debt.

Budget

The proposed budget to fund the services and projects discussed above totals \$15.8 million. Of this total, \$6.4 million is allocated to sanitary sewer program operations, fifty-six thousand is allocated to debt service, \$2.3 million is allocated to capital projects, and \$7.0 million is set aside as contingencies and reserves. Service charges provide the majority of revenue to support the programs with new development fees and interest income providing the balance.

Increases in the Tri-City Service District budget are driven by the rising cost of utilities, chemicals, and labor. Additionally, the District needs to address the existing operating revenue shortfall, prepare for the financial needs related to asset replacement, replace capital reserves, and prepare for longer-term capacity expansion needs. The proposed budget reflects a rate adjustment from the current \$15.35 per Equivalent Dwelling Unit (EDU) per month to \$17.35 per month, an increase of \$2.00 per EDU or 13.0%.

<i>Program</i>	<i>Operations</i>	<i>Capital</i>	<i>Debt Service</i>	<i>Contingencies & Reserves</i>
<i>Wastewater Treatment</i>	<i>\$6.4 million</i>	<i>\$2.3 million</i>	<i>\$.1 million</i>	<i>\$7.0 million</i>

Surface Water Management Agency of Clackamas County

The Surface Water Management Agency of Clackamas County (SWMACC) provides surface water management services to those portions of unincorporated Clackamas County draining into the Tualatin River and the City of Rivergrove. SWMACC was created to address DEQ Total Maximum Daily Load (TMDL) requirements for phosphorus in the basin.

Direction and Impacts

Surface Water Management Services – The Surface Water Management Agency of Clackamas County will continue to provide a rural level of service to its customers through maintenance of existing roadside ditches and drywells. SWMACC will also continue its partnership contracts for stream assessment and analysis. The District will continue to provide a very basic level of service to its customers through maintenance activities, water quality monitoring and focus on permit compliance in FY 2013-14.

The District does not currently generate enough revenue to fund significant long-term activity or a capital improvement program. Staff conducted an extensive customer survey in 2010 to determine if more extensive restoration work would be supported by the general ratepayer base. Based on that survey, staff is not recommending any increase in its activity or a rate adjustment at this time.

Capital Improvements – The Surface Water Management Agency of Clackamas County does not currently generate enough revenue to fund a capital improvement program. At this time, staff is not recommending any change to this situation until the community indicates a desire to fund such improvements.

Budget

Service charges provide the revenue to support the program at a rural level. The proposed budget to fund the services and projects totals \$195,000. Overall, the budget for the Surface Water Management Agency of Clackamas County is proposed to decrease slightly. Reserves will continue to be used to provide a level of service beyond that supported by service charges alone. No rate adjustment is included in the budget, leaving the fee at \$4.00 per Equivalent Service Unit (ESU) per month.

<i>Program</i>	<i>Operations</i>	<i>Capital</i>	<i>Debt Service</i>	<i>Contingencies & Reserves</i>
Surface Water Management	\$195k	\$0	\$0	\$46k

Summary

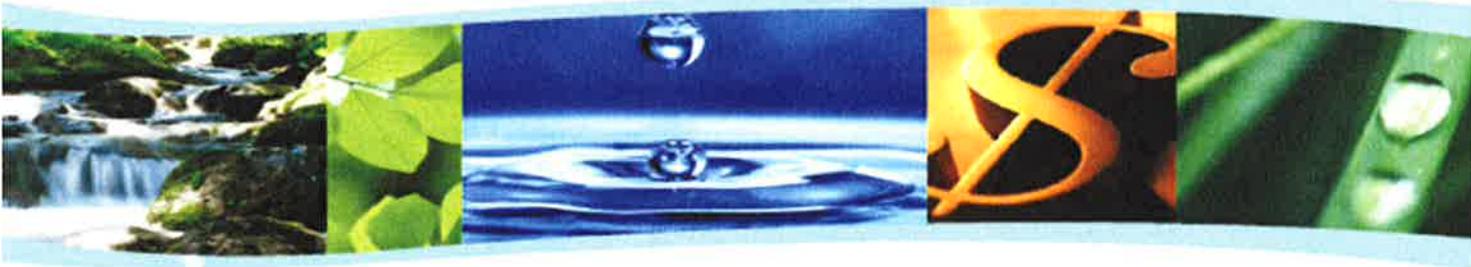
We are pleased to present you with these budgets that demonstrate our commitment to providing quality services and environmental protection, while practicing fiscal restraint. Despite continued growth in the customer base within our service areas, rising costs of labor and materials, and new environmental regulations, we have assembled budgets that allow us to meet our customers' expectations, preserve and enhance the environment, and provide concurrency; all without undue expense or issuing general debt. While these budgets do reflect upward cost pressures, we at Water Environment Services remain committed to "Excellence in Public Service" and the prudent use of public funds.

A handwritten signature in black ink, appearing to read 'MK', with a long horizontal flourish extending to the right.

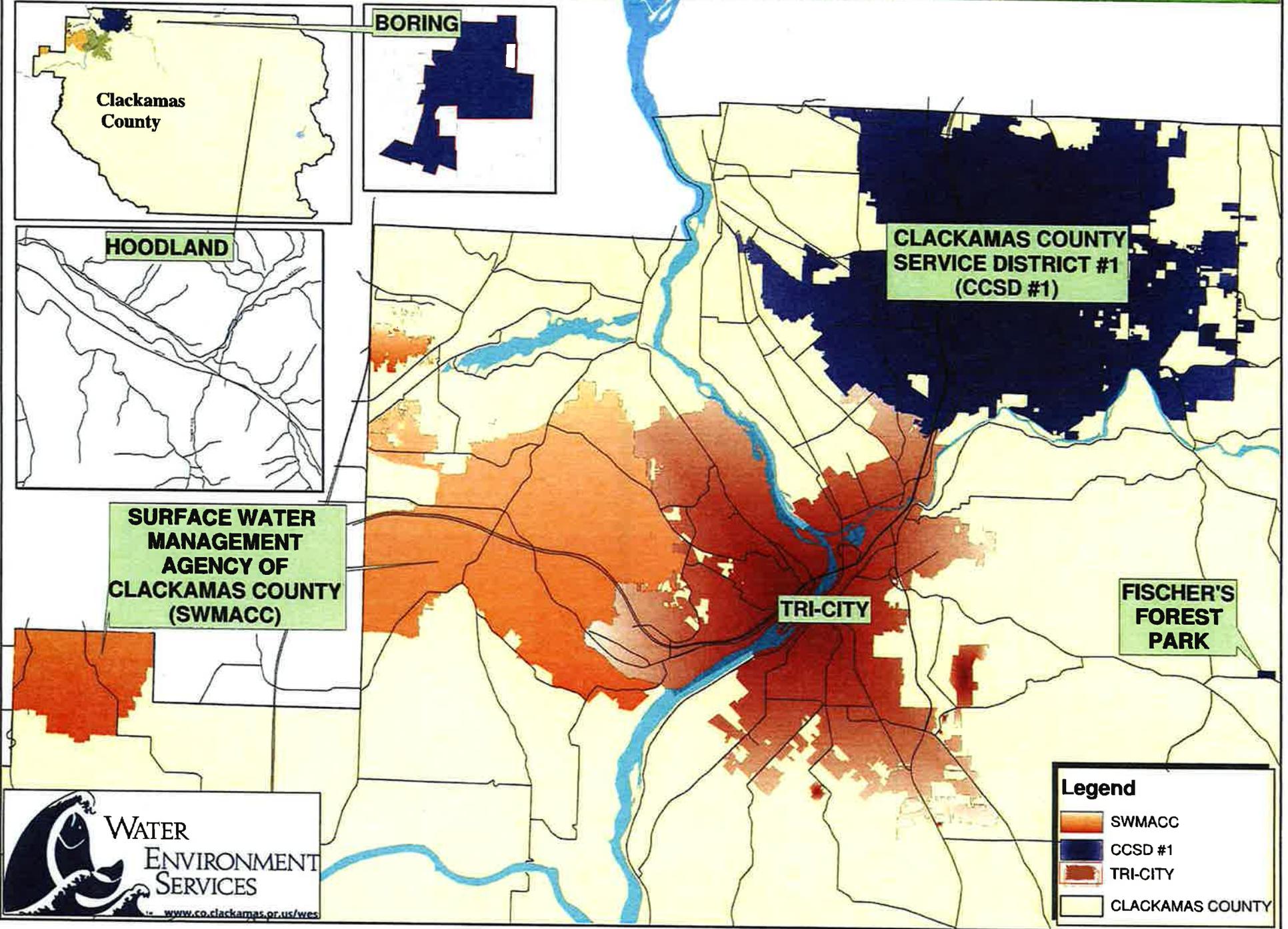
Michael Kuenzi, PE
Director

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Introduction



WES DISTRICT BOUNDARIES



Clackamas
County

BORING

HOODLAND

**CLACKAMAS COUNTY
SERVICE DISTRICT #1
(CCSD #1)**

**SURFACE WATER
MANAGEMENT
AGENCY OF
CLACKAMAS COUNTY
(SWMACC)**

TRI-CITY

**FISCHER'S
FOREST
PARK**

Legend

-  SWMACC
-  CCSD #1
-  TRI-CITY
-  CLACKAMAS COUNTY



**WATER
ENVIRONMENT
SERVICES**
www.co.clackamas.or.us/wes

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INTRODUCTION

PURPOSE

This document is intended to provide budget committee members and citizens of the three county service districts with information necessary to make reasonable judgments leading to discussion and subsequent approval of each member's respective service district budget. Additionally, the document is intended to afford the reader a general understanding of the functions and services provided by Water Environment Services as a Department of Clackamas County.

BUDGET REPORT FORMAT

The budget report is organized as noted in the Table of Contents and initially provides an overview of Water Environment Services (the Department). The report provides a summary of the Department's internal organization, including line item summaries and associated discussions of the budget for each service district. Where applicable within each service district section, the report summarizes expenditures in significant service areas. The report contains the required State budget forms, which make up each district's official budget. Finally, the report contains Appendix A, which includes sanitary sewer and surface water rates for other Oregon communities for comparison purposes, as well as a glossary of terms.

WATER ENVIRONMENT SERVICES

ORGANIZATION

Water Environment Services administers three separate county service districts formed under ORS Chapter 451. The enabling legislation establishes county service districts as independent municipal corporations authorized to provide a specific service within specified boundaries in the county. The legislation also designates the Board of County Commissioners as the governing body of county service districts.

The county service districts served by Water Environment Services are managed in a coordinated effort within the overall county organization. The Director of Water Environment Services is a member of the county administrator's staff. Actions of the Board of County Commissioners, essential for the operation of the service districts, pass through the administrator for scheduling. The Districts also receive services from other county departments such as Finance, Employee Services and Technology Services.

Water Environment Services is responsible for the general management and operation of two sanitary sewer service districts; Tri-City Service District and

Clackamas County Service District No. 1. The Tri-City Service District (TCSD) provides sewer transmission and treatment services to the Cities of Oregon City, West Linn, and a portion of Gladstone. Clackamas County Service District No. 1 (CCSD #1) provides collection, transmission, and treatment services in varying degrees to Milwaukie, Johnson City, Happy Valley, Hoodland and Boring, as well as a large portion of the unincorporated area of the county.

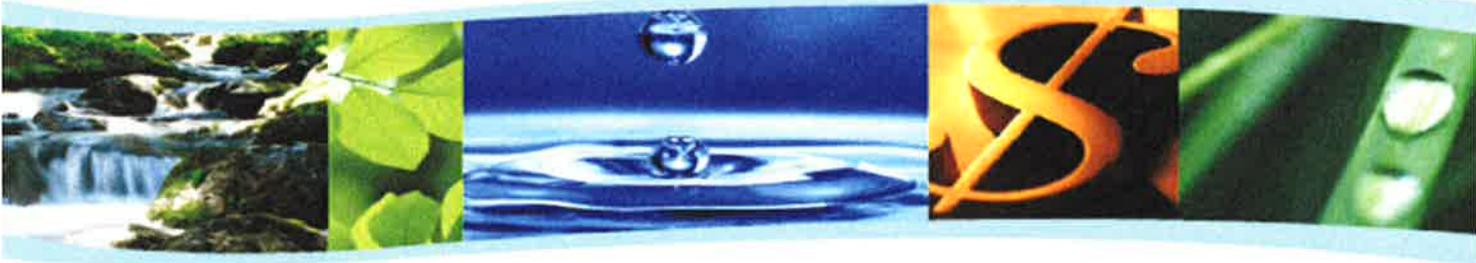
The Department is also responsible, by order of the Environmental Protection Agency and the Department of Environmental Quality, for providing surface water management services. For areas draining into the Tualatin River, surface water services are provided by the Surface Water Management Agency of Clackamas County (SWMACC). Because this service area is not contiguous with any of the sewer service areas currently operated by the Department, SWMACC was created as a separate ORS 451 service district and, as such, has a separate budget and budget committee. Surface water management services are also provided to citizens of the portion of the unincorporated area of the county within the boundaries of the North Clackamas Service Area of CCSD #1, including the City of Happy Valley. As a component of CCSD #1, this service has separate accounting cost centers, separate sources of revenue, a separate budget and is discussed in the section of the budget devoted to CCSD #1.

The FY 2013-14 budget proposes a staff of 106 full-time equivalent positions (FTE) to carry out the responsibilities of the Department, representing a decrease of 3 FTEs from the FY 2012-13 budget. As responsibilities continue to grow, the Department looks to meet these challenges within its existing staffing levels first and only resort to staff increases when proven necessary.

BUDGET

Although the three service districts are separate legal entities of government, the personnel of Water Environment Services are county employees that serve the Districts. This necessitates that the personnel services expenditures of the Department be included in the Clackamas County budget. Personnel services expenses incurred by each of the three service districts appear as WES Labor under Professional and Technical Services in each of the Districts' budgets.

Department



DEPARTMENT ORGANIZATION

The organizational charts contained herein present an overview of the Department as it is currently organized into the various programs and functional work groups. The Department is proposed to contain 106 full time equivalent (FTE) positions, representing a decrease of three FTEs from the 2012-13 budgets. The allocation of all positions among functional work groups is provided in the following summaries, which are not inclusive of all WES activities.

Functional work groups and activities:

Administration

- Director of Department
- Public Information & Outreach
- Department Program Oversight

Business & Financial Services

- Information Technology
- Accounting & Finance
- Utility Billing
- Process Improvement
- Customer Service & Administrative Support Services

Capital Projects & Financial Planning

- Long Term Financial Planning
- Rate Projections
- Five Year Capacity Improvement Program

Environmental Monitoring Services

- Laboratory Operations
- Program Field Monitoring
- Water Quality Monitoring
- Source Control

Maintenance Services

- Collection System Maintenance
- Treatment Plant Maintenance
- Mechanical & Electrical Equipment

Technical Services

- Development Review & Permitting / GIS
- Erosion Control
- On-Site Sanitary Sewer Systems
- Fleet Management

Water Quality Services

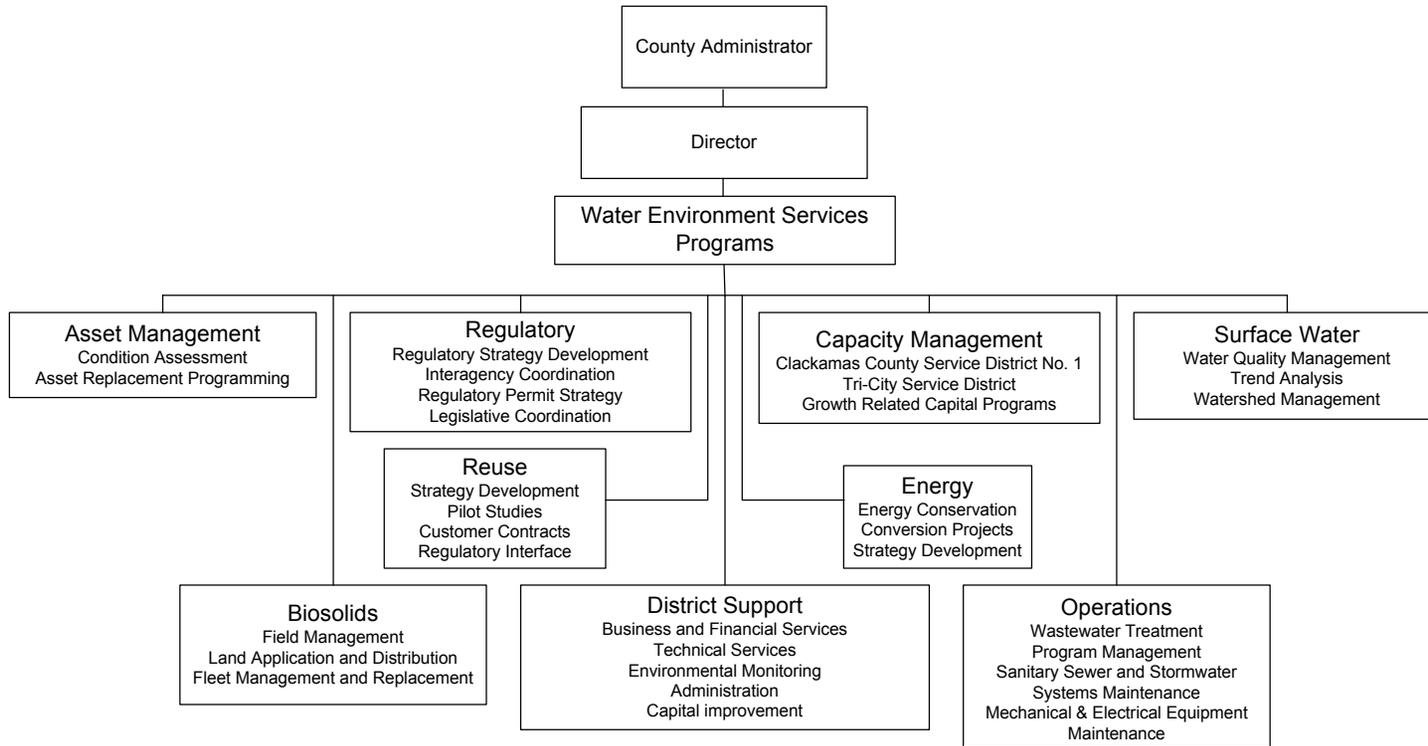
- Sanitary Sewer Treatment Collection Systems

Department Programs:

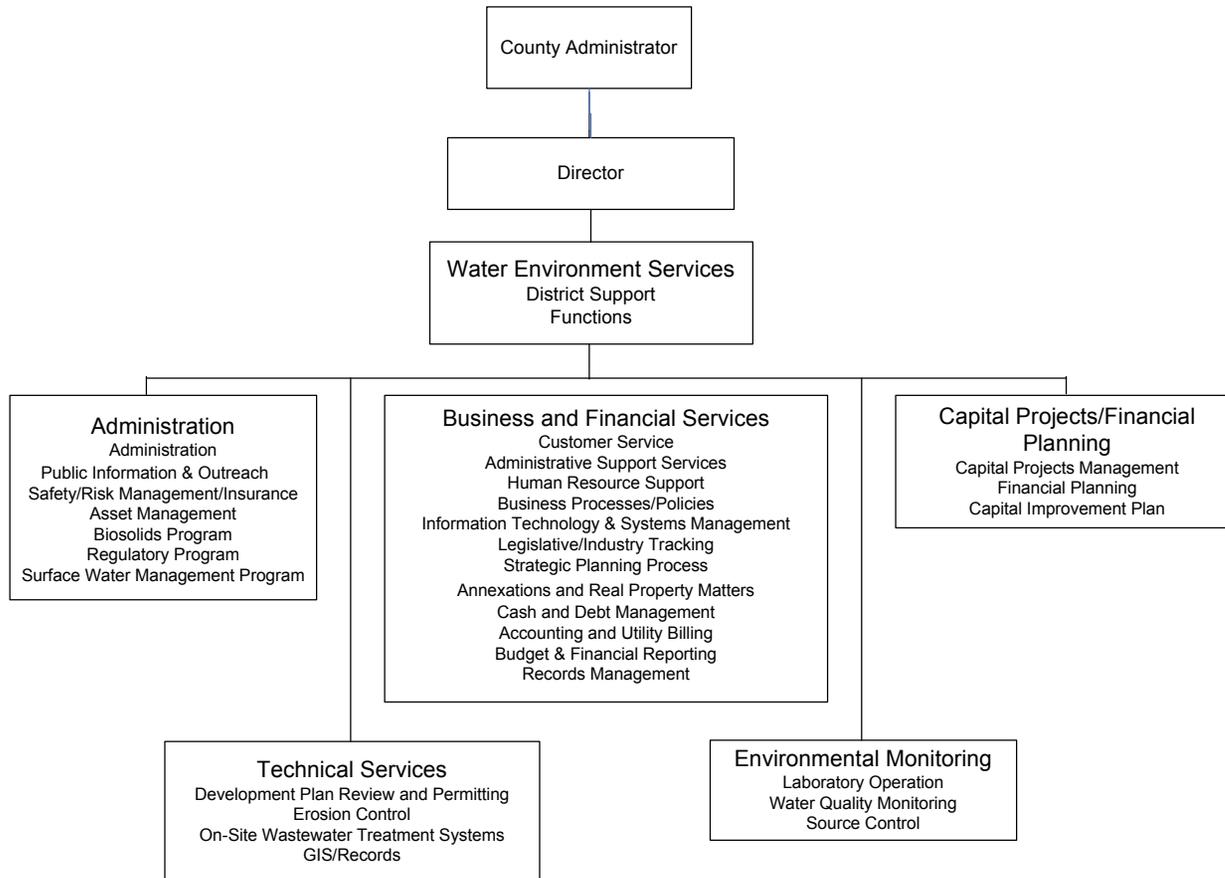
Asset Management

- Biosolids
- Capacity Management
- District Support
- Energy
- Operations
- Reuse
- Regulatory
- Surface Water

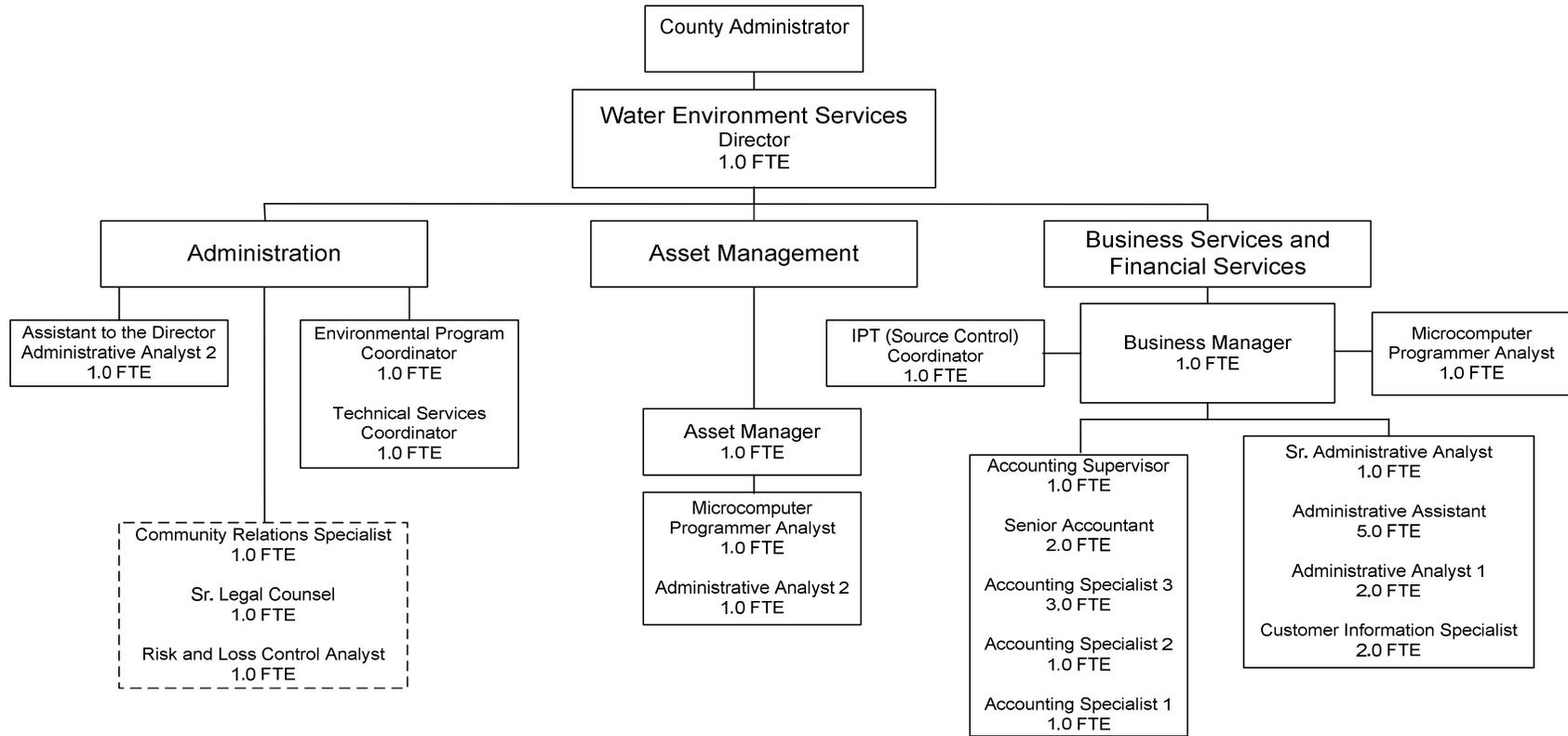
Water Environment Services
 A Department of Clackamas County
 2013/2014



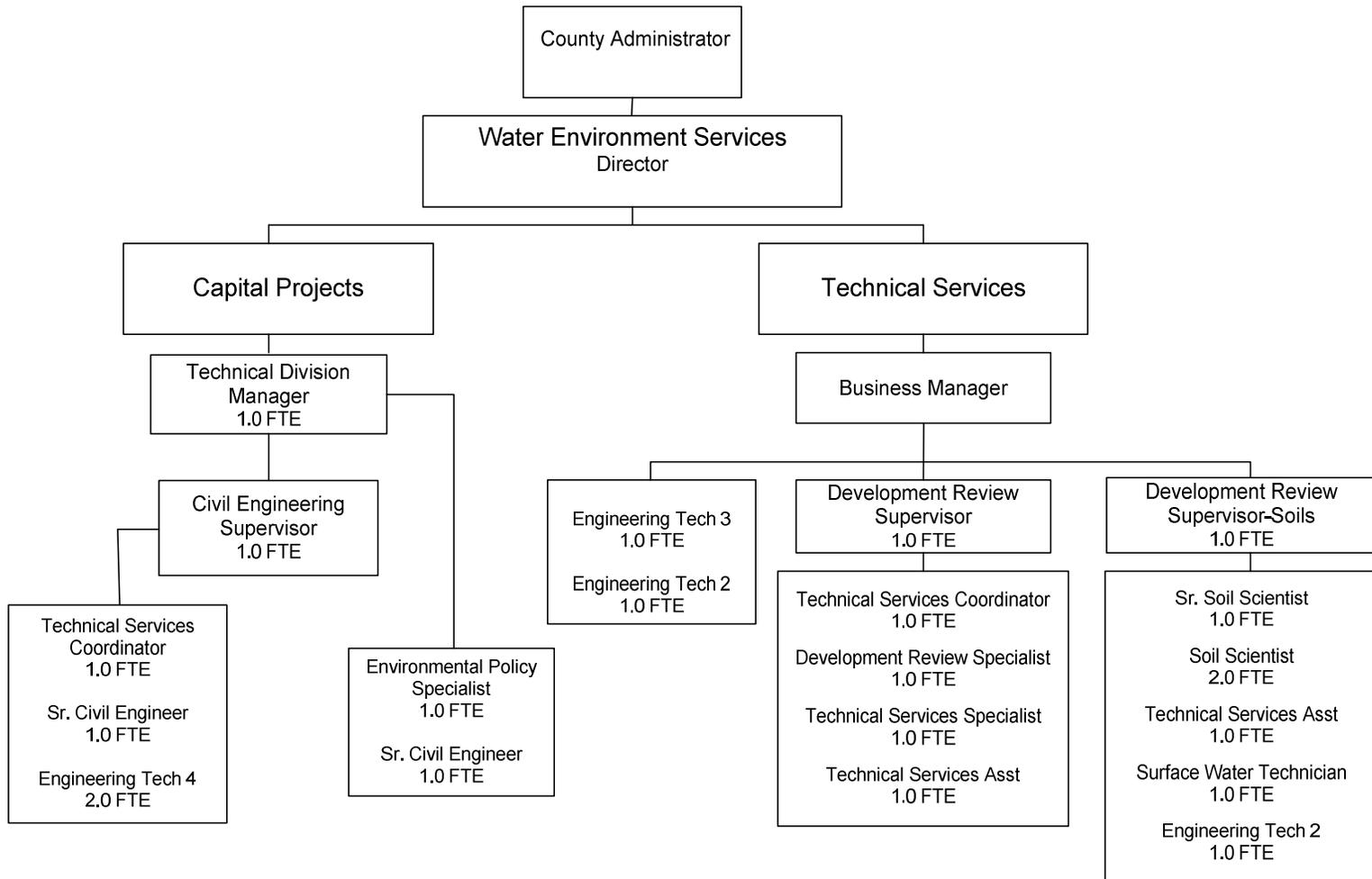
Water Environment Services
 A Department of Clackamas County
 2013/2014



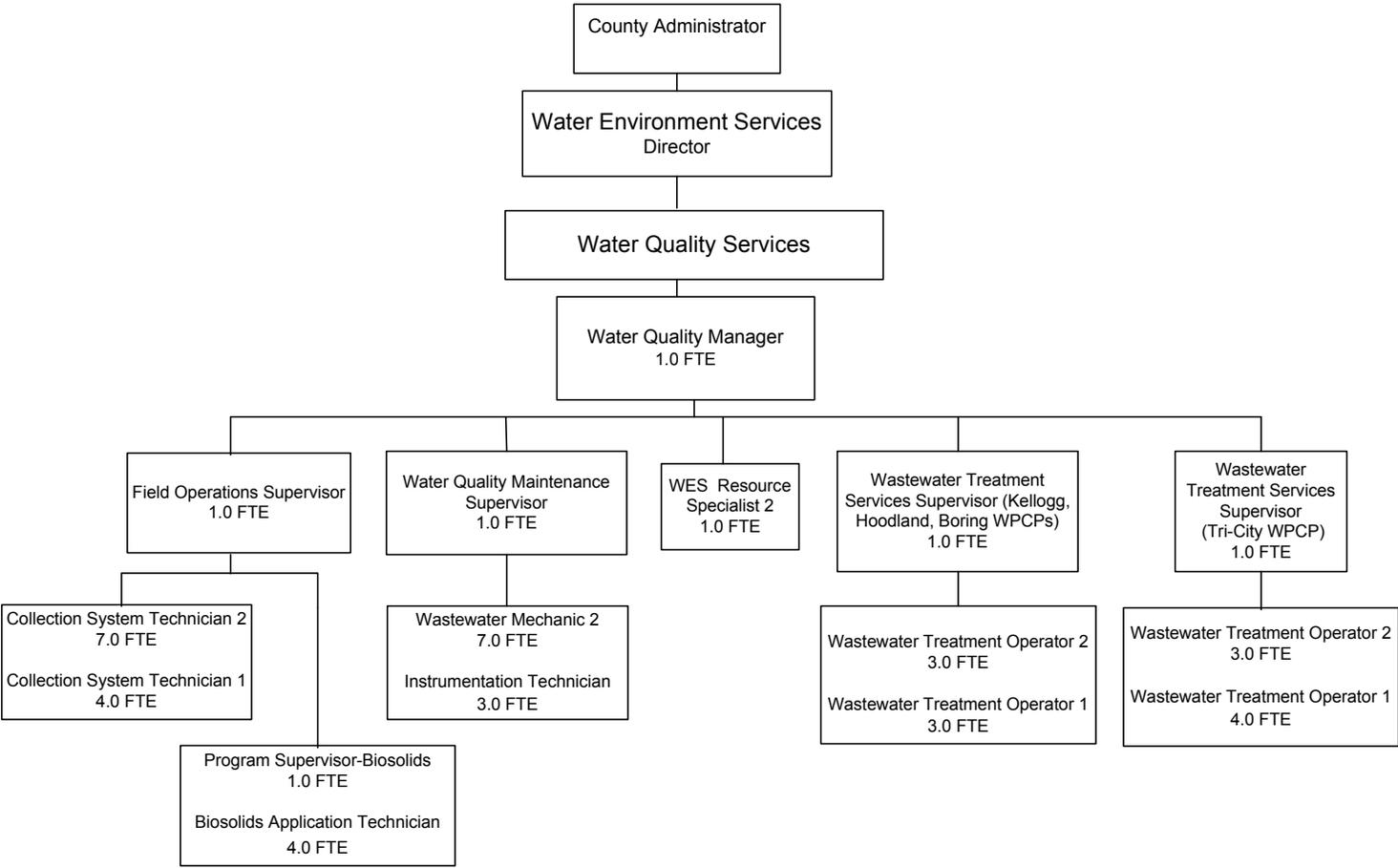
Water Environment Services
A Department of Clackamas County
2013/2014



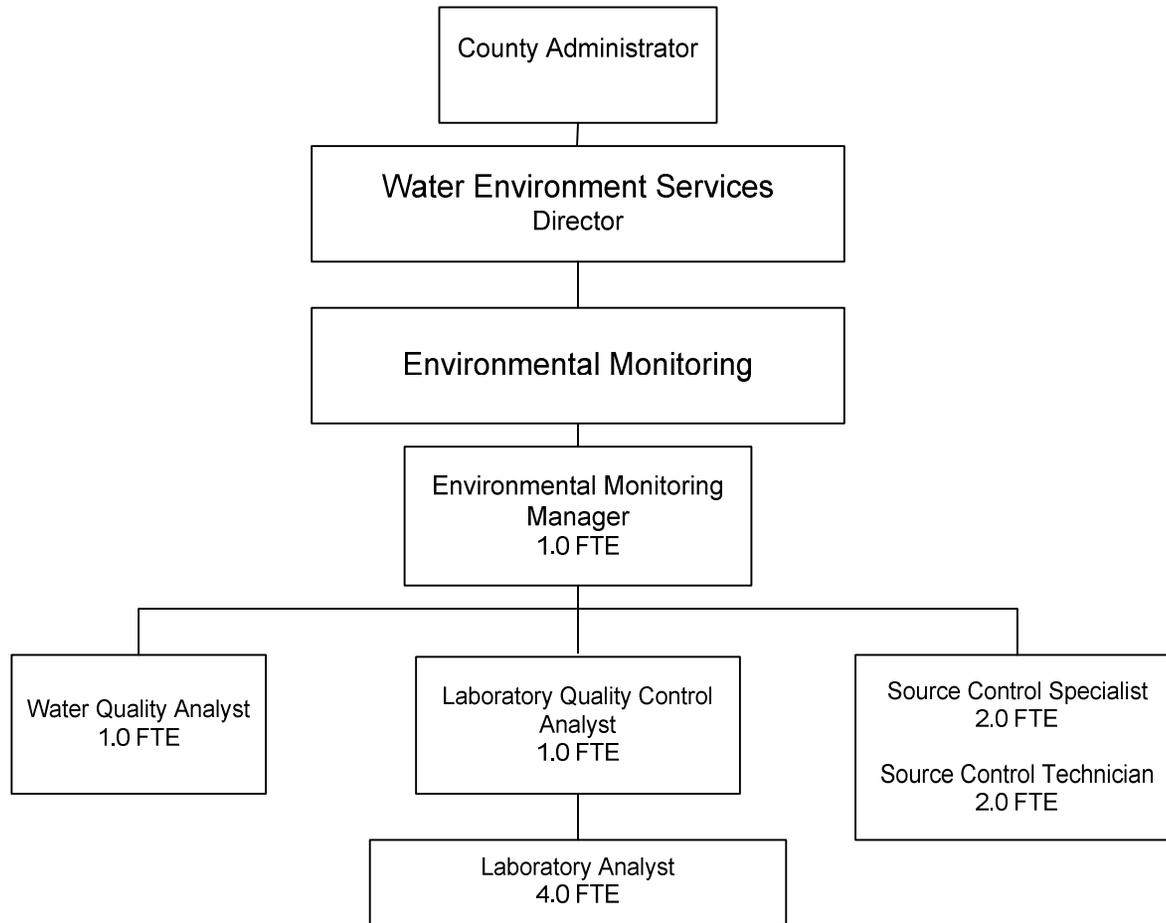
Water Environment Services
A Department of Clackamas County
2013/2014



Water Environment Services,
 A Department of Clackamas County
 2013/2014



Water Environment Services
A Department of Clackamas County
2013/2014



STRATEGIC PLAN

WES Strategic Intent

Best managed service provider in the region

WES Mission

Create community value by providing sustainable wastewater and storm water services

Short Term Fiscal/Service goals and objectives

1. Clackamas County Service District No. 1
 - a. Sanitary - Manage rates to mitigate future impacts of District assets (constructed over 30 years ago), which are reaching the end of their useful life.
 - b. Storm water - Reduce annual expenditures without impacting permit obligations to provide sustainable levels of service under existing \$6 rate.
2. Tri-City Service District
 - a. Continue effort to produce annual revenue equal to or exceeding annual operational and maintenance expenses. With endorsement by the District Advisory Committee, WES staff is in the last year of a three year effort to increase revenues through a combination of rate increases and operational cuts to cover annual expenses in preparation for future capital bond issuances.
3. Surface Water Management Agency of Clackamas County
 - a. Reduce annual costs through renegotiations of regulatory monitoring requirements.

Long Term Fiscal/Service Goals and Objectives for CCSD No. 1 / TCSD

1. Reduce the cost of labor in operations
2. Diversify Biosolids disposal portfolio
3. Move districts under a "bubble" permit to increase effectiveness of existing infrastructure assets
4. Identify future co-investment opportunities to reduce costs to both districts

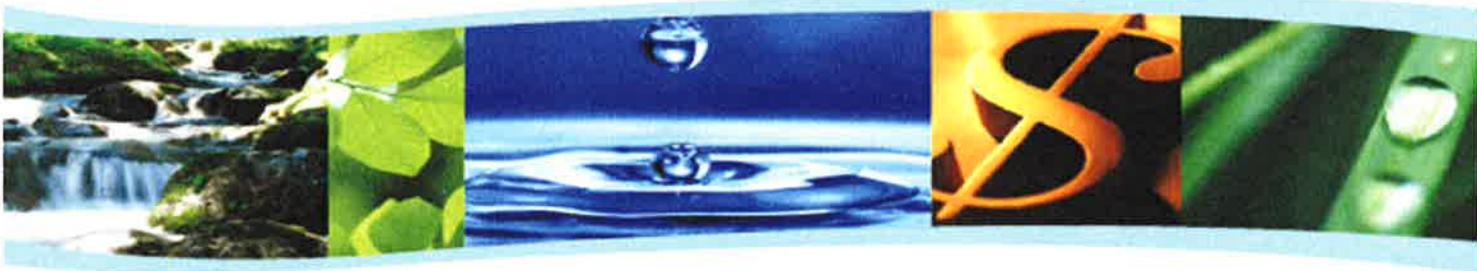
LABOR ALLOCATIONS

The following table illustrates the allocation of the 106 budgeted full-time equivalent (FTE) positions of the Department, by functional work group, to each of the three service districts. CCSD #1 is further delineated between the sanitary sewer service areas and the surface water service area.

<u>WORK GROUP</u>	<u>Sanitary Sewer</u>	<u>Surface Water</u>	<u>Total CCSD #1</u>	<u>TCSD</u>	<u>SWMACC</u>	<u>TOTAL</u>
Business, Financial and Technical Services	24.9	9.0	33.9	4.8	0.3	39.0
Administration	5.0	1.8	6.8	1.1	0.1	8.0
Maintenance Services	12.9	5.1	18.0	6.0	-	24.0
Water Quality Services	7.5	0.1	7.6	8.4	-	16.0
Environmental Monitoring	8.1	1.3	9.4	1.3	0.3	11.0
Engineering Services	<u>3.8</u>	<u>2.2</u>	<u>6.0</u>	<u>2.0</u>	<u>-</u>	<u>8.0</u>
TOTAL	62.2	19.5	81.7	23.6	0.7	106.0

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Clackamas County Service District No. 1



CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

OVERVIEW

Clackamas County Service District No. 1 is comprised of four separate, noncontiguous sewer service areas, as well as a service area charged with providing surface water management services. Each area began providing service at varying times, noted as follows:

<u>Service Area</u>	<u>Initial Service Provided</u>
North Clackamas Service Area	1974
Hoodland Service Area	1982
Fischers Forest Park Service Area	1971
Boring Service Area	1986
North Clackamas Surface Water Service Area	1993

Each service area is served by completely separate sewerage collection, treatment, or surface water facilities.

The budget report format herein first provides a combined revenue and expenditure summary for the sanitary sewer funds comprising the North Clackamas Service Area (NCSA), the Hoodland Service Area (HSA), the Fischers Forest Park Service Area (FFPSA), and the Boring Service Area (BSA). This is followed by a revenue and expenditure summary for the surface water funds comprising the North Clackamas Surface Water Service Area (NCSWSA).

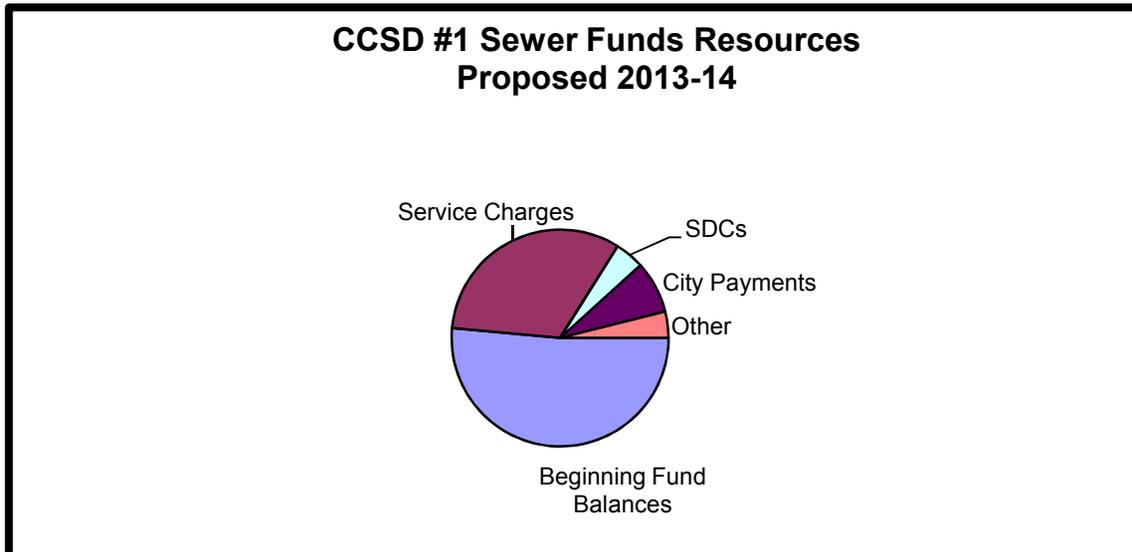
CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

SANITARY SEWER FUNDS

GENERAL

The sanitary sewer funds for Clackamas County Service District No. 1 consolidate all revenues and expenditures that are proposed for each of the District's four separate sanitary sewer service areas. The Hoodland, Fischer's Forest Park and Boring service areas have traditionally not generated service charge revenue sufficient to cover the costs of serving these areas. As a result, any deficiencies have been covered by funds from the NCSA.

RESOURCES



Total resources for the sanitary sewer funds (including the Revenue Bond Fund) for FY 2013-14 are proposed to be approximately \$53.0 million. These consist of reserves carried forward as beginning balances of \$26.8 million. Beginning balances include \$4.1 million in general fund, \$4.5 million in System Development Charge (SDC) funds, \$8.4 million in the Construction Fund, \$8.5 million in the Revenue Bond Fund, and \$1.3 million in the State Loan Fund. Major sources of revenue are SDC revenues (\$2.3 million), monthly service charge revenue (\$17.1 million), and wholesale service payments from cities (\$4.1 million).

The District's sanitary sewer SDC will remain at \$6,600 per EDU for FY 2013-14. The SDC was increased beginning July 1, 2008 in response to the District's

five year Capital Improvement Plan (CIP) which contained Phase I of the Capacity Management Program (CMP). The SDC has been at the current level since February 1, 2010.

The monthly service fee for the NCSA was also reevaluated using the District's current five year CIP. In 2012-13 the fee was increased to \$39.25 per EDU per month. This fee is proposed to increase to \$40.00 per EDU per month in 2013-14.

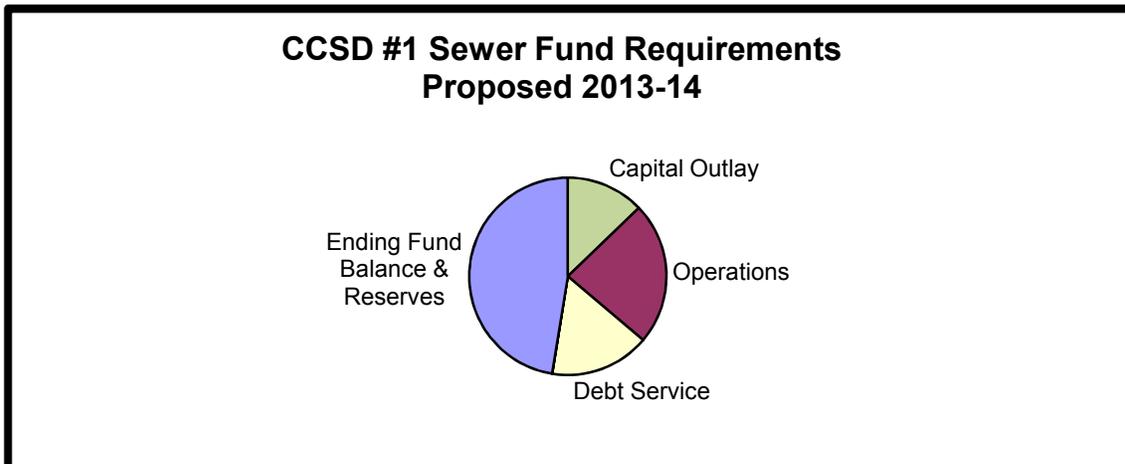
The monthly service fee for each of the other sewer service areas is adjusted to the same fee as that calculated for the NCSA. Accordingly, the monthly service fee for the three other service areas is proposed to increase to \$40.00 per EDU per month as well. A summary of all sanitary sewer rates in the District is as follows:

	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>
North Clackamas Service Area	\$39.25	\$40.00	1.9%
Hoodland Service Area	\$39.25	\$40.00	1.9%
Fischer's Forest Park Service Area	\$39.25	\$40.00	1.9%
Boring Service Area	\$39.25	\$40.00	1.9%

The District and the City of Milwaukie have reached a 25 year wholesale service agreement that was codified during FY 2012-13. The District budget has been prepared reflecting the general rate terms outlined in the agreement. The City will pay the full District wholesale rate for the total number of connections identified in a 2012 audit of Milwaukie's connections to the District's system, and semi-annual adjustments agreed to in the service agreement.

Johnson City entered into a long-term wholesale agreement with the District in FY 2010-11. The signed agreement was for a stepped rate increase over the next five years, at which time Johnson City would then pay the current district-wide wholesale rate. For FY 2013-14, the monthly wholesale rate for Johnson City will be \$16.00 per EDU.

REQUIREMENTS



Total requirements for the sanitary sewer funds for FY 2013-14 are proposed to be approximately \$53.0 million. These consist of operations and maintenance expenses, debt service, capital outlay, and reserves.

Proposed operation and maintenance expenditures in FY 2013-14 are projected to increase to \$12.4 million, the increase is \$.7 million, a 5.6% increase over FY 2012-13. The main cost drivers for CCSD #1 are electrical and petrochemical supplies, labor and benefits expenses, a tighter regulatory environment and increased efforts associated with servicing an aging infrastructure. The total costs of operating the conventional Tri-City owned facilities and the new facilities paid for by CCSD #1 are shared proportionately between the Districts. This cost allocation methodology is detailed in the Intergovernmental Agreement (IGA) between the Districts, which addresses all aspects of the new facilities constructed by CCSD #1 at Tri-City.

Approximately \$3.5 million is budgeted as reserves and ending balances in the operating fund to provide for emergencies or unexpected needs. All funds in the operating budget not needed to meet operating requirements, debt service requirements, and reserve requirements will be transferred to the Construction Fund.

The Construction Fund is used solely for the purpose of providing funding for future capital efforts in the District. Capital outlay for sanitary sewer related projects from this fund is proposed at approximately \$6.0 million for FY 2013-14. Approximately \$5.4 million is proposed for reserves and ending balances and to act as a reserve for future capital improvements.

Approximately \$0.8 million is also proposed for capital outlay in the SDC Fund. The SDC Fund has \$6.1 million proposed for reserves and ending balances

which will act as a reserve for future growth capital efforts. A detailed discussion of the proposed projects to be financed by these funds is contained in the District's Capital Improvement Plan.

The proposed FY 2013-14 budget anticipates approximately \$9.1 million in debt service payments for outstanding debt of the District. These include the 2002 refunding revenue bonds, which refinanced a large portion of revenue bonds issued in 1994, another set of revenue bonds issued in 2002, which financed the first assessment district constructed in Happy Valley, revenue obligations sold in February and November of 2009 and December of 2010, in support of Phase I of the Capacity Management Program, and state loans which financed the NCRA assessment district. For the 2002 refunding bonds, approximately 65% is paid from sanitary sewer system user charges. The remaining 35% is paid from surface water system funds. Surface water services and funds are discussed later in this section. The principal and interest payments associated with the 2002 revenue bonds issued to finance a Happy Valley assessment district are financed by payments received from beneficiaries in the Happy Valley assessment district. The principal and interest payments associated with the state loans will be financed by payments received from beneficiaries in the NCRA assessment district. Approximately \$.2 million is proposed for payment on an older outstanding state loan.

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SANITARY SEWER
OPERATING FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING BALANCE	7,558,291	6,218,661	5,685,992	6,039,642	4,057,333
<i>SALES AND SERVICES</i>					
SERVICE CHARGES	16,054,063	16,254,013	16,533,045	16,648,258	17,173,794
CITY PAYMENTS	2,461,608	2,794,416	3,964,464	4,014,408	4,120,602
BUILDING RENTAL FEES	0	0	0	2,600	2,600
SYSTEM DEVELOPMENT CHARGES	3,821	1,404	10,000	2,000	5,000
OTHER CONNECTION CHARGES	218,914	129,796	220,000	115,000	125,000
CAPITAL REIMBURSEMENT FROM CITIES	0	0	0	0	0
<i>FEES</i>					
NON-BONDED INSTALLMENT-PRINCIPAL	0	0	0	0	342,428
NON-BONDED INSTALLMENT-INTEREST	46,854	36,751	40,000	40,000	330,185
<i>INTERGOVERNMENTAL REVENUE</i>					
GRANTS	0	0	0	0	0
INSURANCE PROCEEDS	0	0	0	0	0
TRANSFER FROM SPECIAL ASSESSMENT FUND	0	0	0	0	0
STATE LOANS & GRANTS	0	1,423,204	0	244,000	344,000
INTEREST INCOME	41,318	256,239	28,430	30,198	20,287
<i>OTHER REVENUES</i>					
MISCELLANEOUS	806,745	877,071	750,000	734,000	800,000
TOTAL RESOURCES	27,191,614	27,991,555	27,231,931	27,870,106	27,321,229
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	69,514	64,404	75,029	81,133	78,791
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	320,344	436,478	542,302	534,256	530,895
424000 REPAIRS AND MAINTENANCE SUPPLIES	399,654	461,229	383,038	342,568	398,388
425000 SMALL TOOLS AND EQUIPMENT	10,212	14,319	17,413	17,066	15,383
426000 PURCHASED SEWAGE TREATMENT	77,116	89,153	104,000	104,000	108,000
427000 SLUDGE REMOVAL EXPENSE	168,934	778,168	300,291	530,000	260,000
428000 PERMIT FEES	49,507	42,698	89,990	91,175	98,950
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	31,235	22,435	28,000	25,000	24,000
431200 MANAGEMENT CONSULTANT	574,797	290,662	85,000	211,400	101,000
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	5,757	95,986	813,322	155,822	926,100
431350 ENVIRONMENTAL	195,784	15,432	155,910	120,910	60,100
431400 LEGAL	39,317	40,026	33,000	33,000	33,210
431500 MEDICAL	2,526	1,799	1,850	1,200	2,468
431600 FINANCIAL SERVICES	70,592	44,105	135,100	136,363	116,000
431700 MISC PROFESSIONAL SERVICES	124,454	191,476	92,199	102,111	60,780
431740 INFORMATION SERV (DATA PROC)	476,524	147,475	147,295	143,750	194,805
431750 LABORATORY SERVICES	253,260	263,893	303,150	246,500	259,450
431800 BUILDINGS AND GROUNDS	12,614	13,064	10,582	19,821	9,863
431910 WES LABOR	5,390,384	5,611,508	6,472,225	6,021,270	6,805,631
431920 DTD	212,993	175,564	171,069	134,117	218,448

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SANITARY SEWER
OPERATING FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
431929 OTHER COUNTY	477,369	812,189	879,847	1,028,810	1,031,534
432000 COMMUNICATIONS	84,781	91,355	164,926	184,520	171,497
433000 TRAVEL	2,465	4,063	5,423	4,965	5,420
434000 PRINTING AND BINDING	15,006	21,308	25,642	21,554	19,529
435000 INSURANCE EXPENSE	130,846	149,143	147,033	143,022	157,390
436000 UTILITIES	784,337	813,341	794,005	800,264	851,105
437000 REPAIRS AND MAINTENANCE	186,789	202,090	289,535	182,757	251,563
438000 FACILITIES AND EQUIPMENT RENTAL	468,242	434,336	583,507	428,686	663,106
439000 MISCELLANEOUS CHARGES	137,117	177,663	139,948	122,163	132,275
439920 INTERAGENCY COORDINATION	722,971	0	38,500	134,000	152,000
439990 ALLOCATED COSTS	(133,956)	(138,668)	0	0	0
439600 CONTRA ACCOUNTS	<u>(1,199,093)</u>	<u>(1,194,176)</u>	<u>(1,285,472)</u>	<u>(1,068,472)</u>	<u>(1,330,522)</u>
TOTAL OM&R	10,162,392	10,172,518	11,743,659	11,033,731	12,407,159
CAPITAL OUTLAY					
480000 CAPITAL CONSTRUCTION	0	0	0	0	0
485000 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TRANSFERS					
CONSTRUCTION FUND	4,600,000	4,000,000	5,000,000	5,000,000	3,000,000
DEBT SERVICE FUNDS					
REVENUE BONDS	5,988,261	7,558,095	7,559,964	7,559,962	7,559,813
STATE LOAN	<u>222,300</u>	<u>221,300</u>	<u>220,362</u>	<u>219,080</u>	<u>911,373</u>
TOTAL TRANSFERS	10,810,561	11,779,395	12,780,326	12,779,042	11,471,186
OPERATING CONTINGENCY	0	0	2,174,366	0	2,067,860
ENDING FUND BALANCE	<u>6,218,661</u>	<u>6,039,642</u>	<u>533,580</u>	<u>4,057,333</u>	<u>1,375,024</u>
TOTAL REQUIREMENTS	27,191,614	27,991,555	27,231,931	27,870,106	27,321,229
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			484,192	217,664	513,179
BIOSOLIDS			1,169,586	1,098,926	961,817
CAPACITY MANAGEMENT			532,518	364,423	809,081
DISTRICT SUPPORT			4,589,925	5,103,993	5,232,003
ENERGY / REUSE			50,932	11,855	59,124
OPERATIONS			4,592,829	4,152,101	4,696,953
REGULATORY			323,677	84,769	135,002
SURFACE WATER			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL			11,743,659	11,033,731	12,407,159
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	33,621	34,685	34,873	35,122	35,558
MONTHLY SERVICE CHARGE	38.00	38.00	39.25	39.25	40.00
MONTHLY O&M COST/EDU	25.19	24.44	28.06	26.18	29.08

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**

	<u>2010-11</u> <u>ACTUAL</u>	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>BUDGET</u>	<u>2012-13</u> <u>ESTIMATE</u>	<u>2013-14</u> <u>BUDGET</u>
RESOURCES					
BEGINNING SDC BALANCE	1,967,540	3,730,938	4,522,593	4,450,911	4,504,166
SYSTEM DEVELOPMENT CHARGES	4,201,258	3,195,521	2,501,400	2,528,000	2,310,000
INTEREST INCOME	62,140	23,267	22,613	22,255	22,521
TOTAL RESOURCES	<u>6,230,938</u>	<u>6,949,726</u>	<u>7,046,606</u>	<u>7,001,166</u>	<u>6,836,687</u>
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,500,000	2,498,815	2,497,000	2,497,000	756,000
EQUIPMENT	0	0	0		
TOTAL CAPITAL OUTLAY	<u>2,500,000</u>	<u>2,498,815</u>	<u>2,497,000</u>	<u>2,497,000</u>	<u>756,000</u>
CONTINGENCY	0	0	624,250	0	300,000
ENDING FUND BALANCE	3,730,938	4,450,911	3,925,356	4,504,166	5,780,687
TOTAL REQUIREMENTS	<u>6,230,938</u>	<u>6,949,726</u>	<u>7,046,606</u>	<u>7,001,166</u>	<u>6,836,687</u>
CAPITAL OUTLAY DETAIL					
Scada - Three Creeks Pump Station			500,000	497,000	200,000
Blue Heron			500,000	0	206,000
Biosolids Distribution Improvements					350,000
Capacity Management - Tri-City Phase 1 Expansion	1,500,000				
Capacity Management - Intertie 2	1,000,000	2,498,815	1,497,000	2,000,000	
TOTAL	<u>2,500,000</u>	<u>2,498,815</u>	<u>2,497,000</u>	<u>2,497,000</u>	<u>756,000</u>

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SANITARY SEWER
CONSTRUCTION FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	12,451,097	18,282,737	5,801,429	8,207,328	8,394,809
TRANSFER FROM SEWER GENERAL FUND	4,600,000	4,000,000	5,000,000	5,000,000	3,000,000
BOND PROCEEDS	23,738,238	0	0	0	0
LOAN	5,240,147	2,860,053	1,000,000	797,129	0
MISCELLANEOUS REVENUE	163,593	227,352	55,000	195,610	2,000
INTEREST INCOME	111,418	39,882	29,007	71,637	41,974
TOTAL RESOURCES	46,304,493	25,410,024	11,885,436	14,271,704	11,438,783
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	22,364,537	17,202,696	5,621,395	5,411,895	5,613,000
EQUIPMENT	0	0	453,000	465,000	400,000
TOTAL CAPITAL OUTLAY	22,364,537	17,202,696	6,074,395	5,876,895	6,013,000
TRANSFERS					
TRANSFER TO REVENUE BOND FUND	1,657,219	0	0	0	0
TRANSFER TO TRI-CITY GENERAL FUND	4,000,000	0	0	0	0
CONTINGENCY	0	0	1,018,599	0	1,503,250
ASSET MANAGEMENT RESERVE	0	200,000	400,000	400,000	600,000
ENDING FUND BALANCE	18,282,737	8,007,328	4,392,442	7,994,809	3,322,533
TOTAL REQUIREMENTS	46,304,493	25,410,024	11,885,436	14,271,704	11,438,783

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SANITARY SEWER
CONSTRUCTION FUND**

	<u>2010-11</u> <u>ACTUAL</u>	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>BUDGET</u>	<u>2012-13</u> <u>ESTIMATE</u>	<u>2013-14</u> <u>BUDGET</u>
CAPITAL OUTLAY DETAIL					
CIA Pump Bases and Wetwell Lining					204,000
Clarifiers (primary) Rebuild - Kellogg					300,000
Influent Pump Station Rehabilitation					348,000
Kellogg Water System Replacement					100,000
Lighting Replacement Project					135,000
Field Operation Crew Shop					250,000
Odor Control					1,000,000
Aeration Basin Diffusers					150,000
Kellogg Creek Ultraviolet Disinfection - Alternative					400,000
Renewal & Replacement - Asset Management	91,312				
Other Small Projects	252,881	187,145	400,000	400,000	400,000
Sunnyside Road					
Capacity Management - Kellogg	1,595,566	654,709			
Capacity Management - Intertie 2	3,763,105	10,233,885		200,000	
Capacity Management - Interim Diversion Ph 1A & 1B					
Capacity Management - Tri-City Phase 1 Expansion	10,784,046	1,655,453			
North Clackamas Revitalization Area	5,693,966	3,491,975	594,000	594,000	
Blue Heron		170,421	400,000	935,000	
Development Support		37,454	140,000	57,000	280,000
Digester Heating & Sludge			420,000	0	
Digester Mixing		148,750	380,000	1,600,000	
Secondary Clarifiers			186,500	0	
Asset Replacement - To Be Determined			1,000,000	0	1,000,000
Flare - Kellogg		1,304	400,000	500,000	
Flow Meter Installation			250,000	0	
CMOM			100,000	0	
Process Improvements			100,000	100,000	100,000
Signage, Software		12,675	51,895	51,895	
TC Flare			90,000	0	
TC Sludge Recirculation Pump			25,000	25,000	
TC Biosolids Fleet			144,000	144,000	
TC Barscreens			20,000	0	
TC Outfall			20,000	5,000	
CCSD1 Biosolids Fleet			453,000	465,000	
Fischer Forest Park		19,087			
Hoodland Outfall	132,182	520,954	900,000	800,000	900,000
Boring	51,479				
Small Capital Items					46,000
Equipment		68,884			400,000
TOTAL	22,364,537	17,202,696	6,074,395	5,876,895	6,013,000

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

SURFACE WATER FUNDS

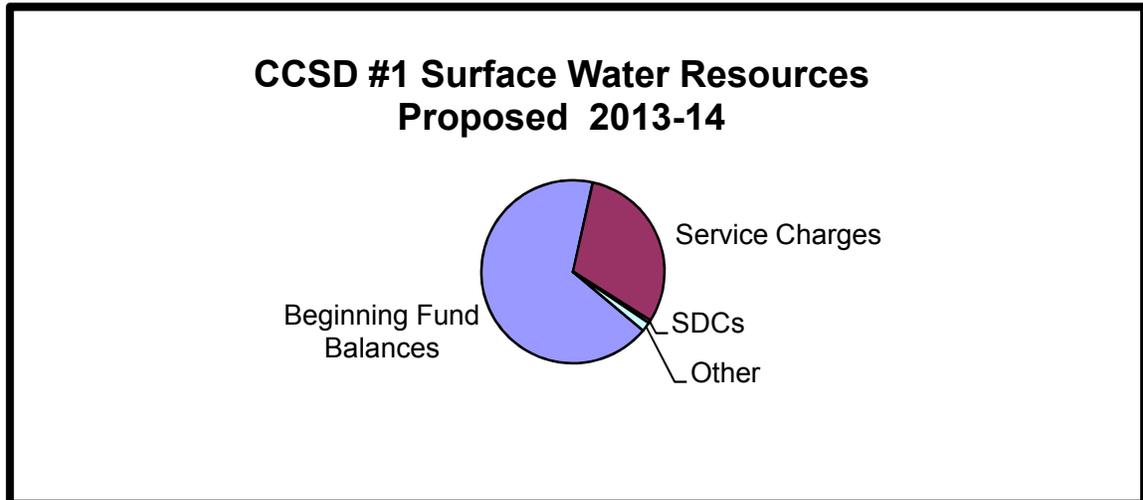
GENERAL

Surface water management services provided to the community include the construction and maintenance of infrastructure necessary to improve water quality and/or provide adequate conveyance of stormwater runoff; development plan review; public education related to water quality and stormwater issues; restoration and enhancement of riparian areas and stream channels; and watershed planning.

In recent years, environmental regulations have tightened the standards for water quality and flow control in District streams and waterways. These new standards require the District to increase its efforts to improve water quality through its on-going maintenance, plan review and public education activities. As part of this effort, the District is also looking for opportunities to construct regional stormwater treatment facilities that can serve multiple developments more cost-effectively.

As a program element of CCSD #1, surface water management activities of the District have their own accounting cost centers, budget, and dedicated funding sources.

RESOURCES



Resources are derived from beginning balances, user fees, permit fees, erosion control fees, SDCs, surface water maintenance contracts, grants, and interest earnings on fund balances. Total budgeted resources are approximately \$13.4 million, including approximately \$9.0 million in SDC, construction, and operating funds carried forward from previous years, \$4.1 million in monthly service charge

revenues, and the remainder coming from interest income, SDCs, surface water maintenance contracts, and other sources.

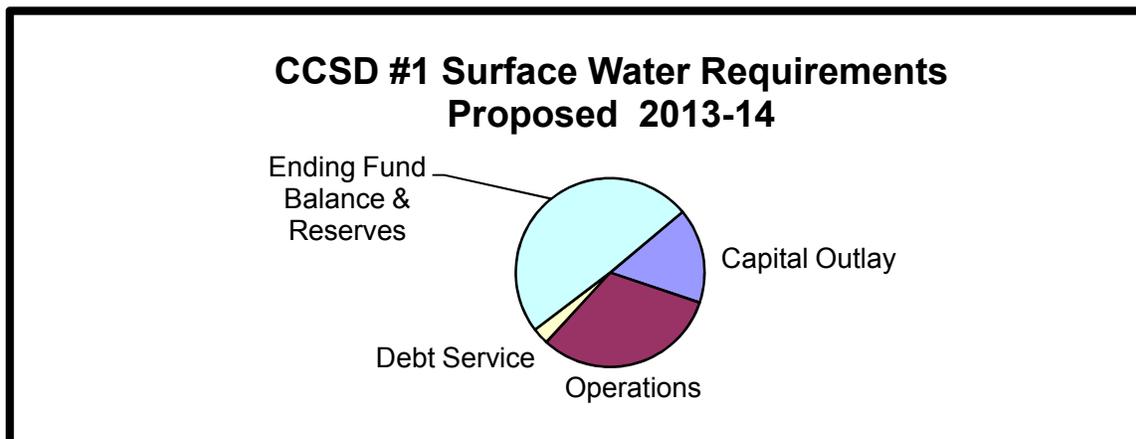
Surface water maintenance contract revenues are derived from an on-site facilities maintenance program. A charge of \$3.00 per month for On-Site Maintenance (OSM) is assessed for the annual maintenance and inspection of water quality and quantity facilities. This fee is charged to properties in new subdivisions and to existing subdivisions that contract with the District to provide this maintenance. This fee is expected to generate approximately \$250,000 and will be used to pay for personnel and materials necessary to provide this service.

The operating revenues of the service area are principally provided from user fee charges to residents and businesses within District boundaries. The base fee of \$4.00 per month per single-family dwelling, first instituted in FY 1993-94, was increased to \$6.00 per month in April 2001, effective at the beginning of FY 2001-02. This rate increased to \$6.20 or 3.3% for FY 2012-13. This rate is proposed to increase to \$6.35 or 2.4% for FY 2013-14. Business and institutional customers will continue to be charged multiples of the impervious area typical for a single-family home.

Based on providing service to approximately 50,200 equivalent service units, budgeted service charge revenues for FY 2013-14 amount to approximately \$4.1 million. This revenue provides funding for the operating expenses of the service area, a portion of the debt service on the 2002 refunding bonds (which refinanced bonds originally issued in 1994), and a source of financing for future capital improvements.

Approximately \$72 thousand in revenue is expected from SDCs. This is a slight decrease in the amount budgeted for FY 2012-13, due to a decrease in construction in the District.

REQUIREMENTS



Total requirements for the service area are proposed at approximately \$13.4 million and include operations and maintenance, capital improvements, debt service, and a capital construction contingency.

Total expenditures (including materials, services, capital outlay and transfers for debt service) are proposed at \$6.8 million for FY 2013-14. Operating expenditures in FY 2013-14 are proposed at approximately \$4.2 million, approximately \$.3 million less than the amount budgeted for FY 2012-13.

The surface water program is focused on improving water quality within District streams. In order to accomplish this goal, the program performs a variety of targeted activities that are designed to address contributing factors in the uplands as well as in-stream effects. These activities include: implementing design standards for water quality treatment and flow control; infrastructure maintenance; public education and outreach; regulatory compliance; and projects that improve the resiliency of receiving streams.

Approximately \$2.5 million is budgeted as a contingency and ending fund balance in the operating fund to provide for emergencies or unexpected needs and as a reserve for future operational needs.

The beginning balance in the Construction Fund is estimated at \$4.9 million. No transfer is proposed from the operating fund for FY 2013-14. This fund is used solely for the purpose of providing funding for future capital efforts in the District. Proposed capital outlay for surface water related projects from this fund is \$1.9 million for FY 2013-14 and includes Echo Valley Wetland Restoration, infrastructure replacement and enhancements to improve flow control and water quality, and other small projects. Approximately \$3.1 million is proposed for reserves and ending balances and to act as a reserve for future capital improvements.

In the Systems Development Charge Fund, \$.3 million is proposed as capital outlay for the Sunrise Corridor development response and other infrastructure enhancement. The SDC fund has approximately \$1.0 million proposed for reserves and ending balances which will also act as a reserve for future capital improvements. A detailed discussion of the proposed projects is contained in the District's Capital Improvement Plan.

The District sold revenue bonds in 1994 (and then refinanced them in 2002) to help fund its capital improvement program requirements. Consequently, another major expenditure is for debt service (principal and interest) requirements equal to approximately \$.4 million.

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SURFACE WATER MANAGEMENT
OPERATING FUND**

	<u>2010-11</u> <u>ACTUAL</u>	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>BUDGET</u>	<u>2012-13</u> <u>ESTIMATE</u>	<u>2013-14</u> <u>BUDGET</u>
RESOURCES					
BEGINNING BALANCE	3,051,321	2,955,631	2,671,865	2,880,057	2,864,180
SALES AND SERVICES					
SERVICE CHARGES	3,672,656	3,762,506	3,934,701	3,941,500	4,078,567
CITY PAYMENTS	0	0	0	0	0
BUILDING RENTAL FEES	0	0	0	0	0
SYSTEM DEVELOPMENT CHARGES	0	0	0	0	0
OTHER CONNECTION CHARGES	0	0	0	0	0
CAPITAL REIMBURSEMENT FROM CITIES	0	0	0	0	0
FEES					
NON-BONDED INSTALLMENT-PRINCIPAL	0	0	0	0	0
NON-BONDED INSTALLMENT-INTEREST	0	0	0	0	0
INTERGOVERNMENTAL REVENUE					
GRANTS	18,000	12,389	150,000	300,460	50,000
INSURANCE	0	0	0	0	0
BOND SALE					
INTERIM BORROWING (ASSESSMENTS)	0	0	0	0	0
STATE LOANS	0	0	0	0	0
INTEREST INCOME	16,240	12,296	13,359	14,400	14,320
MISCELLANEOUS	118,909	216,096	125,000	125,000	125,000
TOTAL RESOURCES	6,877,126	6,958,918	6,894,925	7,261,417	7,132,067
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	37,491	33,685	46,955	38,660	37,812
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	9,475	6,186	12,551	5,741	9,756
424000 REPAIRS AND MAINTENANCE SUPPLIES	14,892	30,134	34,834	19,290	11,971
425000 SMALL TOOLS AND EQUIPMENT	2,183	7,521	4,781	3,011	3,235
427000 SLUDGE REMOVAL EXPENSE	872	252	1,000	1,000	0
428000 PERMIT FEES	4,842	4,625	8,000	15,150	8,000
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	0	0	0	0	0
431200 MANAGEMENT CONSULTANT	147,605	78,551	285,000	82,200	10,000
431340 ENGINEERING	0	27,701	252,500	327,750	125,000
431350 ENVIRONMENTAL	50,578	0	680,000	450,000	198,000
431400 LEGAL	26,012	153,978	41,000	36,000	25,850
431500 MEDICAL	401	168	643	0	560
431600 FINANCIAL SERVICES	27,302	28,495	23,444	20,978	45,000
431700 MISC PROFESSIONAL SERVICES	514,140	606,836	94,810	244,611	44,870
431740 INFORMATION SERV (DATA PROC)	145,790	100,438	37,767	12,128	77,760
431750 LABORATORY SERVICES	44,456	40,255	59,000	65,000	89,890
431800 BUILDINGS AND GROUNDS	195	0	440	300	705
431910 WES LABOR	1,849,152	1,663,131	1,780,077	1,757,063	1,932,128
431920 DTD	45	10,304	15,000	15,000	15,000
431929 OTHER COUNTY	266,126	380,269	407,002	371,050	493,306
432000 COMMUNICATIONS	21,989	26,516	149,319	62,157	185,008

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SURFACE WATER MANAGEMENT
OPERATING FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
433000 TRAVEL	1,511	1,515	1,472	2,013	2,369
434000 PRINTING AND BINDING	18,640	12,506	34,991	15,772	22,748
435000 INSURANCE EXPENSE	19,945	15,928	14,586	9,505	10,540
436000 UTILITIES	1,212	1,435	1,500	952	2,007
437000 REPAIRS AND MAINTENANCE	5,000	64,466	41,672	37,333	49,081
438000 FACILITIES AND EQUIPMENT RENTAL	143,252	126,854	269,422	222,241	257,024
439000 MISCELLANEOUS CHARGES	38,407	35,231	43,542	22,604	386,791
439920 INTERAGENCY COORDINATION	150,569	242,829	155,000	180,000	197,670
TOTAL OM&R	3,542,082	3,699,809	4,496,308	4,017,509	4,242,081
TRANSFERS					
CONSTRUCTION FUND	0	0	0	0	0
DEBT SERVICE FUNDS					
REVENUE BONDS	379,413	379,052	379,728	379,728	379,633
TOTAL TRANSFERS	379,413	379,052	379,728	379,728	379,633
CONTINGENCY	0	0	449,631	0	707,013
ENDING FUND BALANCE	2,955,631	2,880,057	1,569,258	2,864,180	1,803,340
TOTAL REQUIREMENTS	6,877,126	6,958,918	6,894,925	7,261,417	7,132,067
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			94,238	18,990	109,921
BIOSOLIDS			0	0	0
CAPACITY MANAGEMENT			20,733	7,200	5,089
DISTRICT SUPPORT			1,055,756	1,518,668	1,315,731
ENERGY / REUSE			0	0	0
OPERATIONS			84,500	182,401	236,837
REGULATORY			177,547	1,000	44,084
SURFACE WATER			3,063,534	2,289,250	2,530,419
TOTAL			4,496,308	4,017,509	4,242,081
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	48,361	48,875	49,645	49,742	50,239
MONTHLY SERVICE CHARGE	6.00	6.00	6.20	6.20	6.35
MONTHLY O&M COST/ESU	6.10	6.31	7.55	6.73	7.04

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SURFACE WATER MANAGEMENT
SYSTEM DEVELOPMENT CHARGE FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING SDC BALANCE	1,362,397	1,423,165	1,514,281	1,130,369	1,218,881
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGES	53,300	100,245	77,695	82,860	71,750
INTEREST INCOME	7,468	6,959	7,571	5,652	6,094
MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RESOURCES	1,423,165	1,530,369	1,599,547	1,218,881	1,296,725
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	0	400,000	700,000	0	300,000
EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	400,000	700,000	0	300,000
CONTINGENCY	0	0	175,000	0	75,000
ENDING FUND BALANCE	<u>1,423,165</u>	<u>1,130,369</u>	<u>724,547</u>	<u>1,218,881</u>	<u>921,725</u>
TOTAL REQUIREMENTS	1,423,165	1,530,369	1,599,547	1,218,881	1,296,725
CAPITAL OUTLAY DETAIL					
Regional Decant Facility		400,000	600,000		
Regional Retention Facility			100,000		
Sunrise Corridor Development Response					100,000
Infrastructure/Asset Enhancement					<u>200,000</u>
Total	0	400,000	700,000	0	300,000

CLACKAMAS COUNTY SERVICE DISTRICT # 1

**SURFACE WATER MANAGEMENT
CONSTRUCTION FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	6,272,853	5,744,066	4,963,533	5,285,269	4,947,695
TRANSFER FROM SURFACE WATER GENERAL FUND	0	0	0	0	0
INTEREST INCOME	33,320	23,043	24,819	26,426	24,738
TOTAL RESOURCES	6,306,173	5,767,109	4,988,352	5,311,695	4,972,433
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	562,107	481,840	2,651,000	364,000	1,800,000
EQUIPMENT	0	0	0	0	82,000
TOTAL CAPITAL OUTLAY	562,107	481,840	2,651,000	364,000	1,882,000
CONTINGENCY	0	0	662,750	0	450,000
ENDING FUND BALANCE	5,744,066	5,285,269	1,674,602	4,947,695	2,640,433
TOTAL REQUIREMENTS	6,306,173	5,767,109	4,988,352	5,311,695	4,972,433

CAPITAL OUTLAY DETAIL

Echo Valley Wetland Restoration					700,000
Priority Reach Restoration Projects					100,000
Rock Creek Restoration					100,000
Three Creeks Regional Facility Design					100,000
Tri-City WWTP - Low Impact Development Demo Garden					100,000
Carli Property Regional Water Quality Facility					300,000
Regional Water Quality Facilities					200,000
Major Storm Sewer Outfall Improvements			10,000		
Storm Conveyance System Improvements		47,217			
Permit Requirements	62,994	73,866			
Detention/WQ/Flow Control Program	161,172	157,578			
Wetlands/Stream Channel Enhancement			541,000	24,000	
Development Support					
Infrastructure & Asset Enhancement		65,919	300,000	340,000	
Regional Decant Facility			1,400,000		
Regional Retention Facility			100,000		
Property Acquisition		108,293			
Equipment	275,971		100,000		82,000
Other Small Projects	61,970	28,967	200,000		200,000
Total	562,107	481,840	2,651,000	364,000	1,882,000

CLACKAMAS COUNTY SERVICE DISTRICT # 1

STATE LOAN FUND

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	111,648	114,750	1,314,058	1,321,589	1,328,196
TRANSFER FROM SEWER GENERAL FUND	222,300	221,300	220,362	219,080	911,373
ASSESSMENT PRINCIPAL	0	1,198,750	0	0	0
ASSESSMENT INTEREST	0	0	0	0	0
INTEREST INCOME	575	5,544	6,570	6,608	6,641
TOTAL RESOURCES	<u>334,523</u>	<u>1,540,344</u>	<u>1,540,990</u>	<u>1,547,277</u>	<u>2,246,210</u>
REQUIREMENTS					
PRINCIPAL PAYMENTS					
R22401	179,537	186,992	194,756	194,756	202,843
R06224	0	0	0	0	106,208
R22403	0	0	0	0	141,582
	<u>179,537</u>	<u>186,992</u>	<u>194,756</u>	<u>194,756</u>	<u>450,633</u>
INTEREST PAYMENTS					
R22401	40,236	31,763	25,606	24,325	15,741
R06224	0	0	0	0	5,045
R22403	0	0	0	0	439,954
	<u>40,236</u>	<u>31,763</u>	<u>25,606</u>	<u>24,325</u>	<u>460,740</u>
RESERVE REQUIREMENTS					
R22401	108,422	108,422	108,422	108,346	108,346
R06224	0	0	0	0	53,104
R22403	0	0	0	0	234,978
	<u>108,422</u>	<u>108,422</u>	<u>108,422</u>	<u>108,346</u>	<u>396,428</u>
ENDING FUND BALANCE	<u>6,328</u>	<u>1,213,167</u>	<u>1,212,206</u>	<u>1,219,850</u>	<u>938,409</u>
TOTAL REQUIREMENTS	<u>334,523</u>	<u>1,540,344</u>	<u>1,540,990</u>	<u>1,547,277</u>	<u>2,246,210</u>

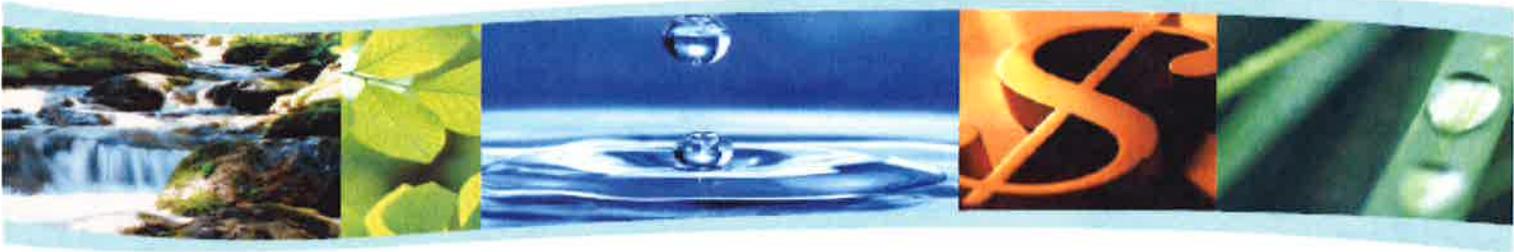
CLACKAMAS COUNTY SERVICE DISTRICT # 1

REVENUE BOND FUND

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	7,780,166	9,291,571	9,134,390	9,147,441	8,995,226
TRANSFER FROM SEWER GENERAL FUND	5,988,261	7,558,096	7,559,964	7,559,962	7,559,813
TRANSFER FROM SURFACE WATER GENERAL FUND	379,413	379,052	379,728	379,728	379,633
TRANSFER FROM SEWER CONSTRUCTION FUND	1,657,219	0	0	0	0
PRINCIPAL COLLECTIONS	0	0	0	0	0
INTEREST COLLECTIONS	16,399	15,379	9,000	9,500	9,000
INTEREST INCOME	56,437	53,629	45,672	45,737	44,976
TOTAL RESOURCES	<u>15,877,895</u>	<u>17,297,727</u>	<u>17,128,754</u>	<u>17,142,368</u>	<u>16,988,648</u>
REQUIREMENTS					
PRINCIPAL PAYMENTS					
2002A	140,000	140,000	140,000	140,000	140,000
2002B	925,000	955,000	990,000	990,000	1,025,000
2009A	910,000	935,000	965,000	965,000	995,000
2009B	1,095,000	1,130,000	1,160,000	1,160,000	1,200,000
2010	0	235,000	650,000	650,000	665,000
	<u>3,070,000</u>	<u>3,395,000</u>	<u>3,905,000</u>	<u>3,905,000</u>	<u>4,025,000</u>
INTEREST PAYMENTS					
2002A	78,650	73,138	67,450	67,450	61,623
2002B	156,256	125,229	92,155	92,155	56,884
2009A	1,496,243	1,477,793	1,453,968	1,453,968	1,429,543
2009B	1,785,175	1,751,800	1,717,450	1,717,450	1,670,050
2010	0	1,327,326	911,119	911,119	897,969
	<u>3,516,324</u>	<u>4,755,286</u>	<u>4,242,142</u>	<u>4,242,142</u>	<u>4,116,069</u>
RESERVES					
2002A	1,166,000	978,000	779,550	779,550	586,927
2009A	2,849,403	2,849,403	2,849,403	2,849,403	2,849,403
2009B	2,924,350	2,924,350	2,924,350	2,924,350	2,924,350
2010	1,657,219	1,657,219	1,657,219	1,657,219	1,657,219
	<u>8,596,972</u>	<u>8,408,972</u>	<u>8,210,522</u>	<u>8,210,522</u>	<u>8,017,899</u>
ENDING FUND BALANCE	<u>694,599</u>	<u>738,469</u>	<u>771,090</u>	<u>784,704</u>	<u>829,680</u>
TOTAL REQUIREMENTS	<u>15,877,895</u>	<u>17,297,727</u>	<u>17,128,754</u>	<u>17,142,368</u>	<u>16,988,648</u>

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State Budget Forms Clackamas County Service District No. 1



RESOURCES

FORM LB-20

**SANITARY SEWER
OPERATING FUND
FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	7,558,291	6,218,661	5,685,992	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,057,333	4,057,333	4,057,333	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	41,318	256,239	28,430	4. INTEREST	20,287	20,287	20,287	4
5				5. OTHER RESOURCES				5
6	16,054,063	16,254,013	16,533,045	6. MONTHLY SERVICE CHARGE REVENUE	17,216,463	17,173,794	17,173,794	6
7	2,461,608	2,794,416	3,964,464	7. OPERATION PAYMENTS-CITIES	4,120,602	4,120,602	4,120,602	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME	2,600	2,600	2,600	9
10	806,745	877,071	750,000	10. MISCELLANEOUS INCOME	800,000	800,000	800,000	10
11	3,821	1,404	10,000	11. CONNECTION CHARGE REVENUE	5,000	5,000	5,000	11
12	218,914	129,796	220,000	12. SPECIAL CONNECTION CHARGE REVENUE	125,000	125,000	125,000	12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT	342,428	342,428	342,428	14
15	46,854	36,751	40,000	15. INTEREST NON-BONDED INSTALLMENT	330,185	330,185	330,185	15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22		1,423,204		22. TRANSFER FROM CLACKAMAS COUNTY	344,000	344,000	344,000	22
23				23				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	27,191,614	27,991,555	27,231,931	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	27,363,898	27,321,229	27,321,229	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	27,191,614	27,991,555	27,231,931	32. TOTAL RESOURCES	27,363,898	27,321,229	27,321,229	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
OPERATING FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA		ADOPTED BUDGET THIS YEAR 2012-2013	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONAL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONAL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	10,162,392	10,172,518	11,743,659	1.	12,407,159	12,407,159	12,407,159	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	10,162,392	10,172,518	11,743,659	7. TOTAL MATERIALS AND SERVICES	12,407,159	12,407,159	12,407,159	7
				CAPITAL OUTLAY				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL CAPITAL OUTLAY	0	0	0	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2	6,210,561	7,779,395	7,780,326	2. TO DEBT SERVICE FUNDS	8,471,186	8,471,186	8,471,186	2
3	4,600,000	4,000,000	5,000,000	3. TO OTHER FUNDS	3,000,000	3,000,000	3,000,000	3
4			2,174,366	4. GENERAL OPERATING CONTINGENCY	2,067,860	2,067,860	2,067,860	4
5	10,810,561	11,779,395	14,954,692	5. TOTAL TRANSFERS & CONTINGENCY	13,539,046	13,539,046	13,539,046	5
	20,972,953	21,951,913	26,698,351	TOTAL EXPENDITURES	25,946,205	25,946,205	25,946,205	
	6,218,661	6,039,642	533,580	UNAPPROPRIATED ENDING FUND BALANCE	1,417,693	1,375,024	1,375,024	
	27,191,614	27,991,555	27,231,931	TOTAL	27,363,898	27,321,229	27,321,229	

**DETAILED EXPENDITURES
SANITARY SEWER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	5,643,644	5,875,401	6,775,375	3. WES SERVICES			7,065,081	7,065,081	7,065,081	3
4	1,166,886	1,135,228	1,198,211	4. OTHER COUNTY SERVICES			1,444,787	1,444,787	1,444,787	4
5	1,044,462	701,921	1,344,381	5. PROFESSIONAL SERVICES			1,323,658	1,323,658	1,323,658	5
6	174,511	193,572	279,508	6. MISCELLANEOUS SERVICES			289,360	289,360	289,360	6
7	8,029,503	7,906,122	9,597,475	7. TOTAL SERVICES			10,122,886	10,122,886	10,122,886	7
8										8
9	799,724	976,430	1,017,782	9. SUPPLIES			1,023,457	1,023,457	1,023,457	9
10	168,934	778,168	300,291	10. SLUDGE DISPOSAL			260,000	260,000	260,000	10
11	784,337	813,341	794,005	11. UTILITIES			851,105	851,105	851,105	11
12	1,255,251	600,640	746,069	12. MISCELLANEOUS EXPENSE			829,335	829,335	829,335	12
13	(875,357)	(902,183)	(711,963)	13. ALLOCATED OVERHEAD			(679,624)	(679,624)	(679,624)	13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	10,162,392	10,172,518	11,743,659	31. TOTAL EXPENDITURES			12,407,159	12,407,159	12,407,159	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	10,162,392	10,172,518	11,743,659	TOTAL	0		12,407,159	12,407,159	12,407,159	

FORM LB-31

**DETAILED EXPENDITURES
SANITARY SEWER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. LAND						1
2				2.						2
3				3. BUILDINGS						3
4				4.						4
5				5. TREATMENT PLANT						5
6				6.						6
7				7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	

RESOURCES

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND
FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

FORM LB-20

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	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	1,967,540	3,730,938	4,522,593	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,504,166	4,504,166	4,504,166	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	62,140	23,267	22,613	4. INTEREST	22,521	22,521	22,521	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10				10. MISCELLANEOUS INCOME				10
11	4,201,258	3,195,521	2,501,400	11. CONNECTION CHARGE REVENUE	2,310,000	2,310,000	2,310,000	11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. TRANSFER FROM OTHER FUNDS				28
29	6,230,938	6,949,726	7,046,606	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	6,836,687	6,836,687	6,836,687	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,230,938	6,949,726	7,046,606	32. TOTAL RESOURCES	6,836,687	6,836,687	6,836,687	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	2,500,000	2,498,815	2,497,000	1.	756,000	756,000	756,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,500,000	2,498,815	2,497,000	7. TOTAL CAPITAL OUTLAY	756,000	756,000	756,000	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS	0	0		2
3				3. TO OTHER FUNDS	0	0		3
4			624,250	4. GENERAL OPERATING CONTINGENCY	300,000	300,000	300,000	4
5	0	0	624,250	5. TOTAL TRANSFERS & CONTINGENCY	300,000	300,000	300,000	5
	2,500,000	2,498,815	3,121,250	TOTAL EXPENDITURES	1,056,000	1,056,000	1,056,000	
	3,730,938	4,450,911	3,925,356	UNAPPROPRIATED ENDING FUND BALANCE	5,780,687	5,780,687	5,780,687	
	6,230,938	6,949,726	7,046,606	TOTAL	6,836,687	6,836,687	6,836,687	

FORM LB-31

**DETAILED EXPENDITURES
SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3				3. WES SERVICES						3
4				4. OTHER COUNTY SERVICES						4
5				5. PROFESSIONAL SERVICES						5
6				6. MISCELLANEOUS SERVICES						6
7				7. TOTAL SERVICES			0	0	0	7
8										8
9				9. SUPPLIES						9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12				12. MISCELLANEOUS EXPENSE						12
13				13. ALLOCATED OVERHEAD						13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	0

FORM LB-31

**DETAILED EXPENDITURES
SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1			500,000	1. LAND			206,000	206,000	206,000	1
2				2.						2
3				3. BUILDINGS			350,000	350,000	350,000	3
4				4.						4
5	1,500,000			5. TREATMENT PLANT						5
6				6.						6
7			500,000	7. PUMP STATIONS			200,000	200,000	200,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	1,000,000	2,498,815	1,497,000	11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	2,500,000	2,498,815	2,497,000	31. TOTAL EXPENDITURES			756,000	756,000	756,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,500,000	2,498,815	2,497,000	TOTAL	0		756,000	756,000	756,000	

RESOURCES

**SANITARY SEWER
CONSTRUCTION FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

FORM LB-20

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	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	12,451,097	18,282,737	5,801,429	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	8,394,809	8,394,809	8,394,809	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	111,418	39,882	29,007	4. INTEREST	41,974	41,974	41,974	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8	23,738,238			8. BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10	163,593	227,352	55,000	10. MISCELLANEOUS INCOME	2,000	2,000	2,000	10
11				11. SEWER CONNECTION CHARGE REVENUE				11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18	5,240,147	2,860,053	1,000,000	18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22	4,600,000	4,000,000	5,000,000	22. TRANSFER FROM GENERAL FUND	3,000,000	3,000,000	3,000,000	22
23				23. TRANSFER FROM SDC FUND				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	46,304,493	25,410,024	11,885,436	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	11,438,783	11,438,783	11,438,783	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	46,304,493	25,410,024	11,885,436	32. TOTAL RESOURCES	11,438,783	11,438,783	11,438,783	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
CONSTRUCTION FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	22,364,537	17,202,696	6,074,395	1.	6,013,000	6,013,000	6,013,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	22,364,537	17,202,696	6,074,395	7. TOTAL CAPITAL OUTLAY	6,013,000	6,013,000	6,013,000	7
				TRANSFERRED TO OTHER FUNDS				
1		200,000	400,000	1. RESERVE FOR CAPITAL IMPROVEMENT				1
2	1,657,219	0	0	2. TO DEBT SERVICE FUNDS	0	0	0	2
3	4,000,000	0	0	3. TO OTHER FUNDS	0	0	0	3
4			1,018,599	4. GENERAL OPERATING CONTINGENCY	2,103,250	2,103,250	2,103,250	4
5	5,657,219	200,000	1,418,599	5. TOTAL TRANSFERS & CONTINGENCY	2,103,250	2,103,250	2,103,250	5
	28,021,756	17,402,696	7,492,994	TOTAL EXPENDITURES	8,116,250	8,116,250	8,116,250	
	18,282,737	8,007,328	4,392,442	UNAPPROPRIATED ENDING FUND BALANCE	3,322,533	3,322,533	3,322,533	
	46,304,493	25,410,024	11,885,436	TOTAL	11,438,783	11,438,783	11,438,783	

FORM LB-31

**DETAILED EXPENDITURES
SANITARY SEWER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3				3. WES SERVICES						3
4				4. OTHER COUNTY SERVICES						4
5				5. PROFESSIONAL SERVICES						5
6				6. MISCELLANEOUS SERVICES						6
7	0	0	0	7. TOTAL SERVICES			0	0	0	7
8										8
9				9. SUPPLIES						9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12				12. MISCELLANEOUS EXPENSE						12
13				13. ALLOCATED OVERHEAD						13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	0

**DETAILED EXPENDITURES
SANITARY SEWER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1			400,000	1. LAND						1
2				2.						2
3				3. BUILDINGS			250,000	250,000	250,000	3
4				4.						4
5	527,854	1,060,336	3,337,395	5. TREATMENT PLANT			4,531,000	4,531,000	4,531,000	5
6				6.						6
7				7. PUMP STATIONS			552,000	552,000	552,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	5,693,966	3,529,429	1,884,000	11. TRUNKS & INTERCEPTORS			280,000	280,000	280,000	11
12				12.						12
13		68,884	453,000	13. EQUIPMENT CAPITAL			400,000	400,000	400,000	13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17	16,142,717	12,544,047		17. CAPACITY MANAGEMENT						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	22,364,537	17,202,696	6,074,395	31. TOTAL EXPENDITURES			6,013,000	6,013,000	6,013,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	22,364,537	17,202,696	6,074,395	TOTAL	0		6,013,000	6,013,000	6,013,000	

RESOURCES

FORM LB-20

**SURFACE WATER
OPERATING FUND
FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	3,051,321	2,955,631	2,671,865	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	2,864,180	2,864,180	2,864,180	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	16,240	12,296	13,359	4. INTEREST	14,320	14,320	14,320	4
5				5. OTHER RESOURCES				5
6	3,672,656	3,762,506	3,934,701	6. MONTHLY SERVICE CHARGE REVENUE	4,078,567	4,078,567	4,078,567	6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10	118,909	216,096	125,000	10. MISCELLANEOUS INCOME	125,000	125,000	125,000	10
11				11. CONNECTION CHARGE REVENUE				11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16	18,000	12,389	150,000	16. STATE GRANT (DEQ)	50,000	50,000	50,000	16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. TRANSFER FROM OTHER FUNDS				28
29	6,877,126	6,958,918	6,894,925	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	7,132,067	7,132,067	7,132,067	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,877,126	6,958,918	6,894,925	32. TOTAL RESOURCES	7,132,067	7,132,067	7,132,067	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SURFACE WATER
OPERATING FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	3,542,082	3,699,809	4,496,308	1.	4,242,081	4,242,081	4,242,081	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	3,542,082	3,699,809	4,496,308	7. TOTAL MATERIALS AND SERVICES	4,242,081	4,242,081	4,242,081	7
				CAPITAL OUTLAY				
1				1.	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL CAPITAL OUTLAY	0	0	0	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2	379,413	379,052	379,728	2. TO DEBT SERVICE FUNDS	379,633	379,633	379,633	2
3				3. TO OTHER FUNDS				3
4			449,631	4. GENERAL OPERATING CONTINGENCY	707,013	707,013	707,013	4
5	379,413	379,052	829,359	5. TOTAL TRANSFERS & CONTINGENCY	1,086,646	1,086,646	1,086,646	5
	3,921,495	4,078,861	5,325,667	TOTAL EXPENDITURES	5,328,727	5,328,727	5,328,727	
	2,955,631	2,880,057	1,569,258	UNAPPROPRIATED ENDING FUND BALANCE	1,803,340	1,803,340	1,803,340	
	6,877,126	6,958,918	6,894,925	TOTAL	7,132,067	7,132,067	7,132,067	

**DETAILED EXPENDITURES
SURFACE WATER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	1,893,608	1,703,386	1,839,077	3. WES SERVICES			2,022,018	2,022,018	2,022,018	3
4	411,961	491,011	459,769	4. OTHER COUNTY SERVICES			586,066	586,066	586,066	4
5	766,038	895,729	1,377,397	5. PROFESSIONAL SERVICES			449,280	449,280	449,280	5
6	22,184	26,516	9,521	6. MISCELLANEOUS SERVICES			185,712	185,712	185,712	6
7	3,093,791	3,116,642	3,685,764	7. TOTAL SERVICES			3,243,076	3,243,076	3,243,076	7
8										8
9	64,041	77,526	99,120	9. SUPPLIES			62,773	62,773	62,773	9
10	872	252	1,000	10. SLUDGE DISPOSAL			0	0	0	10
11	1,212	1,435	1,500	11. UTILITIES			2,007	2,007	2,007	11
12	248,236	386,346	451,602	12. MISCELLANEOUS EXPENSE			681,245	681,245	681,245	12
13	133,930	117,608	257,322	13. ALLOCATED OVERHEAD			252,980	252,980	252,980	13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	3,542,082	3,699,809	4,496,308	31. TOTAL EXPENDITURES			4,242,081	4,242,081	4,242,081	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	3,542,082	3,699,809	4,496,308	TOTAL	0		4,242,081	4,242,081	4,242,081	

FORM LB-31

**DETAILED EXPENDITURES
SURFACE WATER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. LAND						1
2				2.						2
3				3. BUILDINGS						3
4				4.						4
5				5. TREATMENT PLANT						5
6				6.						6
7				7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	0	0	0	11. TRUNKS & INTERCEPTORS			0	0	0	11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	

RESOURCES

**SURFACE WATER
SYSTEM DEVELOPMENT CHARGE FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

FORM LB-20

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	1,362,397	1,423,165	1,514,281	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,218,881	1,218,881	1,218,881	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	7,468	6,959	7,571	4. INTEREST	6,094	6,094	6,094	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10				10. MISCELLANEOUS INCOME				10
11	53,300	100,245	77,695	11. CONNECTION CHARGE REVENUE	71,750	71,750	71,750	11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	1,423,165	1,530,369	1,599,547	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,296,725	1,296,725	1,296,725	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	1,423,165	1,530,369	1,599,547	32. TOTAL RESOURCES	1,296,725	1,296,725	1,296,725	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SURFACE WATER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	0	400,000	700,000	1.	300,000	300,000	300,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	400,000	700,000	7. TOTAL CAPITAL OUTLAY	300,000	300,000	300,000	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS				2
3				3. TO OTHER FUNDS				3
4			175,000	4. GENERAL OPERATING CONTINGENCY	75,000	75,000	75,000	4
5	0	0	175,000	5. TOTAL TRANSFERS & CONTINGENCY	75,000	75,000	75,000	5
	0	400,000	875,000	TOTAL EXPENDITURES	375,000	375,000	375,000	
	1,423,165	1,130,369	724,547	UNAPPROPRIATED ENDING FUND BALANCE	921,725	921,725	921,725	
	1,423,165	1,530,369	1,599,547	TOTAL	1,296,725	1,296,725	1,296,725	

DETAILED EXPENDITURES

SURFACE WATER

SYSTEM DEVELOPMENT CHARGE FUND

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

(NAME OF MUNICIPAL CORPORATION)

FORM LB-31

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	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3				3. WES SERVICES						3
4				4. OTHER COUNTY SERVICES						4
5				5. PROFESSIONAL SERVICES						5
6				6. MISCELLANEOUS SERVICES						6
7	0	0	0	7. TOTAL SERVICES			0	0	0	7
8										8
9				9. SUPPLIES						9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12				12. MISCELLANEOUS EXPENSE						12
13				13. ALLOCATED OVERHEAD						13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	0

**DETAILED EXPENDITURES
SURFACE WATER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. LAND						1
2				2.						2
3				3. BUILDINGS						3
4				4.						4
5	0	400,000	700,000	5. TREATMENT PLANT			300,000	300,000	300,000	5
6				6.						6
7				7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	400,000	700,000	31. TOTAL EXPENDITURES			300,000	300,000	300,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	400,000	700,000	TOTAL	0		300,000	300,000	300,000	

RESOURCES

**SURFACE WATER
CONSTRUCTION FUND**

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

FORM LB-20

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-11	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	6,272,853	5,744,066	4,963,533	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	4,947,695	4,947,695	4,947,695	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	33,320	23,043	24,819	4. INTEREST	24,738	24,738	24,738	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10				10. MISCELLANEOUS INCOME				10
11				11. SEWER CONNECTION CHARGE REVENUE				11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANTS				16
17				17. FEDERAL GRANTS				17
18				18. STATE LOAN				18
19				19. BOND PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERIM FINANCING				21
22				22. TRANSFER FROM GENERAL FUND				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	6,306,173	5,767,109	4,988,352	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	4,972,433	4,972,433	4,972,433	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	6,306,173	5,767,109	4,988,352	32. TOTAL RESOURCES	4,972,433	4,972,433	4,972,433	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SURFACE WATER
CONSTRUCTION FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-11	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	562,107	481,840	2,651,000	1.	1,882,000	1,882,000	1,882,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	562,107	481,840	2,651,000	7. TOTAL CAPITAL OUTLAY	1,882,000	1,882,000	1,882,000	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO DEBT SERVICE FUNDS				2
3				3. TO OTHER FUNDS				3
4			662,750	4. GENERAL OPERATING CONTINGENCY	450,000	450,000	450,000	4
5	0	0	662,750	5. TOTAL TRANSFERS & CONTINGENCY	450,000	450,000	450,000	5
	562,107	481,840	3,313,750	TOTAL EXPENDITURES	2,332,000	2,332,000	2,332,000	
	5,744,066	5,285,269	1,674,602	UNAPPROPRIATED ENDING FUND BALANCE	2,640,433	2,640,433	2,640,433	
	6,306,173	5,767,109	4,988,352	TOTAL	4,972,433	4,972,433	4,972,433	

FORM LB-31

**DETAILED EXPENDITURES
SURFACE WATER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-11	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3				3. WES SERVICES						3
4				4. OTHER COUNTY SERVICES						4
5				5. PROFESSIONAL SERVICES						5
6				6. MISCELLANEOUS SERVICES						6
7	0	0	0	7. TOTAL SERVICES			0	0	0	7
8										8
9				9. SUPPLIES						9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12				12. MISCELLANEOUS EXPENSE						12
13				13. ALLOCATED OVERHEAD						13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	0

**DETAILED EXPENDITURES
SURFACE WATER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-11	FIRST PRECEDING YEAR 2011-2012								
1		108,293		1. LAND					1	
2				2.					2	
3				3. BUILDINGS					3	
4				4.					4	
5			1,500,000	5. TREATMENT PLANT					5	
6				6.					6	
7				7. PUMP STATIONS					7	
8				8.					8	
9				9. FORCE MAINS					9	
10				10.					10	
11	562,107	373,547	1,051,000	11. TRUNKS & INTERCEPTORS			1,800,000	1,800,000	1,800,000	11
12				12.					12	
13			100,000	13. EQUIPMENT CAPITAL			82,000	82,000	82,000	13
14				14.					14	
15				15. MASTER PLANS/STUDIES					15	
16				16.					16	
17				17. ADMINISTRATION					17	
18				18.					18	
19				19. REMOVAL & REPLACEMENT					19	
20				20.					20	
21				21.					21	
22				22.					22	
23				23.					23	
24				24.					24	
25				25.					25	
26				26.					26	
27				27.					27	
28				28.					28	
29				29.					29	
30				30.					30	
31	562,107	481,840	2,651,000	31. TOTAL EXPENDITURES			1,882,000	1,882,000	1,882,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	562,107	481,840	2,651,000	TOTAL	0		1,882,000	1,882,000	1,882,000	

BONDED DEBT
RESOURCES AND REQUIREMENTS

BONDED DEBT PAYMENTS ARE FOR:
STATE LOAN

DEBT SERVICE - STATE LOAN
FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 2013-2014				
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
	SECOND PRECEDING 2010-2011	FIRST PRECEDING 2011-2012							
RESOURCES									
				BEGINNING FUND BALANCE:					
1				1. CASH ON HAND*(CASH BASIS), OR				1	
2	111,648	114,750	1,314,058	2. WORKING CAPITAL (ACCRUAL BASIS)	1,328,196	1,328,196	1,328,196	2	
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3	
4	575	5,544	6,570	4. EARNINGS FROM TEMPORARY INVESTMENTS	6,641	6,641	6,641	4	
5	222,300	221,300	220,362	5. TRANSFERRED FROM OTHER FUNDS	911,373	911,373	911,373	5	
6	0	1,198,750	0	6. TRANSFERRED FROM DEVELOPMENT AGENCY	0	0	0	6	
7			1,540,990	7. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	2,246,210	2,246,210	2,246,210	7	
8			0	8. TAXES NECESSARY TO BALANCE	0	0	0	8	
9				9. TAXES COLLECTED IN YEAR LEVIED				9	
	334,523	1,540,344	1,540,990	TOTAL RESOURCES	2,246,210	2,246,210	2,246,210		
REQUIREMENTS									
BOND PRINCIPAL PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	179,537	186,992	194,756	1. STATE LOAN R22401	09/01/13, 03/01/14	202,843	202,843	202,843	1
2				1. STATE LOAN R06224	09/01/13, 03/01/14	106,208	106,208	106,208	2
3				1. STATE LOAN R22403	09/01/13, 03/01/14	141,582	141,582	141,582	3
4	179,537	186,992	194,756	4. TOTAL PRINCIPAL		450,633	450,633	450,633	4
BOND INTEREST PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	40,236	31,763	25,606	1. STATE LOAN R22401	09/01/13, 03/01/14	15,741	15,741	15,741	1
2				1. STATE LOAN R06224	09/01/13, 03/01/14	5,045	5,045	5,045	2
3				1. STATE LOAN R22403	09/01/13, 03/01/14	439,954	439,954	439,954	3
4	40,236	31,763	25,606	4. TOTAL INTEREST		460,740	460,740	460,740	4
UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR									
				ISSUE DATE	PAYMENT DATE				
1			108,422	1. RESERVE REQUIREMENT	R22401	108,346	108,346	108,346	1
2				1. RESERVE REQUIREMENT	R06224	53,104	53,104	53,104	2
3				1. RESERVE REQUIREMENT	R22403	234,978	234,978	234,978	3
4				4.					4
5	114,750	1,321,589	1,212,206	5. TOTAL UAPPROPRIATED ENDING FUND BALANCE		938,409	938,409	938,409	5
	334,523	1,540,344	1,540,990	TOTAL REQUIREMENTS		2,246,210	2,246,210	2,246,210	

BONDED DEBT
RESOURCES AND REQUIREMENTS

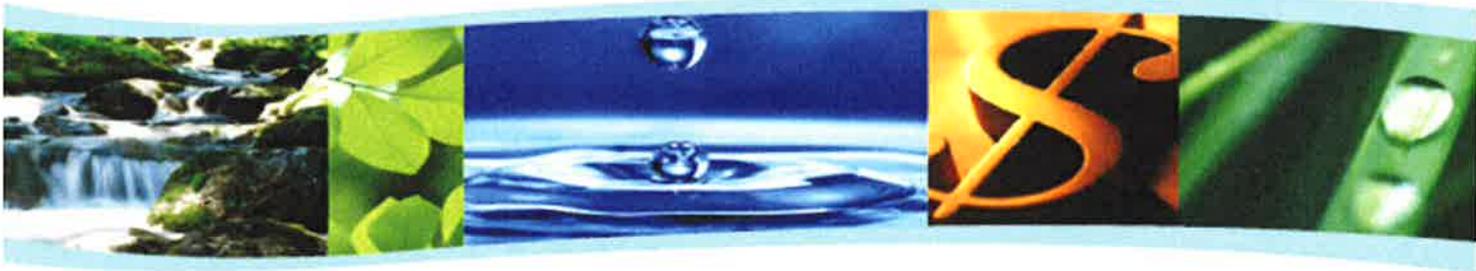
BONDED DEBT PAYMENTS ARE FOR:
REVENUE BONDS

DEBT SERVICE - REVENUE BONDS
FUND

CLACKAMAS COUNTY SERVICE DISTRICT NO. 1
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 2013-2014				
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
	SECOND PRECEDING 2010-2011	FIRST PRECEDING 2011-2012							
RESOURCES									
				BEGINNING FUND BALANCE:					
1				1. CASH ON HAND*(CASH BASIS), OR				1	
2	7,780,166	9,291,571	9,134,390	2. WORKING CAPITAL (ACCRUAL BASIS)	8,995,226	8,995,226	8,995,226	2	
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3	
4	56,437	53,629	45,672	4. EARNINGS FROM TEMPORARY INVESTMENTS	44,976	44,976	44,976	4	
5	8,024,893	7,937,148	7,939,692	5. TRANSFERRED FROM OTHER FUNDS	7,939,446	7,939,446	7,939,446	5	
6				6. PROCEEDS FROM ADVANCE REFUNDING				6	
	0			7. PRINCIPAL COLLECTIONS					
	16,399	15,379	9,000	8. INTEREST COLLECTIONS	9,000	9,000	9,000		
7	15,877,895	17,297,727	17,128,754	10. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	16,988,648	16,988,648	16,988,648	7	
8				11. TAXES NECESSARY TO BALANCE				8	
9				12. TAXES COLLECTED IN YEAR LEVIED				9	
	15,877,895	17,297,727	17,128,754	TOTAL RESOURCES	16,988,648	16,988,648	16,988,648		
REQUIREMENTS									
BOND PRINCIPAL PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	140,000	140,000	140,000	1. 2002A 06/04/02	12/01/13	140,000	140,000	140,000	1
2	925,000	955,000	990,000	2. 2002B 09/19/02	12/01/13	1,025,000	1,025,000	1,025,000	2
3	910,000	935,000	965,000	3. 2009A 03/04/09	12/01/13	995,000	995,000	995,000	3
4	1,095,000	1,130,000	1,160,000	4. 2009B 11/24/09	12/01/13	1,200,000	1,200,000	1,200,000	4
5	0	235,000	650,000	5. 2010 12/22/10	12/01/13	665,000	665,000	665,000	5
6	3,070,000	3,395,000	3,905,000	6. TOTAL PRINCIPAL		4,025,000	4,025,000	4,025,000	6
BOND INTEREST PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	78,650	73,138	67,450	1. 2002A 06/04/02	12/01/13, 06/01/14	61,623	61,623	61,623	1
2	156,256	125,229	92,155	2. 2002B 09/19/02	12/01/13, 06/01/14	56,884	56,884	56,884	2
3	1,496,243	1,477,793	1,453,968	3. 2009A 03/04/09	12/01/13, 06/01/14	1,429,543	1,429,543	1,429,543	3
4	1,785,175	1,751,800	1,717,450	4. 2009B 11/24/09	12/01/13, 06/01/14	1,670,050	1,670,050	1,670,050	4
5		1,327,326	911,119	5. 2010 12/22/10	12/01/13, 06/01/14	897,969	897,969	897,969	5
6	3,516,324	4,755,286	4,242,142	6. TOTAL INTEREST		4,116,069	4,116,069	4,116,069	6
UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR									
1			779,550	1. Reserve 2002A		586,927	586,927	586,927	1
2			2,849,403	2. Reserve Requirement 2009A		2,849,403	2,849,403	2,849,403	2
3			2,924,350	3. Reserve Requirement 2009B		2,924,350	2,924,350	2,924,350	3
4			1,657,219	4. Reserve Requirement 2010		1,657,219	1,657,219	1,657,219	4
5									
6	9,291,571	9,147,441	771,090	5. UNAPPROPRIATED ENDING FUND BALANCE		829,680	829,680	829,680	
	15,877,895	17,297,727	17,128,754	TOTAL REQUIREMENTS		16,988,648	16,988,648	16,988,648	

Tri-City Service District



TRI-CITY SERVICE DISTRICT

OVERVIEW

In 1980 the Cities of Oregon City, West Linn, and Gladstone, in conjunction with Clackamas County, formed Tri-City Service District. A \$65 million construction program designed to upgrade the sewerage systems serving the residents of the area was undertaken, and in FY 1987-88 the entire system was first placed into service.

The budget proposal contained herein includes a proposed user rate increase for FY 2013-14 of 13.0%. The existing wholesale rate of \$15.35 per EDU per month is proposed to increase to \$17.35 per EDU per month for FY 2013-14. A \$2.00 per EDU per month or 15.0% increase was implemented in FY 2012-13.

The District also has a small number of retail customers. The retail rate is currently \$25.00 per EDU per month, and is proposed to increase to \$27.00 per EDU per month.

Fiscal Year 2002-03 was the last year of debt service on the District's general obligation debt. The only debt remaining within the District is for a State Revolving Fund loan requiring approximately \$57,000 annually for debt service.

Future maturities are as follows:

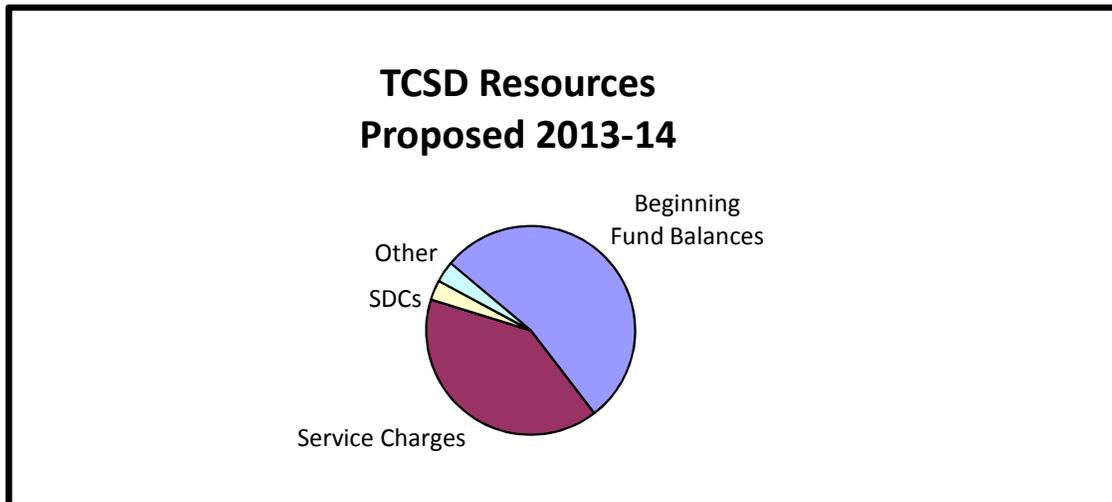
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Admin. Fees</u>	<u>Total</u>
2014	\$ 50,300	\$ 5,755	\$ 331	\$ 56,386
2015	52,322	3,733	404	56,459
2016	54,426	1,630	137	56,193
	<u>\$ 157,048</u>	<u>\$ 11,118</u>	<u>\$ 872</u>	<u>\$ 169,038</u>

TRI-CITY SERVICE DISTRICT

GENERAL

This discussion of the Tri-City Service District (TCSD) covers all revenues and expenses for the District during the budget year.

RESOURCES



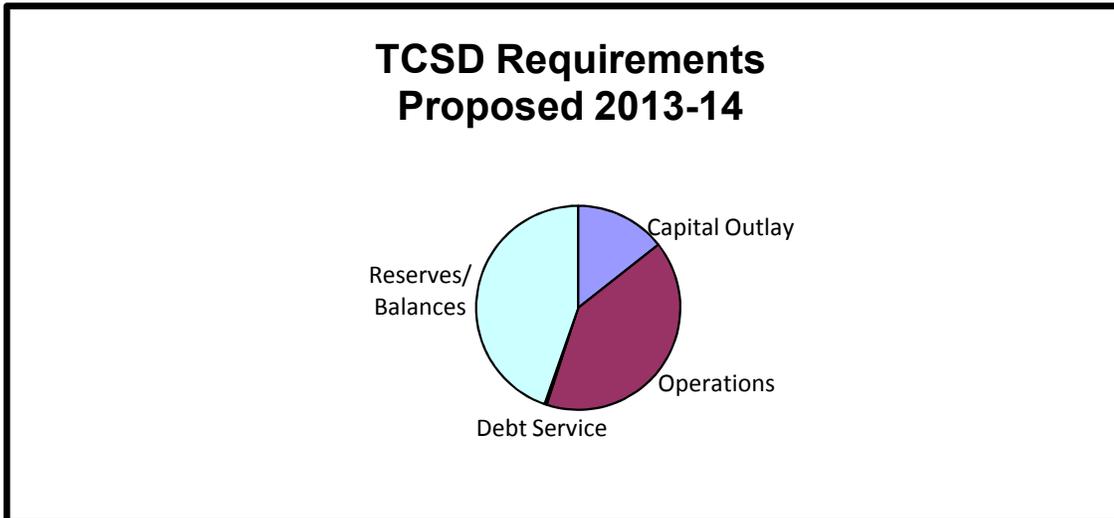
Total resources for the District are budgeted to be approximately \$15.8 million; up from \$14.7 million budgeted for FY 2012-13. The increase is due to higher beginning fund balance and increased revenues in 2013-14.

Approximately \$6.3 million is expected from monthly service charges, \$1.9 million more than the amount budgeted for FY 2012-13. This is the result of moderate growth in the number of customers in the member cities and an adjustment to the monthly wholesale service fee. The proposed adjustment is to a fee of \$17.35 per EDU per month from the current \$15.35 or 13.0%. These funds provide for the annual operating program, which includes operations, maintenance, and capital maintenance efforts. The above increase is needed to pay for the increased costs of operating all of the treatment facilities at Tri-City, including the new facilities constructed by Clackamas County Service District No. 1. The costs of Tri-City's facilities are to be shared between the Districts, proportionate to the amount of flow sent to these combined facilities by each district.

Other Resources include interest income, revenue from Biosolids services supplied to CCSD #1, rental income, and other small revenue items.

Approximately \$.5 million is expected from SDCs. These funds are used to pay for capital improvements related to growth in the District. This amount is higher in comparison to the amount proposed for FY 2012-13 due to customer growth in the District.

REQUIREMENTS



Total requirements for the District are proposed at \$15.8 million, up from \$14.7 million budgeted for FY 2012-13. Capital outlay is proposed at \$2.3 million for FY 2013-14, a decrease from the \$3.1 proposed in FY 2012-13. Reserves are proposed at \$7.0 million for FY 2013-14, up from the \$5.3 proposed for FY 2012-13. Ending balances and contingencies are both up in the District.

Budgeted operations and maintenance expenditures for FY 2013-14 are proposed at approximately \$6.4 million, an increase of 2.0% from the FY 2012-13 budget of \$6.3 million.

Approximately \$3.2 million is budgeted as a contingency and ending balance in the operating fund to provide for emergencies or unexpected needs, while \$1.3 million remains from the one-time CCSD #1 payment for future uses towards rate stabilization and/or future capital projects funding. Last year a transfer to the Construction Fund was not made.

The Construction Fund is proposed to receive a \$1.0 million transfer from the operating fund in FY 2013-14. The Construction Fund had been supplemented in some prior years by annual transfers as funds allowed. The Construction Fund is used solely for the purpose of providing funding for capital efforts in the District. Proposed capital outlay is approximately \$1.4 million for 2013-14. Approximately \$1.4 million is proposed for reserves and ending balances and to act as a reserve for future capital improvements. A detailed discussion of the proposed

projects to be financed by these funds is contained in the District's Capital Improvement Plan.

Approximately \$.9 million is proposed for capital outlay in the Systems Development Charge Fund to pay for growth related future capital efforts. The SDC Fund has \$.8 million proposed for reserves and ending balances for future capital improvements.

Approximately \$56,000 is budgeted for the debt service payment on the outstanding State Revolving Fund loan.

USER CHARGE ANALYSIS

The District's portion of the total monthly user charge rate is proposed to increase by 13.0% to \$17.35 per EDU per month from the \$15.35 per EDU per month amount charged during fiscal year FY 2012-13. The following table combines the District's rate with the rate charged by individual cities for their local operating expenses, to arrive at the proposed total user rates that will be charged for a single family unit in each city:

	<u>District Rate 2013-14</u>	<u>City Rate 2013-14</u>	<u>Estimated Total</u>
Oregon City	\$ 17.35	\$ 21.10	\$ 38.45
West Linn	\$ 17.35	\$ 16.26	\$ 33.61
Gladstone	\$ 17.35	\$ 7.87	\$ 25.22

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**TRI-CITY SERVICE DISTRICT
SEWER
OPERATING FUND**

	<u>2010-11</u> <u>ACTUAL</u>	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>BUDGET</u>	<u>2012-13</u> <u>ESTIMATE</u>	<u>2013-14</u> <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	2,484,033	6,429,788	4,119,009	4,720,299	5,172,597
<i>SALES AND SERVICES</i>					
<i>SERVICE CHARGES</i>					
OREGON CITY	2,016,912	2,173,851	2,653,833	2,699,451	3,075,580
WEST LINN	1,504,384	1,627,985	1,926,549	1,965,230	2,239,057
GLADSTONE	596,180	645,610	770,693	772,903	873,607
MISCELLANEOUS	144,567	150,472	137,846	136,752	137,846
PUMP STATION MAINTENANCE	4,778	4,688	7,000	6,000	6,000
RENTAL INCOME	0	0	125,000	171,600	171,600
SEPTAGE DISPOSAL & MISC REVENUE	(426,601)	67,908	75,000	66,500	66,500
<i>SYSTEM DEVELOPMENT CHARGE</i>					
OREGON CITY	0	0	0	0	0
WEST LINN	0	0	0	0	0
GLADSTONE	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0
TRANSFER FROM CCSD#1 CONSTRUCTION FUND	0	0	0	0	0
BIOSOLIDS	0	419,539	250,000	450,000	229,000
INTERGOVERNMENTAL REVENUE	4,877,816	0	0	0	0
INTEREST INCOME	18,459	26,988	20,595	23,601	25,863
TOTAL RESOURCES	11,220,528	11,546,829	10,085,525	11,012,336	11,996,150
REQUIREMENTS					
MATERIALS AND SERVICES					
421000 GENERAL OFFICE SUPPLIES	6,493	4,523	9,180	7,945	8,554
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	308,008	368,148	438,211	419,641	439,134
424000 REPAIRS AND MAINTENANCE SUPPLIES	175,343	143,705	152,646	113,801	113,533
425000 SMALL TOOLS AND EQUIPMENT	17,809	10,101	15,057	20,983	14,974
427000 SLUDGE REMOVAL EXPENSE	15,443	16,176	26,309	40,000	40,000
428000 PERMIT FEES	29,056	23,134	35,450	41,925	50,900
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	17,020	15,420	18,000	18,000	16,500
431200 MANAGEMENT CONSULTANT	204,719	147,228	65,000	176,400	64,000
431340 ENGINEERING	19,424	70,327	683,878	176,378	713,340
431350 ENVIRONMENTAL	18,460	29,956	68,800	68,800	53,300
431400 LEGAL	0	23,800	22,000	22,000	21,860
431500 MEDICAL	493	271	780	1,200	1,553
431600 FINANCIAL SERVICES	22,859	61,663	35,240	20,932	44,000
431700 MISC PROFESSIONAL SERVICES	103,531	92,496	46,124	53,148	45,245
431740 INFORMATION SERV (DATA PROC)	182,807	73,296	135,925	115,853	112,315
431750 LABORATORY SERVICES	284,949	290,332	276,550	343,050	289,535
431800 BUILDINGS AND GROUNDS	10,157	10,310	11,473	21,879	10,536

**TRI-CITY SERVICE DISTRICT
SEWER
OPERATING FUND**

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
431910 WES LABOR	2,056,001	2,032,633	2,319,734	2,393,370	2,379,087
431920 DTD	29	30	1,956	2,000	7,000
431929 OTHER COUNTY	182,847	294,374	397,178	288,543	431,297
432000 COMMUNICATIONS	57,261	53,405	107,811	82,465	108,708
433000 TRAVEL	693	1,452	3,492	3,615	3,470
434000 PRINTING AND BINDING	2,063	3,826	12,179	8,962	6,999
435000 INSURANCE EXPENSE	79,800	93,254	100,693	130,706	143,704
436000 UTILITIES	516,141	767,840	757,249	756,571	775,030
437000 REPAIRS AND MAINTENANCE	57,032	54,859	104,486	102,267	86,245
438000 FACILITIES AND EQUIPMENT RENTAL	236,707	219,707	260,878	175,653	253,539
439000 MISCELLANEOUS CHARGES	128,167	167,064	172,106	177,623	166,857
TOTAL OM&R	4,733,312	5,069,330	6,278,385	5,783,710	6,401,215
CAPITAL OUTLAY					
480000 CAPITAL CONSTRUCTION	0	0	0	0	0
485000 EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TRANSFERS					
CONSTRUCTION FUND	0	1,700,000	0	0	1,000,000
SDC FUND	0	0	0	0	0
STATE LOAN	57,428	57,200	56,960	56,028	56,386
TOTAL TRANSFERS	57,428	1,757,200	56,960	56,028	1,056,386
CONTINGENCY	0	0	627,839	0	1,066,869
RESERVE	0	0	2,348,604	2,348,604	1,348,604
ENDING FUND BALANCE	6,429,788	4,720,299	773,737	2,823,993	2,123,076
TOTAL REQUIREMENTS	11,220,528	11,546,829	10,085,525	11,012,336	11,996,150
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			229,122	136,826	229,342
BIOSOLIDS			499,923	399,954	416,932
CAPACITY MANAGEMENT			507,926	169,324	508,769
DISTRICT SUPPORT			1,504,286	1,649,072	1,519,633
ENERGY / REUSE			46,168	25,327	70,619
OPERATIONS			3,249,664	3,327,621	3,549,848
REGULATORY			241,296	75,586	106,072
SURFACE WATER			0	0	0
TOTAL			6,278,385	5,783,710	6,401,215
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (EDU'S)	28,891	28,906	29,606	30,038	30,278
MONTHLY SERVICE CHARGE	12.35	13.35	15.35	15.35	17.35
MONTHLY O&M COST/EDU	13.65	14.61	17.67	16.05	17.62

TRI-CITY SERVICE DISTRICT

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
RESOURCES					
BEGINNING SDC FUND BALANCE	2,790,662	979,809	1,080,868	1,306,264	1,240,295
SALES AND SERVICES					
SYSTEM DEVELOPMENT CHARGE					
OREGON CITY	173,551	477,129	365,620	754,300	373,700
WEST LINN	82,198	155,136	109,080	103,100	111,100
GLADSTONE	0	11,202	0	5,100	0
MISCELLANEOUS	1,616	0	0	0	0
INTEREST INCOME	11,758	3,526	5,404	6,531	6,201
TOTAL RESOURCES	3,059,785	1,626,802	1,560,972	2,175,295	1,731,296
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,079,976	320,538	1,000,000	935,000	911,000
EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	2,079,976	320,538	1,000,000	935,000	911,000
CONTINGENCY	0	0	250,000	0	227,750
ENDING FUND BALANCE	979,809	1,306,264	310,972	1,240,295	592,546
TOTAL REQUIREMENTS	3,059,785	1,626,802	1,560,972	2,175,295	1,731,296
CAPITAL OUTLAY DETAIL					
Liquids Expansion/Secondary Process - Phase I	2,079,976	320,538	0		
Blue Heron			500,000	935,000	206,000
Lime Silo					505,000
Willamette Pump Station Upgrades					200,000
Water Resource Center			500,000		
TOTAL	2,079,976	320,538	1,000,000	935,000	911,000

TRI-CITY SERVICE DISTRICT

**SANITARY SEWER
CONSTRUCTION FUND**

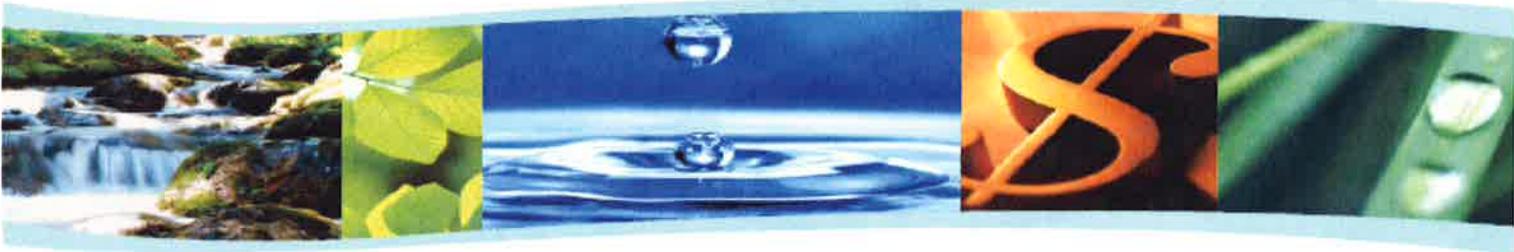
	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	7,271,795	4,632,712	2,926,209	3,773,230	1,949,096
CAPITAL PROJECT PARTICIPATION	0	0	0	0	0
TRANSFER FROM SEWER GENERAL FUND	0	1,700,000	0	0	1,000,000
INTEREST INCOME	25,807	7,474	14,631	18,866	9,745
TOTAL RESOURCES	<u>7,297,602</u>	<u>6,340,186</u>	<u>2,940,840</u>	<u>3,792,096</u>	<u>2,958,841</u>
REQUIREMENTS					
CAPITAL OUTLAY					
CAPITAL CONSTRUCTION	2,664,890	2,566,956	1,769,000	1,643,000	1,350,000
EQUIPMENT	0		288,000	200,000	0
TOTAL CAPITAL OUTLAY	<u>2,664,890</u>	<u>2,566,956</u>	<u>2,057,000</u>	<u>1,843,000</u>	<u>1,350,000</u>
CONTINGENCY	0	0	483,840	0	337,500
ASSET MANAGEMENT RESERVE	0	200,000	400,000	400,000	600,000
ENDING FUND BALANCE	4,632,712	3,573,230	0	1,549,096	671,341
TOTAL REQUIREMENTS	<u>7,297,602</u>	<u>6,340,186</u>	<u>2,940,840</u>	<u>3,792,096</u>	<u>2,958,841</u>
CAPITAL OUTLAY DETAIL					
Renewal & Replacement - Asset Management			200,000	0	400,000
Lighting Replacement Project					135,000
Holly Lane Culvert Replacement	226,841				
Oregon City Bridge Rehab	1,249	14,939	22,000	1,000	
Capacity Management - Expansion Phase I	801,042	248,918			
CMOM			100,000	0	
Clarifier Rebuild	20,860	5,085	149,000	77,000	
Sludge Recirculation Pump			100,000	0	
Screenings Building Barscreens			80,000	80,000	
Digesters in Parallel			0	440,000	80,000
Flare		26,824	450,000	435,000	100,000
Facility Roof, HVAC & Security System			40,000	40,000	
TC Outfall Mitigation		329,385	100,000	170,000	
Blue Heron		171,128			
Biosolids	1,146,623	1,504,796			
Equipment	88,729				
Biosolids Fleet		145,287	216,000	200,000	
Willamette Pump Station			200,000	0	
MBR Washer Compactor					222,000
Small Projects - Operations		110,493	400,000	400,000	400,000
Other Small Projects	379,546	10,101	0	0	13,000
TOTAL	<u>2,664,890</u>	<u>2,566,956</u>	<u>2,057,000</u>	<u>1,843,000</u>	<u>1,350,000</u>

TRI-CITY SERVICE DISTRICT

STATE LOAN FUND

	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	56,371	57,551	57,839	58,724	58,536
TRANSFERS FROM SEWER GENERAL FUND	57,428	57,200	56,960	56,028	56,386
INTEREST INCOME	291	248	289	294	293
TOTAL RESOURCES	<u>114,090</u>	<u>114,999</u>	<u>115,088</u>	<u>115,046</u>	<u>115,215</u>
REQUIREMENTS					
PRINCIPAL PAYMENTS	44,692	46,488	48,357	48,357	50,301
INTEREST PAYMENTS	11,847	9,787	8,606	8,153	6,086
RESERVE REQUIREMENTS	54,617	54,617	54,617	54,617	54,617
ENDING FUND BALANCE	2,934	4,107	3,508	3,919	4,211
TOTAL REQUIREMENTS	<u>114,090</u>	<u>114,999</u>	<u>115,088</u>	<u>115,046</u>	<u>115,215</u>

State Budget Forms Tri-City Service District



RESOURCES

FORM LB-20

**SANITARY SEWER
OPERATING FUND
FUND**

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	2,484,033	6,429,788	4,119,009	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	5,172,597	5,172,597	5,172,597	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	18,459	26,988	20,595	4. INTEREST	25,863	25,863	25,863	4
5				5. OTHER RESOURCES				5
6	4,262,043	4,597,918	5,488,921	6. MONTHLY SERVICE CHARGE REVENUE	6,129,921	6,326,090	6,326,090	6
7		4,688	7,000	7. OPERATION PAYMENTS-CITIES	6,000	6,000	6,000	7
8				8. BANCROFT BOND SALE PROCEEDS				8
9			125,000	9. RENTAL INCOME	171,600	171,600	171,600	9
10	(421,823)	67,908	75,000	10. MISCELLANEOUS INCOME	65,000	65,000	65,000	10
11				11. SYSTEM DEVELOPMENT CHARGE REVENUE				11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. REVENUE BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21	4,877,816	419,539	250,000	21. INTERGOVERNMENTAL REVENUE	229,000	229,000	229,000	21
22				22. TRANSFER FROM OTHER FUNDS				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	11,220,528	11,546,829	10,085,525	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	11,799,981	11,996,150	11,996,150	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	11,220,528	11,546,829	10,085,525	32. TOTAL RESOURCES	11,799,981	11,996,150	11,996,150	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
OPERATING FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	4,733,312	5,069,330	6,278,385	1.	6,401,215	6,401,215	6,401,215	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	4,733,312	5,069,330	6,278,385	7. TOTAL MATERIALS AND SERVICES	6,401,215	6,401,215	6,401,215	7
				CAPITAL OUTLAY				
1	0	0	0	1.	0	0	0	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL CAPITAL OUTLAY	0	0	0	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2	0	1,700,000	0	2. TO CONSTRUCTION FUND	1,000,000	1,000,000	1,000,000	2
3	57,428	57,200	56,960	3. TO DEBT FUNDS	56,386	56,386	56,386	3
4				4.				
4			627,839	5. GENERAL OPERATING CONTINGENCY	1,066,869	1,066,869	1,066,869	4
5	57,428	1,757,200	684,799	6. TOTAL TRANSFERS & CONTINGENCY	2,123,255	2,123,255	2,123,255	5
	4,790,740	6,826,530	6,963,184	TOTAL EXPENDITURES	8,524,470	8,524,470	8,524,470	
	6,429,788	4,720,299	3,122,341	UNAPPROPRIATED ENDING FUND BALANCE	3,275,511	3,471,680	3,471,680	
	11,220,528	11,546,829	10,085,525	TOTAL	11,799,981	11,996,150	11,996,150	

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	2,340,950	2,322,965	2,596,284	3. WES SERVICES			2,668,622	2,668,622	2,668,622	3
4	365,683	367,700	535,059	4. OTHER COUNTY SERVICES			550,612	550,612	550,612	4
5	386,506	441,161	939,822	5. PROFESSIONAL SERVICES			959,798	959,798	959,798	5
6	67,418	63,715	119,284	6. MISCELLANEOUS SERVICES			119,244	119,244	119,244	6
7	3,160,557	3,195,541	4,190,449	7. TOTAL SERVICES			4,298,276	4,298,276	4,298,276	7
8										8
9	507,653	526,477	615,094	9. SUPPLIES			576,195	576,195	576,195	9
10	15,443	16,176	26,309	10. SLUDGE DISPOSAL			40,000	40,000	40,000	10
11	516,141	767,840	757,249	11. UTILITIES			775,030	775,030	775,030	11
12	296,811	344,206	428,406	12. MISCELLANEOUS EXPENSE			470,062	470,062	470,062	12
13	236,707	219,090	260,878	13. ALLOCATED OVERHEAD			241,652	241,652	241,652	13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	4,733,312	5,069,330	6,278,385	31. TOTAL EXPENDITURES			6,401,215	6,401,215	6,401,215	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	4,733,312	5,069,330	6,278,385	TOTAL	0		6,401,215	6,401,215	6,401,215	

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. LAND						1
2				2.						2
3				3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5				5. TREATMENT PLANT						5
6				6.						6
7				7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL	0		0	0	0	0

RESOURCES

FORM LB-20

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND
FUND**

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	2,790,662	979,809	1,080,868	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,240,295	1,240,295	1,240,295	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	11,758	3,526	5,404	4. INTEREST	6,201	6,201	6,201	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10				10. MISCELLANEOUS INCOME				10
11	257,365	643,467	474,700	11. SYSTEM DEVELOPMENT CHARGE REVENUE	484,800	484,800	484,800	11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. REVENUE BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERGOVERNMENTAL REVENUE				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	3,059,785	1,626,802	1,560,972	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	1,731,296	1,731,296	1,731,296	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	3,059,785	1,626,802	1,560,972	32. TOTAL RESOURCES	1,731,296	1,731,296	1,731,296	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	2,079,976	320,538	1,000,000	1.	911,000	911,000	911,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,079,976	320,538	1,000,000	7. TOTAL CAPITAL OUTLAY	911,000	911,000	911,000	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2. TO CONSTRUCTION FUND				2
3				3. TO DEBT FUNDS				3
4			250,000	4. GENERAL OPERATING CONTINGENCY	227,750	227,750	227,750	4
5	0	0	250,000	5. TOTAL TRANSFERS & CONTINGENCY	227,750	227,750	227,750	5
	2,079,976	320,538	1,250,000	TOTAL EXPENDITURES	1,138,750	1,138,750	1,138,750	
	979,809	1,306,264	310,972	UNAPPROPRIATED ENDING FUND BALANCE	592,546	592,546	592,546	
	3,059,785	1,626,802	1,560,972	TOTAL	1,731,296	1,731,296	1,731,296	

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3				3. WES SERVICES						3
4				4. OTHER COUNTY SERVICES						4
5				5. PROFESSIONAL SERVICES						5
6				6. MISCELLANEOUS SERVICES						6
7	0	0	0	7. TOTAL SERVICES			0	0	0	7
8										8
9				9. SUPPLIES						9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12				12. MISCELLANEOUS EXPENSE						12
13				13. ALLOCATED OVERHEAD						13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	0	0	0	TOTAL			0	0	0	

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
SYSTEM DEVELOPMENT CHARGE FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1	0	0	500,000	1. LAND			206,000	206,000	206,000	1
2				2.						2
3			500,000	3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5	2,079,976	320,538		5. TREATMENT PLANT			505,000	505,000	505,000	5
6				6.						6
7				7. PUMP STATIONS			200,000	200,000	200,000	7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11				11. TRUNKS & INTERCEPTORS						11
12				12.						12
13				13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17				17. ADMINISTRATION						17
18				18.						18
19				19. REMOVAL & REPLACEMENT						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	2,079,976	320,538	1,000,000	31. TOTAL EXPENDITURES			911,000	911,000	911,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,079,976	320,538	1,000,000	TOTAL			911,000	911,000	911,000	

RESOURCES

**SANITARY SEWER
CONSTRUCTION FUND
FUND**

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

FORM LB-20

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-12						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	7,271,795	4,632,712	2,926,209	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	1,949,096	1,949,096	1,949,096	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	25,807	7,474	14,631	4. INTEREST	9,745	9,745	9,745	4
5				5. OTHER RESOURCES				5
6				6. MONTHLY SERVICE CHARGE REVENUE				6
7				7. OPERATION PAYMENTS-CITIES				7
8				8. BANCROFT BOND SALE PROCEEDS				8
9				9. RENTAL INCOME				9
10				10. MISCELLANEOUS INCOME				10
11				11. SYSTEM DEVELOPMENT CHARGE REVENUE				11
12				12. SPECIAL CONNECTION CHARGE REVENUE				12
13				13. CAPITAL OUTLAY PAYMENTS CITIES				13
14				14. PRINCIPAL NON-BONDED INSTALLMENT				14
15				15. INTEREST NON-BONDED INSTALLMENT				15
16				16. STATE GRANT (DEQ)				16
17				17. FEDERAL GRANT (EPA)				17
18				18. STATE LOAN				18
19				19. REVENUE BONDS PROCEEDS				19
20				20. INSURANCE PROCEEDS				20
21				21. INTERGOVERNMENTAL REVENUE				21
22		1,700,000		22. TRANSFERS FROM GENERAL FUND	1,000,000	1,000,000	1,000,000	22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28. FROM OTHER ENTITIES				28
29	7,297,602	6,340,186	2,940,840	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	2,958,841	2,958,841	2,958,841	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	7,297,602	6,340,186	2,940,840	32. TOTAL RESOURCES	2,958,841	2,958,841	2,958,841	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SANITARY SEWER
CONSTRUCTION FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-12						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY				
1	2,664,890	2,566,956	2,057,000	1.	1,350,000	1,350,000	1,350,000	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	2,664,890	2,566,956	2,057,000	7. TOTAL CAPITAL OUTLAY	1,350,000	1,350,000	1,350,000	7
				TRANSFERRED TO OTHER FUNDS				
1	0	200,000	400,000	1. RESERVE FOR CAPITAL IMPROVEMENT	600,000	600,000	600,000	1
2				2. TO DEBT SERVICE FUNDS				2
3				3. TO OTHER FUNDS				3
4			483,840	4. GENERAL OPERATING CONTINGENCY	337,500	337,500	337,500	4
5	0	200,000	883,840	5. TOTAL TRANSFERS & CONTINGENCY	937,500	937,500	937,500	5
	2,664,890	2,766,956	2,940,840	TOTAL EXPENDITURES	2,287,500	2,287,500	2,287,500	
	4,632,712	3,573,230	0	UNAPPROPRIATED ENDING FUND BALANCE	671,341	671,341	671,341	
	7,297,602	6,340,186	2,940,840	TOTAL	2,958,841	2,958,841	2,958,841	

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

1	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-12								
2				1. MATERIALS AND SERVICES:						1
3				2. SERVICES:						2
4				3. WES SERVICES						3
5				4. OTHER COUNTY SERVICES						4
6				5. PROFESSIONAL SERVICES						5
7	0	0	0	6. MISCELLANEOUS SERVICES						6
8				7. TOTAL SERVICES			0	0	0	7
9				9. SUPPLIES						8
10				10. SLUDGE DISPOSAL						9
11				11. UTILITIES						10
12				12. MISCELLANEOUS EXPENSE						11
13				13. ALLOCATED OVERHEAD						12
14				14. REPLACEMENT						13
15				15.						14
16				16.						15
17				17.						16
18				18.						17
19				19.						18
20				20.						19
21				21.						20
22				22.						21
23				23.						22
24				24.						23
25				25.						24
26				26.						25
27				27.						26
28				28.						27
29				29.						28
30				30.						29
31	0	0	0	31. TOTAL EXPENDITURES			0	0	0	30
32				32. UNAPPROPRIATED ENDING FUND BALANCE						31
	0	0	0	TOTAL			0	0	0	32

DETAILED EXPENDITURES

FORM LB-31

**SANITARY SEWER
CONSTRUCTION FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-12								
1		171,128		1. LAND						1
2				2.						2
3			40,000	3. BUILDING AND BLDG IMPROVEMENTS						3
4				4.						4
5	1,201,448	401,421	1,279,000	5. TREATMENT PLANT			950,000	950,000	950,000	5
6				6.						6
7			200,000	7. PUMP STATIONS						7
8				8.						8
9				9. FORCE MAINS						9
10				10.						10
11	228,090	344,324	122,000	11. TRUNKS & INTERCEPTORS						11
12				12.						12
13	88,729	145,287	216,000	13. EQUIPMENT CAPITAL						13
14				14.						14
15				15. MASTER PLANS/STUDIES						15
16				16.						16
17	1,146,623	1,504,796		17. BIOSOLIDS						17
18				18.						18
19			200,000	19. RENEWAL & REPLACEMENT			400,000	400,000	400,000	19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	2,664,890	2,566,956	2,057,000	31. TOTAL EXPENDITURES			1,350,000	1,350,000	1,350,000	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	2,664,890	2,566,956	2,057,000	TOTAL	0		1,350,000	1,350,000	1,350,000	

BONDED DEBT
RESOURCES AND REQUIREMENTS

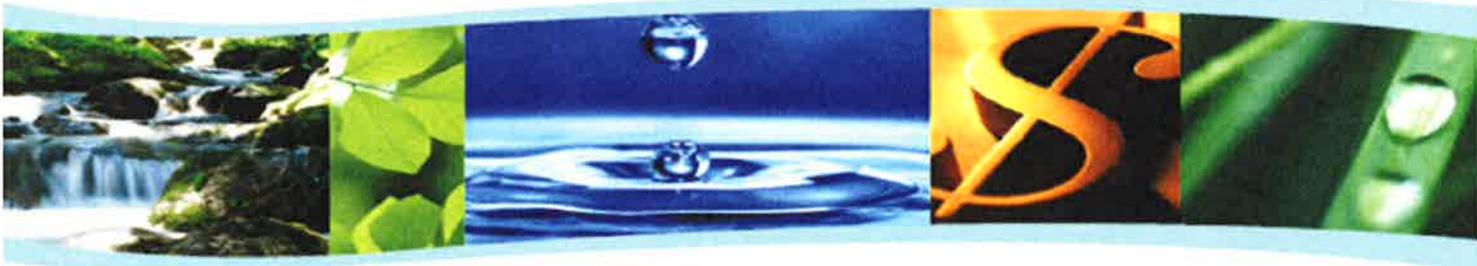
DEBT SERVICE - STATE LOAN
FUND

TRI-CITY SERVICE DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 2013-2014				
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
	SECOND PRECEDING 2010-2011	FIRST PRECEDING 2011-2012							
RESOURCES									
BEGINNING FUND BALANCE:									
1				1. CASH ON HAND*(CASH BASIS), OR				1	
2	56,371	57,551	57,839	2. WORKING CAPITAL(ACCRUAL BASIS)	58,536	58,536	58,536	2	
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3	
4	291	248	289	4. EARNINGS FROM TEMPORARY INVESTMENTS	293	293	293	4	
5	57,428	57,200	56,960	5. TRANSFERRED FROM OTHER FUNDS	56,386	56,386	56,386	5	
6				6.				6	
7	114,090	114,999	115,088	7. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	115,215	115,215	115,215	7	
8				8. TAXES NECESSARY TO BALANCE				8	
9				9. TAXES COLLECTED IN YEAR LEVIED				9	
	114,090	114,999	115,088	TOTAL RESOURCES	115,215	115,215	115,215		
REQUIREMENTS									
BOND PRINCIPAL PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	44,692	46,488	48,357	1. STATE LOAN	07/01/13, 01/01/14	50,301	50,301	50,301	1
2				2.				2	
3				3.				3	
4	44,692	46,488	48,357	4. TOTAL PRINCIPAL		50,301	50,301	50,301	4
BOND INTEREST PAYMENTS									
				ISSUE DATE	BUDGETED PAYMENT DATE				
1	11,847	9,787	8,606	1. STATE LOAN	07/01/13, 01/01/14	6,086	6,086	6,086	1
2				2.				2	
3				3.				3	
4	11,847	9,787	8,606	4. TOTAL INTEREST		6,086	6,086	6,086	4
UNAPPROPRIATED BALANCE FOR FOLLOWING BY YEAR									
				ISSUE DATE	PAYMENT DATE				
1			54,617	1. RESERVE REQUIREMENT	R92262	54,617	54,617	54,617	1
2				2.				2	
3				3.				3	
4				4.				4	
5.	57,551	58,724	3,508	5. TOTAL UNAPPROPRIATED ENDING FUND BALANCE		4,211	4,211	4,211	5
	114,090	114,999	115,088	TOTAL REQUIREMENTS		115,215	115,215	115,215	

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Surface Water Management Agency of Clackamas County



SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS COUNTY

OVERVIEW

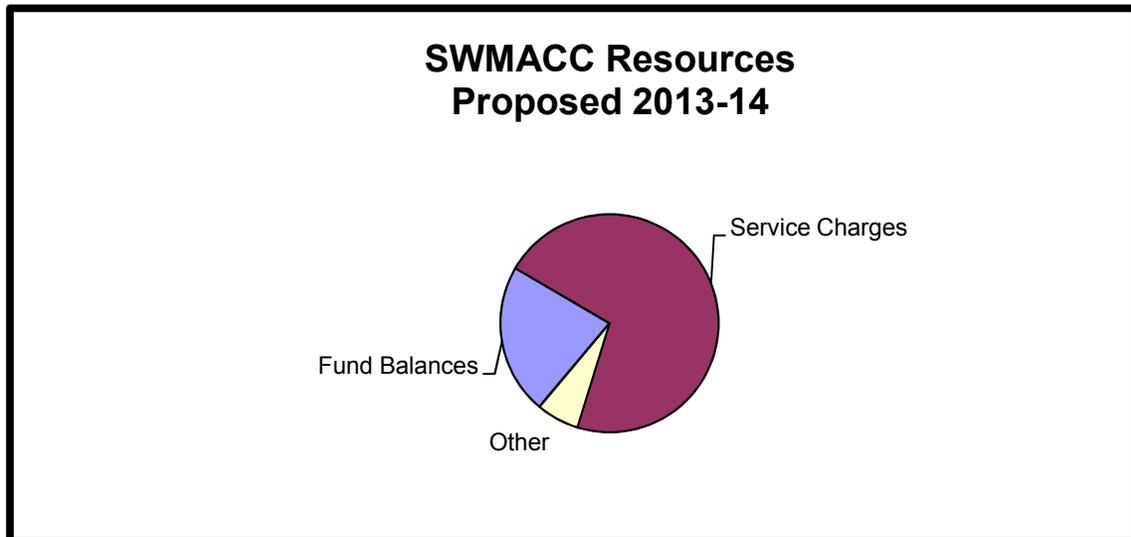
As the result of a court decree, the Oregon Department of Environmental Quality required all jurisdictions draining into the Tualatin River to develop and implement management plans to improve the water quality of the river to meet Total Maximum Daily Load (TMDL) allocations. Clackamas County was required to provide a dedicated source of funding for surface water management to ensure long-term implementation of the program. Consequently, the Surface Water Management Agency of Clackamas County was formed as an ORS 451 service district in 1992 to serve those unincorporated areas, which drain to the Lower Tualatin River, Oswego Lake Basins and the City of Rivergrove.

OPERATING FUND COMMENTS

GENERAL

The operating fund for the District derives its revenue from user fees, permit fees, and beginning fund balance.

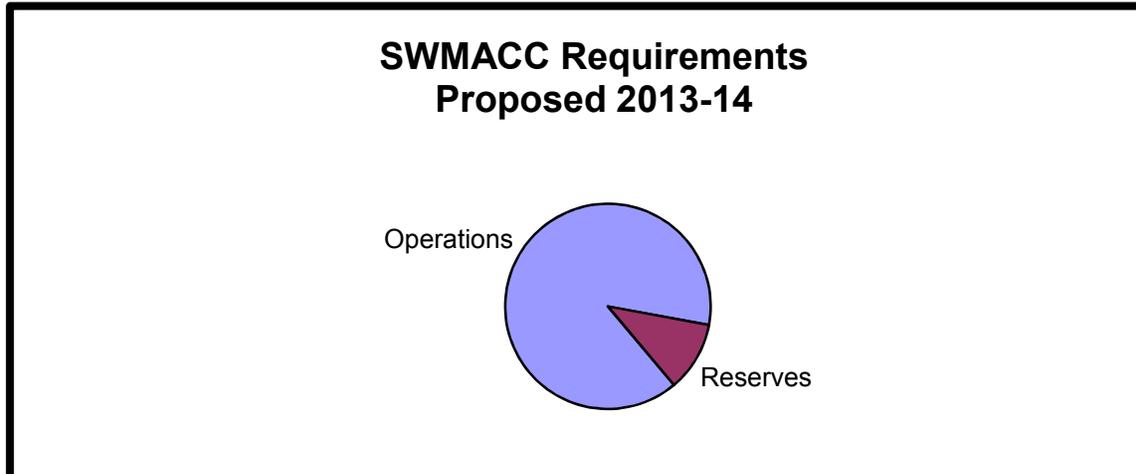
RESOURCES



The principal resources of the District are provided by monthly user fees, which are charged to residents and businesses within District boundaries. The base fee of \$4.00 per month per single-family dwelling currently being charged is proposed to remain unchanged for FY 2013-14. Business and institutional customers will continue to be charged multiples of the impervious area typical for a single-family dwelling.

Total resources for the District in FY 2013-14 are proposed at approximately \$241,000 and are derived from monthly user fees (\$172,000), interest earnings (\$300), other miscellaneous sources (\$15,000), and beginning fund balances (\$54,000).

REQUIREMENTS



Requirements for the District in FY 2013-14 fall into two main categories – operating expenses and contingencies or reserves. Operating expenditures are proposed to decrease to \$195,000. The majority of these funds provide for compliance and testing services, located within the professional and technical services item, as well as watershed action planning efforts.

The program continues to include public information and awareness activities, regulatory review, coordination among other Basin jurisdictions, and normal day-to-day administrative functions.

Approximately \$46,000 is proposed for a contingency and ending fund balance amount for the District.

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**SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY
OPERATING FUND**

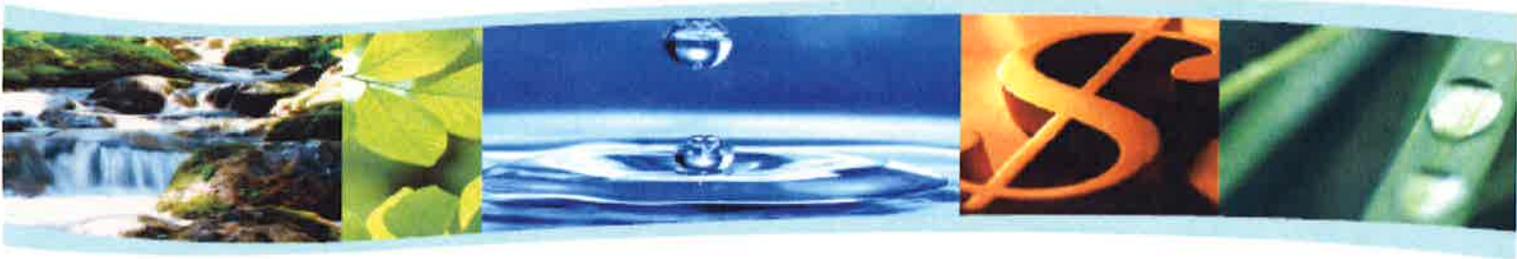
	2010-11 <u>ACTUAL</u>	2011-12 <u>ACTUAL</u>	2012-13 <u>BUDGET</u>	2012-13 <u>ESTIMATE</u>	2013-14 <u>BUDGET</u>
RESOURCES					
BEGINNING FUND BALANCE	178,921	158,983	119,284	120,715	53,654
SERVICE CHARGES	168,922	170,872	171,976	171,552	171,552
INTEREST INCOME	1,202	696	596	604	268
GRANT REVENUE	0	0	0	0	0
MISCELLANEOUS INCOME	16,472	11,017	13,000	15,000	15,000
TOTAL RESOURCES	<u>365,517</u>	<u>341,568</u>	<u>304,856</u>	<u>307,871</u>	<u>240,474</u>
REQUIREMENTS					
MATERIALS AND SERVICES					
421100 GENERAL OFFICE SUPPLIES	2,099	2,479	4,501	5,801	3,964
422000 CHEMICALS, UNIFORMS, OTHER SUPPLIES	82	406	1,325	462	490
424000 REPAIRS AND MAINTENANCE SUPPLIES	27	15	1,132	36	790
425000 SMALL TOOLS AND EQUIPMENT	0	0	109	10	8
427000 SLUDGE REMOVAL EXPENSE	0	0	0	0	0
428000 PERMIT FEES	194	236	695	662	705
PROFESSIONAL AND TECHNICAL SERVICES					
431100 ACCOUNTING AND AUDITING	4,150	3,050	3,500	8,900	3,200
431200 MANAGEMENT CONSULTANT	19,330	0	0	1,257	1,000
431310 ARCHITECTURAL	0	0	0	0	0
431340 ENGINEERING	0	0	0	0	5,000
431350 ENVIRONMENTAL	133	0	7,500	1,714	10,000
431400 LEGAL	102	83	2,500	490	2,580
431500 MEDICAL	15	7	27	0	20
431600 FINANCIAL SERVICES	1,991	1,838	2,116	6,394	3,500
431700 MISC PROFESSIONAL SERVICES	10,447	42,040	11,090	1,404	11,040
431740 INFORMATION SERV (DATA PROC)	6,657	2,318	2,063	894	2,120
431750 LABORATORY SERVICES	24,196	21,981	23,000	26,000	29,900
431800 BUILDINGS AND GROUNDS	0	0	0	0	0
431910 WES LABOR	82,078	78,585	90,505	102,154	79,318
431920 DTD	0	3,864	2,000	4,867	7,500
431929 OTHER COUNTY	33,163	44,007	80,183	75,349	13,930
432000 COMMUNICATIONS	1,720	2,961	2,505	4,747	1,610
433000 TRAVEL	22	27	114	42	116
434000 PRINTING AND BINDING	2,003	1,456	5,360	3,801	4,326

**SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY
OPERATING FUND**

	<u>2010-11</u> <u>ACTUAL</u>	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>BUDGET</u>	<u>2012-13</u> <u>ESTIMATE</u>	<u>2013-14</u> <u>BUDGET</u>
435000 INSURANCE EXPENSE	713	733	683	262	290
436000 UTILITIES	0	0	0	100	0
437000 REPAIRS AND MAINTENANCE	0	9	1,218	942	1,006
438000 FACILITIES AND EQUIPMENT RENTAL	3,567	3,060	4,285	4,163	5,449
439000 MISCELLANEOUS CHARGES	1,835	2,070	2,959	1,597	1,768
439920 INTERAGENCY COORDINATION	12,010	9,628	9,050	2,169	5,000
TOTAL OM&R	206,534	220,853	258,420	254,217	194,630
CAPITAL OUTLAY					
480000 CAPITAL CONSTRUCTION	0	0	0	0	0
485000 EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	0	0	25,842	0	19,463
RESERVE FOR CAPITAL-GENERAL	0	0	0	0	0
ENDING FUND BALANCE	158,983	120,715	20,594	53,654	26,381
TOTAL REQUIREMENTS	365,517	341,568	304,856	307,871	240,474
REQUIREMENTS BY PROGRAM					
ASSET MANAGEMENT			0	0	0
BIOSOLIDS			0	0	0
CAPACITY MANAGEMENT			0	0	0
DISTRICT SUPPORT			93,112	131,421	76,267
ENERGY / REUSE			0	0	1
OPERATIONS			0	0	0
REGULATORY			19,518	0	5,636
SURFACE WATER			145,790	122,796	112,726
TOTAL			258,420	254,217	194,630
USER CHARGE ANALYSIS					
ACCOUNTS SERVED (ESU'S)	3,563	3,565	3,583	3,574	3,574
MONTHLY SERVICE CHARGE	4.00	4.00	4.00	4.00	4.00
MONTHLY O&M COST/ESU	4.83	5.16	6.01	5.93	4.54

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**State Budget Forms
Surface Water
Management Agency of
Clackamas County**



RESOURCES

FORM LB-20

**SURFACE WATER
OPERATING FUND
FUND**

**SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY
(NAME OF MUNICIPAL CORPORATION)**

	HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				BEGINNING FUND BALANCE:				
1				1. *AVAILABLE CASH ON HAND (CASH BASIS), OR				1
2	178,921	158,983	119,284	2. *NET WORKING CAPITAL (ACCRUAL BASIS)	53,654	53,654	53,654	2
3				3. PREVIOUSLY LEVIED TAXES ESTIMATED TO BE RECVD				3
4	1,202	696	596	4. INTEREST	268	268	268	4
5				5. OTHER RESOURCES				5
6	168,922	170,872	171,976	6. SERVICE ASSESSMENTS	171,552	171,552	171,552	6
7	16,472	11,017	13,000	7. PERMITS	15,000	15,000	15,000	7
8				8. GRANT REVENUE				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14.				14
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21.				21
22				22.				22
23				23.				23
24				24.				24
25				25.				25
26				26.				26
27				27.				27
28				28.				28
29	365,517	341,568	304,856	29. TOTAL RESOURCES, EXCEPT TAXES TO BE LEVIED	240,474	240,474	240,474	29
30				30. TAXES NECESSARY TO BALANCE BUDGET				30
31				31. TAXES COLLECTED IN YEAR LEVIED				31
32	365,517	341,568	304,856	32. TOTAL RESOURCES	240,474	240,474	240,474	32

EXPENDITURE SUMMARY

FORM LB-30

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

**SURFACE WATER
OPERATING FUND**

NAME OF ORGANIZATIONAL UNIT-FUND

**SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY**

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA		ADOPTED BUDGET THIS YEAR 2012-2013	EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012						
				PERSONNEL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	0	0	0	7. TOTAL PERSONNEL SERVICES	0	0	0	7
				MATERIALS AND SERVICES				
1	206,534	220,853	258,420	1.	194,630	194,630	194,630	1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7	206,534	220,853	258,420	7. TOTAL MATERIALS AND SERVICES	194,630	194,630	194,630	7
				CAPITAL OUTLAY				
1				1. DRY WELLS				1
2				2. PIMS - TUALATIN				2
3				3. ADMINISTRATION				3
4				4. LAB EQUIPMENT				4
5				5. STREAM RESTORATION				5
6				6. SWM MAINT REPAIRS				6
7	0	0	0	7. TOTAL CAPITAL OUTLAY	0	0	0	7
				TRANSFERRED TO OTHER FUNDS				
1				1. RESERVE FOR CAPITAL IMPROVEMENT				1
2				2.				2
3				3.				3
4			25,842	4. GENERAL OPERATING CONTINGENCY	19,463	19,463	19,463	4
5	0	0	25,842	5. TOTAL TRANSFERS & CONTINGENCY	19,463	19,463	19,463	5
	206,534	220,853	284,262	TOTAL EXPENDITURES	214,093	214,093	214,093	
	158,983	120,715	20,594	UNAPPROPRIATED ENDING FUND BALANCE	26,381	26,381	26,381	
	365,517	341,568	304,856	TOTAL	240,474	240,474	240,474	

DETAILED EXPENDITURES

FORM LB-31

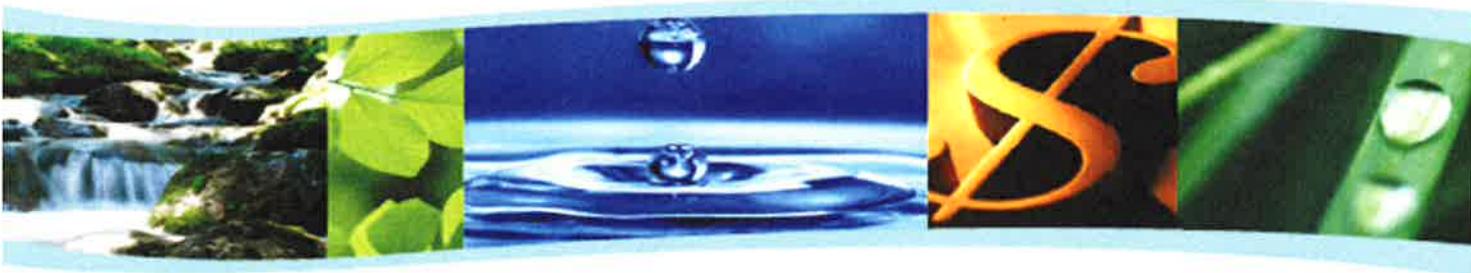
**SURFACE WATER
OPERATING FUND**
NAME OF ORGANIZATIONAL UNIT-FUND

**SURFACE WATER MANAGEMENT AGENCY
OF CLACKAMAS COUNTY**
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2013-2014			
	ACTUAL		ADOPTED BUDGET THIS YEAR 2012-2013				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
	SECOND PRECEDING YEAR 2010-2011	FIRST PRECEDING YEAR 2011-2012								
1				1. MATERIALS AND SERVICES:						1
2				2. SERVICES:						2
3	106,274	100,566	113,505	3. WES SERVICES			109,218	109,218	109,218	3
4	39,820	50,189	84,246	4. OTHER COUNTY SERVICES			23,550	23,550	23,550	4
5	36,168	47,018	26,733	5. PROFESSIONAL SERVICES			36,340	36,340	36,340	5
6	1,720	2,961	2,505	6. MISCELLANEOUS SERVICES			1,610	1,610	1,610	6
7	183,982	200,734	226,989	7. TOTAL SERVICES			170,718	170,718	170,718	7
8										8
9	2,208	2,900	7,067	9. SUPPLIES			5,252	5,252	5,252	9
10				10. SLUDGE DISPOSAL						10
11				11. UTILITIES						11
12	16,777	14,159	20,079	12. MISCELLANEOUS EXPENSE			16,212	16,212	16,212	12
13	3,567	3,060	4,285	13. ALLOCATED OVERHEAD			2,448	2,448	2,448	13
14				14. REPLACEMENT						14
15				15.						15
16				16.						16
17				17.						17
18				18.						18
19				19.						19
20				20.						20
21				21.						21
22				22.						22
23				23.						23
24				24.						24
25				25.						25
26				26.						26
27				27.						27
28				28.						28
29				29.						29
30				30.						30
31	206,534	220,853	258,420	31. TOTAL EXPENDITURES			194,630	194,630	194,630	31
32				32. UNAPPROPRIATED ENDING FUND BALANCE						32
	206,534	220,853	258,420	TOTAL			194,630	194,630	194,630	

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Appendix A



**SANITARY SEWER AND SURFACE WATER
MONTHLY FEE COMPARISON
FISCAL YEAR 2012-13**

<u>AGENCY OR CITY</u>	<u>SANITARY SEWER</u>	<u>SURFACE WATER</u>
Gladstone	\$ 23.86 *	\$ -
Gresham	\$ 26.30 *	\$ 9.84
West Linn	\$ 30.84 **	\$ 5.31
Oregon City	\$ 34.65 *	\$ 8.55
Canby	\$ 39.90 *	\$ -
Bend	\$ 41.86 *	\$ 4.00
Clackamas County Service District No. 1	\$ 39.25 *	\$ 6.20
Clean Water Services	\$ 37.33 **	\$ 5.75
Oak Lodge Sanitary District	\$ 38.05 **	\$ 7.00
Eugene	\$ 32.42 *	\$ 11.39
Milwaukie	\$ 50.97 **	\$ 11.44
Springfield	\$ 44.10 **	\$ 12.13
Salem	\$ 43.36 **	\$ 2.45
Woodburn	\$ 51.65 **	\$ -
Wilsonville	\$ 58.25 **	\$ 4.40
McMinnville	\$ 50.44 **	\$ -
Portland	\$ 56.98 **	\$ 8.36
 Average Rate - All Agencies	 \$ 41.19	 \$ 8.07

Based on single family dwellings in Oregon communities.

* Base rate

** Base rate plus water consumption factor

LINE ITEM DESCRIPTIONS

RESOURCES

Beginning Fund Balance – Represents the estimated carryover of unexpended funds from the current fiscal year. Includes amounts for capital improvements and an operating contingency.

Service Charges – Includes revenue from monthly customer service charges for retail and wholesale sanitary sewer and surface water management services. For retail sanitary sewer service, the North Clackamas, Hoodland, Fischer Forest Park and Boring Service Areas are proposed to receive \$40.00 per month from each Equivalent Dwelling Unit (EDU), which is equivalent to a single family home. For wholesale sanitary sewer services, TCSD is proposed to receive \$17.35 per month from each EDU. For surface water management services, the North Clackamas Surface Water Area is proposed to receive \$6.35 month and SWMACC is proposed to receive \$4.00 per month from each Equivalent Service Unit (ESU), also equivalent to a single family home.

City Payments – Includes payments by cities having agreements with CCSD #1 (Milwaukie, Johnson City, and a portion of Gladstone) for wholesale sanitary sewer services.

System Development Charges – Represent revenues derived from fees for new connections to the sanitary sewer system. These fees are based upon the amount of capital improvements currently planned for each service district to provide sufficient facilities for future growth. Current fees are \$6,600 for the North Clackamas, Hoodland and Boring Service Areas, \$205 for the North Clackamas Surface Water Area, and \$2,020 for the TCSD.

Other Connection Charges – Includes fees related to Department-provided new connections and customer contributions to the construction of new lines.

Capital Reimbursement From Cities – Includes payments by cities, which have wholesale service agreements with CCSD #1, for capital improvements to the Kellogg Water Pollution Control Plant that specifically, benefit that city.

Non-Bonded Installment Fees – Includes principal and interest payments for assessment districts funded by CCSD #1 reserves.

Intergovernmental Revenues – Includes anticipated grant funding and miscellaneous revenues from other governmental entities.

Interest Income – Includes interest earned on investments of reserves as well as cash on hand resulting from operations.

Miscellaneous Income – Includes special fees, income for services rendered to other entities for reimbursable expenses, and other minor revenues.

REQUIREMENTS

General Office Supplies – Includes supplies necessary to operate the Department's various office locations, including paper, pencils, stationery, etc.

Chemicals, Uniforms, Other Supplies – Includes treatment-related chemicals, chemicals used by the laboratory for testing, uniforms for operational staff at the Department's treatment facilities, Department safety-related supplies, and miscellaneous supplies such as reference materials for the lab.

Repairs and Maintenance Supplies – Includes material for building maintenance (paint, etc.), plumbing (pipe, fittings, etc.), electrical (wiring, motors, etc.), and mechanical supplies (pumps, valves, etc.)

Small Tools and Equipment – Includes tools for normal operational needs, such as hammers, wrenches, etc.

Purchased Sewage Treatment – Includes the cost of sewer treatment services provided by other entities for customers within one of the Department's service districts. This is done when customers reside within the drainage area of another service provider and so can provide a lower service cost.

Sludge Removal Expense – Includes landfill disposal fees for sewage-contaminated debris.

Permit Fees – Includes fees for the Department of Environmental Quality (DEQ), forest service, and various water districts for services rendered.

Professional and Technical Services – Includes all budgeted positions of the Department. Department employees are employees of the County which are paid for by each of the service districts represented by the Department from this expense item. This item also includes all professional services (legal services, consulting services, auditing, etc.), outside laboratory services, County services, and other services.

Communications – Includes telephone, radio, and telemetry expenses.

Travel – Includes work-related travel expenses and mileage reimbursement.

Printing and Binding – Includes printing for budgets, audits, and various other reports.

Insurance Expense – Includes property, general liability, automobile, and other insurance needs of the Department.

Utilities – Includes electric expenses for several pump stations as well as purchased water expenses used in maintenance services.

Repairs and Maintenance – Includes all expenditures necessary for the maintenance and repair of equipment, structures, and property of the Department.

Facilities and Equipment Rental – Includes facilities for various meetings, as well as heavy equipment, vehicles and other machinery and tools necessary for maintenance and repair.

Miscellaneous Charges – Includes items such as membership dues, training and staff development, conventions and meetings, and various small items.

Contra Accounts – Includes offsetting charges for various overhead expenses (motor pool, etc.) that are “passed through” the North Clackamas Service Area and affect all three of the Department’s districts.

Capital Construction – Includes all capital projects as discussed in the Department’s Capital Improvement Plan document. Examples include plant modification and/or expansion projects, collection system improvements, and land acquisition.

Capital Equipment – Includes significant equipment for treatment facilities, collection systems, and maintenance operations as discussed in the Department’s Capital Improvement Plan document. Examples include flow-monitoring stations and office equipment.

Revenue Bond Debt Service Transfer – Includes funds from both the sanitary sewer and surface water management portions of CCSD #1 sufficient to pay the annual debt service and fund reserves for revenue bonds issued in 2002 for \$8.3 million. Also, includes funds from the sanitary sewer portion for revenue obligations issued in FY 2008-09 for \$38.5 million, FY 2009-10 for \$44.4 million and FY 2010-11 for \$23.7 million.

State Loan Transfer – Includes funds from both CCSD #1 and TCSD sufficient to pay the annual debt service on three State Revolving Fund loans for CCSD #1 and one for TCSD.

Contingency – Provides funds for operating, emergency and replacement events, intended to ensure the fiscal and physical integrity of the three Districts by accommodating routine fluctuations in revenues and expenses.

Reserves – Portions of the ending fund balance restricted by legal requirement (debt service) or management designation (asset replacement).

Ending Fund Balance – The difference between the resources (beginning fund balance, interest and revenues) and requirements (operations and maintenance expense, capital outlay, debt service, transfers, contingencies and reserves), which is carried forward as beginning fund balance to the next fiscal year.

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